UNIVERSITY OF GHANA
COLLEGE OF HUMANITIES

EXPLORING THE UPWARD MOBILITY OF WOMEN IN ACCOUNTING FIRMS IN GHANA: THE LABYRINTH METAPHOR

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A LONG ESSAY SUBMITTED TO THE UNIVERSITY OF GHANA BUSINESS SCHOOL, LEGON, IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF A MASTER OF SCIENCE IN ACCOUNTING AND FINANCE DEGREE.

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DECLARATION

I, Christabel A. L. Larkai, hereby declare that except for references to other peoples’ work which have been duly acknowledged, this long essay is the outcome of my own research work.

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SIGNATURE

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CERTIFICATION

I hereby certify that this long essay was supervised in accordance with procedures laid down by the university.

DR. SAMUEL NANA YAW SIMPSON

(SUPERVISOR)

SIGNATURE

DATE: .................................................
DEDICATION

I dedicate this research work to the Almighty God, my family and all loved ones.
ACKNOWLEDGMENTS

In the first place, my heartfelt gratitude goes to the Almighty God for granting me life and renewed strength to empower me complete this project successfully. Furthermore, I want to say a very big thank you to my superb supervisor Dr. Samuel N. Y. Simpson for his massive support throughout this entire period.

I also want to express my genuine thanks to Dr. George Manu for his immense support. God richly bless you. To the respondents of my interview guide as well as all who helped one way or the other to get this far, I say thank you very much for your time and effort. To Mr. K.B. Coleman, Mr. Jonas Ayi and Mr. Kiven L. Larkai, I say God bless you for the great help you gave me.

Lastly, my warm regards go to my family and all loved ones.
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<tr>
<th>Abbreviation</th>
<th>Full Form</th>
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<tr>
<td>AAA</td>
<td>American Accounting Association</td>
</tr>
<tr>
<td>CEO</td>
<td>Chief Executive Officers</td>
</tr>
<tr>
<td>CPA</td>
<td>Certified Public Accountant</td>
</tr>
<tr>
<td>ICAG</td>
<td>Institute of Chartered Accountants, Ghana.</td>
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<tr>
<td>ICAN</td>
<td>Institute of Chartered Accountants, Nigeria.</td>
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ABSTRACT

The purpose of this study is to explore the upward mobility of women in accounting firms in Ghana. It examines various experiences encountered by women in comparison to those encountered by men in the profession, through the lens of the “labyrinth metaphor”, including their coping strategies. The study employed an exploratory qualitative case study approach, using semi-structured interviews to collect data from a sample of 13 female and 8 male chartered accountants in managerial positions in ten accounting firms in Ghana. The results show that although women are rising to top management levels in the sampled firms, they are still underrepresented. The results further show that both men and women go through tough detours to get to the top but the routes of women are more complex, especially for those in the International firms. In addition, the study revealed that to be able to face the “labyrinth”, factors such as mentorship, love for the profession, early qualification, assertiveness, ambition, hard work and a strong support system are essential. This research is one of the few studies based on evidences from male and female accountants in both International and Local accounting firms in a developing country. The study also instigates the need for further studies to address the “labyrinth” metaphor and its effects associated with both genders in accounting in developing economies to be able to make any statistical generalisation.
CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The accounting profession is one of the professions that has over the decades, attracted gender-related considerations. A number of images known as metaphors have been used to capture the conditions faced by both genders particularly the female gender in the practice and these include the “glass cliff”, “maternal wall”, “glass escalator”, the “sticky floor” and the oldest glass metaphor known as the “glass ceiling” (Smith, Caputi, & Crittenden, 2012). Furthermore, the profession which was formerly a male-dominated one (Hinson, Otieku, & Amidu, 2006a), has lately been flooded with more women (Catalyst, 2019). However, the presence of these women at management level remains germane.

The influx of women into the profession has stirred up the interest of researchers to venture in the area to unearth the experiences, challenges and barriers they go through (Alsalloom, Agrizzi, & Soobaroyen, 2014; Barnard & Martin, 2013; Broadbent & Kirkham, 2008; Hinson et al., 2006a). The progression of women in the field has also been made evident through recent studies (Adetula, 2014; E. Gammie & Gammie, 1995; E. Gammie & Gammie, 2007). More recently, studies and reports have shown the rapid global increase in women in the accounting profession (Catalyst, 2007, 2016, 2019; Vincoli, 2005). A case in point were current reports showing that in Canada, women accounted for 50.3% of all auditors, accountants and investment professionals, in USA, 60.6% of all accountants and auditors are women and in Europe, women make up almost two-thirds of those employed in legal and accounting jobs (Catalyst, 2019).
Notwithstanding the above reports and developments, the same cannot be said for the profession in developing countries and Africa in particular, where there are different social, political, legal and/or cultural context (Tilt, 2016).

Several researches and accounts (Catalyst, 2014; Powell, 1999; Powell & Butterfield, 1994, 2003) over the past few years, have centered on the participation of women in the field of work in general. Most of these discussions covered the idea that, women should be allowed to take up higher roles and offices in their career. It is of this view that Linehan (2001) cited that increasing labour force involvement rate of women has become one of the most relevant features of the global market in the last half of the 20th century. Some studies have also drawn on the “glass ceiling” metaphor describing the phenomenon where the seeming achievements in the participation of women globally in their various jobs is said to be at the lower and middle level management with mostly men at the top (Bruce-Twum, 2013b; Catalyst, 2014; Powell, 1999). Not much emphasis has been made with regards to the “labyrinth” metaphor, despite the fact that the “glass ceiling” has been broken and crushed so many times (Eagly & Carli, 2007b).

In light of the above, this study seeks to introduce the “labyrinth” metaphor in exploring the upward mobility of women in the accounting profession in Ghana, their experiences and coping strategies of these women as they negotiate through the detours to the top.

1.2 Problem Statement

Both past and recent studies have helped to appreciate numerous aspects of women in management and several factors facing them as well as their experiences in the accounting profession. However, there still remains some gaps in literature which need to be addressed. Narrowing down to the past times when concrete walls prevented women from entering the corporate world reserved
for men, those walls were broken down and this finally gave way to women to penetrate, and the field of accounting was no exception. However, there was an invisible barrier that prevented women from advancing and this was known as the “glass ceiling”, but this glass also got shattered along the way paving way for women to finally climb up to the very top (Eagly & Carli, 2007a). The dearth of women in influential roles like partnership and senior management levels has most frequently been linked to the maternal wall, glass cliffs, glass ceiling and sticky floors but these metaphors have failed to explain the shortage of women at the management level and therefore no longer fit. Although men have for a long while dominated the top hierarchies, this is changing as women have now meandered their way to the top but then they go through certain obscure and complex routes which have been coined as the labyrinth which better explains the shortage of women at the management level.

Currently, many women are much aware that barriers can no longer be an absolute reason denying them the top-notch position. Carly Fiorina upon becoming CEO of Hewlett-Packard in 1999 famously said “I hope that we are at the point that everyone has figured out that there is not a glass ceiling”. Similar experiences can be shared about a Ghanaian female accountant who rose through the ranks by becoming the President of the Institute of Chartered Accountants from 2012 to 2014.

Now that the glass ceiling and maternal walls have been broken, women face a challenge of passing through complex routes to get to the top and this circuitous complex path is known as the “labyrinth” (Eagly & Carli, 2007a) which this study will also look closely at to enhance understanding of what women pass through to advance.

Also, regardless of the concept of gender relating to both men and women, much study on gender has been skewed towards the position of women as they as a group have in past times been exposed
to much discrimination and subjugation than men under patriarchal conditions. This emphasis is replicated in gender literature in accounting (Haynes, 2008). However, there is a case to be made that there are still gaps in the accounting literature relating to the gendered position of men and that taking gender seriously means addressing masculinity and the role of men. In order to better understand the interaction of accounting with women’s lives we also need to appreciate that of the men’s (Haynes, 2017).

Furthermore, there also remains contextual gaps in literature since most of the prior studies tended to focus mainly on developed economies such as the United States, France, New Zealand, the United Kingdom, Asian countries like China and Japan, among others (Alsalloom et al., 2014; Broadbent & Kirkham, 2008; Burke, Vinnicombe, Cross, & Linehan, 2006; Dalton, Hill, & Ramsay, 1997; B. Gammie & Gammie, 1997; E. Gammie & Gammie, 1995; Hull & Umansky, 1997; Komori, 1998; Lindawati & Smark, 2015; Linehan, 2001; Maupin, 1993; Twomey, Linehan, & Walsh, 2002; Wootton & Spruill, 1994) but there is very scanty literature on women in the accounting profession in developing nations such as Ghana.

Lastly, aside the sparse literature, experiences of women in African nations may vary from those of women from Western and Asian states because of the diverse sociocultural context, as Komori (2008) and Zhao and Lord (2016) found in Japan and China respectively thus the need to extend the study on women in accountancy in Ghana.
1.3 Research Objectives

The main purpose of this study is to explore the upward mobility of women in accounting firms in Ghana with emphasis on the below outlined objectives. Therefore this study seeks:

1. To examine the experiences of women in the accounting profession in Ghana.
2. To compare the experiences of men and women in the accounting profession in Ghana.
3. To explore the coping strategies in leadership positions in the profession.

1.4 Significance of the Study

This research was carried out to gain direct experiences of both genders in the accounting profession. It primarily contributes to existing literature on gender studies in accounting, management, career development and progression in Ghana, Africa and the world at large. The challenges and coping strategies are also unearthed.

Also, this study informs policy makers to make decisions to cushion women as they navigate their way through detours to partnership and serves as a guide as to what firms can do to utilize their human resources to the fullest not considering gender as a basis. The government can also make policies to facilitate and ensure that women have the opportunity to climb to the top and not be discriminated against.

Lastly, it gives upcoming female accountants in Ghana, prior knowledge as to what to expect as they climb up and strategies they can adopt to rise smoothly to the top amid the storms.
1.5 Structure of the Study

This study consists of five main chapters. Chapter one of this study provides the research background and gives a rundown of the problem statement as well as the objectives and significance of the research study. Past and recent literature on the subject of research both globally and in Ghana is to be critically reviewed in chapter two while chapter three focuses on the methodology used. The penultimate chapter deals with the analysis of data gathered, discussions, results and findings of the study. The last chapter provides the summary and conclusions based on which recommendations in relation to policies and future research is made.
CHAPTER TWO
OVERVIEW OF LITERATURE

2.1 Introduction

This chapter reviews and critically examines pertinent literature in relation to the research objectives. First, the value of metaphors and women leadership is discussed followed by the experiences of women in the accounting profession where client reception and attitudes as well as progression of women are thoroughly examined. Lastly, existing literature on coping strategies are also reviewed.

