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UNIVERSITY OF SOUTHAMPTON

FACULTY OF BUSINESS AND LAW

Southampton Business School

**The Role of Women Accountants and the Implications for the Accounting Profession in
Saudi Arabia**

by

Abeer Yousef Alsalloom

Thesis for the degree of Doctor of Philosophy

March 2015

UNIVERSITY OF SOUTHAMPTON

ABSTRACT

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The Role of Women Accountants and the Implications for the Accounting Profession in Saudi Arabia

Abeer Yousef Alsalloom

This study investigates the experiences of women accountants working in the Big Four accounting firms in the Kingdom of Saudi Arabia (KSA), to extend our knowledge of issues related to gender and accounting. Within the Saudi social context, gender experience is a shifting set of multiple experiences, where gender and religious and cultural aspects are interrelated and influence how accounting or auditing is practiced. Studying the dominant social context and its origins helps in understanding issues related to gender and accountancy, and identifying processes that reproduce gender domination and hinder women's ability to access and progress at work.

This study adopts a qualitative exploratory research design. In-depth semi-structured interviews with 42 female and male accountants working in the Big Four firms in the KSA are carried out, supported by documentary analysis and observations (observing women's dress, the physical environment they work in, and their interaction with other staff). The data are analysed using thematic analysis and this study draws on feminist critical theory to understand the process of change taking place in the accounting profession in the KSA.

The analysis of the data reveals that, despite the growing interest in women's integration into KSA society, they continue to face various difficulties in joining the profession and gaining access to professional practice. Women's recent access to the accounting profession has brought changes to accounting practices, with formal and informal gendered organisational practices (such as segregated space, and limited audit assignments) contributing to sustaining male dominance in the profession. These practices are strongly rooted in local socio-cultural traditions that overlap with

selective interpretations of religion, and thus shape women accountants' experiences in how they perceive change. Most of the barriers and exclusionary practices (such as gendered norms of working hours and socialising with clients and peers) are informal in the KSA; yet they are very visible and inform/direct how the formal practices (such as appraisal and mentoring practices) are reproduced within accounting firms. The study offers an understanding of how professions evolve differently in different countries, how accounting firms operate today, and how the globalisation of practice in accounting firms has its limits. The study presents new ways of thinking about change, and argues that women's desire for change is a key aspect in the process of change taking part in the Big Four in the KSA. Change' relates to, and is constructed by, one's perceptions of the cultural, political, economic and social fabric of a society. Consequently, Saudi women accountants are experiencing accountancy and changes thereof in terms of phases, and whereby they see themselves as being part of the process of change within the profession. They are willing to be patient in order to open the way for others and achieve their desired change.

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DECLARATION OF AUTHORSHIP

I, Abeer Alsalloom, declare that this thesis, entitled

The Role of Women Accountants and the Implications for the Accounting Profession in Saudi Arabia

and the work presented in it is my own and has been generated by me as the result of my own original research.

I confirm that:

1. This work was done wholly or mainly while in candidature for a research degree at this University;
2. Where any part of this thesis has previously been submitted for a degree or any other qualification at this University or any other institution, this has been clearly stated;
3. Where I have consulted the published work of others, this is always clearly attributed;
4. Where I have quoted from the work of others, the source is always given. With the exception of such quotations, this thesis is entirely my own work;
5. I have acknowledged all main sources of help;
6. Where the thesis is based on work done by myself jointly with others, I have made clear exactly what was done by others and what I have contributed myself;
7. Part of this work has been published before submission, [or] parts of this work have been published as:

Conference papers

Alsalloom, A., Agrizzi, D. and Soobaroyen, S. (2014). Women’s Desire for Change in the Accounting Workplace: Insights from Saudi Arabia. Paper presented at Critical Perspectives on Accounting Conference, Toronto, Canada.

Alsalloom, A., Agrizzi, D. and Soobaroyen, S. (2014) The Role of Women Accountants and the Implications for the Accounting Profession in Saudi Arabia. Paper presented at Gender, Work and Organization 8th Biennial International Interdisciplinary Conference, Keele University, Staffordshire, UK.

Signed:

Date:

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Definitions and Abbreviations

AAPA American Association of Public Accountants

AICPA American Institute of Certified Public Accountants

ICAEW Institute of Chartered Accountants in England and Wales

ICAO Institute of Chartered Accountants of Ontario

KSA Kingdom of Saudi Arabia

KSU King Saud University

SAMA Saudi Arabian Monetary Agency

SOCPA Saudi Organization for Public Certified Accountants

UNCCSF United Nations Common Country Strategic Framework

Chapter 1: Introduction

1.1 Background

Over the past 50 years, the situation of professional women has changed dramatically; they have expanded their career aspirations and are no longer restricted to traditional female occupations such as education or nursing (Bolton and Muzio, 2008; Jacobs and Schain, 2009; Crompton and Lyonette, 2011). The integration of women into previously male-dominated professions such as accountancy, medicine and law has been witnessed; however, it does not necessarily mean acceptance and equality (Jacobs and Schain, 2009). The feminisation of many professions has been examined in various academic fields, and it has been generally revealed that strategies of closure, exclusion, and marginalisation have prevented women from being fully integrated into these professions (Menkel-Meadow, 1986; Witz, 1992; Kay and Gorman, 2008). The establishment and maintenance of professional jurisdictions involve processes of occupational and social closure which restrict 'access to rewards and opportunities to a limited circle of eligibles' (Parkin, 1974: 3), thus excluding the incompetent, the undesirable, or simply the outsider (Bolton and Muzio, 2008). Such exclusionary mechanisms continue to be reproduced and reinforced through the defensive strategies, deep-rooted beliefs and everyday practices of those who hold power in professional institutions; normally white middle-class males (Witz, 1992; Davies, 1996; Bolton and Muzio, 2008). Professionalism has traditionally been founded on a masculine ideology (Davies, 1996; Witz, 1992), and thus organisational structure is not gender-neutral but is built on the male worker whose life centres on his full-time, life-long job, where the social skills required from staff to 'develop business' follow assumptions about male rather than female conduct to the disadvantage of females (Anderson-Gough et al., 2005). These gendered exclusionary and marginalisation strategies have caused occupational division of labour and women's subordination in professions (Witz, 1992), along with a series of paradoxes (Bolton and Muzio, 2008). While the professions are increasingly dependent on the contribution of their female members and numerical feminisation, they are still not truly including women; which serves to undermine and even reverse professional projects (Roberts and Coutts, 1992; Bolton and Muzio, 2008).

Accounting is no exception. Although there has been a mass entry of women into the accounting profession, at the same time processes of marginalisation and subordination continue to be practiced (Lehman, 1992; Loft, 1992; Roberts and Coutts, 1992; Kirkham, 1992; Kirkham and Loft, 1993; Shackleton, 1999; Wootton and Kemmerer, 2000; Anderson-Gough et al., 2005; Haynes,

2008b, 2012; Kornberger et al., 2010; Almer et al., 2012; Khalifa, 2013). These strategies have helped to establish a masculine identity for the accounting profession (Kirkham and Loft, 1993), and thus it is important to study and examine these processes of exclusion and marginalisation, in order to gain an understanding of the development of the profession. Such studies help identify excluded groups, and see how various systems of prestige are constructed in professions and the importance attributed to the social and economic value of accounting services (Cooper and Robson, 2006).

The issue of women's entry to the accounting profession and the barriers facing their career progression has attracted substantial attention in the accounting literature, particularly in Western countries (e.g. Ciancanelli et al., 1990; Lehman, 1992; Roberts and Coutts, 1992; Kirkham and Loft, 1993; Broadbent, 1998; Anderson-Gough et al., 2005; Haynes, 2008b, 2012; Khalifa, 2013). However, such research remains scarce in non-Western contexts (Komori, 2008) and mostly in developing, Islamic, Arab contexts (Kamla, 2012); this applies particularly to the study of gender relations in accountancy firms (Anderson-Gough et al., 2005; Kornberger et al., 2010). This scarcity exists, despite the importance of looking at the complexity which different cultures provide (Cooper, 1992; Gallhofer, 1998; Oakes and Hammond, 1995; Annisette, 2007; Broadbent and Kirkham, 2008).

While the accounting profession is being increasingly influenced by globalisation, the role and position of the profession and professional individuals in different countries continue to be largely shaped by their own historical and socio-cultural contexts (Komori, 2008, 2013). Global tendencies are produced and reproduced through the actions of individuals; these actions are informed by local understandings and experiences of globalisation and simultaneously affect how globalisation subsequently evolves (Giddens, 1991; Barrett et al., 2005). The experience of women accounting professionals in particular varies depending on the local context (Komori, 2008, 2013). A number of studies have highlighted that women continue to struggle against gender inequality in various national contexts (Kim, 2004; Fearfull and Kamenou, 2006; Windsor and Auyeung, 2006; Dambrin and Lambert, 2008; Lupu, 2012). However, women's motivation to work, as well as the nature of the factors which inhibit their career development and the way they cope with these are dependent on historical, cultural, social and personal contexts (Komori, 2013). Since the working experiences of women are shaped by many factors beyond the workplace (Loft, 1992), these experiences are further complicated by the social status of the accounting profession and what it means to be an accounting professional in their own society (Komori, 2013). It is therefore increasingly difficult to make generalised assumptions about the nature of women's struggles and the effect their advancement is having on wider society (see Kamla, 2012). To understand the issue of gender and accounting in the current global context requires ongoing re-evaluation of the meaning of women's

advancement within its own historical, socio-cultural context by having an accurate understanding of the impact women have made in wider society (Hopwood, 1987; Komori, 2013). This is particularly important as the Anglo-Saxon model of professional accountancy has been exported across national boundaries (Annisette, 1999) and underpins the complexities of the nature of many women accountants' experiences across the globe (Lehman, 1992; Haynes, 2008c).

Within the context of the globalisation, harmonisation and feminisation of the accounting profession, a research focus on the experiences of women accountants from different socio-cultural context or societies is timely and important in view of the increasing concerns that there is genuine social equality (Kim, 2004; Broadbent and Kirkham, 2008; Komori, 2008). In particular, the professionalisation of accounting in developing economies is dependent upon a complex set of political, economic, and social contexts, which the Western model may not fully explain (Seal et al., 1996). Therefore, further studies with respect to women's experience in the developing economy context could contribute additional insights of this development at a global level and how the development interacts with the diversity of related social, economic and political factors (James et al., 2009).

Situated within all these expectations and changes, the experiences of Saudi women accountants represent a gap in previously published accounting studies. This study seeks to fill this gap and, in so doing, contribute to the existing gender and accounting studies of the profession in the US (e.g. Lehman, 1992; Almer et al., 2012), the UK (e.g. Kirkham, 1992; Kirkham and Loft, 1993, Anderson-Gough et al., 2005; Haynes, 2008b, 2012; Khalifa, 2013) and New Zealand (Emery et al., 2002). Examining accounting professionalisation in a developing economy context in relation to gender and in view of the wider context in which it takes place is crucial in order to identify the impact of contextual factors on promoting and/or constraining professionalisation. This study provides an in-depth examination of women's experiences across the Big Four accounting firms¹ in Saudi Arabia to facilitate an understanding of the differences between these firms and the Big Four firms in Europe or the USA that manage the worldwide audit. By taking gender in accounting research beyond the familiar settings of Europe and the West, it is hoped to generate potential for profound growth in this discipline (Annisette, 2006).

¹ The four largest international accountancy and professional services firms in Saudi Arabia: Pricewaterhouse Coopers, Deloitte Touche, Ernst & Young, and Klynveld, Peat, Marwick and Goerdeler (KPMG).

1.2 Research aim, objectives, and questions

The overall aim of this study is to explore the experiences and roles of women accountants within the Big Four accounting firms in Saudi Arabia, and the implications for the accounting profession. By breaking the silence which surrounds the lived experience of non-Western women accountants, this study provides visibility to Saudi women's work experience in the accounting profession, in order to introduce how accounting operates in different contexts and to promote new ways of understanding issues related to gender and accounting. In particular, this study explores how the interviewees' experiences have been shaped by socio-cultural aspects and institutional structures of the Big Four accounting firms by drawing together themes related to the study of professionalisation strategies through a gender lens. These new insights will assist in developing the prospects of women gaining access to the profession, identify the organisational practices responsible for continued gender domination, and help us to understand how accounting firms are developing the accounting profession in Saudi Arabia.

This research has two main objectives:

- 1- To explore the socio-cultural and institutional practices which shape women accountants' experiences and roles within the profession.
- 2- To explore the implications of women accountants' experiences and roles for the profession.

To achieve these objectives this research poses two questions:

- 1- To what extent do socio-cultural and institutional practices in Saudi Arabia shape women accountants' experiences and roles within the profession?
- 2- To what extent do Saudi women accountants' experiences and roles have implications for the accounting profession?

1.3 Saudi Arabia context

To understand women accountant's experiences, this study considers the situation arising from globalisation meeting a local context in the sense of the Big Four accounting firms' operations in KSA. Thus it is essential to understand first the context of Saudi Arabia, including its demographic background, socio-cultural context, and women's position in this context.

