

„BABEȘ-BOLYAI” UNIVERSITY CLUJ-NAPOCA

FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION

## **Doctoral thesis**

Professor Tiron-Tudor Adriana, Ph.D.

Coordinator

Widad Atena Faragalla

Ph.D. Candidate

Cluj-Napoca

2019

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*Glass ceiling and gender entrepreneurship in the accounting profession*

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## Contents

<b>KEYWORDS</b> .....	<b>4</b>
<b>TABLE OF CONTENTS- THESIS</b> .....	<b>5</b>
<b>FOREWORD</b> .....	<b>7</b>
<b>SUMMARY OF CHAPTERS</b> .....	<b>8</b>
CHAPTER I: A PROSOPOGRAPHY OF PIONEER WOMEN IN ACCOUNTING VIEWED THROUGH GENDER STRATIFICATION LENSES.....	8
CHAPTER II: CAREER PATHS AND GENDERED RELATED ISSUES IN THE ACCOUNTING PROFESSION .....	9
CHAPTER III EXPLORING THE CONNECTION BETWEEN ENTREPRENEURSHIP, GENDER AND ACCOUNTING .....	10
CHAPTER IV GLASS CEILING AND GENDER ENTREPRENEURSHIP IN ROMANIAN ACCOUNTING ORGANIZATIONS.....	11
<b>CONCLUSIONS</b> .....	<b>12</b>
<b>REFERENCES</b> .....	<b>14</b>

## **KEYWORDS**

ACCOUNTING PROFESSION; GENDER; GLASS CEILING;  
ENTREPRENEURSHIP; BIG FOUR; DOUBLE STANDARD; GENDER  
ENTREPRENEURSHIP; PIONEERS; ACCOUNTING HISTORY

## TABLE OF CONTENTS- THESIS

Table of contents	
List of tables	4
List of figures	4
List of abbreviations	5
FOREWORD	6
CHAPTER I: A PROSOPOGRAPHY OF PIONEER WOMEN IN ACCOUNTING VIEWED THROUGH GENDER STRATIFICATION LENSES	8
INTRODUCTION	8
METHODOLOGY	9
1.1. Gender stratification theory	19
1.2. Women pioneers in the accounting profession	22
1.2.1 France	24
1.2.2 Finland	25
1.2.3 USA	29
1.2.4 Australia	39
1.2.5 England	54
1.2.6 Canada, New Zealand, Japan - a general review	57
1.3 Contouring women's pioneer profile	62
CONCLUSIONS	65
CHAPTER II: CAREER PATHS AND GENDERED RELATED ISSUES IN THE ACCOUNTING PROFESSION	67
INTRODUCTION	67
2.1. Career paths in the accounting profession	68
2.1.1 Methodology	68
2.1.2 Results	72
2.1.2.1 Big Four	72
2.1.2.2 Multinationals	76
2.1.2.3 Small and medium sized accounting practices (SMP)	78
2.2 Gender issues for women employees in the accounting profession	79
2.2.1 Methodology	79
2.2.2 Results	86
2.2.2.1 Gender stratification phenomena nowadays	86
2.2.2.2 Double standard in career advancement and recruiting	88
2.2.2.3 Motherhood as a primary gender issue	92
2.2.2.4 Introducing flexible hours approach	95
2.2.2.5 Mentoring as a way to break the ceiling	98
CONCLUSIONS	103
CHAPTER III EXPLORING THE CONNECTION BETWEEN ENTREPRENEURSHIP, GENDER AND ACCOUNTING	105
INTRODUCTION	105
METHODOLOGY	106
3.1 Entrepreneurship and gender entrepreneurship: apparition and evolution	107
3.1.1 Entrepreneurship	107
3.1.2 Gender entrepreneurship	111
3.2 Explaining female and male entrepreneurship	116