2.2 Metaphors and Women Leadership

Metaphors play an imperative part in simplifying the comprehension of societal occurrences, unifying perceptions and creating transformation in approaches (Landau, Meier, & Keefer, 2010). Therefore, the uncertainty of what metaphor best defines women’s pursuit for headship is not of minor concern.

The common description of a metaphor is a term, normally located in poetry or literature, which defines an individual or article by referring to something that is considered to have comparable features to that individual or article. Other intellectual descriptions emphasise more on the importance of metaphor to clarify notions that may be ambiguous or intricate. For instance, Lakoff (1993b), referred to the word “metaphor” as explained by the classical theory to mean, a novel or poetic term where one or more words for an idea are used independent of its usual orthodox connotation to convey a “parallel” concept.
Therefore, metaphors not only provoke actual relations about notions usually but also can inform conclusions about people. Since metaphors have the authority to form public opinion, they can be delicately influenced to modify outlooks and conducts toward other people (Lakoff, 1993a).

Several studies emphasize the power of metaphor to alter how people understand and handle others and the likely significance of metaphors for enclosing communications about societal concerns (Ackerman, Nocera, & Bargh, 2010; Zhong, Bohns, & Gino, 2010). In view of the established significance of metaphors, the study examines metaphors used to demonstrate the challenges faced by women leaders and deliberate how well they reflect modern leadership adopting the style of Eagly and Carli (2007b).

Below is an analysis of women’s access to leadership using three types of blockades that have obstructed women’s advancement; the concrete wall, the glass ceiling & sticky floor, and the labyrinth. The concrete wall is long gone in most parts of the world even in Ghana. This is followed by the glass ceiling and sticky floor which have faded out to a large extent giving way to more complex paths to the top symbolized by the labyrinth (Eagly & Carli, 2007a).

2.2.1 The “Concrete Wall”

Obviously placing or blocking anyone’s path with explicit, outright barricades is a sure way of preventing him or her from getting to the top. Historically, overt rules and straightforward customs and norms were what characterized the obstacles to the advancement of women. Lupo (2017), coined it nicely by explaining that, the concrete wall symbolized the patriarchal division of labour, which was strengthened by overt injunctions that prohibited entrance of women from the labour force or higher education over the earlier century.
Women, at the commencement of the twentieth century were deficient of legal and political equity and were forbidden to vote let alone take up partisan appointment. Although, for example women in America gained voting rights in 1920, they were still confronted with many absolute barriers to advancement as recently as the middle of the twentieth century (Baker, 1984).

Consider additionally the case of the Supreme Court Justice, Ruth Bader Ginsburg, who topped in her class in 1959 from Columbia University's Law School but received no job offers though she applied severally. Men who exhibited such extraordinary capacity got an esteemed Supreme Court clerkship or occupation with a notable New York law office, however Ginsburg was denied such opportunity (Pressman, 1997). There was, obviously, no composed law precluding the enlisting of ladies by the Supreme Court judges or law offices. It was simply not done and everybody got that. In certain instances, educational avenues were not open to women and thus they could not even acquire equivalent qualifications as men. Entry to specific colleges was prohibited for women in the United States pending the 1960s (Eagly & Carli, 2007a)

The concrete wall was inclined towards a division of work requesting that men should be providers and women take care of the home and therefore these women were forbidden from gaining access to esteemed vocations due to the supposition that their status was at home and in this era, this was seen as the norm. (Cunningham, 2008).

An executive responding to a survey published in 1965 by the Harvard Business Review opined, “The majority of American men and women still believe in home and family, so it is necessary that only one person in the family pursue a career. Because of women's biological role, it is more practical for the man to hold that one position” (Harris, 2010).
A good number of people merely consented to the absolute obstacle, while some individual women like Jennie M. Palen, a pioneer in the development of the accounting profession in the United States (Spruill & Wootton, 1995) fought this wall. She was a significant role player in the struggle of women to gain acceptance first in public accounting and later at major accounting firms, women became publicly accepted in accounting firms not just as secretaries, clerks or the like but as accountants or auditors. She fought for that cause, made a huge contribution to women participation in the accounting profession and remarkably said that the most difficult profession as considered, at certain point in time, public accounting, has conspicuously softened its defenses (Spruill & Wootton, 1995).

Transformation began in the 1970s where the walls shifted so much so that women were no longer completely disqualified from positions of power –only those at the upper echelons. What accounted for this can be partly attributed to the World War II which opened the door of opportunity to women since it robbed businesses of qualified young and energetic men who had to show patriotism to their country by participating in the war and therefore had to leave their work places and join in the war. A labour shortage arose forcing employers to reconsider appointing women to take the place of these men. At that time, it was even termed as being patriotic on the part of women who decided to work in place of men as it was seen as indirectly helping to win the war (Goldin, 1991; Wootton & Spruill, 1994).

2.2.2 The “Glass Ceiling” and the “Sticky Floor”

Numerous metaphors including the “glass ceiling”, “glass cliff”, “maternal wall”, “glass escalator” and the “sticky floor” (Smith et al., 2012), have been devised to explain impediments to women’s
progression. Many of the metaphors denote the exact circumstances that undercut women’s advancement prospects.

For instance, the motherhood penalty (Budig & Hodges, 2010; Correll, Benard, & Paik, 2007) and the maternal wall (Crosby, Williams, & Biernat, 2004; J. C. Williams, 2005) speak of the distinctive work challenges women came across as “punishment” for motherhood.

Ryan and Haslam (2005, 2007) is said to have conceived the metaphor ‘glass cliff’, where women and men of colour who are able to shatter glass ceilings are appointed to high risk management spots that deepen the likelihood and conspicuousness of catastrophe. Precisely, they refer to this, as a situation whereby ‘women may be specially placed in headship roles that are allied with an increased risk of adverse aftermaths’ (Ryan & Haslam, 2005, p. 83).

The concept of a glass escalator also known as glass elevator, denotes the progression benefits of men over women in female dominated occupations. (Maume, 1999; C. L. Williams, 1992) Over the years it has been protracted to highpoint the indiscernible forms of opportunity, not only discrimination by which means men, women, and marginal groups are fast-tracked through the organizational ladder (Williams, 2013).

Nonetheless, only a few metaphors have been used to signify the countless challenges faced by women leaders and aspiring leaders. One of these is the “glass ceiling”. The glass ceiling is tremendously the most widespread metaphor for women’s deficiency of admission to headship. The expression initially came into view in 1984 in an interview with Gay Bryant (Boyd, 2008) after which Hymowitz and Schellhardt (1986) introduced this label in the Wall Street Journal
where it quickly caught on - depicting the less apparent manner in which women were barred from high level leadership roles.

However, it still implied an absolute barrier that prevents access to the top. In further indication of the acceptance of the metaphor, googling the expression “glass ceiling” in quotations produces 3,670,000 hits, with only a few referring to an architectural feature of edifices (Carli & Eagly, 2016). An inference of glass ceiling metaphor is that women cannot progress to the uppermost echelons of management but are held to a next to last level, just beneath but in complete sight of the top. The image of a “glass” obstacle suggested that women were being deceived about their chances because the hindrance was not easy for them to perceive from afar. At the same time, the image of a ceiling proposes that women encounter few challenges prior to reaching that penultimate level and that the path to further heightening is gridlocked for all women. In addition, the glass ceiling metaphor suggests that the general status of women remains moderately unaltered over time, because no woman can rise to most elevated position without breaking through the ceiling and subsequently, unlocking possibilities to women who stalk.

In spite of the fact that the glass ceiling metaphor centers on challenges for women in progressing to upper echelons of management, the sticky floor metaphor characterizes impediments that women face much prior to their job paths. The sticky floor metaphor was coined by Sociologist Catherine White Berheide (Noble, 1992) to demonstrate the complications of women who continue in low-paying, low-status roles in national and local government. Spaid (1993), mentioned also that the formers colleague, Sharon Harlan recorded that any arena where women were not progressing much past entry-levels the expression could as well be useful. Essentially, it is highlighted from their discourse that women never even hit their heads on a glass ceiling due to
the fact that they hardly ever got the chance to progress to any position of power (Carli & Eagly, 2016).

Unlike the above discussion, Harlan and White Berheide (1994) did not set the picture of the sticky floor against the glass ceiling but alternatively admitted the existence of impediments for women in both low and high roles. However, the sticky floor has been defined as a metaphor for discrimination that is evident at low- more exactly than high-level roles by further researchers (Arulampalam, Booth, & Bryan, 2007; Booth, Francesconi, & Frank, 2003; Christofides, Polycarpou, & Vrachimis, 2013; Kee, 2006).

The sticky floor metaphor has also been implored to denote meagre career planning by women who either opt out of leadership or who initiate blockades to their own achievement (Shambaugh, 2007). Similarly, the CEO of HSBC USA, Irene Dorner, fairly attributed women’s paucity in the higher ranks of finance on the sticky floor, whereby women do not energetically plan for career leadership (Sorkin, 2013). All the same, the sticky floor is frequently used to refer to outer hurdles that detain women at the bottom of the corporate ladder.

As opposed to the glass ceiling, which suggests that women rise to reasonably top echelons, the sticky floor suggests that most women fail to advance at all. Furthermore, dissimilar to the glass ceiling, which infers an impermeable obstruction, the sticky floor implies a fragile impediment to women’s progression and a greater chance that some women may escape from the floor to attain higher roles. Used independently, the sticky floor also submits that obstacles to advancement are nonexistent once women pull away from the floor, or the very foot of the ladder (Carli & Eagly, 2016).
2.2.3 The “Labyrinth"

The paucity of women in powerful roles like partnership and senior management levels has most frequently been linked to the glass ceiling and sticky floors but these no longer fit. The glass ceiling metaphor communicates an inflexible, opaque obstruction, however, the barrier to the progression of women are now easier to permeate through (Carli & Eagly, 2016). Although men have for a long while dominated the top hierarchies, this is changing. In many nations including Ghana, women have obtained new entrance to an immense variety of top management positions. Roadblocks such as prejudice, discrimination not to mention but a few, that slowed or sometimes completely impeded progression of women have not entirely died out, however, the notion of a glass ceiling, with its depiction of unbending restrictions, has lingered for too long. As an auxiliary to previous metaphors for women’s leadership, Eagly and Carli (2007a) offered a picture of the labyrinth in its informal usage as a construction with diverse routes, some of which lead to the focal point, where leadership resides (Figure 1).

Figure 1. 1: A Labyrinth
Some routes to leadership are more explicit than others, and other pathways lead nowhere or are dead ends. Discovering a fruitful course to the center is thus not very certain and therefore demands tenacity and determination. The reflection of a labyrinth offers a more delicate and intricate metaphor unlike the glass ceiling and the sticky floor. The labyrinth is not occupied by difficulties confronting women either at the prime of their careers or latter stages but rather suggests that women are confronted with several challenges throughout their working life, that is, from the point of entry till the very peak of their careers.