1.3.1 Demographic background of Saudi Arabia

Saudi Arabia is the largest country in the Arabian Peninsula², with a population of 28.38 million, and with women comprising 43.5% of the total population (SAMA's Forty Eighth Annual Report, 2012). Established in 1932 by King AbdulAziz Al Saud, KSA system of government is a monarchy without parliament or political parties, as the ruler by decree must be directly related to King Abdulaziz. Islam is the religion of the KSA which governs the civil, cultural, economic, legal, political and social fabric of the country (Mellahi, 2007). The Holy Qur'an³ is the constitution of the country. This constitution is governed by a strict interpretation of Islamic law (Mobaraki and Söderfeldt, 2010). The King rules the country through a Council of Ministers⁴ who has the power to make decisions on matters relating to their responsibilities, being consistent with Islamic principles and Royal and Ministerial Decrees. That is, Royal Decrees may adopt laws and regulations that are not directly based on, but must not contradict, Islamic law such as some aspects of labour laws, foreign direct investment laws and taxes (Mellahi, 2007). This dual legal system could have an impact on modern issues in KSA including women's empowerment in other than their traditional fields where dealing with both opposing system is required.

KSA is the world's biggest oil producer, and among the fastest growing societies of the world with an annual growth rate of 1.6 in 2009 and 1.9 in 2012 (The World Bank). This fast-growing active population will need more jobs in the future, and is one of the key factors which shape the structure of the labour market in KSA (Mellahi, 2007). Other factors are the heavy reliance on foreign workers where local workers are believed to be more expensive than expatriates (Sadi and Henderson, 2005; Sadi and Al-Buraey, 2009) and the social perceptions towards work in the private sector. Most Saudis perceive jobs in the private sector as lower status jobs due to a lack of security in the this sector (Mellahi, 2007; Schlaffer and Kropiunigg, 2011), and perceive their pride and social acceptance as related to the type of work they do (Al-Salamah and Wilson, 2001). Furthermore, there are rigid boundaries in social roles and expectations for women compared to men in KSA which contribute to the smaller percentage of women workers in the country who mostly engaged in sectors that are traditionally female such as teaching and nursing (Elamin and Alomaim, 2011).

² The arabian peninsula's' countries are: Kuwait, Bahrain, Qatar, the United Arab Emirates (UAE) Oman, Yemen and Saudi Arabia

³ The Holy Quran is the main source of the legal system in Saudi Arabia, which contains guidelines for the behaviour of individuals and tenets governing all aspects of social and community life.

⁴ The Council of Ministers include the Ministry of Commerce which is responsible for the regulation of companies, and the accounting and auditing profession as well as the ministry of labour which regulate the labour market.

Within the above context, the government of Saudi Arabia approved a set of new labour laws in 2005, which aim to reduce unemployment of Saudi citizens, reduce the country's dependence on an expatriate workforce, and to meet international obligations, such as Saudization policy (Looney, 2004; Mellahi, 2007). Despite these formal procedures and structures in the management of the economy, personalized factors based on informal customs are still dominant in the management of both private and public organizations (Rice, 2004; Mellahi and Wood, 2002).

1.3.2 Socio-cultural context

Saudi Arabia is a tribal conservative country where Islamic teachings and Arabic cultural values are strictly followed (Elamin and Omair, 2010; Elamin and Alomaim, 2011) within a society that is family-based, patriarchal and conservative in nature (Hamdan, 2005; Sidani, 2005; Mobaraki and Söderfeldt, 2010). Family honour as the value and status of the family in the eyes of others (Mosquera et al. 2002) is crucial in Saudi society, where if a family loses its honour, it loses everything (Del Castillo, 2003). This makes dishonour, as any negative activity or behaviour that may adversely affect a family's honour, strongly associated with potential misdeeds against the chastity of female members (Mehana, 2009). In other words any impropriety committed by a woman may 'raise suspicion or provoke an attack on her morality, the consequences of which the entire family would suffer' (Arebi, 1994: 40). Thus, the idea dominated in Saudi culture is that one has to have male relatives to provide protection whenever one has difficulties, being responsible for one's behaviour (Deaver, 1980). As women are regarded objects of family honour, protecting women from the public eye can be through physical concealment or veiling (Arebi, 1994; Jamjoom, 2010). Although Saudi women are religiously committed to wear their Islamic dress and cover their heads outside their homes; family honour and overprotection of women may generate different interpretations of Muslim women dress.

Male guardianship is another aspect, where men are responsible for women by law and custom (Deaver, 1980). A Saudi woman is required to gain permission from her male guardian to perform many daily activities, including enrolling at university, having a job, travelling outside the country and filing a court case (Deif, 2008). Males are also considered to be financially responsible for women, thus women are not considered to be a secondary breadwinner to improve a family financial position especially that Saudi Arabia is considered a very rich country (Elamin, & Omair, 2010). In addition, **male–female dichotomy** is highly preserved by Saudi society (Deaver, 1980), where women are forbidden to mix with men (Mirza, 2008), with the exception for each woman of

the maharim⁵. Saudi culture applies a system of gender separation to almost all aspects of private and public life, such as gender segregation in education, where women can only teach in the female sections (Baki 2004), as well as gender segregation in the labour market where women work with other women in segregated work environments (Gallant and Pounder, 2008; Metcalfe, 2008).

Within this context, gender roles are strictly defined, with society being divided into public and private worlds, where the woman's primary role is to be a good mother, wife and daughter, while the man's primary role is to financially provide for his family and protect the private domain (AlMunajjed, 1997; Hamdan, 2005; Jamjoom, 2010). These predefined social roles and cultural norms which are sometimes of tribal, not religious, origin (Sidani, 2005) have resulted in the very low participation rates of women in the labour force. Paradoxically, in the KSA, although 63% of university graduates are female (SAMA's Forty Eighth Annual Report, 2012), they only represented 18% of the labour force in 2012 (The World Bank, 2012).

Saudi culture is a complex mixture of traditional and Islamic values to a degree that makes it difficult to distinguish between 'the social' and 'the religious' (Al Lily, 2011, p. 119). In Islam there is no proscription regarding women's social participation and education, or contradiction between being a mother and a professional working outside the home (Hamdan, 2005). This means that in Islam, women's employment is by no means in conflict with concepts such as chastity and dignity, which are highly esteemed and sacredly guarded (Jawad, 1998). However, because 'the interpretation of the Quran is almost always to the social, historical, and political context of the time and place in which the interpretation is made' (Jamjoom, 2010, p.549) the strong mixture of religion and culture, as well as the explicit and powerful nature of patriarchy in KSA create patriarchal interpretations of religious texts which are built on power and control. Majid (1998, p. 323), in expressing the position of Islamic feminists, states that 'Islam evolved from an initial phase of tolerance to the gradual marginalization of women and their enclosure in the dark world of a theologically illegitimate patriarchy.' Islamic feminists believe that the religious scholars interpreted the Qur'an in a way that abandoned the egalitarian message of early Islam, disadvantaged women, excluded them from the public sphere, and inscribed prejudices against women into Islamic law (Majid 1998, p. 335). Thus, culture and patriarchal interpretations of religious texts may represent societal control which limits women's ability to work. Cultural norms (such as patriarchy, tribalism, honour, and family traditions) which deny women equality have become embedded in the Muslim culture to the point where they are often accepted as Islamic rules (Hamdan, 2005); yet many of the Saudi cultural norms or rules today cannot be found in Islamic texts (Hamdan, 2005). For example, cultural and legal forces make

⁵Maharim, the plural of mahram, are those men to whom a woman cannot be married eg. brother, father, ...

KSA the only country where women are not permitted to drive (AlMunajjed, 2010; Mobaraki and Söderfeldt, 2010), and are therefore deprived of easy access to transportation (Baki, 2004), needing to have a male driver or a male relative to take them to their place of work. Patriarchy in KSA is powerful because it is more related to tribal societies, which makes patriarchal aspects in Saudi much more explicit than in other societies where it is more implicit in the way they express. Consequently, the influence of culture can be an obstacle which challenges the inclusion of female accountants to the accounting profession, as Saudi culture is formed by values and tradition, which may conflict with several issues regarding the position of women in the accountancy workplace. The explicitly and visibility of these social values, which may influence the gendering practices within accounting firms in Saudi Arabia, helps in unpicking the gendering practices which can be much more implicit in other settings.

1.3.3 Women's position in KSA

In recent years, women's position and role in the country's development process has been subject to increased debate and discussion within Saudi society. Economic growth for a developing country such as KSA involves 'achieving economic development in line with other forms of development such as political, administrative, and social development' (Alsalloom, 1997, p.9). Modernisation of any country requires equal opportunities for both genders in terms of their participation in the workforce (Alev et al., 2010). The government of KSA strongly supports women's development; however change concerning women is still restricted by cultural practices and conservative interpretation of Islamic values (Elamin and Omair, 2010; Mobaraki and Söderfeldt, 2010). In Saudi Arabia, a nation that deeply values family and tradition, the government has been hesitant to fully embrace any development that appears to threaten the traditional family unit (El-Sanabary, 1993; AlMunajjed, 2010). Consequently, the Saudi government is implementing strategies to modernise the country without deviating from traditional social and religious values, particularly those pertaining to women (El-Sanabary, 1993).

The Saudi government has a number of strategies for change⁶ and for improving the equality of opportunities for both genders, and has taken many positive steps aimed at promoting women's advancement in the labour market at international⁷ and national⁸ levels (AlMunajjed, 2010; Schläffer

⁶ The Saudi government is seeking change in its labour market in response not only to an internal pressure of high unemployment rate among Saudi nationals, but also to an external pressure from International bodies, such as the International Labour Organization (ILO) and the World Trade Organization (WTO) to reform its labour laws (Mellahi, 2007)

⁷ At the international level, King Abdullah has endorsed greater equality for women by signing three conventions, the United Nations Equal Remuneration Convention, the United Nations Convention on the

and Kropiunigg, 2011). Although women in the KSA have gained increased access to education and gender-segregated job opportunities, they only represent 18% of the total Saudi labour force, and experience unemployment levels four times greater than those for Saudi men (UNCCSF, 2012). As the KSA expand its economy and its private sector, more opportunities are likely to arise for women due to the implementation of more women-friendly employment policies. Governmental regulations, such as the Saudization policy, encourage employment of Saudi citizens by providing incentives for organisations to employ Saudis, both men and women (Sadi and Al-Buraey, 2009). This policy has provided Saudi women privilege in recruitment and selection, education and training, career management and on the pay scale (Elamin and Omair, 2010). However, the bias against women in the labour market may continue to hinder their participation and it may even become stronger, when the competition for jobs is not with foreign workers but with male Saudis (Harry, 2007). It is possible that this bias can arise from stereotypes that are strongly rooted in Saudi culture and shown in various ways such as gender segregation, gendered occupational structures, and restrictions on women's mobility.

The situation regarding women's status in the KSA is complicated by the considerable diversity in Islamic interpretation and practice (Elamin and Omair, 2010; Mobaraki and Söderfeldt, 2010), and although many Saudi men welcome the opportunity for women to contribute economically, others fear change (AlMunajjed, 2010). There is a growing awareness that women have an important role to play in the labour market, but ubiquitous social customs continue to limit their participation opportunities (AlMunajjed, 2006) in a patriarchal society where mixing religious values with local cultural perspectives is common and acceptable (Mobaraki and Söderfeldt, 2010; Al Lily, 2011). Consequently, the change is still slow, and complex constraints on Saudi women's involvement in the work force still exist (AlMunajjed, 2010). This may explain the low participation rate of women in a male-dominated profession such as accounting. Thus, in order to explore the position of Saudi females in the accounting profession, this research examined these social customs and attitudes towards women and gender-role expectations in the Saudi accounting profession.

Elimination of All Forms of Discrimination against Women (CEDAW), and the International Labour Organization's Discrimination (Employment and Occupation) Convention.

⁸ At the national level, in 2004, the Council of Ministers approved Regulation No. (120), a measure aimed at enhancing women's role in the economy. In addition to establishing special women's sections within the government and employment and training initiatives, the regulation called for the establishment of cross-sector coordination mechanisms, as well as a ground breaking decision to eliminate the need for a woman to have a male guardian. In 2006, the Saudi labour code was revised to include new gains for working women in regard to maternity and medical care leave, nursery provisions, vacation time, and pensions. Most recently, in 2011, the King approved women's participation in the Shura (Consultative) Council.