3.2.1 Gender - notion explained	116
3.2.2 Statistics on male-female entrepreneurship	117
3.2.3 Factors differentiating male-female entrepreneurship	120
3.3 Determinants of women entry into the entrepreneurial stage	121
3.4 Romania's entrepreneurial profile based on GEM data	124
3.4.1 Key highlights based on latest GEM data	124
3.4.2 Romania's profile	125
3.5 Women's entrepreneurial profile based on GEM report	130
3.6 Gender differences in the accounting professions from Europe	132
3.7 Romania-Italy country level comparison	134
3.7.1 Women in the Accounting Profession in Italy between Past and Present Times	135
3.7.2 The Accounting Profession from Romania—Key Highlights	138
3.7.3 Comparative results	141
CONCLUSIONS	143
CHAPTER IV GLASS CEILING AND GENDER ENTREPRENEURSHIP IN ROMANIAN ACCOUNTING ORGANIZATIONS	144
INTRODUCTION	144
METHODOLOGY	145
4.1 Testing the glass ceiling to Romanian accounting organizations	148
4.1.1 Objective of the study	148
4.1.2 Hypothesis development	148
4.1.3 Theoretical model	156
4.1.4 Results	158
4.1.4.1 Pearson's chi-squared and Spearman tests	158
4.1.4.2 The logistic regression	162
4.2 Gender entrepreneurship in Romanian accounting organizations	166
4.2.1 Objective of the study	166
4.2.2 Hypothesis development	167
4.2.3 Theoretical model	171
4.2.4 Results	173
4.2.4.1 Pearson's chi-squared and Spearman tests	173
4.2.4.2 The logistic regression	176
CONCLUSIONS	178
CONTRIBUTIONS, LIMITATIONS and PERSPECTIVES	181
APPENDIX I	184
REFERENCES	193

## FOREWORD

Accounting history since its early beginnings is a debated, mainstream topic that has been approached in numerous studies. The beginnings of women in accounting is not a main topic that would pose much interest to researchers, and this is proved by the small number of articles that were written on the subject.

It can be asserted that this is a niched topic to be approached, one of women's history in accounting, which makes analysing the current topic even harder, since the literature is not very rich and doesn't offer much to start with. But, on the contrary, this is an opportunity to make a difference in the literature and to bring added value to an area that was neglected so far.

The research was started with women that were pioneers in the profession in order to see what were their accomplishments and the struggles they had to endure during that time. The objective of the first chapter is to follow women in accounting through the footsteps of history in order to reveal the stories of women pioneers in the accounting field. The final aim is to develop a profile of first women in accounting and to identify the main common characteristics that connect them. The research adds to women's history in accounting the experience of women pioneers entering and succeeding in the profession. In order to create the profile we took into consideration the socio-economical context from the country of origin and as well the degree to which the accounting profession is developed. It is difficult to analyse women pioneers in accounting without considering institutional, environmental and cultural factors that are providing different accounting contexts.

All of the studies and the contexts are starting with the industrial revolution (19<sup>th</sup> century), since the impact of the industrial revolution on accounting was significant due to the fact that businesses changed size. Before the industrial revolution most of them were of a small scale and had unlimited liability, the distinction between the owner's wealth and the business was not made. All of these changes led to an increased number of business transactions which required more accountants.

The second chapter focuses on women in accounting, in the context of present days. The women's presence in the accounting profession was analysed, but more from the perspective of gender issues that they face nowadays, with the focus on Big Four organizations. Gender

issues, the lack of equal chances, glass ceiling was one of the common traits that were discovered in the first chapter, as being a primary link between women pioneers.

The Doctoral Report's principal component is a dual literature review of women's history in accounting and of present days gender issues, in the different career paths one can follow in the accounting area. The purpose of the literature review is to provide an understanding of the research topic to develop the capacity of delivering assessments, judgments and interpretations. The goal is to outline new elements through which the state of scientific knowledge in this research domain can be improved.