The labyrinth metaphor advocates that progression is very challenging but possible therefore finding the center does need determination and cautious navigation, nonetheless it is not beyond accomplishment. As a result, distinct from glass ceiling or a sticky floor, the labyrinth permits some women to attain very great levels of management, yet the fortifications of the labyrinth linger on to challenge women who follow. If the path that men take is assumed to be a road (maybe with some mounds and potholes on the way), the labyrinth that women are confronted with undoubtedly offers a more challenging path that needs more time to sail across with more probability of failure. Some women will be incapable of navigating their way through and will get trapped in dead ends while others may progress by persevering after facing obstructions and erroneous turns. Some others may be fortunate to sail through by trailing the fragments of their predecessors.

The labyrinth is both positive in its recognition that women as effective as leaders and truthful in its consideration of the vagueness of attainment and thus, neither condemns the situation nor points accusing fingers at women for their failure to advance. Instead, the success of women rests in an interaction between the abilities and enthusiasm of women and the situational challenges. Furthermore, the emphasis of labyrinth is not entirely on women, as Bruckmüller, Ryan, Haslam,
and Peters (2013) asserted, since men are the principal engineers of the labyrinth and indirectly benefit from a moderately imaginative route to headship. The labyrinth metaphor however has been scarcely explored in relation to the accounting profession and there is therefore the need to do so.

### 2.3 Experiences of Women in the Accounting Profession

There is no clear definition of the expression - *accounting profession*. The first and only attempted definition considered each of the words in the phrase (Bower, 1957). So, he defined accounting profession as comprising the practice of public accounting. The American Accounting Association (AAA) outlines accounting as the process of identifying, measuring and communicating economic information to enable users of information make informed judgement and decisions. So, the accounting profession is one that needs distinctive training in the process of identifying, measuring, and communicating economic information to allow informed judgement and decisions by users of accounting information. The accountancy profession provides a range of services that enables people to evaluate the success and productivity of their businesses, government services and all kinds of other institutions, through to the assurance of information offered (ACCA, 2012).

Many professions, including accountancy are generally tagged to the male gender though current trends show a rise in the number of women entering into these professions (Stumpf, 2002). Eckberg (2001), established that high salary, respect, job security, rewarding challenges, status and recognition and so on are some of the reasons why women are drawn to these professional services. Interestingly, women in many professional fields find themselves having diverse
experiences; some good and others bad. In the accounting profession for instance, Ziewacz (1996) revealed that, sex discrimination is one of the road blocks women face.

Hinson, Otieku, and Amidu (2006b), presented that the accounting profession in Ghana is experiencing an upsurge in the number of women professionals. There has since been a steady increase in the number of women admitted into the Institute of Chartered Accountants Ghana (ICAG) according to study by Bruce-Twum (2013a). Similarly, a neighbouring West African country, Nigeria, has also noticed a substantial increase in women in the accounting profession, since 1965 when the Institute of Chartered Accountants in Nigeria (ICAN) recorded its first (1st) Female chartered accountant (Adetula, 2014).

Since women have now broken barriers and entered into the profession, it is expected that in rising they will also get to the top of the table but unfortunately that is not the case due to the glass ceiling phenomenon. Evidence from Ghana indicates that, even though there has been a steady increase in the number of women admitted into the ICAG, none of the women in his study were in the top hierarchy of their respective jobs (Bruce-Twum, 2013a). The ease at which men get to the top isn’t the same for women irrespective of the fact that they undergo the same training in the firm. How has this been explained? The metaphoric “glass ceiling” has been the prevailing paradigm that surrounds the constraints faced by women in attaining upward mobility (Bowling et al., 2006; Bullard & Wright, 1993; Hsieh, Chih-Wei, & Elizabeth, 2006; Newman, 1993, 1994, 1996).

This however, has been replaced by the labyrinth metaphor since the glass ceiling, according to Eagly and Carli (2007a) has been broken and crushed severally and in so many situations that it is
no more logical to use this metaphor to depict the obstructions that women come across in the workplace. Women no longer face monumental barricades that hinders all access to high level ranks. Hitherto, obstacles still exist, creating the sometimes puzzling and often indirect pathways that women journey on.

There are still gaps in literature on experiences of men in the accounting profession, that is, in the accounting works relating to the gendered situation of men and that taking gender seriously necessitates addressing maleness and the role of men. In order to well appreciate the relations of accounting with women’s lives we also need to comprehend that of the men’s (Haynes, 2017). This therefore instigates the need to explore this area to better understand these interactions.

2.5.1 Work-Life Balance, Experience with Clients & Progression

Twomey et al. (2002), opined that when there is mutual incompatibility between pressures from family and that from work whereby, one has to choose to give more focus to one, to the detriment of the other, the work-life balance constraint is at play. In several working contexts, balancing work-life, making certain choices, and privations arise for both the male and female, but according to Anderson-Gough, Grey, and Robson (2005), these are aggravated in the accounting practice since the profession requires long-working hours as this gives a replication of supposed or probable commitment level. Being seen as committed is positively connected to progression and since working long hours is mostly equated to commitment and hard work, women who cannot work these hours due to family are often seen as not committed or reliable and therefore impedes these progression or advancement.

A study by Windsor and Auyeung (2006), on career advancement in Australia and Singapore shows that career progression of fathers are more rapid than their female colleagues since these
mothers are seen to be more dedicated to their homes. The authors further recommended flexi working opportunities as well as other formal policies to promote mothers into higher echelons of management. Adetula (2014), also stated that the inability of female accountants to progress in their careers may be as a result of the conflict between career objectives and the family. Due to the perception that women are usually expected to be principally responsible to the family before considering anything else as supposed to men. All these perceptions are what normally promotes stereotyping in the workplaces.

Even though, a study by Bianchi and Robinson (2006) has shown that there is now more participation of men in childcare and home chores, women are still responsible for the bulk of such household duties in almost all nations (United Nations Development Programme, 2008).

Given the above perceptions and insights, it backs the assumption that family and house duties part of the core blockades to women career progression.

On the issue of experiences with job clients, some studies (Abed & Al-badainah, 2013; Gold, Hunton, & Gomaa, 2009) have dwelt on the impact of client and auditor gender on auditors’ judgments as well as the impact of auditor gender on audit fees, that is, how the gender of an accountant affects audit fees, and therefore there is the need to venture more into the area of experiences with clients.

2.6 Coping Strategies

Hinson et al. (2006), found hard work as a common coping strategy for challenges women go through. According to Drnovsek, Örtqvist, and Wincent (2010), a coping strategy refers to the
practice of handling demanding situations, using energies to resolve individual and relational
difficulties, in quest to become skilled at, diminish, lessen or put up with anxiety or stress brought
about by hostile and worrying circumstances.

Most studies have given less focus in examining the coping strategies for stress in relation to role
conflict (Clark, Michel, Early, & Baltes, 2014; Eby, Casper, Lockwood, Bordeaux, & Brinley,
2005; Thompson, Poelmans, Allen, & Andreassi, 2007). Less than one percent of studies have
looked into coping strategies for career and home conflict according to Eby et al. (2005) and in
other studies on coping strategies for female entrepreneurs, Jennings and McDougald (2007) and
Shelton (2006) have focused on developed countries.

In another study, Debashish and Lenka (2016) identified three female competencies which led
to organisational performance, namely; professional, social and personal competencies. They
argued with these competencies and deliberated strategies with which women can overcome the
barriers to boost organisational performance. Some of the notable strategies included providing
opportunities for mentoring, work-life balance, establishing women networking groups, gender
inclusive policies, career development and planning, top management support, initiating diversity
and inclusion programmes, support of male counterparts, workshops and training programmes on
gender sensitisation and rewarding employees. These findings however, were also from developed
countries’ contexts and the evidences were from women in fields other than the accountancy
profession.

Tharenou (1997), found that orientation towards ambition, that is the ability to assert oneself, and
advancement, is noteworthy for new and sustained promotion. Coincidentally, assertiveness is
typically described as a standard mannerism of men that is beneficial in promoting one’s
profession (Eitzen, Zinn, & Smith, 2011; Holst & Wiemer, 2010). A number of studies have
reached the same conclusion that mentoring, high need for achievement and the useful support from a helpful partner are very significant and have an affirmative influence on females’ progression (S. D. Blake-Beard, 2001; Gallhofer, Paisey, Roberts, & Tarbert, 2011; Noe, 1988a; Simonetti, Ariss, & Martinez, 1999).

Most recently, Hundera, Duysters, Naudé, and Dijkhuizen (2019), examined the coping strategies of female entrepreneurs in a developing county, Ethiopia and identified the most familiar coping strategies to be negotiation, committing to the business role, pledging to social roles, satisfying all, seeking social backing and hiring outside care.

These findings however, were evidences from women in fields other than the accountancy profession.

2.7. Chapter Summary

This chapter focused on the literature in relation to the tertiary sector, women and work in general, then the accounting profession. A review was also done on pertinent literature with respect to women’s experiences in other male dominated professions. Lastly, the theory of glass ceiling was discussed.
CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter justifies the research methodology chosen to embark on the study. It is made up of introduction, the research design and strategy, data collection and source, sample and selection criteria, data analysis procedures and conclusion.

3.2 Research Design

A research design according to De Vaus and de Vaus (2001), refers to the general approach that one picks out to integrate the diverse constituents of the study in a coherent and balanced way, thereby, ensuring that one willcompetently address the research problem. It encompasses the blueprint for the gathering, measurement, and analysis of data. It is basically the entire plan of a study. This section talks about the technique selected as well as the purpose for selection.

An exploratory qualitative research approach was adopted in this study since it is an expanse with very scanty research studies undertaken in Ghana. In most prior and present research done on women in accounting in Ghana and beyond, qualitative study was mostly adopted. Due to it being exploratory in nature, it also sought to find out the perceptions of both men and women to better understand the phenomenon.

3.3 Research Strategy

Numerous research strategies are employed in several studies and these strategies include surveys, experiments, case studies, grounded theory approach, ethnography and archival researches (Saunders, Lewis, & Thornhill, 2009). The above strategies, according to Yin (2003), can be used for descriptive, explanatory and exploratory researches. The selected strategy for the study was a
case study. Case study was used since the sample size was small and the study was also an exploratory one that sought to gain a rich understanding of the experiences of both men and women in accounting firms in Ghana.

3.3.1 Case Study

Case study, according to Robson (2002), is a strategy for undertaking research which encompasses an experiential examination of a precise modern phenomenon within its actual life content using numerous sources of evidence. A single or multiple case study strategy can be used, where the single case study strategy involves only one case and for the multiple case study strategy, more than one case can be incorporated (Yin, 2003). In this study, a multiple case study strategy was adopted. The basis for the use of multiple case strategy concentrated upon the need to establish whether the findings of one firm occurred in the other cases or firms so that a conclusion can be drawn as a consequence (Yin, 2003).