Despite the government strategies to promote women's advancement in the labour market, the accounting profession⁹ in Saudi continues to be male-dominated, where women have progressed beyond the stage of total exclusion, to being a minority within the profession. For example in 2012, accounting graduates from King Saud University comprised 291 females and 121 males (KSU, 2012), but at the same time SOCPA¹⁰ fellowship holders comprised eight female and 419 male accountants (SOCPA, 2013) - representing only 2% of the profession. The low percentage of women gaining SOCPA fellowship is due to the fact that the opportunity to enter the SOCPA fellowship exam was only relatively recently opened for women, in 2003 (SOCPA, 2013). University qualifications combined with the influence of new government legislation and recent changes in the statues of women in Saudi Arabia have provided the entry ticket into accountancy practice for these women. The success of many business women in Saudi Arabia led to the need for qualified female accountants to assist them in their business (Alheizan and Alhindi, 2007). However, women are still underrepresented in the accounting profession market¹¹ and the small number of women reflects the division of employment according to gender. The available literature¹² on gender and accounting in the KSA examined the reasons which prevented Saudi women from working in accounting and auditing firms (Alheizan and Alhindi, 2007). Findings suggested that the main obstacles to women's participation in the accounting labour market are the lack of professional qualification and the disconnection between university education and professional practice (Alheizan and Alhindi, 2007; Alheizan and Abduljabar, 2008). Given that there has been no prior academic study of the role and

⁹ The accounting profession has relatively short historical roots in the KSA compared to the US and the UK. In 1968, the Minister of Commerce issued resolution No. 422 specifying the requirements that should be met in order to practice auditing in Saudi Arabia. This resolution was in force until the CPA Regulations were issued in 1974, setting the first foundation stone to organise the profession in Saudi Arabia. A higher committee for certified public accounting was established, in accordance with the CPA regulation, to supervise and monitor the profession. The first accounting standards in Saudi Arabia were issued in 1986, namely, the 'General Presentation and Disclosure Standards' (SOCPA, Annual Report, 2007). Five years later, to continue to promote accounting function, the Saudi Organization for Public Certified Accountants (SOCPA) was set up, and the Ministry of Commerce withdrew its authorisation.

¹⁰ The Saudi Organization for Certified Public Accountants (SOCPA), established by Royal Decree in 1992, is a Saudi professional membership organisation, comprising over 5000 members, which provides leadership to the accountancy profession in Saudi Arabia (SOCPA, 2007). As a recognised international organisation, SOCPA represents the accounting profession in Saudi Arabia in terms of rule-making and standard-setting. SOCPA develops accounting and auditing standards for audits of private companies and other services by CPAs; provides educational and training materials to its members; provides and develops SOCPA fellowship examinations, and monitors and enforces compliance with the profession's technical and ethical standards.

¹¹ The first segment of the accounting profession market in the KSA is The 'Big 4' Accounting Firms; Deloitte & Touche, KPMG, Ernst & Young, and PricewaterhouseCoopers as large partnerships providing a full range of accounting and consultancy services, based in the three principal business centres of Saudi Arabia: Riyadh, Jeddah, and Al Khobar. The second segment of the accountancy market is the next 21 largest accountancy firms, which tend to have international affiliations and operate as medium to large partnerships. The third segment covers more than 131 accountancy practices operating as sole practitioners or individual offices.

¹² There is a scarcity of literature on the work experience of Saudi women accountants. Apart from some Master's dissertations, there are no published academic studies in relation to the position of female accountants in Saudi Arabia.

position of female accountants within the profession in the KSA, this research has been exploratory in its nature by tracing the experience of female accountants in the Big Four accounting firms in Saudi Arabia, and analysing the problems encountered and the contradictions that hinder their full utilisation in the profession. By considering the nature of the difficulties encountered by Saudi women in the accounting profession and exploring the various strategies they have employed to cope with these difficulties, the study aims, through this gender lens, to understand and assess the impact their roles and positions has had on the accounting profession as a whole.

1.3.4. Why Saudi Arabia

The above discussion shows how Saudi context is so unique that it can help in exploring elements of gender and accounting literature in a way that other studies of accountancy may not notice in other contexts, because Saudi context have visibility of cultural aspects, religion, , sexuality, and patriarchy. Research on women in accounting has been carried in other countries but not in Saudi, and there are issues in Saudi that is not in these countries which may affect accounting professionalization and women experiences in accountancy, (such as the culture and institutionalised structures which includes women's space, dress code and structured mobility). Therefore, it is important to understand how these issues affect women accountants' experiences, since the explicitly and visibility of these practices may help in understanding the gendered accounting practices in other countries where they are more implicit.

Studying women accountants' experiences in an Islamic, non-Western context, Kamla (2012) argues that there is a serious need in the East and West to engage in challenging, 'structural inequalities in accounting' and 'negative stereotypes' (Oakes and Hammond, 1995, p. 66; Hammond, 1997, p. 691). Feminist accounting research needs to be more inclusive and to 'make room' for non-white and non-Western cultures and experiences and to find solutions based on solidarity and understanding of women's concerns globally (Oakes and Hammond, 1995, p. 67; Kamla, 2012). Thus, accounting research needs to address these issues in a broader fashion and encourage debate 'to promote different ways of understanding and extending knowledge' (Broadbent and Kirkham, 2008, p. 471) as Western perspectives do not necessarily represent the thinking in non-Western countries, and have proven limited in enhancing understandings of the position of women in other contexts (McNicholas and Barrett, 2005; Annisette, 2006, 2007; Komori, 2007, 2008). There have also been calls to question the role that Western and multinational companies are playing in advancing aspects of cultural imperialism in non-Western contexts (Kamla, 2012). Since Western-style accountancy firms have shaped the accountancy profession in other countries and thereby contributed to the exclusion of certain gender groups from the profession in these countries, there is a need to

configure new ways of thinking in terms of managing these firms in relation to their construction of gender relations in non-Western and Islamic contexts (Cooper and Robson, 2006; Kamla, 2012). Not doing so implies a shift among the accountancy profession in non-Western contexts to mirror professional socialisation and gender relations in Western accounting firms (Anderson-Gough et al., 1998b, 2000, p. 1171, 2005; Kamla, 2012), which might be inapplicable in other contexts and further disadvantage the status of these women in the profession. Exploring women accountants' experiences in the KSA may help to understand the impact of contextual factors on promoting and/or constraining professionalisation as a whole. Examining women's subjectivities and the meaning they give to their accounting work may reveal the underlying origins of gender inequality.

Taking into account the employment reforms currently happening in the KSA to enable full integration of women into economic and social life, and the fact that the accounting profession is largely male-dominated in the KSA, Saudi Arabia provides a timely context to study the experience of women accountants within the feminisation and professionalisation project undertaken by the profession. Although women are gaining access to the accounting profession in the KSA, this does not mean that processes of marginalisation and subordination are dissolved. Therefore, to understand the development of the accounting profession, it is important to examine processes of female exclusion and segregation, as well as the processes and circumstances through which occupations pursue, negotiate and maintain professionalism (Cooper and Robson, 2006; Bolton and Muzio, 2008). Furthermore there is a scarcity of relevant literature on women accountants in Saudi specifically and in the Arab world in general. Exploring women accountants' experience within the Big Four accounting firms facilitates an understanding of the development of the accounting profession from a gender perspective, through understanding how accounting is organised in a 'developing economy context'. Within the repeated calls to explore the experiences of marginalised groups (such as women) from different settings and cultures (Cooper, 1992; Oakes and Hammond, 1995; Gallhofer, 1998; Annisette, 2007; Broadbent and Kirkham, 2008; Dambrin and Lambert, 2012), studies of women's experiences within the accounting profession in a given (different) context and (in this case Saudi Arabia) would contribute useful insights to accounting research and practice.

1.4 Methodological background

To answer the research questions and achieve the aims of this research, the study adopts a qualitative research approach to gain a deeper understanding of participants' circumstances and beliefs (Denzin and Lincoln, 2005). Understanding women accountants' experiences calls for close attention to attitudes, norms and beliefs within the micro-organisational processes that shape

gender relations in the Big Four firms and play a central role in the success of professionalisation projects (Anderson-Gough et al., 2005). Thus, a qualitative study utilising in-depth interviews would contribute to an understanding of women accountants' individual subjectivities (Kyriacou and Johnston, 2006; Haynes, 2008a).

This study adopted semi-structured interviews, observations and document analysis in order to achieve a deeper understanding of gender issues and careers in accountancy (Anderson-Gough et al. 2005; Dambrin and Lambert, 2008; Komori, 2008; Kornberger et al., 2010; Kamla, 2012). Forty two in-depth semi-structured interviews were conducted with female and male accountants in the Big Four in Saudi Arabia (Riyadh, Jeddah, and Al-khobar) as well as with policy makers at the Ministry of Labour and the SOCPA organisation. The Big Four were chosen as they are increasingly important in professionalisation and regulatory processes, as well as in identity construction (Anderson-Gough et al., 1998a, 2005; Cooper and Robson, 2006). Professionalisation, and what it means to self-identify as a professional, is largely constructed within the Big Four, where formal and informal organisational practices continue to reproduce gender imbalance (Anderson-Gough et al., 2005). Observation was also adopted to understand the research participants in naturalistic situations (Mulhall, 2003); observations were made of the way that the women accountants dress, the physical environment they work in, and the kind of interaction they have with other staff. Through interviews, observations and archival material, this study aims to understand how professionalism may be constructed discursively (informally), as well as materially, through gender as well as other processes. Given my own position in, and close connection to, the field of accounting as a lecturer majoring in accounting; as a former accountant in the KSA, and the close links I hold with accounting practitioners (former classmates), I felt better-placed to think critically about this specific topic and the way it is addressed in the accounting literature. The data collected from the interviews, observations, and documents were analysed qualitatively using thematic analysis (Miles and Huberman, 1994; Braun and Clark, 2006), informed by critical feminist theory.

This study adopts a feminist critical theory (Kushner and Morrow, 2003; Abbott et al., 2005) in addressing its findings. The research questions seek an understanding of the process of change taking place in the accounting profession by identifying the socio-cultural and institutional practices that shape women accountants' experiences within the profession, and influence/shape the way women accountant experiences are shaping the profession. In other words, identifying the current opportunities available to women in the profession, and the constraints they face as well as the origins of such constraints, will identify the stages of change taking place in the profession. Feminist critical theory is concerned with the everyday lived experience of women within the socio-cultural

context in which change towards gender equality operates (Kushner and Morrow, 2003; Abbott et al., 2005). Research has suggested that strategies for changing gender norms and expectations in organisations tend to address the status quo of gender relations and thus reproduce a newer and more complex notion of gender at work (Kornberger et al., 2010; Benschop et al., 2012). The status quo of male domination is maintained and perpetuated through everyday organisational practices (Anderson-Gough et al., 2005; Kornberger et al., 2010). The reproduction of gender at work seems to result from the fact that such initiatives towards change do not take into consideration the historicity of the actors involved (Benschop et al., 2012). Similarly, accounting and gender studies drawn on liberal feminism do not consider the historicity of the actors involved in the strategies for change - in other words, the structural and cultural origins and implications of gender inequalities - and thus promote gender inequalities (Oakes and Hammond, 1995; Gallhofer, 1998; Haynes, 2008a). This research considers the perception of organisations' members by focusing on women's subjectivities to examine how the formal/informal professionalisation processes occur and the extent to which they are influenced by local factors. Thus, feminist critical theory helps us understand the challenges facing women in the accounting profession (Hammond and Oakes; 1992; Haynes, 2008a) such as processes of exclusion and segregation employed within the Big Four firms (Anderson-Gough et al., 2005).

1.5 Contributions of the study

This study seeks to contribute to the area of gender and accounting in four ways. **First**, the study contributes to gender and accounting research by exploring women accountants' experiences in a non-Western and developing economy context. As in the majority of studies analysing gender and accounting, where the focus has mainly been on the retention and career progress of female accountants and applying liberal feminist thoughts (Collins, 1993; Davidson and Dalby, 1993; Reed et al., 1994; Barker and Monks, 1998; Paisey and Paisey, 1995; Hunton et al., 1996), the concerns and issues raised by these studies were suggested as equally important for all women. The absence of studies addressing women's experiences in other cultural contexts means that we risk having an incomplete picture of the relationship between gendered values and accounting (Komori, 2012). Research in accounting concerning women in non-Western contexts is, thus, scarce (Komori, 2008), and in particular little remains known of Arab women's experiences in the accounting profession (Kamla, 2012). This study addresses this gap in the literature and challenges the cultural biases of mainstream feminist accounting research. Highlighting those aspects of gender and accounting in a different culture, and assessing the effects on the accounting profession in a society that is significantly different in terms of their values, beliefs and culture (Hamdan, 2005; Metcalfe, 2006),

such as Saudi Arabia, can be useful in determining strategies for entry into male-dominated professions, particularly in those countries where the agenda is on entry and enabling, as opposed to the progression agenda in the West (Broadbent and Kirkham, 2008). Saudi women face life choices that differ from those faced by women in the western context, because they are subject to different constraints related to culture and selective interpretation of religion (AlMunajjed, 2010). By recognising these differences, and in the light of the call for research to broaden the international scope of understanding of the relationship between gendered values and accounting (see Annisette, 2007), this research reveals the experiences of women accountants in Saudi Arabia and contributes new insights. These new insights assist in identifying the organisational practices responsible for the continued gender domination in the Big Four accounting firms, thereby contributing to an 'under-researched area' (Anderson-Gough et al., 2005 p.486). Examining the experiences of individuals within accounting firms can bring a better understanding to the field of accounting, and recognition to those women working as professional accountants.

