

CAREER ENABLERS FOR WOMEN IN REGIONAL AND METROPOLITAN ACCOUNTING SMES

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ABSTRACT Despite the efforts of Australian organisations to create inclusive workplaces, women continue to be under-represented in workforce participation and senior leadership roles. Accounting firms are no exception. In this paper, we aim to explore the perceptions of women's career experiences in senior roles in small and medium sized accounting firms in regional and metropolitan Australia. Thirteen interviews with accountants in regional New South Wales and seventeen interviews with accountants from small and medium sized accounting firms in Sydney were conducted. Results obtained from the exploratory study point to the influence of owner-managers' gender, firm size and the firm's geographical location in shaping women's career experiences. Results also show that, particularly in regional accounting SMEs, gender inequality continues to be reinforced and reproduced by male principals and partners through day-to-day work and social practices constraining women's aspirations to progress to senior roles. From the interviews, we have identified a suite of 'best practices' for enabling women's career progression that are occurring in some SMEs which, if taken up more widely, may enhance women's access to more senior roles in accounting SMEs.

KEYWORDS: Small and medium sized firms, Gender, Accounting, Regional

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1. INTRODUCTION

Women currently make up 49 per cent of qualified practicing accountants but these numbers are not translating to senior positions as Principals or Partners. The under-representation of women in senior roles in the accounting profession continues to be a challenge and warrants further investigation (Kornberger *et al.*, 2010). The accounting profession has traditionally been dominated by established male power structures that make it difficult for women to progress in their careers (Twomey *et al.*, 2002; Kornberger *et al.*, 2010). Although technical and professional qualifications of women working in contemporary accounting firms are comparable to men, recognition and success at the higher levels of the profession eludes women. While more women enter the profession as junior accountants or trainees than their male counterparts, they leave the profession such that only 19 per cent of senior roles are held by women (AICPA, 2011; Hewlett *et al.*, 2011).

Research on the career progression of women in the accounting profession highlights a myriad of factors that impede their elevation to senior roles. While the attainment of professional qualifications is an important measure of professional success, existing research neglects the experiences and perceptions of women in the accounting profession. Much of the existing research in the Australian context has been focused on the large 'big four' accounting firms and the metropolitan operational context. In fact, research on female participation in regional businesses more generally has been neglected (Sheridan *et al.*, 2011).

In this paper, our aim is to explore the perceptions of owner-managers of small and medium sized accounting firms in regional and metropolitan Australia, to identify if there are differences across location. First we provide a brief overview of the accounting firms operating in the Australian context followed by a more detailed discussion of women's presence in accounting firms and the wider evidence of the gendered practices within accounting firms. We then describe the approach we have taken to capturing owner-managers' perceptions of women's careers in accounting firms and explore the differences we found between those in regional and metropolitan locations. We suggest women's experiences are impacted by the gender of the owner-managers, the size of the firm and their location. Analysis of the themes that emerged from the respondents suggested women's experiences are impacted within the profession on the basis of stereotypical views. We conclude with recommendations on how best practices can be employed more widely

and what lessons regional accounting SMEs may be able to learn from their metropolitan counterparts.

2. ACCOUNTING FIRMS IN AUSTRALIA

Approximately 90 per cent of employment in Australia is generated by Small and Medium sized Enterprises (SMEs). According to the Australian Bureau of Statistics (ABS, 2002), small firms are those that employ less than 20 workers, medium firms are those that employ between 20 and 199 workers and large firms are those that employ over 200 employees. Given that SMEs dominate in absolute numbers, they contribute in many and varied ways to the national economy. A large number of accounting firms operating in Australia are SMEs providing services to other small businesses within the communities in which they operate (Carr *et al.*, 2010). They are integral to the economic well-being of their communities.

Large accounting firms located in the metropolitan areas – often referred to as the ‘Big Four’ – have been the focus of most existing research, and small and medium sized accounting firms have been perceived as ‘scaled down versions’ of their larger counterparts (Alam and Nandan 2010, p. 464). Research focusing on small and medium sized accounting firms is a neglected area as ‘one size’ doesn’t fit all and SMEs should not be viewed simply as smaller versions of larger firms. Specifically, SMEs are largely owner-manager operated; policies, procedures, rules and regulations are not standardized; SMEs also possess unique organisational structures. SMEs share distinct characteristics in terms of being more ‘organic’ compared to their larger counterparts (which are often identified to be more ‘mechanistic’ in nature) (Gilliland, 2008). There is evidence to show that small and medium-sized accounting firms struggle to attract skilled workers (Schoo *et al.*, 2005; Becker *et al.*, 2013) particularly in regional locations (Wines *et al.*, 2013). The most recent State of the Regions report points to regional Australia continuing to decline relative to capital cities in terms of income, labour utilisation rates and economic prosperity (Australian Local Government Association, 2014). The Department of Employment report (2014) shows that filling positions requiring professional skills with extensive experience remains a challenge for regional employers.