Case study strategy was used so as to gain a rich understanding of the content of the research and the processes being enacted (Morris & Wood, 1991). It also has the power to answer questions about what, why, and how; thus it’s often used in explanatory and exploratory research (Saunders et al., 2009).

3.3.2 Selection of Cases and Units of Analysis

Out of the population of three hundred and twenty-three (323) licensed audit firms in Ghana as at July 2019, a sample of ten (10) firms were drawn to undertake this study. The basis for the selection of the firms was according to the Institute of Chartered Accountants Ghana ranking of accounting firms. The criteria for the ranking was on revenue levels, number of partners and number of staff
as reported by firms and the categories ranged from A1 to D, with A1 being firms with the highest revenue levels and in that order.

In carrying out this study, the unit of analysis chosen included both men and women in accounting. Thirteen (13) female and eight (8) male accountants were therefore used in the study. Personal interviews were carried out with eighteen (18) of them in the ten (10) selected big accounting firms, all based in the Greater Accra Region of Ghana. The remaining three (3) were sent the interview guide through email and they emailed their responses accordingly.

Table 3.1: Categorisations of Unit of Analysis

<table>
<thead>
<tr>
<th>Category of Firm:</th>
<th>Number of Firms Used</th>
<th>No of Respondents</th>
<th>Female</th>
<th>Male</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>5</td>
<td>15</td>
<td>12</td>
<td>3</td>
</tr>
<tr>
<td>A</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>B1</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>B</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>C</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>D</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Other</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>10</td>
<td>21</td>
<td>13</td>
<td>8</td>
</tr>
</tbody>
</table>

Purposive or judgmental and snow ball sampling techniques were utilized in this study. A purposive sampling technique is a sampling technique that enables the researcher to use his or her own judgment to select cases that will best enable him or her, answer the research objectives (Saunders et al., 2009). The purposive sampling technique is used mostly in case studies. The justification, though, for using this technique is because, not all practicing men and women accountants were interviewed. To be included in the study, a respondent had to be a qualified
certified public accountant and working in one of the ten audit firms used as case study for the research, these men and women must be in senior level positions and must be willing to take part in the study.

Due to the special nature of the sample, a wide range of methods were employed that included identification of respondents through lecturers, family members, friends, and individuals as well as snowball sampling. Snowball sampling was used since it was difficult to get in touch or identify members of the desired population (Saunders et al., 2009). Therefore, contact was made with one female or male accountant in each of the firms and he or she further connected the researcher to others of the desired population in the firm.

3.4 Data Source and Collection

Only primary data were used for this research. Primary data refer to data collected personally by the researcher. The primary data collection method employed was an interview. An interview is a purposeful discussion between two or more people (Kahn & Cannell, 1957). Interviews can be categorized as structured, semi-structured and unstructured or in-depth interviews. For the purpose of this research, semi-structured interview approach was adopted due to the qualitative and exploratory nature of the study. In the semi-structured interviews, there were list of themes and questions to be covered, although these may differ from interview to interview (Saunders et al., 2009). The reason for this type of interview was mainly to understand the experiences of women and their opinions with regards to their upward mobility as well as allow respondents to talk about and reflect upon the past as well as the present (Marshall & Rossman, 2006). Another reason was to collect a rich and detailed set of data and the need to establish personal contact with interviewee. The use of personal interviews was more appropriate in this study and therefore a higher response
rate was achieved as compared to using a questionnaire since most of the questions were complex and open-ended, therefore, just preparing a questionnaire to be filled would not have provided the necessary details wanted.

After an extensive and in-depth review of literature covering a wide range of materials examined to date, an interview guide was designed, consisting of about thirty (30) questions. Also, the websites of the selected cases were gleaned for information relevant to the current study.

3.4.1 Design of Data Collection Tool

An interview guide was developed to collect data. The questions solicited information from practicing men and women accountants on their experiences in their respective accounting firms. The guide was revised after the research supervisor scrutinized and communicated the necessary corrections. The interview guide was in four (4) parts; Section A was on personal profile and background of the respondent, Section B pertained to the general experiences of both male and female accounting professionals in the firms, while Sections C and D focused on challenges and coping strategies on the job and also, in rising through the labyrinth to the top. See the appendix for details of the interview guide.

3.4.2 Data Collection Procedures and Protocols

The interview guides were made available to all the respondents before the interview. Sixteen (16) interviews were conducted face-to-face, two (2) were done over the telephone and three (3) were done over the internet in the year 2019. Eight (8) of the interviews were audio-recorded and later transcribed. The rest of the interviewees did not feel comfortable being recorded so notes were taken instead. The average duration of the interviews was fifty-two (52) minutes (range of 20-215 minutes). The respondents were very welcoming and friendly but sometimes there were
interruptions from colleagues in the firms especially those interviews that took place in offices that were occupied by more than one person. Respondents sometimes had to pick phone calls, but in general they were very receptive.

3.5 Data Analysis and Management

For the purpose of this study, a thematic approach was chosen as the qualitative research analysis method in the analysis of data. According to Braun and Clarke (2006), thematic analysis is a procedure for finding, examining and reporting patterns (themes) within data. Therefore, themes arising from the interview evidence were identified from the analysis and were duly addressed. The audio-recorded interviews were transcribed. The notes taken during the interviews were also typed in excel format and later summarized to make comparison easier and faster. All these allowed to reveal any relationship or connection between interviewees’ views and past or current literature. Discriminatory analysis was also carried out to establish, whether background characteristics such as status, age, were related to interviewees’ attitudes. Both “intra-firm” and “inter-firm” comparisons were also done to know if differences existed with respect to responses from women and men in each firm.

Table 3.2: Coding of Respondents

<table>
<thead>
<tr>
<th>FIRM (F)</th>
<th>RESPONDENTS (R)</th>
<th>POSITION</th>
<th>DURATION OF INTERVIEWS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firm 1</td>
<td>A</td>
<td>Senior Manager</td>
<td>30 minutes</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>-----</td>
<td>-------------------</td>
<td>---------</td>
</tr>
<tr>
<td>B</td>
<td></td>
<td>Manager</td>
<td>65 minutes</td>
</tr>
<tr>
<td>C</td>
<td></td>
<td>Senior Manager</td>
<td>21 minutes</td>
</tr>
<tr>
<td>D</td>
<td></td>
<td>Manager</td>
<td>28 minutes</td>
</tr>
<tr>
<td></td>
<td>Firm 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
<td>Manager</td>
<td>32 minutes</td>
</tr>
<tr>
<td>F</td>
<td></td>
<td>Manager</td>
<td>30 minutes</td>
</tr>
<tr>
<td>G</td>
<td></td>
<td>Partner</td>
<td>68 minutes</td>
</tr>
<tr>
<td>H</td>
<td></td>
<td>Partner</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Firm 3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td></td>
<td>Manager</td>
<td>30 minutes</td>
</tr>
<tr>
<td>J</td>
<td></td>
<td>Manager</td>
<td>43 minutes</td>
</tr>
<tr>
<td>Firm</td>
<td>Name</td>
<td>Position</td>
<td>Time</td>
</tr>
<tr>
<td>--------</td>
<td>------</td>
<td>-------------------</td>
<td>--------</td>
</tr>
<tr>
<td>K</td>
<td>Manager</td>
<td>18 minutes</td>
<td></td>
</tr>
<tr>
<td>L</td>
<td>Manager</td>
<td>25 minutes</td>
<td></td>
</tr>
<tr>
<td>Firm 4</td>
<td>M</td>
<td>Manager</td>
<td>20 minutes</td>
</tr>
<tr>
<td>N</td>
<td>Manager</td>
<td>21 minutes</td>
<td></td>
</tr>
<tr>
<td>Firm 5</td>
<td>O</td>
<td>Partner</td>
<td>63 minutes</td>
</tr>
<tr>
<td>Firm 6</td>
<td>P</td>
<td>Partner</td>
<td>63 minutes</td>
</tr>
<tr>
<td>Firm 7</td>
<td>Q</td>
<td>Partner</td>
<td>22 minutes</td>
</tr>
<tr>
<td>R</td>
<td>Senior Manager</td>
<td>21 minutes</td>
<td></td>
</tr>
<tr>
<td>Firm 8</td>
<td>S</td>
<td>Partner</td>
<td>185 minutes</td>
</tr>
</tbody>
</table>
3.6 Chapter Summary

This chapter primarily discussed the methodology adopted in carrying out the study. First and foremost, the research design was recognised as a case study which is qualitative in nature. The chapter concentrated on how data was collected through the use of semi-structured interview guides. Also, it determined the sample size used for the study as, eight (8) male and Thirteen (13) female accountants in managerial and partnership level. Finally, the chapter argued out the method used in the data analysis process.
CHAPTER FOUR

ANALYSIS AND DISCUSSION OF FINDINGS

4.1 Introduction

This chapter presents the findings of the interviews undertaken for this research study. This chapter is divided into several sections, namely: introduction, demographics, and firm analysis, inter firm analysis, discussion and presentation of findings and conclusion.