Second, this study contributes theoretically to the development of the feminist perspective in accounting from a non-Western standpoint to challenge 'the taken for granted' assumptions embedded in Western theoretical lenses (Broadbent and Kirkham, 2008). The notion of change is important in developing a profession (Anderson-Gough et al., 2005; Benschop et al., 2012); however most gender and accounting studies do not explain this notion, as they have been built on 'feminist liberal thought', which overlooks broader political, social and cultural origins and implications of gender inequalities (Oakes and Hammond, 1995; Gallhofer, 1998; Haynes, 2008a). Drawn on feminist critical theory, this study provides a theoretical contribution to our notion of change within the professionalisation of accounting by introducing the concept of 'women desire for change'. This is achieved by questioning the underlying assumptions that guide meaning and action for change in the Big Four, explaining the stages towards change, and thus building some understanding of how change towards gender equality is conceptualised differently, being interpreted through culture, socio-cultural values and selective interpretation of religion. The Saudi women's case provides new insights to understanding change as being somewhat 'bounded' or 'stunted'. It is argued in the study that women's *desire* for change is a key aspect in the *process* of change, and presents new ways of thinking about change. The study identifies how gendered practices can be changed, not only by changing social arrangements and fighting against exclusion, but by thinking of different ways in which certain specific transformations can be capable of redefining these gendered organisational practices. The gendered organisational practices in the Big Four structure processes of thinking about the 'self' and the identity of the 'self' with conceptions of appropriate male and female behaviour, (Anderson-Gough et al., 2005) and so this behaviour influences perceptions of bringing

change to gender inequality. The shifting nature of accounting practice is influenced by changes in accountants' self-articulated notions of professionalism (Suddaby et al., 2009); however, the idea that accountancy is characterised by a uniform notion of professionalism has obscured the fragmented nature of the profession (Khalifa, 2013). How accountants (women in this case) come to see themselves as professionals affects their perception for change. Therefore, examining professionalisation strategies in accounting firms through a gender lens has the potential for improving the understanding of a profession that is becoming increasingly fragmented.

Third, on a methodological level, this study contributes to gender research in accounting by employing a qualitative research approach and integrating both interpretive and critical perspectives to understand the lived experiences of women accountants. In most personality trait studies (e.g. Davidson and Dalby, 1993; Ameen et al., 1996; Hull and Umansky, 1997; Mynatt et al., 1997; Glover et al., 2000; Lowe et al., 2001; Chia, 2003), gender was viewed as a variable and women were considered as a research category rather than part of the feminist theory or methodology. From this perspective, broader political and cultural issues were overlooked through the provision of functionalist explanations of gender differences which further promote gender inequalities (Oakes and Hammond, 1995; Haynes, 2008a; Dambrin and Lambert, 2012). Utilising a qualitative methodology, with multiple methods of gathering data (interviews, observation and document analysis), has the potential to generate valid and reliable multiple and diverse realities, and thus provide a better explanation of the political and cultural conditions shaping the experiences of women accountants. Furthermore, adopting an interpretive perspective to understand and interpret the social roles and subjective experiences of women accountants in their everyday actions (Saunders et al., 2009), along with a feminist critical perspective to examine the social, cultural and political contexts of gender relations and challenge their basis and continuing existence (Haynes, 2008a), has the potential to offer a deeper understanding of women accountants' experiences.

Fourth, this study contributes empirically to the field of the gendering practices within the Big Four accounting firms and extends, in particular the work of Kirkham and Loft (1993), Anderson-Gough et al. (2005), Kornberger et al. (2010), Haynes, (2012) and Khalifa (2013) on the intertwining of gender and professionalisation, by understanding how accounting is organized in a non-Western and 'developing economy context', and enhancing understanding of how so-called 'global' accounting firms operate 'locally'. The extant talk of a 'globalization of accounting practice' (see: Caramanis, 2002; Chua and Poullaos, 2002; Barrett et al., 2005) is largely rhetorical when considering the role and position of women accountants in a particular socio-cultural context. The study reveals that women have numerically advanced in accounting in the KSA but that they experience career and

development constraints due to strongly demarcated gender roles and localised interpretation of Islam. The recent access of women to the accounting profession has brought changes to accounting practice, where male and female professionals are subject to different job assignments and clients, different forms of working hours, different appraisal and mentoring systems, professional code of dress, and physical gender segregation. Accounting is not one homogeneous group that shares common characteristics, as the literature suggests, but two prototypes of professional groups in the context of Saudi accounting - one for men and one for women. Many of the issues that women struggle against within the profession, in a Western context, - e.g. supply labour to work in audit and the issue of longer working hours among others (Kornberger et al., 2010; Khalifa, 2013) - are actually reversed in the Saudi context. Although it is not by women's choice, some of these issues are working to their advantage in achieving change.

1.6 Thesis structure

The thesis is organised into six chapters. **Chapter 1** presents an introduction to the thesis, with the background of the study, and research aims and objectives, to address the gaps in the literature. The contextual and methodological background of the study, as well as the study contributions are outlined in the chapter. **Chapter 2** reviews the existing literature on professions and the professionalisation processes; it then reviews the literature on the feminisation of the accounting profession, accounting and feminist theory, and women's experiences in the accounting profession with the obstacles they face in several contexts. The methodological approach taken in the research is presented in **chapter 3**, along with the theoretical framework adopted to address the findings. This is followed by **chapter 4**, an analysis of the empirical data, and discussion of research findings using direct quotes from the participants to support the findings. **Chapter 5** provides a discussion of the results in light of existing literature. The conclusion of the study is presented and discussed in **chapter 6**, with the contribution and implications of the study, as well as the limitations of the study and recommendations for future research.

Chapter 2: Literature Review

2.1 Introduction

This chapter comprises a review of the literature, organised in five sections. The next section reviews the existing literature on professions and professionalisation processes in general and in the accounting domain in particular, as well as the institutional structure of the accounting profession, and the globalisation and harmonisation of its accounting practices. Gender and accounting professionalisation is then discussed, followed by an overview of accounting and feminist theory. Thereafter, review of the micro processes within accounting, which shape women accountants' experiences and the barriers they face, is presented. This is followed by an overview of the literature on the role of the accounting profession and the role of women accountants themselves in lowering the barriers they face in the profession. Finally a concluding summary reflects on the gaps identified in the literature and how the study intends to address these.

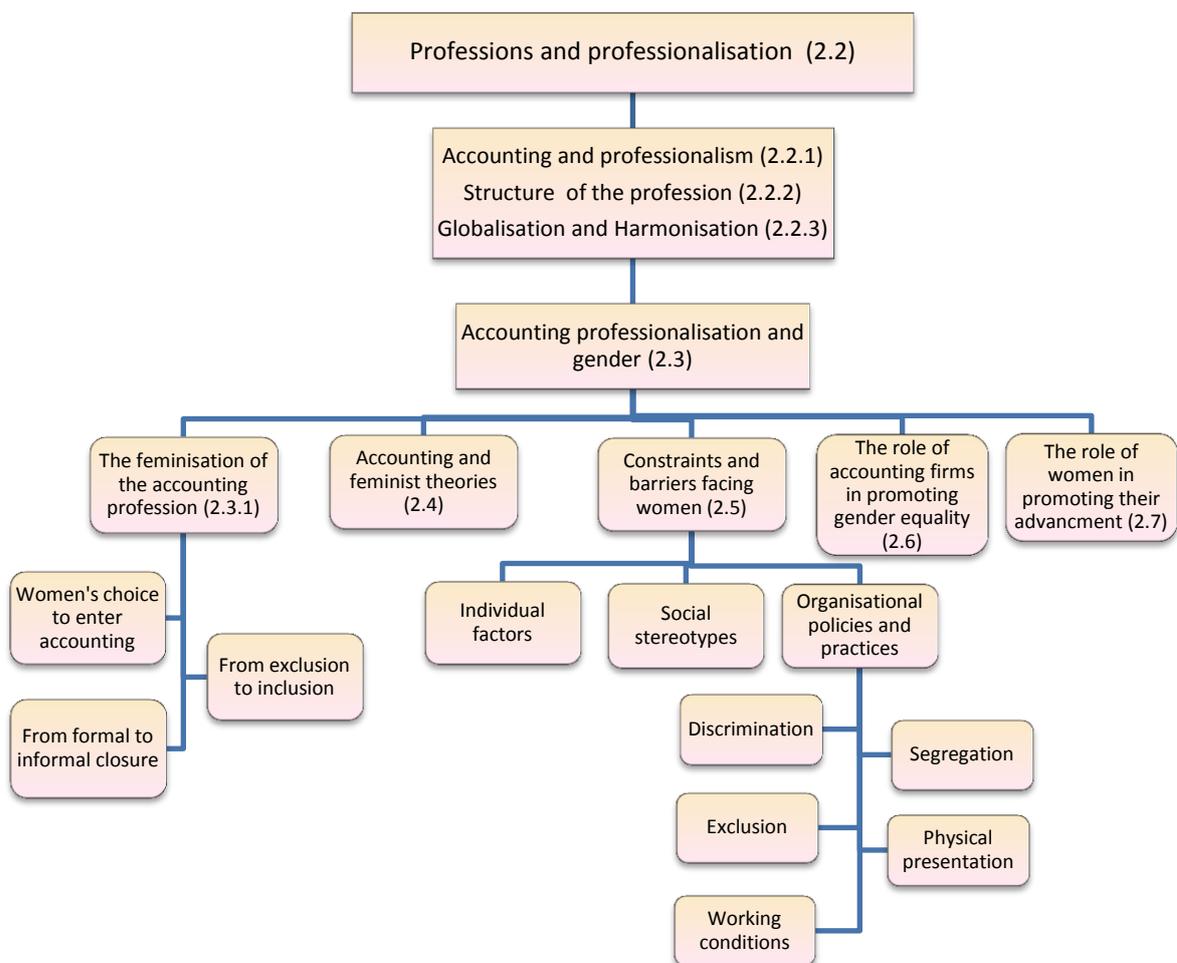


Figure 2.1: Structure of the Literature Review

2.2 Professions, professionalisation and professionalism

To understand the experience of women accountants in the Big Four, and the importance of these firms in defining women's professional identities and experiences, it is helpful to understand the nature of professions, the process of professionalisation, and the impact that these concepts have had on women accountants' experiences.

Professions grant prestige, social influence and economic rewards (Johnson, 1972); however they are conceptualised in different ways based on various sociological perspectives, which include *functionalist*, *interactionist* and *critical* perspectives. The sociology of professions has traditionally distinguished professions from other occupations on the basis of certain traits and characteristics (Johnson, 1972; Larson, 1977; MacDonald, 1995). *Functionalist* or *trait theories* focus on identifying the ideal characteristics against which all occupational groups might be assessed (Abbott, 1988). From the *functionalist perspective*, professions emerge when a group of people practice a specific technique founded upon specialised training (Uche, 2002). Such people come together in order to mutually guarantee their competence and to maintain high standards of professional characteristics and honourable practices (Carr-Saunders, 1928 cited in Uche, 2002). Occupational/professional groups are distinguished by traits that are deemed to have professional competence that engenders public recognition and community sanction through a recognised code of ethics, embedded in the culture of the profession (Greenwood, 1957). Thus, according to functionalist perspectives, professionals acquire social recognition through their specialised skills and solidarity. Under this perspective, monopolising specific duties is critical for an occupational group to successfully become professionalised, and interplay with other competing occupations is important in the struggle for occupational territory (Abbott, 1988). Functionalists view professionalisation as the integration of highly competent and specialised skills of community members to stabilise society (Greenwood, 1957; Willmott, 1986). Thus, from a functionalist viewpoint on the concept of professions, the focus is on the role that professions play in society or how they function in society. In such a discourse, a professional is anyone who plays a role which requires a high degree of knowledge in order to serve society. Therefore, for professionals, professionalisation is the possession of a high level of knowledge, specialist skills, expertise, and competence.

Although functionalist studies and trait theorists have identified the elements that comprise the existence and need for professions, the contention that professions exist because they serve society's needs has undergone a thorough critique (Johnson, 1972; Abbott, 1988). Some functionalists have considered professionals as a stabilising element of society and as maintaining existing order (Uche, 2002). Although some of these functionalists were aware of the complexity of

social organisations and the possibility that the acquisition of skills may not be the only determining factor in deciding on the members of any given profession, they did not consider it to be material (Uche, 2002). In other words, functionalists did not consider the full implications of societal factors relating to professional development. Within the context of this study, Saudi women accountants may obtain qualifications and skills, but they are still subject to the complexity of social organisations. With time, the functionalists' view gradually began to change and scholars started to give more attention to the complexity of social organisations and the possibility that competence and community service may not be the only variables explaining the emergence of professions (Uche, 2002). This was the foundation of the *interactionist theory of professions*.