The demographer Bernard Salt (2011) has pointed to the increasing divisions between metropolitan (the haves) and regional Australia (the have nots). With a third of Australia’s population living and working outside major cities, the impact on the opportunities for professionals in

our regional communities as these divisions intensify has been identified as an ongoing problem, including for public accounting firms (Wines *et al.*, 2013).

The present study uses qualitative data gathered from owner-managers of small and medium sized regional and metropolitan accounting firms operating in Australia. Accounting firms are often viewed as highly task-oriented and are often criticised as being male dominated structures (Ciccotosto *et al.*, 2008). The extant research has found that career advancement paths in the large (metropolitan) accounting firms tend to be inflexible and have often forced women to leave the profession voluntarily (Almer *et al.*, 2012; Kornberger *et al.*, 2010). Given the contextual differences between the large and SME accounting firms, we wanted to better understand the small and medium sized accounting firms approaches to the career advancement of female employees, and whether women's career opportunities and experiences in accounting SMEs differed on the basis of their regional or metropolitan location.

3. WOMEN'S PRESENCE IN ACCOUNTING FIRMS

The Australian accounting profession was shaped largely by men, with women being denied membership status until 1916 (Cooper, 2010). While organisational theory often presents as gender neutral, Acker (1990) provides a persuasive analysis of how gender is an integral part of the daily processes and interactions that make up the organisation of work. Her seminal work on gendered organisations has profoundly influenced our understanding of the micro practices at work that reinforce male privilege, including within the accounting profession. Kornberger *et al.* (2010) demonstrate how gender sub-structures are played out within large accounting firms, and how these continue to disadvantage women's career progression in the accounting field.

Although more women are graduating with accounting degrees and entering accounting firms, this increasing participation has not been reflected in numbers of women occupying senior roles in the profession (Kornberger *et al.*, 2010; Lyonette and Crompton, 2008). The nature of work, the way work organised, how performance is assessed and merit defined have all been identified as barriers to women's career progression in accounting firms (Strachan and Barrett, 2006).

Why should we care that women remain underrepresented in senior roles within the workplace? The arguments for increasing women's representation can be traced through a social justice lens and a business

lens. The social justice approach is grounded in the principles of both equity and difference (Young, 1994), where the focus is on benefits being shared more equitably across society (Strachan *et al.*, 2010). The business case for increasing diversity argues from an instrumental perspective; diversity contributes to organizational performance and there are direct benefits to the firm. For instance, employing women widens the labour pool and through harnessing their different perspectives, firms can better meet market needs (Thomas and Ely, 1996). The business benefits realised through a diversity strategy are recognised and promoted nationally (Workplace Gender Equality Agency, 2013), and over the past decade the business case has taken on more credence than the social justice case in the professional space (Kirton and Greene, 2010).

Research highlighting the structural constraints experienced by women in their career advancement has identified that structural obstacles mainly relate to organisational and social barriers (Barker and Monks, 1998). The prevailing perception is that women are just 'different' from men and these perceived differences prevent women from taking on senior roles within the profession. Added to this, women's family responsibilities and related career breaks are not favourably viewed by male counterparts especially in the accounting and law professions. Although organisations provide a degree of flexibility and part-time work options, accessing these options by women is often not viewed positively by male colleagues (Johnson *et al.*, 2008). A rewarding work-life balance is perceived as difficult to achieve in the large accounting firms because of the pressure associated with the knowledge and time intensive work, client demands, organisational factors, and out of business hours socialization demanded by the profession (Charron and Lowe, 2005).