## SUMMARY OF CHAPTERS

### CHAPTER I: A PROSOPOGRAPHY OF PIONEER WOMEN IN ACCOUNTING VIEWED THROUGH GENDER STRATIFICATION LENSES

Accounting is an important component in our day to day lives. Aside from being a technical practice through which one can see the performances of one organization, it is also a social practice, which measures the human interactions of individuals, thus generating an impact which may be intended or unintended on the functioning of things in general. Historical accounting and the research in this area provide an insight into the development of accounting and accounting profession in general (Carnegie, 2014).

The accounting profession has an old history behind. The very first information regarding the existence of the profession is dated back to Mesopotamia, overlapping in history with the first mentions about writing, counting, money and the first auditing systems developed by the Egyptians and Babylonians (Paris, 2016).

For example, when medieval England started to have in the thirteen century a monetary based economy the traders were relying on bookkeeping to be able to keep up with an increasing number of business transactions. The big revelation occurred when the double entry system was adopted in the 15th century and started being used on a daily basis in Italy (Florence, Genoa, Venice) (Paris, 2016). Nevertheless, the first mentions of accountants and the accounting profession materialized around 1500 when the double-entry bookkeeping was introduced, who came as a direct influence of the Italian accounting system created by Luca Pacioli (Paris, 2016; Napier, 2001).The expansion of commerce and the growth of business



determined a higher need for bookkeepers which led to the fact that their role was regarded as a more important one than before. After that, accounting was introduced in schools as a mandatory subject. What it is referred to right now as accounting was actually in the beginnings just bookkeeping (keeping the books for revenues and expenses) and known as such.

Even though the accounting profession has a long history regarding its evolution, first mentions about women as accounting professionals took place in the 18th century, so much later from the first mention of accountants in general. The contribution of female accountants has often been neglected when it came to accounting history and the analysis of it (Spruill and Wotton, 1995). Later on, the World War One (WWO) had a positive impact on the accounting profession, because accountants started to be more needed than before. They assisted in the cost control of the ammunition production, and in this context, management accounting was born (Walker, 2008; Kirkham; 1993). The war was not only beneficial for the accounting profession in general but also for the women in the profession who could prove their worth by taking men's place.

Through the first chapter, the scope was to analyse the different contexts where women in accounting started to be interested and involved in accounting and related issues by using prosopography as a method applied to the selected target group, namely women pioneer in accounting. The outcome in the end is to establish a profile of women pioneers. The novelty of the conducted research results from the topic, methodology and outcome; there are studies, as further detailed later in the methodological approach, that used prosopography as a tool and framework but in different other domains.

## CHAPTER II: CAREER PATHS AND GENDERED RELATED ISSUES IN THE ACCOUNTING PROFESSION

After finishing studies in the area of accounting and economics, one has different professional paths that could follow. Becoming an employee ( in one of the Big4 firms, in a multinational firm, or in a small practice) or opening his practice are the main career paths mentioned.

Each one of these career paths has its own upsides and downsides, its requirements, its challenges and set of skills that are demanded. These requirements and challenges could be underlying factors that could influence the decision to follow that career path or not, or if already followed to explain the decision of choosing a different career path than the one initially chosen.

The majority of the graduates in the accounting area start by being employed (in any of the three variants mentioned before) and after a period of three to five years, after acquiring some knowledge, some of them start to take into consideration the idea of opening their own business either alone, either by making a partnership with someone.

The ones that choose the option of working in a Big four company after that period of three to five years have several options: they remain in Big Four and advance on management positions, they go to one of their former clients on high level management positions, or they go on a multinational on management positions or the last option, they open their own business since the know-how acquired is enough to make sure that the business will not collapse.

Accounting firms, the major auditing companies in particular often lose a considerable number of their new hires, as they choose to follow a different career path altogether after they leave. There is also a particular concern in these companies, about retaining women at higher levels of the hierarchy; it seems that even though women represent 50% of all the entry level positions, 10 or 12 years later, the pool of women candidates is depleted (Greenhaus et. al, 1997; Hooks et al, 1995; Grey, 1998).

Each one of these career paths, can create, through their requirements, work environment, organizational structure, valid reasons such as elements of gender stratifications theory, that may determine one to leave that career path and try and succeed on its own, through opening a small practice, in other words becoming entrepreneurs.