People started to give more consideration to the *process* rather than the *product* of professionalising (Timperley and Osbaldeston, 1975, pp. 607-609). *Interactionists* argued that professions strive to protect their own groups' interests, which sometimes conflicts with the interests of wider society (Uche, 2002). The only way that such groups were able to gain legitimacy was by convincing the wider society that they could offer some special skills (Boreham, 1983, p. 694). Accordingly, the interactionist' perspective views professions as interest groups that convince society to seek their services in order to defend and promote the interests of their members. It is not only a matter of what function a profession plays in society and their advanced skills; it is also a matter of politics (Uche, 2002). However, although interactionist scholars acknowledged the close relationship between politics and the professionalisation process, they generally failed to explore the structural conditions under which various professional groups may be successful (Willmott, 1986; Uche, 2002). In this vein, a more critical approach rooted in neo-Weberian principles has been proposed by researchers to increase the understanding of the process and functioning of professions (Uche, 2002).

Within the *critical sociological perspective*, scholars attempt to apply the Weberian concept of social closure to the development of professions, where an interest group seeks to regulate market conditions in their favour by restricting access to specific opportunities to their group (Uche, 2002). This is usually conducted in the face of perceived competition from outsiders (Parkin, 1979); in other words, to protect the interests of the group's own existing members. Professions can pursue their self-interest through occupational closure; while Weberian scholars focused on notions of closure and monopoly (Parkin, 1974), Marxist scholars defined professions as social mobility projects (Johnson, 1972). Thus, within the notion that the professions' own positions are achieved by controlling access to their market or field of practice, professionalisation is understood as the strategies that professions develop to control this access by using certain distinguishing

characteristics, technical expertise, degrees and authorisation of practice, in addition to gender, class and race. These factors are used to select eligible insiders or exclude subordinated outsiders (Weber, 1978). Many neo-Weberians have been accused of failing to empirically substantiate their claims; thus, their studies offer few improvements over those of the interactionists (Uche, 2002). For example, neo-Weberian sociologists have tended not to study closure rules and historically track their differential significance over time (Chua and Poullaos, 1998; Murphy, 1984). However, it has been argued that it is common for sociologists of the neo-Weberian approach to 'distort and exaggerate the dangers of professional imperialism as part of a wider effort to clarify the activities of monopolistic professional groups' (Strong, 1979, p. 201). At present, sociologists of the neo-Weberian perspective appear not to have greatly advanced on the interactionists' view that professionalisation is primarily a function of the bargaining skills of occupational groups seeking the status of a profession (Uche, 2002). In summary, neo-Weberian sociologists studying professions have yet to fully exploit the potential of this approach; the structural conditions under which professionalisation occur requires more stringent examination (Uche, 2002).

Professionalisation refers to the path taken by occupational associations to attain professional status; however, this notion is referenced in the literature with varying degrees of precision (Birkett and Evans, 2005). The term 'professionalisation' denotes several functions (Johnson, 1972, p. 21). Firstly, it refers to broad changes in occupational structure, such as changes in the number and movement of professional occupational groups to different careers; secondly the term is used to explain the functions of qualifying associations; thirdly it is used to explain the core elements and attributes of professionalism and finally, as a process of professional transformation into a predictable stage of organisational change - the final stage of professionalism. However, later studies (e.g. Larson, 1977) identified professionalisation as the process by which producers of special services seek to constitute and control markets for their expertise. Social mobility and market control are outcomes of a consistent and coherent course of action, even though 'the goals and strategies pursued by a given group are not entirely clear or deliberate for all the members' (Larson, 1977, p. 6). Consequently, professionalisation, as a process, is directed toward a monopolistic position in both the workplace and market place; in other words, exclusionary closure (Larson, 1977). Many writers refer to a 'process' of professionalisation leading to a particular type of end-state, such as: public recognition of professional status (Siegrist, 1990); raising the social standing of an occupation (Beckman, 1990); exclusive rights to perform a particular kind of work (Vollmer and Mills, 1966), and social closure (Macdonald, 1995). Yet patterns of professionalisation are intertwined with gender, class, race and ethnicity and other identity characteristics (Witz, 1992; Bolton and Muzio, 2008).

While the sociological perspectives show what defines a profession, and have explained the professionalisation process that makes a profession, the role and interpretation of professionalism is nearly the same in each of the three perspectives. This is because professionalism refers to professions asking their members to conform to a specific mould in terms of conduct, speech, presentation, knowledge and other micro-level personal factors. In essence,

...great care is taken to get the right work performed, in the right way, by the right people, wearing the right clothes. Of such stuff is the garment of professionalism made, and such is the display of knowledge and trustworthiness that justifies monopoly (Macdonald, 1995, p. 207).

Reviewing the three sociological perspectives of professions demonstrates the importance of having a holistic view when examining the development of the profession. Personality traits, qualifications, and technical skills are important to attain professionalism. However, the bargaining skills (discursive strategies) of an occupational group seeking a revised status within a profession, as well as the structural, cultural and informal processes under which the professionalisation process takes place, are also crucial.

2.2.1 Accounting and professionalism

Within the accounting domain, the functionalist, interactionist and critical sociological perspectives have been applied to understand and explain the development of accountancy and professionalism. From the functionalists' perspective, the essentiality of accounting professionalisation is based on the profession's ability to produce professionals, with specific knowledge and skills, who are ready to serve society's needs (Greenwood, 1957; Willmott, 1986). Professionals use their distinguishing characteristics and technical expertise to justify their often monopolistic provision of specific services (Johnson, 1972; Abbott, 1988). It is the exclusionary practices of professions, which enables their members to be both materially and symbolically rewarded, that maintains the power of the profession (Larson, 1977). When the opposite occurs, where a certain occupation's power is reduced, then de-professionalisation¹³ may occur. In general, this evolves where there is less specialisation of occupational duties (Andrews and Waerness, 2011). However, the way functionalists and trait-theorists define a profession has largely obscured the diversity of accountants' expertise and how they are identified as a professional group (Abbott, 1988). Thus, a critical perspective has been taken by studies examining the professionalisation processes of accounting within the context of power relations, to present a critical analysis of the forces and

¹³ Marie Haug (1988) discusses the notion of de-professionalisation primarily with reference to loss of monopoly over a specific body of knowledge.

interests that influence the development of accounting as a profession (Willmott, 1986; Walker, 1995; Walker and Shackleton, 1996; Chua and Poullaos, 1998; 2002; Ramirez, 2001; Uche, 2002; Sian, 2007).

Professional accounting, in neo-Weberian terms, is viewed as an avenue offering potential for market closure and collective social mobility (see Caramanis, 2005), with the objective of achieving privileged access to the market for its expertise (Larson, 1977) and promoting the interests of their most influential members (Willmott, 1986). Employing Weber's concept of closure, proponents of this perspective maintain that the accounting profession defends the interests of their members by creating professional monopoly through closure and exclusion strategies which prevent non-members from gaining access to professional practice. To maintain their ascendancy and realise closure, accounting occupational groups attempt to obtain legislation that grants them exclusive control over the supply of their professional services to niche markets (Willmott, 1986; Abbott, 1988; Yapa, 1999; Uche, 2002; Walker, 2004; Sian, 2006). Neo-Weberian scholars mainly focus on the various barriers that the profession has erected in order to ensure social closure (Uche, 2002).

The accounting literature, examining the professionalisation of accountants from a critical-sociological perspective, demonstrates the need for understanding the broader social and cultural contexts in which a profession develops (Chua and Poullaos, 1998; Caramanis, 2005). The cultural context is a critical element in the process of social closure and the achievement of a professional project in which it takes place (Ramirez, 2001). The degree of social closure and resulting influence depends on the amount of independence that a professional field, and the professional, has gained relative to others (Ramirez, 2001). However, under the critical sociological perspective, Marxist and Weberian scholars have emphasised the role of macro actors, like class and the State, and provided abstract explanations for the existence of professions. These scholars did not take into account the micro processes (e.g. job functions, behavioural aspects) as central to the success of professionalisation (Anderson-Gough et al., 2005; Khalifa, 2013).

More recently a different approach has emerged within the accounting literature, in which professionalism is seen to practice exclusionary tactics through employing rhetorical resource and discursive strategy (e.g. specialist terminology) to achieve specific ends (Grey, 1998; Anderson-Gough et al., 1998, 2000, 2005; Fournier, 1999; Evetts, 2003). There is a growing awareness that managers and employers deploy appeals to professionalism as a strategy to motivate but also control staff (Muzio and Tomlinson, 2012), to realign individual identities with corporate priorities, such as efficiency, responsibility and client services (Grey, 1998; Fournier, 1999 Anderson-Gough et al., 1998, 2000, 2005) and to facilitate organisational change (Evetts, 2003). These priorities often

involve increased workloads and, paradoxically, the erosion of professional autonomy (Muzio and Tomlinson, 2012).

Research concerning appearance-related aspects of professionalism has developed important foundations for the notion of gendered demarcation strategies. Symbolic interactionist approaches focused on discourses rather than structures (Evetts, 2003), facilitating research into accountants' professional status, self-articulated identities, and self-presentation (Anderson-Gough et al., 2005). Under the interactionist perspective, accounting professionalisation is a result of symbolic interactions where meanings are negotiated to give the profession its desired image in society (Willmott, 1986; Yapa, 1999; Uche, 2002; Walker, 2004; Sian, 2006), giving rise to a number of studies that focused on the meaning of professionalism in accounting firms. These studies emphasised the importance of non-formalised approaches for controlling professional behaviour (Dirsmith and Covalski, 1985); the importance of the socialisation process for articulating accountants' self-understandings of professionalism, where professionals' descriptions emphasised conduct-related issues, like physical appearance, more than they emphasised demonstrating technical competence (Grey, 1998); and the importance of the firm's image and personnel organisation to the socialisation of trainee accountants in a medium-sized firm (Coffey, 1993, 1994). In addition to studies that have reflected on the day-to-day aspects of the professional and organisational lives of accountants, particularly in the Big Four firms, (Anderson-Gough et al., 1998a, 2005; Khalifa, 2013). Other than these studies, little is still known about the micro-organisational processes that shape the meanings of professionalism within accounting firms, particularly the Big Four.

2.2.2 The institutional structure of the accounting profession

The institutional structure of accounting involves professional accounting bodies as institutions of social regulations, and professional accounting firms as sites where accounting takes place (Haynes, 2010), as well as the individual professional, all of which are important in professionalisation and regulatory processes (Cooper and Robson, 2006). Professional bodies emerged as political bodies to defend their members' interests (Willmott, 1986); and professional accounting bodies are institutionally controlled and organised in similar ways to other professional groups, mainly through self-regulation and professional standards of ethics and conduct, regulatory control and licencing of specialist knowledge or expertise, and their application in the public interest (Johnson, 1972; Abbott, 1988; Sikka et al., 1989; Haynes, 2010).

Accounting firms, as sites where accounting takes place, provide professional services and apply specialist technical knowledge to the creation of customised solutions to clients' problems (Empson, 2001). Professionalisation, and what it means to self-identify as a professional, is largely constructed within accounting firms (Anderson-Gough et al., 1998a). These firms are a key site of professional knowledge-based development, dominated by the concept of the client and the client's interest, with formal and informal processes producing the identity of accountants (Anderson-Gough et al., 2005; Cooper and Robson, 2006). Client services within accounting firms are usually built on longer-term relations rather than at a single point of contact which is applied in other interactive service sectors; such long-term relations gives the client a powerful role in defining the form of this relationship and the socialisation processes which inform it (Haynes, 2010). Within this socialisation process and related appropriate forms of behaviour, the professional identity of accountants is largely constructed in accounting firms (Anderson-Gough et al., 2005). As such, the production of professional identity and regulation extends the way people are constructed by accounting and accountants as calculating, competitive, and accountable objects (Miller and O'Leary, 1987, 1994) to include what constitutes good advice and who the client is for accounting services (Cooper and Robson, 2006). Accounting firms play a central role in these constructions (Cooper and Robson, 2006) because the accounting profession is more dependent on clients' patronage than are many other professions (such as educators or physicians) (Johnson, 1972; Annisette, 2003). This dependency influences recruitment practices in accountancy as 'under corporate patronage ... the practitioner is expected to be socially acceptable' (Johnson, 1972, pp. 66–67). Thus, accounting firms recruit individuals who share, to some extent, the social background and characteristics of the propertied corporate race and class (Hammond et al., 2009), race (Annisette, 2003) or gender (Anderson-Gough et al., 2005).