4.2 Demographics

Below is a summary of the demographics of the respondents from the five accounting firms as can be seen in Table 4.1

Table 4. 1: Summary of the demographics of the respondents.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Number of respondents</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gender</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Male</td>
<td>8</td>
<td>38.1</td>
</tr>
<tr>
<td>Female</td>
<td>13</td>
<td>61.9</td>
</tr>
<tr>
<td>Total</td>
<td>21</td>
<td>100.0</td>
</tr>
<tr>
<td><strong>Age</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30-40 years-Male</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Female</td>
<td>4</td>
<td>19.0</td>
</tr>
<tr>
<td>41-50 years-Male</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Female</td>
<td>1</td>
<td>4.8</td>
</tr>
<tr>
<td>Age Group</td>
<td>Male</td>
<td>Percentage</td>
</tr>
<tr>
<td>-----------------------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>51-60 years</td>
<td>2</td>
<td>9.5</td>
</tr>
<tr>
<td>Female</td>
<td>1</td>
<td>4.8</td>
</tr>
<tr>
<td>61 years and over</td>
<td>1</td>
<td>4.8</td>
</tr>
<tr>
<td>Male</td>
<td>1</td>
<td>4.8</td>
</tr>
<tr>
<td>Female</td>
<td>1</td>
<td>4.8</td>
</tr>
<tr>
<td>Total</td>
<td>21</td>
<td>100.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Status</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>3</td>
<td>14.3</td>
</tr>
<tr>
<td>Married</td>
<td>18</td>
<td>85.7</td>
</tr>
<tr>
<td>Total</td>
<td>21</td>
<td>100.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Area of Specialty</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit</td>
<td>12</td>
<td>57.0</td>
</tr>
<tr>
<td>Tax</td>
<td>2</td>
<td>9.5</td>
</tr>
<tr>
<td>Advisory</td>
<td>2</td>
<td>9.5</td>
</tr>
<tr>
<td>Audit &amp; Tax</td>
<td>1</td>
<td>4.8</td>
</tr>
<tr>
<td>Audit &amp; Advisory</td>
<td>1</td>
<td>4.8</td>
</tr>
<tr>
<td>Audit &amp; Risk + Quality</td>
<td>1</td>
<td>4.8</td>
</tr>
<tr>
<td>Tax &amp; Advisory</td>
<td>1</td>
<td>4.8</td>
</tr>
<tr>
<td>Audit , Tax &amp; Advisory</td>
<td>1</td>
<td>4.8</td>
</tr>
<tr>
<td>Total</td>
<td>21</td>
<td>100.0</td>
</tr>
<tr>
<td>Position Held</td>
<td>Male</td>
<td>Female</td>
</tr>
<tr>
<td>-------------------------</td>
<td>------</td>
<td>--------</td>
</tr>
<tr>
<td><strong>Partner</strong></td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>Male</td>
<td>23.8</td>
<td>14.3</td>
</tr>
<tr>
<td>Female</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td><strong>Senior Manager</strong></td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>Male</td>
<td>-</td>
<td>14.3</td>
</tr>
<tr>
<td>Female</td>
<td>3</td>
<td>33.3</td>
</tr>
<tr>
<td><strong>Manager</strong></td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>Male</td>
<td>14.3</td>
<td>-</td>
</tr>
<tr>
<td>Female</td>
<td>7</td>
<td>33.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>21</td>
<td>21</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Length of time as CPA</th>
<th>5-10 years</th>
<th>11-20 years</th>
<th>21-30 years</th>
<th>31 years and over</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>23.8</td>
<td>42.9</td>
<td>23.8</td>
<td>9.5</td>
<td>100.0</td>
</tr>
<tr>
<td>Female</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>21</td>
<td>100.0</td>
<td>100.0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Working years in firm</th>
<th>7-10 years</th>
<th>11-20 years</th>
<th>21-30 years</th>
<th>21-3 years and over</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>38.1</td>
<td>57.1</td>
<td>4.8</td>
<td>4.8</td>
<td>100.0</td>
</tr>
<tr>
<td>Female</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------</td>
<td>--------</td>
<td>-------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>21</td>
<td>100.0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Type of Firms</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>International Firms</strong></td>
<td>6</td>
<td>60.0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Local Firms</strong></td>
<td>4</td>
<td>40.0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>10</td>
<td>100.0</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 4.3 Discriminatory Analysis

The total number of respondents was twenty-one (21). Most of the men were aged 60 and above with only 2 being between the ages of 30 and 40. Most of the women were between the ages of 30 and 45 with only 2 being above 53. It can be said that women were rising gradually but men still dominate at the top. This is consistent with the findings of Hinson et al. (2006a) whose finding showed that though the accounting profession was well over fifty years, the entry of women into the area was a current happening. Bruce-Twum (2013b), also came out with a finding that though women were steadily entering into the accounting profession, none of his respondents were at the top in their organisations.

About 86% of the respondents were married leaving just about 14% who represented 3 women who were single. It can be said that since most were married, they faced the challenge of having to balance work and home life.
In this area of specialisation, a number of the respondents (57%) were in the audit departments of their various firms but interestingly, there were other respondents who specialised in more than one area (24%). With the length of time as a chartered accountant and working years in the firm, one female who is a partner, recorded the highest being 36 years as a chartered accountant and 24 years working in that particular firm. It can be said that some women have actually shattered the glass ceiling and gone through the labyrinth to the top with the men. Out of the thirteen (13) women who were interviewed 3 were partners, 3 were senior managers and the rest were managers. It can be said here that some women were not leaving after all but staying and going through the mail to the top. Out of the 8 men interviewed five (5) were partners and three (3) were managers. Out of the five (5) male partners, four (4) of them were partners in their own firms thus accounting for the low length of time working in firm. It can be deduced from this that men take more risks to start their own firms unlike their women counterparts.

4.4. Within Case Analysis- Experiences and Challenges of Practitioners

4.4.1. International Firms

Experiences & Challenges

There were varying experiences since they are from different backgrounds and also different firm cultures. Some of the experiences included:

4.4.1.1. Female Partners

Being the first female partner for their respective firms and departments, they had no mentors but had now become mentors after shattering the glass. They faced gender discrimination though no aggressive ones (Respondent O), and sexual advances (Respondent H). They have inspired others by their status thus other women also aspire to achieve such feats. Respondent H summarised one
of her experiences this way: “There have been times when clients have been dismissive because I am a woman. I remember I conducted training years ago in Guinea, at a mine site with a male dominated population. The atmosphere was very chauvinistic, and racist because there were a lot of mineworkers from South Africa and Australia. It was a difficult time, but I worked hard to earn their respect and we worked successfully together.”

Respondent G said that one challenge she faced was believing if partnership was a possibility that could be achieved. It was a bit intimidating. Another said “not being taken seriously, men or clients flirting with you or thinking you have to provide certain favors before they will give you a projects, family, pregnancy, children and work balance” (Respondent H).

These experiences have taught them to be resilient, to focus and work hard to be relevant and invaluable to people and to specific processes. These have encouraged them to stay and become successful to prove that women can work effectively and get to the top in a legitimate and non-compromising way. They explained that, they share every time they have the opportunity to do so since it inspires a lot of people. They had no predecessors to share their experiences with them though they shared in the view that mentorship was a factor to advancement (Debashish & Lenka, 2016; Hinson et al., 2006a). Respondent H had very few predecessors to share their experiences with her but the few shaped her decisions and zeal to achieve the very best in every area of her life. They all asserted that working with a committee with a female lead was more fulfilling based on the fact that women are more tolerant and inclusive. Another (Respondent G) said that, whether male or female, they have a very good team system with fantastic people so getting things done was easier and the delivery was on point. She added that “We trust each other to perform”.

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Out of the three (3) partners, two (2) were of the view that women in their respective firms are primarily in middle management and entry level. They attributed this to the fact that women are more loyal and tend to remain in the organization as opposed to men who look for new challenges and opportunities. Respondent O also stated that women were now entering the profession (Bruce-Twum, 2013b; Hinson et al., 2006a).

For training and development offered, they also asserted that equal opportunity approaches are employed which in line with the study by E. Gammie and Gammie (1995) who posited that there were no discernable differences in training and recruitment given to both male and female accountants. It is then expected that since no discernable differences in training and development exist, both genders should rise equally. However, in the senior management and the partnership level, differences do exist especially within the various functional areas (Dalton et al., 1997; E. Gammie & Gammie, 1995; Maupin, 1993).

**Work-Life Balance, Experience with Clients and Prospects for Progression**

With the issue of work life balance two out of the three partners (Respondent G & O) attested they balanced their home and work life quite well even though it was quite a challenge, having supportive husbands and family had also helped. They also went for house-helps to assist in the home. Respondent H confessed however, “That’s a difficult one. I haven’t managed to do that very well. However it requires a lot of support for the home front. It also requires one to be upfront about whatever situation you are facing so your colleagues understand when you have to focus on a domestic situation”.

They also spoke about maternity leave and closing early, that is, before the usual closing time for about six (6) months after resuming which are policies of the firm of two of the female partners
(Respondents G & H). Aside that as a way of balancing work and home life, one partner (Respondent G) said she works at work and at home she puts work aside and focuses on the home. She goes on vacation with her husband and the kids and also takes advantage of flexi-working though it’s not a policy yet. She added that her mum has been very supportive.

They were of similar views that some clients were warm and others were not so warm. Other clients also had some initial reservations but you needed to demonstrate that you had what it takes and that “you are on top of your game’ (Respondent H), that is, you have the knowledge and experience needed. With the issue of variation in clients’ response if the job was audit and when it was advisory, Respondent H and O said they had no idea. Respondent G, however, was of the view that clients view audit as not so important as it is about historical information; therefore adding no value. Advisory is seen as a need to be met today hence of more value. Clients were therefore more relaxed with advisory services than when it was an audit. Auditors are viewed as “policemen”. They were all in agreement that all these challenges did not deter them from climbing up and were determined to deal with them as long as they exist. This finding was consistent to that of Hinson et al. (2006a) who found that the high need for achievement was a factor accounting for the successes of women in the profession.

With the issue of whether women were underrepresented at partnership, all 3 agreed that women were underrepresented indeed but they also added that, that was changing and hopefully at a fast rate therefore it was just a matter of time. They all agreed that women were interested in partnership which was rather in contrast with an earlier study by Adetula (2014) who was of the view that, women do not desire to be in top positions in the profession unlike men, due to the stereotyping, inadequate satisfaction and stress. One respondent added that, it wasn’t so in the past but once the glass ceiling had been shattered by someone, it was easier and attractive now (Respondent G).
They joyfully included that they would give maximum support to a female partner. They put it this way:

“Yes, it is a natural thing, I am very passionate to see women rise and I will support to grow talent” (Respondent G).

“Yes, this is because some or most women when climbing the corporate ladder experience self-doubt and therefore need encouragement, inspiration and support” (Respondent H).

“I prefer more females to males especially where they both perform satisfactorily” (Respondent O).

One has to pass through the ranks to senior manager level or director to qualify to the next stage of examination. From there, it’s all about personal case, which is your soft skills, bringing in more clients, performance and business case (where it makes commercial sense whether the firm can afford another partner). It is a merit based system. Whether the procedure to partnership was a demotivating process brought about varying opinions.

One said the process was a little disincentive to both men and women (Respondent G). Another said she did not view the process as demotivating (Respondent H) and the last one said the women are rather motivated by it (Respondent O).

4.4.1.2 Female Managers

Even though the respondents were all from international firms, they shared varied experiences and challenges and this was consistent with the findings of Barker and Monks (1998) indicating that individuals have very different attitudes thus varying experiences. There also were some similarities in the challenges of the married and the singles. The married were faced with the issue
of balancing work and home life while the singles were free to advance and just had to work hard to meet deadlines. Bruce-Twum (2013b), also found in his study that majority of the respondent he interviewed faced the challenge of work-family life balance. All respondents shared their experiences with upcoming ones since they had been shaped by them and therefore found it worthwhile to share and they had earlier and still benefited from others sharing theirs with them. Respondent C framed her experience this way, “it has added more meaning to my life by giving birth”.