The accounting profession is perceived as predominantly masculine and women are perceived to have to 'play the game' of men in order to progress in their careers (Adams and Harte, 1998). In this context, career breaks for bearing children are often perceived as hindering the performance of female accountants (Carnegie and Walker, 2007; Adapa *et al.*, 2015). The predominance of stereotypical views about women as emotional, maternalistic and nurturing also prevent women taking up senior roles in the accounting profession. These 'feminine' characteristics are often viewed as incompatible with the managerial and leadership roles in the profession (Roberts, 2005), and can impact on women's access to senior roles. Studies have shown the difficulties women face in creating their professional identities in male-dominated professions where they are seen as 'lacking' (Nentwich and Kelan, 2014). While such studies generally do not interrogate location, we were keen to establish

whether there are differences in women's experiences across regional and metropolitan locations.

4. RESEARCH METHODOLOGY

Extant research on accounting firms tends to be quantitative in nature. For the purposes of better understanding the experiences of women in SME accounting firms, we used qualitative in-depth interviews to gather respondents' opinions and perceptions towards the career progression of women in small and medium sized accounting firms. Approval to carry out this research was granted by the UNE Human Research Ethics Committee. A total of 13 interviews were conducted with owner-managers of regional small and medium sized accounting firms in Armidale and Tamworth for inclusion in the study. Similarly, 17 in-depth interviews were conducted with owner-managers of metropolitan small and medium sized accounting firms in Sydney. A snowball sampling method was followed. Snowball sampling is a non-probability and purposive sampling technique and was a pragmatic means to identify our sample. Respondents with whom the principal researcher made the initial contact provided connections within their networks as potential participants (Heckathorn, 2011).

Face-to-face interviews were deemed to be the best way to uncover the meanings, opinions and perceptions shared by the respondents. The series of questions posed to the interviewees included:

- What are the overall ratios of male and female accountants within your firm (at all levels)?
- Why do you think these patterns are prevalent?
- What measures do you have in place to develop women's careers in your firm?
- Is there any regular reflection on gender patterns in your firm?

The duration of each interview with the respondents ranged from 45 minutes to one hour. The interviews were audio recorded, transcribed and systematically analysed and assessed for thematically similar words and phrases (Langdrige, 2004). We employed a thematic matrix display

analysis technique to understand the ‘conceptual coherence’ of similar responses provided by respondents (Miles and Huberman, 1994). The first display matrix considered individual respondents as the unit of analysis and relevant comparisons were carried out. The initial case-by-case matrix was followed by data condensation whereby data was organised around relevant themes providing an overview of the organisation of the identified themes across the data set as a whole (King and Horrocks, 2010). In representing our data, we provide a tabular depiction of themes by firm size, gender of owner-manager and location and draw on direct quotes from participants to support particular themes.

5. DEMOGRAPHIC PROFILE OF THE RESPONDENTS

The demographic profile of the respondents’ is presented in Table 1. Demographic factors such as average age, income level, education level and the number of years working in the accounting profession varied to a significant extent. The age range of the respondents varied from 37 to 64 years. The accounting firms operating in Sydney included senior roles as ‘Principals’ or ‘Partners’ at a much younger age (37-40 years) compared to their counterparts working in regional accounting firms where the minimum age for promotion to principal was 50 years. Respondents’ annual income ranged from \$100 000 to \$270 000. The owner-managers of the metropolitan firms attracted higher salaries compared to owner-managers working in regional firms.

Table 1. Demographic Profile of the Respondents.

Age	37-64 years
Level of income	\$100 000 - \$270 000 (per year)
Level of education	TAFE to Masters
Number of years	10-36 years

Source: the Authors.

Similarly, the respondents’ level of education exhibited considerable variability from TAFE (vocational level education) to Masters qualifications. A majority of the owner-managers interviewed from the metropolitan accounting firms possessed Masters qualifications. The number of years spent in the accounting profession also varied from 10 to 36 years. Accountants working in metropolitan areas progressed in their careers at a faster pace compared to accountants working in regional areas. The majority of the owner-managers participated in the study were

also affiliated to professional bodies such as CPA Australia, the Institute of Chartered Accountants Australia (ICAA), the Institute of Public Accountants (IPA), the National Tax and Accountants Association (NTAA) and the Australian Institute of Management (AIM). Responses provided by the owner-managers differed on the basis of their gender, the size of the firm and the geographical context of the firm.

6. RESULTS

The responses provided by the owner-managers of the small and medium sized accounting firms operating in regional and metropolitan Australia provided some interesting insights. This group elicited differences of opinion in terms of the under-representation of women in senior roles and factors that contribute to or inhibit the career progression of women in the accounting profession on the basis of gender, firm size and firm location. Each of the key themes that emerged is described below by owner-manager's gender, firm size and firm location.