Consequently, accounting firms are essential in standardising accountancy practices, translating accounting rules and standards into practice, mediating professional identities, and transmitting important conceptions of personal, professional and corporate governance and management (Cooper and Robson, 2006). The institutions where regulations take place, such as the Big Four, affect the outcomes of the regulatory process and the legitimacy of the rules and practices produced (Cooper and Robson, 2006). The Big Four in particular help to produce, as well as *reproduce*, the identity not just of accountants but also the ways in which economic and social life is conceived, conducted, and changed (Cooper and Robson, 2006). Within accounting firms, the individual accountant is moulded into the archetypal, desirable accountant, through socialisation processes, so that they possess both the technical and the behavioural attributes required, within male domination and masculine cultures (Anderson-Gough et al., 1998b, 2000, 2001, 2005). Despite these

significant functions, which professional accounting firms play in professionalisation and regulatory processes, and the production of professional identity, they are not given the attention they deserve (Anderson-Gough et al., 2005; Cooper and Robson, 2006; Kornberger et al., 2010). An examination of the multi-national professional service firms (currently known as the Big Four) can enhance an understanding of professionalisation and professional regulation, and can provide considerable insight into how the profession operates, how both its own understanding and those of its clients are changing, and how the identity of accountants is constructed (Anderson-Gough et al., 2005, Cooper and Robson, 2006).

Accountants are regarded as those who are professionally qualified and recognised by one of the professional accounting bodies (Haynes, 2010), where

... being a professional accountant would refer to accredited competence in the specific skills and knowledge associated with particular professional bodies. In short, on this view, a professional is someone who has passed the exams (Grey, 1998, p. 572).

The key concepts of professionalism within the accounting context are technical ability, managerial skills, and ability to bring clients into the practice (Hanlon, 1998). Although qualifications and knowledge are taken-for-granted factors legitimating the accountant as a professional, the way in which professional accountants themselves use the term 'professional' is more concerned with appropriate forms of behaviour and conduct, rather than accreditation or technical competence (Grey, 1998). This behavioural aspect of professional identity is reinforced through the socialisation processes within accounting firms (Anderson-Gough et al., 1998b, 2000, 2001, 2005). Perhaps, unsurprisingly, interacting with the client in a business-like manner seems to be the primary characteristic of the accountant; thus socialisation is defined as a form of professionalisation (Anderson-Gough et al., 2005). There should be consideration of how processes of socialisation and identity construction connect to issues of gender balance and the gendering of large global firms, such as the Big Four. Studying accountants and accountancy is significant as they play a major role in the management of the global economy (Annisette, 2000). Accountants, as opposed to any other occupational group, play this role through performing tasks related to financial order and control vital to the integration of transnational capital (Annisette, 2000).

2.2.3 Globalisation and harmonisation within the accounting profession

Globalisation and harmonisation are a top priority in accounting nowadays (Chua and Poullaos, 2002). Globalisation is an influential force in shaping the accounting profession (Komori, 2013) with the Big Four, as transnational firms with a globalised approach, claiming homogeneity of operations worldwide, particularly in relation to major projects, including audits (Barrett et al., 2005). Although

globalisation is a process which involves nation States and multinational firms, it also involves detailed everyday activities in diverse local institutions (Barrett et al., 2005). The local feeds into and shapes the global, and the global constrains and/or enables the work done at the local level (Giddens, 1991). Global tendencies are produced and reproduced through individuals' actions that are informed by local understandings and experiences of globalisation and which simultaneously affect how globalisation subsequently evolves (Giddens, 1991; Barrett et al., 2005). Local practices not only shape the global but also strengthen the individual need to connect to the local (Barrett et al., 2005). Thus, the shifts in the nature of work affect how the major accounting firms are structured, resulting in intensification of both globalisation and localisation. Even though professionals may recognise how local accounting and auditing work fits into the global, they can be sensitive and proud of some local audit specificities, recognising that social skills, for instance, are also social constructions, in that what 'worked' in some contexts may be ineffective in others (Barrett et al., 2005, p. 20). In this way, the strength and power of globalisation may differ from place to place based on the strength of the local institutionalised practices of culture, religion, class, and gender. In this study, local practices and institutions can constrain and/or enable accounting practices as well as gender construction in accounting firms; particularly in that cultural issues are important in the context of globalisation (Gallhofer and Haslam, 2006). Exploring what it means to be a transnational accounting firm, and how the Big Four are applying their globalised approach in the practice of accountancy in different contexts, is a significant element in this study.

Within a globalised approach, accounting firms seek to balance the desire to be responsive to multinational clients, international standards, capital markets and regulation with a wish to allow local autonomy in developing local clients and markets which can be extremely profitable (Barrett et al., 2005). This creates significant tensions within multinational firms as globalisation impacts accounting professionals and affects their identity, decisions and practices (Barrett et al., 2005; Suddaby et al., 2007). However, globalisation means different things to accounting professionals in different countries based on the local responses, as local responses and relationships impact global accounting, and affect the ways in which accountants and auditors see themselves as professionals (Barrett et al., 2005). Within the context of globalisation there is also potential for progressive and emancipatory change, although this is achieved through struggle. The change has been created through the interaction of various interrelated forces, which have helped the nature of the context of globalisation (Gallhofer and Haslam, 2006; Suddaby et al., 2007). Thus, a change in accounting and auditing practices and gender construction within accounting firms is possible. These practices can be viewed differently across multiple firms in the same country and across the same firm in different countries, and this can create shifts in the identity of women accountants. In the context of

globalisation, and the profession's movement towards global convergence in accounting and auditing, exposing the nature of accounting and auditing from a gender perspective in different contexts is relevant (Kim, 2004; Komori, 2008).

Western-style accountancy firms and professional bodies have historically contributed to shaping the accountancy profession in other countries and to the exclusion of certain ethnic, gender and class groups from the profession in these countries (Annisette, 2003; Dwyer and Roberts, 2004; Cooper and Robson, 2006). Thus, there is a need to configure new ways of thinking in terms of managing multinational accountancy firms in relation to their construction of gender relations in non-Western countries (Kamla, 2012). If not, there is an implication of a shift within the accountancy profession in non-Western contexts to mirror professional socialisation and gender relations in Western accounting firms (Anderson-Gough et al., 1998b, 2000, 2005; Kamla, 2012), which might be inapplicable in other contexts and further disadvantage women's situations in the profession. International accounting research should focus on accounting impacts which are associated with governance and harmonisation processes (Lehman, 2005) and how accounting might be transformed. The idea of critical accountability goes further in considering not only the processes of governmentality (governance) but also the context in which different accounting discourses operate (Lehman, 2005), including how they relate to gender.

2.3 Accounting professionalisation and gender

Many insightful studies have focused on women within the accounting profession¹⁴, but only few have considered the concept of gender and professionalisation to be interrelated, with Kirkham and Loft's (1993) study being probably the most important contribution. They demonstrated the centrality of gender in the wider processes of constructing the professional accountant and the success of the professionalisation project. Another key contribution to understanding the enactment of gender in the reproduction of gender domination within accounting firms was that made by Anderson-Gough et al. (2005) who showed how certain notions of professionalism came to be understood as gendered in contemporary accounting firms. A recently added contribution to the notion of gender and professionalisation in accounting firms is the work of Khalifa (2013) who discussed the performative aspect of gender within the differentiation of specialisms and the production of intra-professional hierarchies in accounting firms. These studies have called to investigate the micro-organisational practices responsible for the continued gender domination in accounting firms. Thus, calls to study an 'under-researched area' remain (Anderson-Gough et al., 2005, p.486; Kornberger et al., 2010; Khalifa, 2013), since the micro-organisational practices within

¹⁴ A detailed review of the empirical studies on gender and accounting are provided in Appendix 1.

professionalisation and feminisation of the accounting profession continue to marginalise women and women's work in these firms.

2.3.1 The feminisation of the accounting profession and processes of professionalisation

Feminization, as a concept, can be defined as a numerical significant influx of women into previously male dominated occupations and sectors of the labour market (Le Feuvre, 1999; Bolton & Muzio, 2008). On the other hand, feminization can be viewed in a qualitative way, where women are being included to add a soft dimension to the traditional professional image (Bolton & Muzio, 2008). Thus, feminization is conceptualized not only as an empirical category but also as a cultural process where gender shapes the origin, development and outcome of a professional project (Bolton & Muzio, 2008). Both of these quantitative and qualitative moves towards professionalization are supported by a fundamental economic logic (Bolton & Muzio, 2008).

A range of approaches to feminization were identified in the literature; these include feminization as **a strategy to develop more profitable organization**, characterized by salaried employment and extended professional hierarchies (Ackroyd and Muzio, 2007). Women have become extremely attractive in professional occupations simply because they were a 'cheaper' personnel source (Tinker and Neimark, 1987; Ciancanelli et al., 1990; Lehman, 1992; Loft, 1992; Kirkham and Loft, 1993; Hammond, 1997). In this case feminization acquires the characteristics of a defence mechanism mobilized by male elites to retain established privileges and rewards in a context characterized by rising institutional and economic difficulties (Bolton and Muzio, 2007). Thus, patterns of vertical and horizontal segregation happens where women are more likely to be in subordinate positions, to work part-time, to practise in less prestigious and remunerative specialisms which offer lesser terms and conditions (Bolton and Muzio, 2007; Khalifa, 2013).

Feminization may also take the form of **a strategy to develop more performative organization**, where the increasing numbers of women are perceived to bring the necessary skills that are required for commercial success within the workings of a strong but 'soft' capitalism (Bolton & Muzio, 2008). In this case, feminization assumes a functionalist notion and is connected with an economic logic linked with performativity (Bolton and Muzio, 2008). Here professionalization may be increasingly appealing as it offers feminized specialisms, such as tax and human resource management, an avenue for occupational advancement and collective mobility (Bolton and Muzio, 2008). Stratification is accompanied by patterns of horizontal segregation, as women managers tend

to practise in female specialisms which, as in the first case, offer less pay, prestige and fewer career promotion opportunities.(Bolton and Muzio, 2008; Khalifa, 2013).

The above forms of feminization suggest how a professional group may become quantitatively and/or qualitatively feminised, but to attain and maintain the status of a professional remains an inherently masculine project (Bolton and Muzio, 2008). Thus a series of paradoxes exist where professions are increasingly dependent on the contribution of their female members and numerical feminisation, they are still not truly including women; which serves to undermine and even reverse professional projects (Roberts and Coutts, 1992; Bolton and Muzio, 2008). Thus, feminization can be perceived as **a threat to male dominated professions**. The feminisation of the accounting profession has been examined in various instances and settings (Lehman, 1992; Roberts and Coutts, 1992; Kirkham and Loft, 1993). Within the professions' continuous process of struggle to improve its position and achieve market control and autonomy, feminisation is perceived as a potential threat to its ongoing professionalisation project and, as a result, women are excluded in order to preserve and extend the profession's privileged position in society (Roberts and Coutts, 1992). Historically, and unlike other nations (Agrizzi and Sian, 2014) accounting has become a profession in the UK, by distinguishing the work of accountants from lower-status occupations, such as clerk and bookkeeper, which were mostly occupied by females (Kirkham and Loft, 1993). The professionalisation process for accountants can result not only in an occupational hierarchy in accounting, but also in a gender hierarchy (Kirkham and Loft, 1993) with marginalisation and ghettoisation of women in specific female niches (Roberts and Coutts, 1992; Gammie and Gammie, 1995; Khalifa, 2013). However, concentrating women's work in specific niches, such as taxation, for example, does not protect the profession. The growth of women's membership in professions has been associated with loss of professional status (Broadbent and Kirkham, 2008).

While the segregation of women into specific female niches within the professions may reduce the threat to patriarchy that women professionals pose, it could increase the threat to the position of the professions as a whole (Roberts and Coutts, 1992, p. 386).

This corresponds with the argument that, 'The overall status of a profession which is in the process of being feminized may only be maintained by improving the status of women within it' (Crompton, 1987, p.109).

Formal exclusionary strategies have been pursued by men in order to prevent women from gaining access to professional occupations (Lehman, 1992; Kirkham and Loft, 1993). Patterns of male dominance have shifted from external and more explicit exclusionary strategies that prevented access to professions through credentials, to internal and more subtle exclusionary strategies that

regulate career progression and control access to the most prestigious positions (Lehman, 1992; Anderson-Gough et al., 2005; Khalifa, 2013). These strategies have caused occupational division of labour and women's subordination in the profession (Witz, 1992), where women accountants faced various forms of exclusion and marginalisation (Crompton, 1987; Ciancanelli et al., 1990; Lehman, 1992; Roberts and Coutts, 1992; Loft, 1992; Kirkham and Loft, 1993; Shackleton, 1999). Women's entry into the accounting profession has helped create gendered specialisms, where auditing and taxation are differentiated in terms of status, with women being excluded from high-powered consultancy work (Gammie and Gammie, 1995; Anderson-Gough et al., 2005; Khalifa, 2013). These strategies have subsequently helped to establish a masculine identity for the accounting profession (Kirkham and Loft, 1993). Three key aspects related to processes of feminisation are reviewed: women's choice to enter accounting firms, a shift from exclusion to inclusion in professional contexts, and a shift from formal to informal closure regimes.