One respondent also made an interesting comment that went like this, “they see it without you saying anything through your complaining” (Respondent D). This respondent complained bitterly about her situation and how stressful the job was. She also stated that she developed ulcers. Out of the 9 female managers interviewed from the international firms, Respondent D left her department (audit) to a less demanding one (risk and quality) but the rest managed the stress and stayed. The one who left said that she had lost interest in the work itself and was tired of all the stress and struggle. The eight (8) others who stayed admitted that they enjoyed what they do so experiences and challenges could not determine whether or not to stay. Out of the eight (8), two were single, faced no challenge of pregnancy, childcare and marriage so it was easier for them to focus solely on work. With regards to the experience when a team was led by a female or male, there were varying views. One respondent put it this way, “females take things to heart while males are more relaxed” (Respondent C). Another said, “There is no difference and it is more of a personality thing than a gender thing” (Respondent D). They all agreed however, that there were no differences in personal development or training programs based on gender but rather it was done in grades or levels.
**Work-Life Balance, Experience with Clients and Prospects for Progression**

Hinson et al. (2006a), opined that women in accountancy in Ghana working for international firms were self-impelled and are doing an outstanding job harmonizing the stress from family and the complications of their professional undertakings. This study also finds similar results in that hard work and a high need for achievement were common coping strategies for most of the female respondents in the international firms. For the singles, they had no problem at all since they had no children and husband to cater for so they just had to plan and meet deadlines at work. For the married women they made it a point to close on time, took advantage of the flexi-working policy of their firms, thus working from home or a convenient place away from work. One of the married respondents however moved to the Risk department to better manage her home and work life to be able to get to manager level.

They were all of the view that clients were very receptive and excited about the fact that women were on the job.

“**Clients are fine and matured. They were excited to see females**” (Respondent D). One respondent however emphasized that they were given the necessary respect by clients because they are aware that to be able to work at the international firms you have to be among the best. So the clients are well oriented that these firms take only the brightest and best, so reception was not based on gender (Respondent B). All respondents agreed that audit and advisory were different lines of business therefore there were variations in client responses depending on the line of business. One of the respondents said, “**Yes some clients feel more tensed and apprehensive when it is an audit**” (Respondent D).
For challenges faced in progression as a female accountant, there were diverse views. Some of the respondents were of the view that they didn’t face challenges climbing up because of gender whiles others stated that they had no time for family and social life. But not withstanding no matter what they went through they still persevered except one who opted into a different department. With the issue of whether women were underrepresented at partnership, 80% attested that there women were underrepresented but were quick to add that it was just a matter of time. The other 20% said that it was quite subjective since there was no policy document stating how many males or females should be partners. Respondent E was of the view that when the firm could afford to take on a new partner and a woman was qualified for that position, she would be selected and same for a man. She also added though that it was just a matter of time.

Another respondent also explained further that “women were not prevented from progressing but their circumstances would not allow them to move as fast as men would”. They all agreed that women were interested in partnership as well even though 20% said they preferred male partners since they were quicker at decision making and easy going. 50% preferred females and the remaining 30% were indifferent. One respondent also suggested that getting more female partners on board will impact policy since they would be involved in setting favorable policies to cushion women (Respondent D).

They all emphasized on business and personal cases after rising through the ranks. Out of the nine (9) managers, six (6) were of the view that the process was not demotivating because it was a fair process. Two (2) on the other hand, felt that it was a demotivating process since they felt the queue was too long. The last respondent felt the feeling was subjective and it depended on the motive with which one enters the profession. If the person enters with the motive to get to partnership, that person will defy all odds to get there otherwise he or she will be demotivated by the process.
78% of the interviewees aspire to be partners because they believe that, that was the ultimate so they were seriously working hard towards it. The remaining 22% had other career aspirations therefore see their time there as a period of training.

4.4.1.3 Male Partner

From this firm, there was only one male respondent who gave the opportunity to be interviewed. He shared very interesting experiences irrespective of the fact that they were not gender based. He admitted that he was a UK trained accountant and thus, coming to Ghana as a partner had been quite an experience. He also shared the view that the accounting profession was for men since women were timid, and added that for women to be able to advance, they had to delay marriage or childbirth. This response concurs with that of Whiting (2008) who also found that women sometimes delay having children so they can keep focusing on work and reach their desired career position first.

Asked how these experiences have shaped his life, he stated that he had learnt integrity, truthfulness, discipline and ethics. He retorted however, that clients were untruthful especially in Ghana and this has been very discouraging to him. He had thoughts of quitting but he said; “I’ve stayed to weed out bad stuff in the economy”. He also admitted that he shared his experiences with those he is currently mentoring and advises them as well.

When a team is male or female led, he sees no difference. In the firm he finds himself in, there are more men actually than women but in terms of training and development programmes, no gender discrimination exists (E. Gammie & Gammie, 1995).

Work- Life Balance, Experience with Clients and Prospects for Progression
He acknowledged the fact that he is able to balance his work and home life most of the time but sometimes clients make it difficult for him to balance it because of their high performance expectations and deadlines. The only firm policies available include normal leave days, sick leave days and maternity leave days.

He further stated that there was no discrimination in client reception and no variation in clients’ response whether it was audit or advisory service. Challenges, according to him, “are to be overcome not blocks to advancement”.

All the challenges he faced were not gender related and they included the fact that he could not be corrupt to take part in “creative accounting”. For a real life experience, he stated; “I wouldn’t help to cook books and if I couldn’t help it, I will just resign. I have actually turned down a number of clients due to that”.

He also believes that women were underrepresented in his firm and continued that, all the partners in the firm he works in were male. He however added that, women did not like pressure but then, they were interested in partnership if they could balance their work and family life. As to whether he will give maximum support to a female or male partner, he insisted on equal opportunities for all.

For the procedure to partnership, he made it clear that, it depended on the firm, technical skills, age, business case and commitment. He however feels that the knowledge of the process was not a demotivating factor for women in the firm to desire partnership since it involved no gender bias. He also added that, he was mentoring someone (a male though) to handover to so he could move on.
4.4.1.4 Male Managers

Out of the three male managers from the international firms, 2 shared their experiences as accountants but not as males because they indicated that their experiences were not based on gender. One however shared that, “I tend to get information faster from clients because I am a male. The male clients tend to give my team less information if they are mostly made up of males unless it was a female dominated audit” (Respondent M). Other experiences shared not based on gender included industry experience (audited clients in diverse industries), had to learn due to regulatory changes to meet deadlines. One explained that his experiences have taught him to know how to relate with different people at various levels and also how to get the best out of individuals (Respondent F).

Another also indicated that the exposure has made him more effective in working (Respondent N). They all attested that their experiences have very minimal effect on their decisions in general. They share their experiences whenever they have the opportunity. Their predecessors also shared their experiences with them and this has helped them in managing their time as well as their clients. They were all indifferent when a team is led by a male or female. With regards to differences in training and development programmes offered by their respective firms, they indicated that there were no differences and that both genders had equal opportunities.

Work- Life Balance, Experience with Clients and Prospects for Progression

With the issue of work-life balance, one of the respondents (Respondent F) did not share his experience but all three stated that there was no policy from their firms concerning that. Respondent M, however, shared that he balanced it quite well, “when I get to work, I concentrate solely on my work not getting distracted by social media and when I get home I do not work”.

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Two (2) of the respondents (Respondents M & N) agreed that they were welcomed as male team leaders on a job by clients. However the last respondent (Respondent F) stated that there was no unique treatment for male or female team leaders or members. Respondents F & M agreed that clients’ responses are specific to the job since audit and advisory expectations were not the same. One respondent however confessed that he did not know whether there were variations in client response if the job was audit or advisory. Since he is in audit, he can only write about that (Respondent N).

They were all of the view that the above experiences did not affect them at all and rather urged them on to the top. They said they faced no challenges climbing up to their current status as a result of being male. Respondent N, however, retorted that he faced the challenge of managing his time as auditor and father.

Respondents M & N were of the view that women were underrepresented at partnership in their firm. Respondent M said he could not tell why that was the case but Respondent N said he thinks the work demands a lot of time and there is a lot of pressure to meet deadlines. The other respondent (Respondent F) did not agree that women were underrepresented and that the situation will change with time since partnership is based on performance. They all agreed though that, women were interested in partnership and gender is not a hindrance to them becoming a partner in their firms. Out of the three managers, one was of the view that he will give maximum support to a female partner but the others said they will give their maximum support based on their leadership capabilities.
In giving a detailed description of partnership, they emphasised that rising through the ranks was based on competence, leadership skills and business case, number of years as experience etc. One stated that the process was demotivating whiles the other two thought otherwise.

One of the respondents aspired to be partner (Respondent M). He stated that it has always been his dream to lead the firm one day. Therefore he is working very hard and getting as many jobs as he can for the firm.

The other two did not aspire to be partners. Respondent N explained that he always gives off his best but due to the pressure of family demands, he will rather further his career more into academia. The other respondent (Respondent F) who didn’t aspire also explained that people just think about the position and not the challenge that it comes with. He stated that “it comes with a lot of challenges he has to be ready for”.

4.5 Within Case Analysis- Coping Strategies

4.5.1 International Firms

Coping Strategies

4.5.1.1 Female Partners

These respondents gave a number of coping strategies or factors that attributed to their upward mobility and these are summarised below:

All three respondents attested that they were already chartered accountants before they entered into the practice and this sped up their advancement
Respondent G emphasised that she was already a chartered accountant before joining the firm and she also focused on what she was there to do, that was, to manage client business and she did just that. She added, “I got support from my mother and a house help. My husband was also supportive and understanding. I also relied on God for strength”.

Respondent O said she had a supportive dad and husband who encouraged her. She motivated herself and never felt intimidated. She was able to climb with hard work and determination. She did not allow her home influence her work.

Self-motivation and hard work were factors that Respondent H made mention of. She also stated that the God factor was key in her advancement: “I am a very spiritual person so a lot of prayer and a lot of hard work to prove yourself”. She was spurred on to prove those who had any reservations towards her wrong.

4.5.1.2 Female Managers

These female managers shared a number of coping strategies they adopted and still adopt in their climb up the success ladder. These include support systems, early acquisition of professional qualification, love for the job, hard work, high need for achievement, taking advantage of mentoring relationships. All these findings are in concurrence with previous studies (S. Blake-Beard, 2001; Debashish & Lenka, 2016; Gallhofer et al., 2011; Hinson et al., 2006a; Noe, 1988a; Simonetti et al., 1999).

Respondent E also mentioned the fact that prayer to “God” was one of her keys to upward mobility in the firm aside the fact that she was done with her professional course by the time she completed her first degree.
4.5.1.3 Male Partner and managers

The partner highlighted on hard work and love for the job as a motivating factor to stay in the practice. He also stressed on the faced that he wanted to weed off the bad nuts in the system. He also asserted that mentorship played a key role in career advancement. This finding corresponds with earlier studies that arrived at the conclusion that mentorship has an affirmative outcome on career advancement (S. Blake-Beard, 2001; Gallhofer et al., 2011; Noe, 1988a; Simonetti et al., 1999).