Theme 1: Flexible Work Practices

Firstly, owner-managers from regional small and medium sized accounting firms agreed that gender-based discrimination occurs and that women are under-represented in senior roles within the accounting profession. Table 2 contains verbatim comments related to the presence or absence of flexible work practices reflecting women's career progression or under representation on the basis of owner manager's gender, firm size and firm location. Small sized regional accounting firms with female principals and small sized metropolitan accounting firms with female and male principals seem to be embracing flexible work practices in their firms, allowing women to progress to senior roles. Respondent # 12 a female principal working in a small sized regional accounting firm appreciated the type of flexibility in smaller firms and associated 'job satisfaction' and 'work, career and family balance'. Female principals from small sized metropolitan accounting firms commented that the size of the firm allowed ample flexibility fostering gender equality in senior roles within their firms. Male principals working in metropolitan small sized accounting firms appreciated the capabilities and qualifications of women working in similar roles. Access to flexible work and leave options did not have negative connotations and

these respondents made efforts to discuss workplace issues with female colleagues by way of informal career advice forums.

However male and female principals and partners working in the medium sized regional and metropolitan accounting firms noted the profit orientation of their firms as a reason for not considering flexible or part-time work options. For example respondent # 1, a female principal to a medium sized regional accounting firm highlighted how the male dominated regional accounting firms lacked appropriate support mechanisms in terms of the provision of flexibility in work practices to female employees. The respondent also stated that a majority of the employees working in the firm operate in isolation. Similarly respondent # 17, a male principal working in a medium sized metropolitan accounting firm commented on the relative importance that they place on offering 'quality and timely service' to their 'high net worth clients' and associated 'lack of flexible work options'. In addition, women undertaking part-time employment options or having career breaks are considered to add to the under-representation of women in senior roles in the accounting profession.

Table 2. Flexible Work Practices.

Regional Accounting Firms	
<p>Small sized regional accounting firm, Respondent # 12, Female Principal “I wouldn’t become a partner at franchisee firms due to the complexities with work, career and family balance. I know how to pace my efforts and balance my family and career in a smaller firm in the principal role. It is just the organisation culture and I think ... that the employees in a smaller firm have more job satisfaction and enhanced flexibility. This is the choice that I have made!”</p>	<p>Small sized regional accounting firm, Respondent # 11, Male Principal “Firms of our size cannot afford to have flexible and part-time work options to our employees. Certain procedures are formalised in our firm and we cannot change these for our female staff.”</p>
<p>Medium sized regional accounting firm, Respondent # 1, Female Principal “...we can’t afford to offer any sort of flexibility to our female employees. Most of our employees work in isolation.”</p>	<p>Medium sized regional accounting firm, Respondent # 10, Male Principal “...existing work practices in our firm seem to be fine. We are generating profits and our employees (including female staff never asked us for flexible or part-time work options.”</p>
Metropolitan Accounting Firms	
<p>Small sized metropolitan accounting firm, Respondent # 4, Female Principal “...looking at the overall ratios of the male versus female staff in our firm, we think there is no discrimination within the firm on the basis of the gender related aspect. Gender equality to some extent in our firm is mainly due to the flexible work options and the support that we give to our female employees. Female staff members are made aware of the flexible work options available to them during the induction program that our firm runs over the first two weeks of their appointment.”</p>	<p>Small sized metropolitan accounting firm, Respondent # 5, Male Principal “I do not see women accessing flexible work options in our firm as a problem at all. We encourage our female staff members to seek professional qualifications. We offer our complete support for our employees to achieve their goals.”</p>
<p>Medium sized metropolitan accounting firm, Respondent # 16, Female Partner “...decision-making is with the male principals in our firm. I think flexible and part-time work options will benefit our female staff (currently we do not support). But we have to monitor our firm’s profits in the profession as well as competition is massive.”</p>	<p>Medium sized metropolitan accounting firm, Respondent # 17, Male Principal “...we serve high net worth clients. They give repeat business to our firm and often introduce new clients. We have to keep our clients happy by offering timely and quality service. Our firm supports maternity leave. We do not have any procedures in place to support flexible work options for the female staff working in our firm.”</p>

Note: Respondents were numbered from 1-13 for regional accounting firms and 1-17 for metropolitan accounting firms so respondent # may be the same for respondents from different categories. Source: the Authors.