2.3.2 Women's choice to enter accounting firms

For over two decades, increasing numbers of women have been entering public accounting firms (Wallace, 2009). Several studies have investigated this phenomenon and suggested that women's traits of being organised and good with people (which are essential to the accounting profession), and having good time management skills which enable them to balance family and work, are influencing factors that motivate women to pursue accounting careers (Maeglin, 2004 cited in Jacobs and Schain, 2009). Flexible working arrangements such as days off prior to the start of the tax season, telecommuting and summer hours, and the idea of part-time partners, offered by accounting firms have also attracted more women to these firms (Jacobs and Schain, 2009). Other factors include the university curriculum, female proficiency in mathematics and the influence of parents and other individuals (Wallace, 2009). In addition to women's numerical skills and a preference for mathematics, women in Japan, for example, have entered the accounting profession as a way of challenging their traditional role of 'wife and mother' and building an independent career (Komori, 2008, p.514). The desire for personal accomplishment and family background, with parental attitudes to independence, are other factors; yet family background can be a two-way process (Komori, 2008). While some parents encourage their daughters to pursue independent freedom, others restricted their daughters to lives within a private patriarchal context (Walker, 1998, 2003); however, the barriers and conflicts created by parents further strengthen the desire for their daughters to gain independence (Komori, 2008). This shows the potential effects and implications of gender barriers and how these affect women in different ways. As patriarchy is

perceived to hinder the career progress of women, it is also essential in motivating women to achieve independence (Komori, 2008).

Statistics from the AICPA (2008) show that the US public accounting firms hired 18,778 female accounting graduates in 2007 which represents 52% of the total. Although there was a drop in this percentage from a high of 61% in 2002, it is notable that there is an increase in the number of females hired at entry level (Wallace, 2009). Also, in Canada, statistics of the Institute of Chartered Accountants of Ontario (ICAO) showed a decline in the percentage of women entering the profession, from 51% in 2004 to 47% in 2008 (cited in Wallace, 2009). Thus the number of females entering the accounting profession is approximately the same as or higher than males (Wallace, 2009). This comparable participation of both men and women in the accounting profession has been a trend since the mid-1980s (Wallace, 2009). Despite the increase in the number of females hired at the entry level, though, there is still a scarcity of women at the partner level, negating the often used explanation that as more women enter the profession, more can be found at the partner level (see Dambrin and Lambert, 2008, 2012; Wallace, 2009). This phenomenon is explained by a number of studies which concluded that the rarity of women at the top levels of the accounting profession stems from selection organised by accounting firms as well as self-selection by women themselves, although this self-selection is not made freely (Dambrin and Lambert, 2008; Wallace, 2009). This is discussed in later sections.

Despite women gaining more educational qualifications and the existence of gender-balanced recruitment policies and objective promotion criteria and assessments, patriarchal relations in the workplace appear resistant to change (Walby, 1997). While women struggle against such relations, patriarchs employ strategies to counter them each day in the workplace (Witz, 1992). Professionalisation of any work seeks to control its activity, as the concept of a 'professional project' defines the historically recognised characteristics of a profession (Witz, 1992, p. 5). Within the professional project of accountants and its processes of professionalisation and feminisation, women's status in the profession has shifted from total exclusion to inclusion without equality.

2.3.3 From exclusion to inclusion in professional contexts

The accounting profession has long used strategies of exclusion and segregation to maintain its power and to consolidate and preserve the profession's privileged position in society (Roberts and Coutts, 1992). As women professionals become financially more attractive to professional services firms and key elements in their increasingly leveraged business models, the research agenda has

shifted from a concern with exclusion to one with inclusion but without equality (Ashcraft et al., 2012).

Over time the accounting profession has used a range of other exclusionary practices regarding women. These included not providing any means of applying for positions, and discrimination at the application stage where women were not even considered (Whiting, 2012) operated alongside a recruitment system which operated on the 'old boys' network' (Fearfull and Kamenou, 2006). These practices were attributed to employers viewing women as belonging in the home, and consequently not being able to manage the rigours of business life and likely to leave as soon as they had children (Whiting, 2012). If, however, women did secure an accountancy position, it was likely to be at a lower rate of pay than that paid to a man (Emery et al., 2002). The fear that the admission of women would lower standards is not the only cause of exclusion; a more important cause was increased competition for accounting work. Since the legal and social changes of the 1970s, women have increasingly gained entry to the accounting profession, but 'discrimination seemed simply to shift from the hiring arena to the area of promotion' (Reed et al., 1994 p. 36; Emery et al., 2002; Dambrin and Lambert, 2008). This supports the notion that the attitudes of accounting firms towards the recruitment of previously excluded minority groups (e.g. women and ethnic minorities) was not altruistic but motivated by the capitalistic nature of the profession rather than its genuine care for the cultural bias in accounting (Kim, 2004). Increasingly competitive market forces made these highly qualified minority groups extremely attractive in professional occupations, including accountancy, simply because they were a 'cheaper' personnel source (Tinker and Neimark, 1987; Lehman, 1992; Loft, 1992; Kirkham and Loft, 1993; Ciancanelli et al., 1990; Hammond, 1997). This phenomenon is described as the 'feminization/gendering of professions' (Lehman, 1992; Tinker and Neimark, 1987). However, more subtle exclusionary processes evolved; women's chances of obtaining promising job opportunities, promotion and salary increments were influenced by their ability to comply with the professional accountants' socialisation and identity construction processes (Grey, 1998; Anderson-Gough et al., 2005). In addition to technical competence, professional accountants show their professional identity through their internalisation of a set of values and behaviours established by the dominant power group (Empson, 2004), which typically comprises male partners and senior executives, whose behaviours and practices are not gender-neutral (Anderson-Gough et al., 2005).

The position of women in the accounting profession has to be understood in the context of the profession's recent reorganisation, where feminisation emerged as a defence used by a predominantly male elite to maintain established privileges and rewards (Bolton and Muzio, 2008). 'The symbolic resource of 'woman' has become the newest source of advantage for contemporary

professional projects', with women being included as a means of feminising professional projects in qualitative ways, adding a soft dimension to the traditional professional image (Bolton and Muzio, 2008, p.294). The contemporary experience of women accountants suggests how a professional group may become numerically feminised, but to attain and maintain the status of a professional remains an inherently masculine project (Bolton and Muzio, 2008). In a sense, even though women are included within the profession, internal, more subtle and informal closure schemes are still present.

2.3.4 From formal to informal closure regimes

Within the Weberian perspective, in occupational closure regimes the ineligible groups tend to coincide with the undesirable or simply 'the other' (Muzio and Tomlinson, 2012). The accounting profession has always boasted a particular male-dominated image; consequently women have often been marginalised as the 'others' (Kirkham, 1992; Lehman, 1992; Kirkham and Loft, 1993). However, while neo-Weberian perspectives were successful in dealing with the formal mechanisms and barriers (such as examinations, credentials and educational and occupational experience) regulating access to the professions, they were less successful in capturing the informal processes and criteria through which professions reproduced themselves and maintained their exclusivity (Muzio and Tomlinson, 2012). With the removal of formal barriers to entry to a profession, informal processes (such as attitudes of 'fitting in') are likely to be the key sources of closure in contemporary organisational contexts (Grey, 1998; Anderson-Gough et al., 2005).

Studies have identified how organisational processes and mechanisms, such as recruitment and selection, performance appraisal, reward and promotion, are influenced by certain norms, understandings and images of 'being professional' (Grey, 1998; Anderson-Gough et al., 2005, p.475) that are founded on the ideal of the unencumbered white middle-class man (Acker, 1990, 2006); the dominant group in society having the greatest influence in determining aspects of culture legitimate its own superior position and excluding the perspectives of others (Haynes, 2008a). The dominant perspective is based on the silence of women and other marginalised persons, as 'others' (Haynes, 2008a, p. 546). Such work has largely focused on the role of cultural and social capital in closure regimes - yet physical appearance also matters. Haynes (2012) contributed to this field of work by studying the importance of physical appearance in shaping professional identities, where masculine norms of professional embodiment tend to marginalise and subordinate female practitioners (Haynes, 2012). This view is particularly pertinent to the KSA, where male and female roles and appearance are socio-culturally prescribed.

Gender has become an important theme in post-functionalist studies of professionalism in accounting. Several studies, within a symbolic interactionist perspective, have focused on the meanings of professionalism in accounting firms (Dirsmith and Covalleski, 1985; Coffey, 1993, 1994; Grey, 1998; Anderson-Gough et al., 1998a, 2002, 2005). These studies made a significant contribution to understanding professionalisation projects within accounting, and the role of gender in understanding accountants' identities; however not many used gender as the main analytical concept to explain professionalisation as a process (Khalifa and Kirkham, 2009; Khalifa, 2013). Within the organisational practices in accounting firms, the role of gender in shaping the identity of female professionals and professionalisation processes of accountants has yet to be explored. Little is still known about the micro-organisational processes that shape gender relations within accounting firms, particularly the Big Four Firms (Anderson-Gough et al., 2005; Khalifa, 2013). This is attributed to the difficulty in gaining access to professional firms, where confidentiality and competitiveness are used to deny research access (Anderson-Gough et al., 2005). An exception to this was Anderson-Gough, Grey, and Robson (2005, 1998a) who followed an ethnographic approach and interviewed a large number of trainees and accountants working in the Big Four firms. Their research showed that women were more affected than men by the particular notions of professionalism, particularly those related to conduct and appearance. They relate this to a de-emphasis of the importance of professional knowledge – an area in accountancy in which women now dominate (out-perform) men. In addition, the work of Khalifa (2013) showed that accountants' self-articulated notions of professionalism in the different specialisms are gendered and ordered hierarchically, where working long and unpredictable hours, socialising with clients and peers, and perceptions about the distinction between private and public specialisms, are central to accountants' understandings of their professional life. Those notions of professionalism played an important role not only in understanding the professional status of the various accountancy specialists but also in highlighting the intra-professional demarcation strategies of a profession that struggles to maintain its professional status (Khalifa, 2013). Gendered characteristics now play a major role in the processes of accounting, and some of the rules governing appearance were more complex for women than for men (Coffey, 1994; Grey, 1998; Parker, 2008). This view is important in the KSA now, where male and female dress and appearance are socio-culturally prescribed.

Before moving to discussions about the detailed constraints and barriers shaping women's experiences within the accounting profession, a discussion of the role of feminist theory in understanding the development of accounting, is outlined in the following section. The different feminist perspectives, including the way change is understood within the context of each

perspective, and the way these feminist theories have been applied in accounting studies, are discussed below.

2.4 Accounting and feminist theory

Feminist theories work towards understanding the dynamics of gender relations, examining issues of power relations, individual experiences, and socially constructed knowledge, the aim of which is to bring change for women (Abbott et al., 2005). Thus, feminist theorists share two objectives - to reveal obvious and subtle gender inequalities and to change those inequalities; yet they differ in how they use the term 'gender', how much change in gender relations and what means of change they advocate, with some being liberal advocates of equal opportunity while others endorse more radical alternatives (Martin, 2003). Several challenges and areas in the accounting context can be understood through applying feminist theories (Hammond and Oakes; 1992; Haynes, 2008a). There are different feminisms (such as socialist, radical, liberal, and Marxist) in which researchers can position themselves (Haynes, 2008a). The main feminist perspectives reviewed in the accounting literature, and how they attempt to understand and explain gender differences and women's subordinate roles, are discussed next.

Firstly, **liberal feminism** is concerned with equal opportunities and equal rights; and liberal feminists have long fought against laws and practices that ascribe rights to men but not women (Abbott et al., 2005). The main argument of liberal feminists focuses on women's equal participation within the existing system, and thus there is little attempt to redefine power or economic development (Jaquette, 1982; Campbell and Wasco, 2000; Abbott et al., 2005). The liberal feminist solution to female marginalisation is to prescribe the necessary legal and administrative changes which would ensure that women have equal access to work and to its economic reward (Jaquette, 1982). Research methods within this perspective are most commonly quantitative, viewing gender as a variable and considering women as a research category (Alvesson and Billing, 1997). Liberal feminists provide comparisons of individuals according to their biological sex, yet they struggle in revealing the meaning and significance of the outcomes and in gaining an understanding of the underlying dynamics that foster gender differences (Alvesson and Billing, 1997; Kark, 2004). They tend to demonstrate that women fit well or can integrate into the structure of organisations with minimal disruption to the status quo (Kark, 2004). This perspective can have a limited impact on women's positions in the profession due to understanding change as equality without challenging existing power arrangements in organisations. Liberal feminists tend to resolve gender equality without moving too much into structure, being very descriptive in what they want, which may promote

further gender inequality. Thus, the liberal feminist notion of bringing about change is problematic, as it overlooks the origins and implications of gender inequalities and thereby does not explain in depth, or solve, women's struggles. It merely describes and challenges them.