The coping strategies mentioned by the male managers were hard work, love for the job, determination and the fact that they had mentors to guide them in the walk and still do.

4.6 Within Case Analysis- Experiences and Challenges of Practitioners

4.6.1 Local Firms

Experiences & Challenges

4.6.1.1 Male Partners

All the men interviewed from local firms were partners who also had varied experiences and challenges (Barker & Monks, 1998). All four partners interviewed said they faced no challenges that were related to gender but shared very interesting experiences which include the following:

Respondent S, stated that “I have worked to meet tight deadlines without excuses or failure caused by physical challenges, for instance, female accountants will close early to pick her children from
school hence adversely impacting her work completion. This does not happen with male accountants”.

Another respondent also said “women collect more audit fees than men”. He further shared that because there were a lot of men in the profession, he has more colleagues hence it was easy to share challenges and discuss work (Respondent Q).

“As a male accountant and considering the fact that our industry is dominated by males, most of my experiences have been good ones. The unique aspects of my personal experiences has been the way my clients are co-operative especially in audits. My clients are able to relate to me very well and most times go to the extent of sharing their personal passion with me” (Respondent T).

They all share their experiences with upcoming accountants since their predecessors from the firms they left to set up their own, also shared theirs with them. These experiences have helped them become better people. One of them shared that his experiences have made him very patient and improved his soft skills (Respondent S). All the respondents agreed that their experiences have helped to shape their lives in diverse ways. However one of the respondents was enticed to leave their practice because of bad experience.

Respondent U said, “Bad experience made me leave to setup my own. In terms of a specific example my mum was sick and the firm wanted me to do a bank audit instead of paying her a visit, hence I resigned”.
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They all asserted that clients were very receptive towards them when they go on jobs. One interviewee opined “clients treat me as a professional”. They mentioned that there were variations in clients’ responses when the job was audit and when the job was advisory.

About 75% of the respondents had no work-life balance whereas 25% had work-life balance. For firm policy on work-life balance, they indicated that aside leave days and maternity leave there was nothing more.

They were of the view that women were underrepresented at partnership in their firms except one who said otherwise. They all agreed though that the playing ground was even and no discrimination when it comes to training and development. They also agreed that women were interested in partnership because it was lucrative and prestigious but Respondent U was of the view that he will prefer a male since men, he believed were more sacrificial and less troublesome. The other three (3) said they would prefer someone who was competent irrespective of gender. The local firms had no formal process for attaining partnership. This was based on the partner’s discretion since they are small firms with at most two (2) partners. This is however a demotivating process since the partner who happens to also be the owner of the firm makes the decisions as to who to make partner.

4.6.1.2 Female Manager

From this firm there was only one female respondent who shared her experiences and challenges. She talked about the fact that as a female accountant she was yet to face any adverse experience pertaining to her gender but has rather experienced warm reception from her clients.
She put it this way, “As a female accountant, I have not had any adverse experience, so far as my job is concerned. However most of my clients are males and as a result they warm up towards me and always show a positive attitude towards me. I always exhibit confidence, firmness and a high degree of intelligence in my job relationships”.

With regards to challenges in current or previous roles that could be traced to gender or family, she said that she faced no challenges as such. From her response, it may be possible that the local firms offer more flexibility and therefore rise to the top is smoother. She also admitted that clients receive her very well on the job as a female leader. The experiences have made her appreciate work more and afforded her the opportunity to climb. She has learnt to plan her life very well. When asked about whether her experiences have affected her decisions to stay or leave she responded, “I have no intentions of leaving, I enjoy the working relationship between my clients and I”. She also stated she did share her experiences with her trainees when they have challenges and admitted that the Managing partner also shares his experiences with her from which she draws inspiration. She also mentioned that in working in a team, she doesn’t focus on gender but rather on a person’s ability to deliver. She believes that females these days are up to the task as men if not more.

**Work-Life Balance, Experience with Clients and Prospects for Progression**

‘I do more planning which enables me to manage both. This was how she responded to how she balances her work and home life, hard work.

Respondent R was of the view that her rising has been smooth with no challenges. In her firm there was two partners, one male and another female. So it was a balanced affair. She believed that women were interested in partnership and that they aim high as they climb the academic ladder.
This is however inconsistent with the findings of Adetula (2014) who opined that unlike men, women are not interested in top positions in their careers and attributed this to certain factors such as work dissatisfaction, pressure and stereotyping.

Concerning giving her maximum support to a partner based on gender, she retorted that “I believe that women show more commitment to their job especially at the top management positions”. For the detailed description of the procedure to attain partnership, she brought to light that the firm was a medium sized firm and therefore attaining partnership was by the discretion of the Managing partner. Interestingly notwithstanding the above response, this was still not a demotivating factor to women in the firm to desire partnership position. This respondent aspires to be a partner and revealed that she was going to be appointed as one before the end of the year.

4.7. Within Case Analysis- Coping Strategies

4.7.1 Local Firms

Coping Strategies

4.7.1.1 Male Partners

Male partners shared similar coping strategies like love for the job, hard work, and assertiveness. These men also took advantage of formal mentorship programmes in their previous places of work (firms) which they admitted helped to shape them and urge them on to the next level.

4.7.1.1 Female Manager

She stated that she exhibited confidence, firmness, and a high degree of intelligence in her job and she can say that the above has positively impacted her advancement. She also made mention of
planning which she did very well to be able to better balance her home and work life. She lastly admitted that she loves what she does so that alone was enough to keep her in the profession.

4.8 Across Case Analysis

4.8.1 Experiences and Challenges of Male and Female Practitioners

Even though, all the respondents in all the ten (10) firms shared different experiences and challenges (Barker & Monks, 1998), there were some similarities in the challenges of the married, that is, they were all faced with the issue of work and home balance. With the issue of balancing work and family life, Bruce-Twum (2013a) also found in his study that majority of the respondents admitted to this challenge. Again, all respondents agreed that these experiences had helped to shape their lives and as such shared them with other younger colleagues coming up. Firms 1, 2, 3, 4, 5 and 6 had formal mentorship system while firms 7, 8, 9 and 10 did not, therefore, experiences and challenges were shared unofficially as compared to the other four firms.

Work-Life Balance, Experience with Clients and Prospects for Progression

Most male and female respondents shared that clients received them very warmly on jobs while others also brought to light that clients saw and thus treated them as professionals.

Most of the male respondents admitted that they were not balancing their work and home lives well and for the women, some balanced with support from spouses, house helps and family members though other female respondents also confessed not be balancing very well. But in all, this was still a challenge both male and females are faced with in the profession and this is consistent with earlier studies by Gallhofer et al. (2011) and Bruce-Twum (2013b) who were of the view that work and home life balance was a real deal in the lives of both men and women in
the profession and the coping strategies employed were to get house helps, family members and supportive spouses or quit to less stressful jobs.

The International firms had a formal laid down procedure for partnership that were seriously against discrimination while the local firms just used preference or discretion in selecting a partner and therefore more likely of gender bias.

As to whether or not females were underrepresented at partnership, only one respondent from firm 2 stated explicitly that it was subjective since there was no policy document stating how many males or females should be partners. The rest said though women were underrepresented, it was just a matter of time. In response to whether or not respondents aspired to be partners, about 38% were already partners, 42% aspired to be partners so were working hard towards the goal and about 20% said they did not aspire to be partners since there were other opportunities available to them and the queue too was too long.

### 4.8.2 Coping Strategies

Hinson et al. (2006b), opines that women in accountancy in Ghana are self-impelled and are doing an exceptional job balancing the pressures of family and the difficulties of their professional lives. This study also finds similar results in that, hard work was a common coping strategy for all respondents in the ten (10) firms. Also, they stated that the job was very demanding and stressful and as such, some women leave as a result to seek other less stressful opportunities. However, they all felt encouraged by the experiences and challenges to move higher not to quit though one of respondents (Respondent D) left to a more flexible unit in the same firm so she could better balance her home and work life and affect her career advancement. Both male and female accountants
were of the view that they will continue to deal with them so long as they exist and continue working in the firm. Some of the coping strategies they also employed which cut across all firms was the love for the job, support systems, ambition, early qualification, assertiveness, and mentorship (Debashish & Lenka, 2016).

4.9 Chapter Summary

Chapter four concentrated on the analysis of the sampled firms with respects to experiences, challenges, prospects to partnership and coping strategies of both male and female practitioners. Both “intra-firm” and “inter-firm” comparisons were also done to know if differences existed with respect to responses from both gender in each firm. Discriminatory analysis was also carried out to establish, whether background characteristics such as status, age, were related to interviewees’ responses.
CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter is made up of the summary, conclusion, and recommendations. It also outlines some limitations of the study as well as areas for future research.

5.2 Summary of Findings

There were four (4) main findings in this study and these are summarised below.

5.2.1 Varying Experiences among Genders, Choices and Preferences

First and foremost, experiences of both men and women accountants vary within and across firms. This is consistent with earlier studies showing that individuals have very dissimilar attitudes and experiences (Barker & Monks, 1998). Interestingly, women with the same status, shared similar challenges. The married women faced the challenges of motherhood, that is, childcare, pregnancy and family in general and some of the men also attested to the fact that they were not able to balance their home and work life. Most of them placed work first leaving the responsibility of the home to their spouses. Both men and women though faced the challenge of dealing with a very stressful and demanding job irrespective of whether married or single. Both gender also attested to the fact that, these experiences helped to shape their lives in several ways including the fact that it has made some of them stronger, more patient, honest, ethical, disciplined and to a large extent better people.

On the other hand, however, results revealed that progression was a matter of choice irrespective of whether challenges were involved or not. Choosing between family and work made a big difference as well since one cannot have both completely balanced without support system. One is often prioritised and thus, the other suffers. Therefore since most women tend to focus more on
the family than men will, progression is slower especially for the married women (Crompton & Lyonette, 2008; Lewis, Simpson, Anderson, Vinnicombe, & Singh, 2010). This finding of choice concurs with that of the study done by Whiting, Gammie, and Herbohn (2015) where respondents gave comments to support the preference theory— that is, women choose their children over work and men do otherwise so it is a matter of preference.

5.2.2 Formal & Informal Procedures to Partnership

Secondly, the results suggested that the International firms (Big firms), have very formal laid down policies and practices as well as programmes that are seriously against discrimination therefore an even playing ground for both genders who aspire to climb to the partnership table (Whiting, 2012; Whiting et al., 2015). Local firms in Ghana have no formal laid down procedure to partnership, therefore it can be a breeding ground for discrimination. Interestingly, all partners interviewed in local firms were all men. This places emphasis on the fact that partnership is based more on merit, business and personal case in International firms (Big firms) than in local firms which may be gender biased.