Theme 2: Career Guidance

The owner-managers from the regional and metropolitan small and medium sized accounting firms shared their perceptions on career guidance that they offer to their employees. Table 3 presents verbatim comments related to the presence or absence of sufficient career guidance reflecting women's career progression or under representation on the basis of owner manager's gender, firm size and firm location. Respondent # 5, a senior woman working as a principal in a small sized regional accounting firm, related the 'coordination' within the profession amongst small firms, and commented that gender discrimination never existed and acknowledged the 'career advice' offered to the firm's employees. Respondent #15, another senior woman working as a principal in small sized metropolitan accounting firm, attributed her career progression to a good working environment, collegiality and value-laden relationships. This female principal from a small sized metropolitan accounting firm, also noted the availability of a range of support mechanisms to co-employees such as flexible work options, monetary and other forms of support provided by the firm to improve skills; informal communication was also valued in this context.

The mentoring models existing within this employment context were greatly appreciated by the respondents and outweighed common issues related to meeting the deadlines, developing a profitable client base, and access out of ordinary business hours. Even respondent # 5, a male principal working in small sized metropolitan accounting firm commented on the 'complete support' that their firm offers to their employees through 'informal mentoring' and 'annual career advice forum'. The owner managers of the medium sized accounting firms in regional and metropolitan locations seem to score less in terms of the career guidance that they offer to their employees. For example respondent # 8, a male principal working in a regional medium sized accounting firm commented 'not to interfere' with staff study options and respondent # 8, another male principal working in a medium sized metropolitan accounting firm noted the less importance that the firm places on 'career advice' and 'mentoring'.

Table 3. Career Guidance.

Regional Accounting Firms	
<p>Small sized regional accounting firm, Respondent # 5, Female Principal "...small firms work in coordination and help each other. We offer career advice to all of our employees."</p>	<p>Small sized regional accounting firm, Respondent # 6, Male Principal "...we do not usually discuss about mentoring. We do informally encourage our staff members to upskill their careers but it is not formalised."</p>
<p>Medium sized regional accounting firm, Respondent # 3, Female Partner "Career advice and professional support was never discussed within the firm. As long as the staff handle accounting related functions seniors in the firm are happy."</p>	<p>Medium sized regional accounting firm, Respondent # 8, Male Principal "...we provide minimum leave to our staff members to support their exam preparation. We do not interfere with our staff study plans."</p>
Metropolitan Accounting Firms	
<p>Small sized metropolitan accounting firm, Respondent # 15, Female Principal "Adequate support mechanisms are what we need in place and we have them in our firm. For example I was coached and mentored by our firm's most senior male principal. I also accessed flexible work options when I had my two children. I worked hard when I came back from my maternity leave and developed the client base with the help of my male colleagues. I think it is the firm environment and relationship within the firm that matter."</p>	<p>Small sized metropolitan accounting firm, Respondent # 5, Male Principal "We offer our complete support for our employees to achieve their goals. Also occasionally we have informal mentoring through our performance planning process. Senior members of the firm run annual career advice forum (informal). Usually this forum is linked with the end of year Christmas celebrations."</p>
<p>Medium sized metropolitan accounting firm, Respondent # 6, Female Partner "I am aware that our firm encourages our employees to access leave if required during exams time. We also offer a bit of money to support their university education."</p>	<p>Medium sized metropolitan accounting firm, Respondent # 8, Male Principal "We offer monetary support for our staff to support their university education. We also allow them to attend training workshops. Career advice and mentoring is not something that we discuss in our meetings on a regular basis."</p>

Note: Respondents were numbered from 1-13 for regional accounting firms and 1-17 for metropolitan accounting firms so 'respondent #' may be the same for respondents from different categories. Source: the Authors.

Theme 3: Pay Discrimination

The owner-managers from the regional and metropolitan small and medium sized accounting firms shared their perceptions on the prevalent pay discrimination in the profession. Table 4 presents verbatim comments related to the presence or absence of pay discrimination reflecting women's career progression or under representation on the basis of owner manager's gender, firm size and firm location. For example respondent # 6, a male principal working in a small sized regional accounting firm noted the prevalence of gender-based pay discrimination for 'networking' type of work to male accountants and related the cultural normalization of the discrimination to women's under-representation in senior roles in regional firms. Similar views were shared by another respondent # 10, a male principal working in a medium sized regional accounting firm who attributed the out of business hours non availability of female employees to family related commitments. It seems male employees are compensated with 'attractive incentives' for their engagement with networking related activities.