### CHAPTER III EXPLORING THE CONNECTION BETWEEN ENTREPRENEURSHIP, GENDER AND ACCOUNTING

Gender and entrepreneurship are two concepts that started to get associated and researched together later rather than sooner in the literature. The reason behind is that women were not seen in the early days as a distinct entrepreneurial category, their achievements were not showcased in the local newspapers nor did they had access to resources the same way men did mainly as a direct consequence of the extend of the rights women had or much rather they didn't.

Entrepreneurship has been researched and was an established current much earlier than gender entrepreneurship and its roots are in England and United States in the 1960s. Gender entrepreneurship came on 20 years later, but as expected it was a shy beginning. With only few

references. Ten years later since the first mentions in the literature more articles started to appear and gender entrepreneurship started to receive a little bit more attention.

Looking further into the years, nowadays, the subject is getting more and more attention in the literature, but the underlying reason for which the interested is still piqued is the statistics gap between men's entrepreneurial activity and women's entrepreneurial activity. The huge discrepancy was the main reason why the subject received attention in the early beginnings and why the subject it's still one of interest now.

The gap still persists as well in numbers where men are surpassing women by far regarding the total early stage entrepreneurial activity but also in the reasons that are lying behind choosing to become entrepreneurs which are very different from men to women. Data is showing that women are usually driven by necessity as a primary reason, necessity to balance more easily the work life with the family life.

At the opposing pole, men are in most cases driven by opportunity and almost never by necessity. Studies are showing that for example Europe, even though it has ones of the most developed economies on the globe as the lowest rate of early stage entrepreneurial activity from all the regions of the globe and as well one of the countries, The Netherlands where the necessity rate in the case of women is five times higher than in the case of men.

One plausible explanation can be that mentality and sociological aspects of it are influencing the entrepreneurial decisions in a different way, from country to country. Bottom line, irrespective of the angle one is regarding the matter along the years not much has changed, society is still at the point where it needs to take measures in order to ensure that inside organizations there is kept a certain level of gender equity.

#### **CHAPTER IV GLASS CEILING AND GENDER ENTREPRENEURSHIP IN ROMANIAN ACCOUNTING ORGANIZATIONS**

The glass ceiling phenomena refers to a set of barriers that are interfering with the career advancement of the less fortunate and favorite group in the society, which in most cases are women and minorities. The barriers are formed due to mentalities that are often cases based themselves on stereotypes and biases (Cohen et al, 2018; Dalton et al, 2014).

The reality is that the phenomena exists across all professions as well as in the accounting profession, where it piques the interest of the researchers because overall the profession is being

successfully represented by women but it is not the case when looking in the top management positions (Istrate, 2012; Dambrin and Lambert, 2012).

There have been several qualitative studies that have analyzed the glass ceiling phenomenon in the accounting organizations (Dambrin and Lambert, 2012; Lupu, 2012; Adapa, 2016; Hull and Umansky, 1997) and little towards no representation of studies in the quantitative side of the research of glass ceiling (Cohen, 2018). Through the current study we are trying to conduct a medium scale quantitative analysis of the organizational and personal factors that are influencing glass ceiling, in the Romanian accounting organizations.

The second part of the chapter is testing the gender entrepreneurship initiatives in the accounting organizations; thus the first part of the chapter and the second part are linked since they are relying on the same data set testing different phenomena. Also, we try to see if glass ceiling is a determinant of gender entrepreneurship.

The first step was to formulate as many hypotheses as possible based on the prior findings in the literature in order to be able to identify more accurately which are the variables that most influence the glass ceiling and gender entrepreneurship (demographic and non-demographic). Second all the variables were introduced in a regression model in order to be able to produce a ranking. Thirdly, the accounting field is different from any other fields and the results are very likely to differ, which in the case of the paper has happened. Lastly, the results of the paper could be a starting point and a threshold for other profession in the analyzed country (Romania).

