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‘Doing gender’ in a regional context: Explaining women’s absence from senior roles in regional accounting firms in Australia

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ABSTRACT

While the majority of accounting graduates have been women for 15 years, women remain underrepresented in senior roles in regional accounting firms. This paper explores women’s absence from senior roles in small and medium sized accounting firms in regional Australia. The intersectionality of their regional context and the gender stereotyping of the women in the study exacerbate their chances of being absent from senior roles in regional accounting firms. Drawing on the topology of ‘doing gender’, we show how gender is enacted through structures, hierarchies, identity and can be flexible and context specific. Thirty-one interviews with accountants from small and medium sized accounting firms in regional New South Wales were conducted. Results suggest ‘doing gender’ continues to be reinforced and reproduced as women’s aspirations are constrained by the day-to-day practices shaping expectations about women in regional small and medium sized accounting firms. The internalization of gender stereotypical beliefs about what women can do intersects with the regional and small to medium size of the accounting firms in the study to entrench a specific type of disadvantage for women. We discuss the ways that doing gender can be subverted or redone, in order to challenge the status quo and open up more pathways for women to progress into senior roles in regional accounting firms.

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1. Introduction

Q3 In Australia and internationally the accounting profession has traditionally been dominated by men (Cooper, 2010; Czarniawska, 2008; Kornberger, Carter, & Ross-Smith, 2010). Since 1999 women have comprised more than 50% of those studying accounting (Jackling & Calero, 2006). With the rising numbers of women graduating with accounting degrees, it was assumed that, in time, women’s representation in the senior ranks of accounting firms would increase to parity with men. This has not been the case; the retention of women in accounting firms and their lack of progress into more senior roles continue to be a challenge for the profession (Kim, 2004; Kornberger et al., 2010; Windsor & Auyeung, 2006).

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The focus of Australian research on women's slow progress to senior roles in the accounting profession has been in metropolitan Australia, with little attention directed towards women in accounting firms in regional Australia. There is limited research available on the topic of 'regional' business, and particularly women in regional business (Sheridan, Haslam McKenzie, & Still, 2011). As members of a University Business School located in regional Australia, we are constantly reminded by regional employers of the shortage of accountants, and the role we should play in preparing graduates to fill these gaps. Almeida, Fernando, and Sheridan (2012) and Ciccotosto, Nandan, and Smorfitt (2008) have demonstrated the shortage of accountants is not unique to our region.

We have observed that while more than 50% of our accounting graduates have been women for the last 15 years, their representation within the senior ranks of regional accounting firms is not growing commensurately. The 'pipeline' of female graduates is not flowing into the senior ranks of accounting professionals. While we can educate graduates for their employment, preparing them for entry to the profession, and equipping them with the skills to navigate their careers, the role of education is only one dimension to the story. We must also consider their experiences in regional accounting firms and how they perceive their career trajectories if we are to systemically address women's continued underrepresentation in senior roles. The disjuncture between entry and progression must be addressed if regional accounting firms are to realize the professional skills possessed by all their qualified employees.

The aim of this paper is to explore why women continue to be under-represented in senior roles in the accounting profession. Previous research has shown the small proportion of women in senior roles to be an enduring and intractable issue for gender equity in the accounting profession (Anderson-Gough, Grey, & Robson, 2005; Czarniawska, 2008; Kornberger et al., 2010; Wooten, 2001) and in regional locations (Pini, Sheridan, & Conway, 2009). To this body of research, we add insights into detailed and specific ways of doing gender experienced by regional accounting professionals through the lived everyday reality of their working lives. Drawing on the topology of 'doing gender' developed by Nentwich and Khelan (2014), we show how gender is enacted through structures, hierarchies, identity and can be flexible and context specific. As these experiences are in a regional location, they need to be understood as the intersection of gender and regional dynamics (Bose, 2012). The interactions that lead to the reproduction of 'doing gender' in regional accounting firms are revealed in tangible ways, hopefully leading to more meaningful methods and practices to proactively counter their reproduction.

The paper is structured as follows. We begin by providing a brief overview of the context in which accounting firms operate in Australia, and canvas the relevant equity legislation covering large and small firms. We then consider how 'doing gender' manifests using Nentwich and Kelan's (2014) topology and describe the methods we employed in the research. Through our analysis, we highlight how 'doing gender' within accounting firms continues to limit women's pathways. In making this visible, we argue there is scope for change in gender expectations and practices through 'redoing gender' (Hollander, 2013) in regional accounting firms.

2. Accounting firms in regional Australia

While the 'Big Four' accounting firms dominate metropolitan markets, regional accounting firms in Australia tend to be small to medium sized firms. The Australian Bureau of Statistics (ABS) defines small firms as employing fewer than 20 people. Medium firms employ between 20 and 199 workers and any firms employing over 200 employees are identified as larger firms (Australian Bureau of Statistics, 2002).

About one third of Australians live in rural, regional or remote areas (Australian Council for the Arts, 2012). Small and medium sized enterprises (SMEs) generate approximately 90% of the employment in Australia. SMEs, including a large number of accounting firms, play a dominant role in offering support to local communities (Davies, Tonts, Troy, & Pelusey, 2009). Other small businesses within the communities do not work in isolation; they access and engage the services of the local accounting practices (Carr et al., 2010b). One of the key problems for SME accounting firms are the perceptions held of them as 'scaled down versions' of their larger Big 4 counterparts (Alam & Nandan, 2010: 464). This problem is heightened further as regional and rural accounting firms are often overlooked by researchers and accounting professional bodies (Ciccotosto et al., 2008).

Existing research points to an increasing participation of women in the Australian accounting profession (CPA, 2010; IPA, 2011, 2012). Published reports indicate skills shortages are widely evident in the accounting profession (Carr et al., 2010a) and are more pronounced in regional contexts (Standing Committee on Regional Development, 2004). The shortage of skilled accountants in Australia is attributed to a multitude of factors; lower pay rates, employment conditions, career pathways and existing relationships within the profession (Southwell, Compton, Barker, & Tyrbas de Chamberet, 2006).

SMEs growth is generally assessed in monetary terms and smaller firms dominate in the accounting profession in absolute numbers (Southwell et al., 2006). It is (erroneously) assumed that research frameworks designed to fit larger firms are readily applied to smaller firms. This is not the case. Larger accounting firms are generally more mechanistic in nature as they tend to have well-defined policies and procedures consistently applied within their firms. Smaller accounting firms are more organic by nature, with the ad hoc development of procedures in response to specific situations (Gilliland, 2008).

Accounting practices in regional areas dismiss scholarly research as inappropriate to their needs due to the distinct character of practice and prevailing geographical constraints. For small and medium sized firms that are largely owner-operated it is more difficult to put internal controls into practice due to the size and composition of the workforce as well as the uniqueness of the organizational structures. The distinct characteristics of the SME accounting firms mean strict

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