The absence of pay discrimination is attributed to the career progression of women in the accounting profession by male and female owner managers in small sized regional and metropolitan accounting firms. Respondent # 4, a female principal working currently in a small sized metropolitan accounting firm commented that the discrimination experienced in terms of pay with a medium sized firm earlier allowed her to implement sufficient 'care' in embracing equal 'pay rates'. Respondent # 5, a male principal working in a small sized metropolitan accounting firm noted that the pay varies in their firm only on the basis of 'seniority' thus allowing for women to occupy senior roles in the profession.

Table 4. Pay Discrimination.

Regional Accounting Firms	
<p>Small sized regional accounting firm, Respondent # 5, Female Principal “I was paid less than a male colleague for the similar type of work I did earlier in a different accounting firm. I have taken care in my firm not to pay differently for similar type of work. I also usually check with our female employees whether they are interested in taking on marketing type of work.”</p>	<p>Small sized regional accounting firm, Respondent # 6, Male Principal “We have high net worth clients and often out of business hours networking is a compulsory activity. Our female employees have children and family commitments after the normal working hours. Only our male employees are available to engage in these networking activities and they have to be paid more in the form of incentives for their efforts.”</p>
<p>Medium sized regional accounting firm, Respondent # 13, Female Principal “Anyway accounting firms are known for their male domination or representation. Added to this is the pay discrimination for the same type and amount of work. I feel this could be the reason for women being not interested in progressing to senior roles.”</p>	<p>Medium sized regional accounting firm, Respondent # 10, Male Principal “We are aware that our female staff members are not available out of business hours because of their family commitments. Obviously our male staff members make themselves available for networking with our clients. We have to pay attractive incentives for their out of business hours related work.”</p>
Metropolitan Accounting Firms	
<p>Small sized metropolitan accounting firm, Respondent # 4, Female Principal “I have worked in a medium sized accounting firm five years back and the pay seemed to be very different to what men earn in a similar role. I have taken care in our firm to not to reflect this variance in pay rates.”</p>	<p>Small sized metropolitan accounting firm, Respondent # 5, Male Principal “The pay scale for male and female accountants working in our firm is similar. The pay varies on the basis of seniority.”</p>
<p>Medium sized metropolitan accounting firm, Respondent # 2, Female Partner “Annual pay and incentives are different for men and women working in the profession. Everybody is aware of this discrimination.”</p>	<p>Medium sized metropolitan accounting firm, Respondent # 6, Male Principal “Male accountants spend more time and engage in networking with our high net worth clients out of business hours. They have to be paid extra to keep our business going.”</p>

Note: Respondents were numbered from 1-13 for regional accounting firms and 1-17 for metropolitan accounting firms so respondent # may be the same for respondents from different categories. Source: the Authors.

Theme 4: Stereotypical Views

Table 5 presents verbatim comments related to the presence or absence of stereotypical views reflecting women's career progression or under representation on the basis of owner manager's gender, firm size and firm location. Respondent # 4, a female principal from a medium sized regional accounting firm described how the accounting profession is a male-oriented powered structure dominated traditionally by men, who occupy most senior roles. Similarly, respondent # 3, a female owner-manager working in a medium sized metropolitan accounting firm, explicitly used the words that women are not 'interested' to take on the 'senior roles' to describe the typical situation women encountered in the accounting profession.

Respondent # 13, a female principal working in a small sized regional accounting firm, reported that her career success can be attributed to the flexibility in working hours associated with smaller firms and the coordinated approach that smaller firms tend to take rather than being overtly competitive with each other. Respondent # 4, another female principal from a small sized metropolitan accounting firm, noted the role of 'working environment' to succeed in her career. The respondent also commented that small firms valued relationships irrespective of employment hierarchy.

For example, respondent # 9, a male principal from a regional small sized accounting firm, commented that 'women lack the talent of multitasking' – a highly stereotypical viewpoint. Similarly Respondent # 10, another male principal working in a medium sized regional accounting firm, believed that 'confidentiality' and the 'retention' of information was problematic as far as women working in the profession were concerned. The gender stereotypes these respondents felt comfortable in reiterating reinforced traditional views of women as 'lacking'. However, senior men working in metropolitan accounting firms also acknowledged that women are under-represented in senior roles within the profession. This is also attributed to the inability to find qualified women at the right time and lack of appropriate mechanisms to actually highlight and discuss aspects of gender equality and/or inequality within the firm.