It is very important as well to remember that glass ceiling perceptions are difficult to capture and that the phenomenon is a very subtle one. The phenomenon is as well very subjective as well, theory proven by the fact that bias is one of the determinants of the of glass ceiling phenomenon.

## CONCLUSIONS

In the last years the accounting profession has struggled with the retention of women in the higher ranks of organizations, and in an effort to succeed with this quest companies introduced different programs that would help such as flexible hours and mentoring (Kronberger et al, 2010; Dalton et al, 2014). However, the presence of women is still pretty much lower than the one of men. The primary scope of this research was to determine which are the factors determining glass ceiling amongst Female accounting employees.

The studied phenomena is a subtle one which is difficult to be quantified, fact that justifies the statistical results obtained, which is that all the correlation are moderate towards weak. The fact that some of them recognized that glass ceiling exist in their organizations is a victory in itself if we report ourselves to our culture where speaking up and standing for ourselves is not something that comes in handy, which proves once again that the phenomena is hard to be quantified and that it requires openness from the respondents.

The fact that the females in the public accounting sector are more inclined to experience glass ceiling but not more inclined to report it comes to prove the theory about openness and the mentality. When trying to test glass ceiling we have to keep in mind that the phenomena is subjective and hard to be quantified and that it depends a lot because of the subjectivisms on the cultural and sociological inheritance. The difference between the PIRVATE sector and the PUBLIC sector regarding the key question- glass ceiling, is very low percentage wise, leading us to believe in a first instance that bot sectors are reporting in the same manner the existence of glass ceiling. However, the glass ceiling variable is determined by the overall model and the overall answers that can change the model, all variables together determine whether the phenomena is or it isn't, and not by a single variable.

The Spearman correlation is proving that the variables are correlated between each other and not only with glass ceiling and after it Chi-Square test comes to test those relationships. The correlations are all medium towards weak and a top five determinants of the glass ceiling according to this test would look like this: EDUCATION, PUBLIC, BIAS, CULTURE and RANK. If we look at the regression model and at the value of  $p$  the factors that influence the most are HIGH RANK, BIAS, CULTURE and STRUCTURE which are actually the comes to prove the theories on which the model was based bias-centered, structural-centered and cultural-centered theories related to glass ceiling. On the other hand, gender entrepreneurship is a phenomenon which is easier to be captured that glass ceiling is, and it is as well one that is not studied necessarily at the level of Romanian accounting organizations. The main focus of the second part of the chapter was to determine the gender entrepreneurship profile of female accounting professionals and to determine the level and willingness of gender entrepreneurship initiatives as compared to the number of women in the profession.

The number of women who are considering starting a new business or are already business owners is 68.5% which is a high enough number compared to the 80% number of females (Istrate, 2012) that are in the accounting profession. As for the profile of female accounting

entrepreneurs, they are motivated by financial security and their families (children) the main drive is being able to provide for them and to set a good example. These can be considered personal factors which derive from their own choices.

Glass ceiling and work place inflexibility are factors deriving from the nature of the organizational culture of the companies, it is not something that can be changed by individuals. Glass ceiling is a determinant of gender entrepreneurship for women situated in higher ranks of organizations and for them the determinant comes to provide a push, which makes them want to become better and better. They are reluctant to admit that there is glass ceiling in their organizations, because they do not wish to invalidate their success. They use the barrier as an obstacle that they need to surpass in order to achieve the goals they have established for themselves, and are proud when they succeed to do that. The mentality of not admitting that there is glass ceiling can come as well as a communist inheritance over the collective thinking.

Thus, gender entrepreneurship might come as an answer to the continuous holding back of stating the inequalities and hardships they had to overcome. Also, many of the respondents are driven by the family factor and by providing and securing a safe environment for them to live in. The second regression comes to validate multiple assumptions in the literature, that have been tested or just described at a theoretical level, assumptions placed in the Romanian scenario. The reason for choosing Romania as a sample is the high number of women in the profession and the soviet- communist inheritance over the collective thinking and customs. This provides a very different background and sample to two subtle and different phenomena's.

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