5.2.3 Aspiration to Partnership and Underrepresentation of Women at Partnership

Furthermore, it is clear that women are interested in partnership as well as the men are since some women are already partners and managers aspiring partner, it gives enough evidence that women are interested in partnership. Even though, one male respondent was of the view that women were just interested in the status and not the responsibility that came with it, more than half of the respondents were of the view that women aspired to be partners. This finding however is in
contrast with the findings of Adetula (2014), who said that unlike men, women do not aspire to top positions in the profession due to stress, inadequate satisfaction and stereotyping.

In addition to the above, the study revealed that although women were underrepresented at partnership, it was just a matter of time too for women to get to that level. Aside these encouraging results, gender disparity is still obvious at the top level for both International firms (Big firms) and Local firms (Small firms) (Broadbent & Kirkham, 2008; Dalton et al., 1997; E. Gammie & Gammie, 1995; Maupin, 1993), even though the study also revealed that there were no discernible differences in training and development programmes with respects to gender. It is expected that both female and male rise equally but this is not the case (E. Gammie & Gammie, 1995).

Barriers such as family pressures, self-doubt (Barker & Monks, 1998), and inflexible work schedules were those mentioned to account for this disparity as well as high turnover of women in the firm and these are consistent with the study of Okpechi and Belmasrour (2011) who stated that childbearing, raising school-aged kids, family issues and inflexible work structures were typical constraints faced by women in their workplaces.

5.2.4 Coping Strategies and Enabling Factors to Career Advancement

Lastly, the study revealed that certain factors accounted for the advancement of both genders and these include mentorship, early acquisition of professional qualification, assertiveness, ambition and hard work, love for the job, support system and the “God” factor. These points are elaborated below.

Mentorship

Numerous studies have reached a conclusion that mentoring indeed has a positive effect on the career advancement of both men and women (S. Blake-Beard, 2001; Gallhofer et al., 2011; Noe,
1988b; Simonetti et al., 1999). From the study, results reveal that mentorship really has a positive correlation with advancement. Both male and female accountants from the study attested to the fact that the experiences shared by predecessors helped shape their lives as well as encouraged them to progression. The International firms (Big firms) have a formal mentorship system unlike the Local firms (Small firms). This mentorship system has really been of great benefit to both male and female accountants in those firms and again, this finding is consistent with the finding of (Hinson et al., 2006a) whose respondents were also of the view that the role of the mentors in their lives of cannot be downplayed and that they are significant contributors to their successes.

**Early Acquisition of Professional Qualification**

Some of the male accountants were of the view that they faced challenges in their attempt to qualify as chartered accountant. One categorically confessed that it was a barrier to his advancement in the earlier firm he worked in even though he has moved on to set up his own practice and is a partner now. According to the female partners, they qualified before joining the firm and this sped up their advancement. From this result, it is evident that early qualification has a positive effect on career advancement. Earlier studies have also attested to this (Cimirotić, Duller, Feldbauer-Durstmüller, Gärtner, & Hiebl, 2017).

**Ambition, Assertiveness & Hard work**

Besides professional qualification and mentoring, ambition, assertiveness (ability to assert oneself) and hard work were often stated as factors that accounted for the career advancement(Cimirotić et al., 2017). All respondents especially, the female partners, were of the view that they pursued their ambition to the latter and with dedication and hard work, they made it to the top. They also believed in the ability to assert themselves and prove a point that women were capable of negotiating through complex detours to the top like they have. Hinson et al. (2006a), also found
in their study that the need for achievement was a strong factor accounting successes of women in the accounting profession in Ghana.

**Love for the Job**

Furthermore, love for the job (the accounting profession), was also mentioned as atypical factor. Due to the love that the respondents had for the profession, no matter the challenges and struggles they were faced with and still face, they still remained. They enjoy the work that they do as accountants. Only one interviewee (female manager) in one of the International firms opined that she had lost interest in the job and so she left to a less stressful one though still in the same firm but a different unit. She emphasised that she did that to better balance her work and home life and also get some time for herself.

“I enjoy what I do so the experiences and challenges do not determine leaving or staying”. This is how one respondent coined the love for work factor. This again is in line with the findings of (Cimirotić et al., 2017).

**Support System**

Penultimately, another very important mentioned was the idea of a strong support system. Most of the respondents mentioned that they had support from spouses, mothers, house helps among others. Interviewee C (a partner) stressed her partner’s role in helping and supporting her in going through the complex routes to partnership; “My husband understands and has been very supportive in my career”. Another female partner said: “I had a very supportive father who always served as a source of encouragement to me and urged me on to the top so I never felt intimidated. I also have a very supportive husband”.

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Other respondents also stated that they employed the services of house helps and nannies as well as willing family members. Other sources of support mentioned included encouragement from friends, supervisors and work colleagues. The above finding, is once again in sync with earlier studies by (Cimirotić et al., 2017) whose finding suggested that support systems aided in the upward mobility of women in their careers and Hinson et al. (2006a) who saw families as supportive mechanisms to the achievement of the successes of females in the profession.

The “God” Factor

The last factor which was a very intriguing one, was the “God” factor. Two of the three female partners, attributed their successes to “God” as the factor who enabled them with grace to get to the top. “I am a very spiritual person so a lot of prayer, a lot of hard work to prove yourself”, was how Respondent D (female partner) expressed herself. Another female manager (Respondent E) also made mention of prayer to “God” as a key factor to her success and even made that as a recommendation. Therefore it is evident that, the belief in the “God” factor is a point to be considered. In the findings of Hinson et al. (2006a); Kastener, Woode, and Hinson (2005) , most of their study respondents attributed their career progression to the belief in “God”.

5.3 Conclusion

In conclusion, the study shows that women go through several complex detours throughout their working lives. Some of these women are able to embrace these experiences and maneuver their way to management will other females in the profession either remain static or leave the practice or departments to venture into other opportunities where there is much flexibility and ease of progression.
In comparing male and female experiences in the profession, results showed that both genders face the challenge of balancing work life and family life and some of the men were even ready to give up the profession for family. Some of the experiences vary though within and across firms for both genders. Both genders face challenges in their quest to get to the top and have both good and bad experiences along the way. A good number of them are not deterred and still go through challenges no matter where they get to. They rather overcome them and move on. However, those who can no longer cope eventually opt out to more flexible havens and this applies to both men and women. These challenges have shaped them into better individuals and prepared them to soar higher and to also acquire certain useful attributes and skills which include integrity, discipline, respect, time management and the art of delegation.

In addition, coping strategies and other enabling factors such as hard work, love for the job, high need for achievement, access to mentorship systems, the “God” factor, strong support system, ambition, assertiveness and early acquisition of professional qualification are the driving forces mentioned by both genders both men and women accountants in the ten (10) firms understudied in Ghana as what has kept them soaring higher in their negotiation through the labyrinth.

5.4 Limitations

This study however left out the views of other male and female accountants not in practice. Another limitation of the study was the small sample size so generalisation beyond this context is not possible therefore more research is required before generalisability can be made. It is also important to note that the data presented on the study are the perceptions and not the actual or observed behaviours.
5.5 Recommendations: Practice, Policy and Future Studies

In summary, this study is useful to the extent that it contributes to the extant literature on gender studies in accounting and has further explored the coping strategies of some sections of professionals in Ghana making use of the labyrinth metaphor. This study also gives upcoming female accountants in Ghana prior knowledge as to what to expect as they climb up and strategies they can adopt to rise smoothly to the top.

Key recommendations include the fact that upcoming and current female accountants should make themselves well sort after by continuous education and training. Also making early career choices will help females to plan their lives better. Female accountants should try and acquire their professional qualification by the time they complete university or before marriage and babies since they will be able to better balance their work and home life.

Last but not the least, policy makers are informed by this study to make decisions to cushion women as they negotiate through the complex detours to partnership.

Further studies can look into the field of tax or management accounting as well the challenges they go through in their journey to upper echelons of management.
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APPENDIX

Interview Guide

EXPERIENCES OF ACCOUNTANTS IN ACCOUNTING FIRMS

This study is for academic purposes only and as such all information that will be provided will be treated confidentially. Kindly respond to the questions as candidly as possible. Thank you.

FIELD INTERVIEW GUIDE

A. General Information

1. Age……….. (At your last birthday)

2. A) Sex (Male or Female)……………….. B) Married/Divorced/Single

3. Position held by the respondent (Partner, Manager, Associate etc.)

4. Working years in the firm ..………..

5. Length of time you have been a Chartered Accountant ……..

6. Current area of specialization (Audit, Tax, Advisory)
B. **Experiences**

1. What are some of the unique experiences you have had as a male/female accountant that has to do with your gender? The good and bad?

2. How have these experiences helped shape your life? Give some specific examples.

3. How have these experiences affected your decisions (e.g. leaving the practice or staying, etc.)? Give some specific examples.

4. Do you share the above experiences with other upcoming accountants in the firm? Why or why not? If yes how do you do that?

5. Did your predecessors share theirs with you? If yes, how has that shaped your life and decisions as an accountant?

6. What is your experience when a team/department/committee is led by a male or female?

   (E.g. Input, how decisions are made, challenging of group thinking/discussion, setting strategic direction, getting this done, response from team members, etc.)

In your experience, where do you normally find the women? (Top management, middle management or the entry levels?)

a. Do you have women/men in your organization concentrated in particular roles? Why?

b. Do you think there are differences in personal development or training programmes offered to colleagues based on their gender?

C. **The Job**

1. Are there some unique challenges you face in your current/previous roles that you can be traced to your gender/family? Please give some specific examples

2. How do clients receive you on a job as a male/female team leader or member?

3. Are there variations in client response if the job is audit or advisory? How do you cope with these challenges or better still how did you cope with them?

4. If these challenges still exist how long will you be able to cope with them?

5. Do these challenges deter you from aiming to climb to a higher level in the firm?

D. **Men and Women Partnership Level- challenges and coping strategies (rising through the labyrinth)**

1. Are there some unique challenges you faced climbing up to your current status as a male/female?

2. What are some of these challenges? Can you give a real life situation with regards to these challenges?

3. How did you cope with them?

4. Did these challenges deter you from aiming to climb to a higher level in the firm?

5. Would you agree that women are underrepresented at partnership level in this firm? Why is that the case?
6. Are women interested in partnership at all? Is it really an issue? Can you please give your views on why your answer is the case?

7. Will you give your maximum support to a female partner or you will be more loyal to a male partner? Why?

8. Can you give a detailed description of the procedure to attaining partnership and factors usually considered?

9. Is the knowledge of this process a demotivating factor to women in the firm to desire that position of a partner?

10. Do you aspire to be a partner someday? (If you are a manager) Why? If yes, are you working towards that dream? How hard are you doing so?