Table 5. Stereotypical Views.

Regional Accounting Firms	
<p>Small sized regional accounting firm, Respondent # 13, Female Principal “Our small firms work in coordination and help each other. I see working together, rather than being competitive has a benefit of greater flexibility. I think, from my perspective, it helped me specifically, in progressing to a senior role and now I am continuing the same tradition.”</p>	<p>Small sized regional accounting firm, Respondent # 9, Male Principal “I feel women lack the talent of multitasking as they are confronted with family and/or career conflicts and pressures.”</p>
<p>Medium sized regional accounting firm, Respondent # 4, Female Principal “Accounting profession is male dominated. Women themselves are not interested in progressing to senior roles.”</p>	<p>Medium sized regional accounting firm, Respondent # 10, Male Principal “....(women) They cannot progress further with having many career breaks or part-time employment options in this field. Confidentiality of information and maintaining it is also an important issue. In our firm, certain procedures are formalised and we usually tend to retain important and/or confidential information only with our partners”</p>
Metropolitan Accounting Firms	
<p>Small sized metropolitan accounting firm, Respondent # 4, Female Principal “...there are issues of meeting the deadlines, developing client base, presence out of business hours etc., We (our firm) have a good working environment.”</p>	<p>Small sized metropolitan accounting firm, Respondent # 1, Male Principal “Firms of our size (refers to other firms of similar size) may not report much on gender inequality in senior roles. ...I guess increasingly people in senior roles are aware of these issues. Our female employees are up to date with the recent trends in the profession and show high performance.”</p>
<p>Medium sized metropolitan accounting firm, Respondent # 3, Female Partner “We do not discriminate between male and female employees. We provide the same opportunities to all. Our female employees are not interested in taking up the senior roles.”</p>	<p>Medium sized metropolitan accounting firm, Respondent # 7, Male Principal “I know that numbers do not match (refers to their own firm. This has been the situation for many years in this profession and still it remains the same. Gender equality (expectation) in senior positions in accounting profession is hard. This does not mean that our firms are not performing. Our firm is successful and is a high performing business. Female accountants are capable, just that we are not able to find enough qualified women who can take on the senior positions in the accounting firms.”</p>

Note: Respondents were numbered from 1-13 for regional accounting firms and 1-17 for metropolitan accounting firms so respondent # may be the same for respondents from different categories. Source: the Authors.

From our analyses of the responses, we have developed a checklist of best practices in small and medium sized regional and metropolitan accounting firms in Table 6 across the four themes that emerged from the exploratory interviews. Women in senior roles within the accounting profession reflected most positively on prevalent flexible work practices, career support, absence of pay discrimination and absence of stereotypical views in small sized regional accounting firms with female owner managers and small sized metropolitan accounting firms with female and male owner managers. It seems the opportunities for women's career progression are less supported within small sized regional accounting firms with male principals, medium sized regional accounting firms with female and male principals and medium sized metropolitan accounting firms with male principals and female partners as the firm structures adhered to traditional conservative organisational models.

Table 6. Checklist of Best Practices in Small and Medium Sized Regional and Metropolitan Accounting Firms.

<i>Firm Location</i>	<i>Firm Size</i>	<i>Owner Managers Gender</i>	<i>Flexible Work Practices</i>	<i>Career Guidance</i>	<i>Absence of Pay Discrimination</i>	<i>Absence of Stereotypical Views</i>
<i>Regional</i>	<i>Small</i>	<i>Female</i>	√	√	√	√
		<i>Male</i>	X	X	X	X
	<i>Medium</i>	<i>Female</i>	X	X	X	X
		<i>Male</i>	X	X	X	X
<i>Metropolitan</i>	<i>Small</i>	<i>Female</i>	√	√	√	√
		<i>Male</i>	√	√	√	√
	<i>Medium</i>	<i>Female</i>	X	X	X	X
		<i>Male</i>	X	X	X	X

Source: the Authors.

7. DISCUSSION

Several important themes emerged from the interviews with owner-managers of small and medium sized regional and metropolitan accounting firms operating in Australia. The responses showed differences in perceptions of workplace culture according to the gender of the owner manager, the size of the firm and the geographical location in which the firm is operating. Greater variation in owner-manager perceptions were exhibited between regional and metropolitan small and medium sized accounting firms in terms of flexible work practices, career

guidance, pay discrimination and stereotypical views that actually hindered or enabled women's career progression within the profession.

In an environment of professional skills shortages in regional Australia, regional accounting firms will be placing themselves at a disadvantage if they continue to limit the opportunities for career development of women in their firms. There are lessons to be learned from their metropolitan counterparts. There is scope for regional small and medium sized accounting with male principals to implement the positive aspects exhibited by metropolitan firms and embed organisational change mechanisms as well as the supporting practices responsible for creating a gender balance in senior positions. These changes will allow more women working in regional firms to aspire to senior positions. Changing work practices in order to facilitate staff access to flexible and/or part-time work options within regional accounting firms may address one of the problems identified as common in regional economies, access to more experienced staff (Department of Employment 2014).

Small sized regional and metropolitan accounting firms with female and male principals offer flexibility in terms of open communication and workplace negotiation processes (and tend to involve all of the firms' employees in decision-making processes). In contrast to medium sized accounting firms operating in regional Australia, small sized firms seem to co-exist in a cohesive rather than competitive fashion as evident in the verbatim comments presented in Table 5. These characteristics of small sized regional and metropolitan accounting firms potentially allow women to aspire to senior roles; however, women working in these firms took longer to progress in their career in comparison to women working in similar roles in metropolitan accounting firms.

Medium sized regional accounting firms were reported as possessing somewhat rigid organisational structures with clear hierarchical roles and classifications. These firms seemed to mimic the culture of larger accounting firms in terms of the nature and type of work, development of a client base, and management of organisational hierarchies and decision-making processes. Additionally these firms also embraced rigid practices; exhibited variances in pay scales; and placed less emphasis on offering career guidance to their employees. Such practices seemed to discourage female employees from aspiring to senior roles and often resulted in a high employee turnover.

Respondents working in small sized metropolitan accounting firms did not report that women were under-represented in senior roles. Women also occupied senior roles in these firms at a much younger age and their

career progression was not perceived as a problem by male or female respondents. The factors that enhance the career progression of women in metropolitan accounting firms (irrespective of their size) relate to flexibility and relationships. The availability of jobs in similar industries such as banking, consulting, financial and insurance service firms in the metropolitan context may provide the motivation for owner-managers to adopt flexible business models, in order to reduce the staff turnover and associated costs.

Stereotypes tend to be more prevalent the less knowledge we have about individuals. The more we know about an individual, the less likely we are to make stereotypic judgements (American Psychological Association, 1991). In the small firms, where respondents spoke of how colleagues work collaboratively, it seems women are less likely to be tarred with feminine stereotypes. It was in the medium sized regional accounting firms, where male principals seemed to unreflexively repeat negative stereotypes of women.

Accounting professional bodies could play an important role in taking a lead and publishing more information about the specific issues such as the time it takes women to progress to senior roles and any other issues faced by firms in regional Australia that might restrict the career prospects of female professionals. Professional bodies could play a role in developing best practice guidelines to address gender equity similar to the practice guidelines set for large sized firms adapted for use in small and medium sized firms. Professional bodies could also be more proactive in highlighting the specific, flexible and responsive aspects of the business models developed in small and medium sized firms that have positively contributed to more equitable career progression outcomes for women.

8. CONCLUSION

The relative absence of women in senior roles within regional accounting firms is an ongoing problem for the profession. Although small sized regional accounting firms offer career flexibility for women to some extent, this is less evident in medium sized firms. This workplace inflexibility and the persistence of stereotypical attitudes have tended to thwart women's aspirations for attaining senior roles. Stereotypical views about the profession shared by both male and female owner-managers of small and medium sized regional accounting firms homogenise the experiences of women and the internalization of hegemonic gender stereotypes and norms entrench women's subordinate roles. The responses from owner-managers of small and medium sized regional

accounting firms reinforce the concept of gendered structures and hierarchies, and impose constraints on women's workplace identities in their geographical contexts.

The responses obtained from both men and women owner-managers from small and medium sized metropolitan accounting firms exhibited greater variability in terms of the gender representation in senior roles in their firms. Male to female ratios in senior roles were more balanced in metropolitan locations. The stereotypical views about women working in the accounting profession were not seen as a major obstacle to women's career progression in these city-based firms. Metropolitan small and medium sized accounting firms seem to be employing mechanisms that foster change and provide adequate support to encourage and facilitate women attaining senior management roles. There are lessons to be learned from the metropolitan accounting SMEs that would be beneficial to their regional counterparts, as they struggle to retain women and capture their full career potential.

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