Mainstream feminist accounting research reflects liberal feminist assumptions (Gallhofer, 1998; Haynes, 2008a). In most studies on gender and accounting (e.g. Davidson and Dalby, 1993; Ameen et al., 1996; Mynatt et al., 1997; Hull and Umansky, 1997; Glover et al., 2000; Lowe et al., 2001; Chia, 2003), gender was used as an object or variable rather than part of the feminist theory or methodology, overlooking broader political and cultural issues by providing functionalist explanations of gender differences, which promote further gender inequalities (Haynes, 2008a; Oakes and Hammond, 1995). Most studies constructed on 'feminist liberal thought' appear to benefit a particular category of women (white, Western, middle-class, educated women) and overlook women accountants' experiences in non-Western contexts (Gallhofer, 1998, p. 358). However, women make choices and set strategies for dealing with career constraints and opportunities, existing within a combination of structure and culture (Evetts, 2000). Thus, a feminist approach to research would explore and investigate the political, social and cultural assumptions of gender relations which have caused inequality (Haynes, 2008a). This is particularly the case, in that strategies for changing gender norms and expectations in organisations tend to address the status quo of gender relations and thus reproduce a newer and more complex notion of gender at work (Kornberger et al., 2010; Benschop et al., 2012). The reproduction of gender at work seems to be a result of the fact that such initiatives towards change do not take into consideration the historicity of the actors involved (Benschop et al., 2012). Similarly, accounting and gender studies drawn on liberal feminism do not consider the historicity of the actors involved in the strategies for change - in other words the structural and cultural origins and implications of gender inequalities - and thus promote gender inequalities (Oakes and Hammond, 1995; Gallhofer, 1998; Haynes, 2008a). Subsequently, feminist research would focus more on women's subjectivities and everyday experiences because the 'personal is political' and 'social structures can be examined and understood through an exploration of relationships and experiences within individuals' everyday lives' (Edwards, 1990, p. 479).

Secondly, **radical feminism** is more concerned with women's rights than with equality. Under radical feminism, women are encouraged to celebrate a new female creativity based on sisterhood and self-identification, arguing that the most valuable qualities are those that are specific to women (Abbott et al., 2005). Unlike liberal feminists, who accept the general social structure of society but not its rules for resource allocation, radical feminists argue that the entire social order must be re-

examined and redefined (Campbell and Wasco, 2000). Thus, change under radical feminism is radical in its nature, seeking to change the entire social order. Radical feminists view patriarchy as trans-historical and global, and as a key site of domination and oppression; however, they tend to discount the ways in which men and women's experiences are shaped, not simply by sexual difference and patriarchal relations, but also by other factors such as class, nationality, race and ethnicity (Campbell and Wasco, 2000; Abbott et al., 2005). People's explanations of their experiences are a powerful and necessary element of knowledge of gendered lives and power relations; yet it is also important to analyse conditions that produce experience as well as experience itself (Haynes, 2008a). 'Subjectivity concerns a human's lived experience and the physical, political and historical context of that experience' (Haynes, 2008a, p.548). Simply taking experience into account does not necessarily critique how that experience came about, which may reproduce oppressive systems rather than criticise it (Haynes, 2008a). Therefore, Haynes suggests that a radical feminist approach would relate experience and subjectivity to political, social and cultural conditions, with an awareness of how researcher preconceptions can influence the outcome of research: thus reflexivity in feminist research is an important factor (Haynes, 2008a).

Thirdly, **Marxist feminism** place more emphasis on structural and concrete aspects of social organisation, mainly the role of the family and the gendered division of labour (Abbott et al., 2005). Marxist feminists consider that the role played by women as unpaid family workers makes it possible to pay workers less than subsistence, and thus increases capital accumulation (Jaquette, 1982). Women's employment in the labour force at low wages creates a 'reserve army of labour' which undermines the solidarity of the working class (Jaquette, 1982, p.274). Marxist theorists maintain that changing women's dependent status will be achieved primarily by socialist revolution, and subsequently by the elimination of domestic labour (Jaquette, 1982), and thus they want to change the economic system to favour labour as opposed to capital. Marxism seeks fundamental changes to the political and social structure. Within accounting literature, Marxism feminists contend that the labour process is important but not enough for understanding women's oppression, and that the starting point of any analysis should be capitalist alienation (Tinker and Neimark, 1987). Examining the issue of female oppression, Tinker and Neimark (1987) argued that corporate reports helped to construct an ideology of a woman's place in society (views of women as consumers, in the home, and as generally low-level participants in the workforce) that is more than patriarchal; it is closely linked to capitalism's patterns of capital accumulation. Thus, Marxism finds positive aspects for women and for society as a whole in the diffusion of modern values and social organisation of the male exchange economy and the public arena to the domestic sphere (Jaquette, 1982). However, they move far from the everyday experiences of women in their relationships with men (Abbott et

al., 2005). This theory is concerned with the macro level and thus is unable to look at the individual and possibly contrasting experiences.

Lastly, **feminist critical theory** considers that feminism should be more realistic and linked firmly to everyday lived experiences (Abbott et al., 2005). This theory does not reject other theories but rather locates itself between them (Abbott et al., 2005). It argues that Marxist feminist theory contains a number of features that can assist feminists to gain a better understanding of the social world, such as the emphasis on the appropriation of women's labour as an experience that many women share in common (Abbott et al., 2005). In addition, feminist critical theorists take from critical theory a concern with the role of culture in maintaining oppressive social relations (Martin, 2003); thus these theorists seek to understand both cultural and material forms of power and argue that more attention should be paid to gender subjectivity, to the body and language, and more importantly to the role of culture in shaping women's oppression in society (Abbott et al., 2005). Here, the critical perspective extends the factors that impact on women accountants, taking into consideration wider social factors, outside the accounting profession, including patriarchy, religion, class and race.

Although there have been some important papers on accounting and gender that examine the historical role of gender in relation to the accounting profession and document women's experiences in the profession, recent studies of equality of opportunity and diversity in accounting suggest that there is still a long way to go before equality is achieved (Broadbent and Kirkham, 2008; Haynes, 2008b; Dambrin and Lambert, 2012), with the drive for research into gender equality often settling for exploring, rather than contesting, gender divisions (Haynes, 2008a). A more radical feminist approach to research is to be critical of ways of producing supposedly scientific knowledge which claims to be gender-neutral or politically-neutral, while in practice continues to promote or reproduce gender inequalities (Ramazanoglu and Holland, 2002; Haynes, 2008a). The potential influence of critical feminist theory in accounting has widened the scope of inequalities being addressed by bringing in a wider range of marginalised voices, including those of minority groups and women in the developing countries (Hammond and Oakes, 1992; Cooper, 2001; Lehman, 2012). Critical feminist theory would allow for new ways of understanding change, and provides a 'foundation for new insights and enhanced possibilities for advancing and transforming the field' (Lehman, 2012, p. 256) by abandoning artificial and dangerous assumptions of accounting objectivity and imposing 'questioning of the continually enforced and false separation of accounting from the everyday lives and struggles of people, and of women specifically' (Lehman, 2012, p. 268). This false

separation lies behind/causes the continued constraints and barriers facing women accountants within the profession.

2.5 Constraints and barriers facing women accountants within the profession

The movement of women into the accounting profession and their progress continues to improve; however women still face obstacles to full participation and progression. A number of studies have presented historic insights into women's entry into the profession and the barriers they have faced, which include exclusion, segregation, prejudice and the discrediting of their organisational skills (Crompton, 1987; Ciancanelli et al., 1990; Kirkham, 1992; Lehman, 1992; Loft, 1992; Roberts and Coutts, 1992; Kirkham and Loft, 1993; Shackleton, 1999). These barriers are mainly shaped within processes of professionalisation as discussed in section 2.3.1.

The barriers women traditionally faced in the accounting profession in the UK and USA were founded on economic, political and ideological factors (Lehman, 1992). Gender discrimination was built into work structures and was practiced through the type of job assignments, opportunities for training, wage differentiation and the exercise of authority (Lehman, 1992). Additionally women were excluded from the acquisition of organisational knowledge necessary for promotion through the 'old boy network' and the belief that a woman had to behave more like a man in order to succeed (Lehman, 1992). Thus, women were given work assignments that were routine, mundane and without power or responsibility (Lehman, 1992). Arguments used in the literature for not allowing women to progress within the profession are that it was a waste of time and money to train women because they will marry and have children; women are restricted in the kind of work they can do (e.g. inventory work and out-of-town assignments); and women are unacceptable to some clients and to male colleagues in supervisory relationships (see Lehman, 1992; Kirkham and Loft, 1993). Thus, women have struggled to gain access to field work, out-of-office assignments and inventory jobs. Consequently, gender imbalance within the profession is embedded in organisational practices and not only a product of gender difference, where both formal and informal organisational processes within accounting firms reproduced gender domination (Anderson-Gough et al., 2005).

Women in Western contexts, depending on their culture, class and race, are facing different forms of discrimination and alienation in the accounting profession (see Lehman, 1992; Cooper, 2001). The complexities of different cultures, and the importance of looking at these issues in different settings and cultures 'to promote different ways of understanding and extending knowledge' (Broadbent and Kirkham, 2008, p. 471) is clear. Studies concerning women in non-Western contexts have outlined

obstacles women experience within the accounting profession worldwide; however there are opportunities for women and constraints facing them which are attributed to gender within their culture (Metcalf, 2007; Komori, 2008; Kamla, 2012). Consequently, the role and position of the profession in specific nations remains shaped by the local historic and socio-cultural contexts, despite the powerful role of globalisation in shaping the accounting profession (Barrett et al., 2005; Komori, 2012, 2013). Exploring women's experiences in Syria demonstrated how globalisation and corporate power are working against women's progression in their own societies, where veiled women face prejudice in terms of their employment in the Western multinational accountancy firms operating there (Kamla, 2012). Thus the history and development of the accounting profession, its social significance, and the way in which accounting firms operate, differs from country to country, with studies emphasising the importance of investigating the experience of women within their own cultural context (Komori, 2013). However, the career experiences of non-Western women in their own societies continue to be under-debated, with the exception of the work of Komori (2008; 2013) and Kamla (2012). Since constraints facing women worldwide are further exacerbated in an Arab Middle Eastern context by 'religiously and culturally defined attitudes and practices.' (Jamali et al., 2005, p. 583), studies of women's experiences in different cultural contexts would challenge what might be taken for granted in the Western context and reveal the impact of culture on what is found to be comfortable (Broadbent and Kirkham, 2008). Thus, addressing the issue in a non-Western society could show the importance of looking at the socio-cultural settings in which gender and accounting operates and helps to create a linkage between the Western and non-Western settings. Women in non-Western societies do not necessarily experience the same difficulty women experience in Western contexts; and/or if they do experience the same difficulties, the underpinning factors and dynamics are different. To what extent these factors and dynamics differ is to be explored in a non-Western developing economy context of this study.

The barriers and their underlying causes that women face in the profession can be classified into three sets: barriers related to individual factors; barriers related to social stereotypical attitudes perpetuated within corporate cultures; and barriers related to organisational policies and practices (Lehman, 1992; Loft, 1992; Kirkham, 1992; Collins, 1993; Kirkham and Loft, 1993; Reed et al., 1994; Hunton et al., 1996; Barker and Monks, 1998; Bernardi, 1998; Anderson-Gough et al., 2005; Komori, 2008, 2013; Kornberger et al., 2010; Almer et al., 2012; Dambrin and Lambert, 2012; Haynes, 2008b, 2012; Khalifa, 2013).

2.5.1 Barriers related to individual factors

The obstacles that women face within the profession have been explained as related to criteria inherent in women themselves. Liberal feminist studies have argued that women face obstacles related to personality traits, motivation, and know-how skills. Conflicting results were reported; some studies argued that women leave the profession due to being more subjected to stress (Collins, 1993), and that women's lack of self-confidence results in their slower career progression (Barker and Monks, 1998). Others have argued that women are different from men in their perceptions of the profession and in their career/ satisfaction (Reed et al., 1994; Hunton et al., 1996). These differences may cause a progressive disengagement by women (Barker and Monks, 1998), and may explain the higher turnover rate women have compared to men (Hunton et al., 1996). In contrast to the negative image found in previous studies, others have argued that women have positive personality traits which make them successful in the profession (Davidson and Dalby, 1993). For example, women accountants in Turkey were stereotyped more positively compared to men; they were found to be more creative, open to variety, interactive with others, interesting, solution finders, innovative, people-oriented, effective, unpredictable, detailed, caring and mathematical (Alev et al., 2010). Such studies argue that it is only a matter of time before women reach managerial positions in accounting firms (see Dambrin and Lambert, 2012), which suggests that increasing numbers of women in the profession will solve the difficulties they face; yet several scholars have emphasised the insufficiency of this logic, given that gender segregation still exists (Roberts and Coutts, 1992; Hantrais, 1995; Hull and Umansky, 1997). However, working conditions in the profession such as frequent business trips or late working hours, which are an essential part of the accountant's job, might cause women's slower career progression and/or higher turnover rate (Hooks and Cheramy, 1994; Barker and Monks, 1998; Dambrin and Lambert, 2008, 2012).

Most personality-type studies fail to support their claim that women's personal traits are incompatible with success in accountancy (see Dambrin and Lambert, 2012 for discussion). Consequently, to explain gender imbalance in accounting, studies have considered it essential to look for other variables which hinder women's career progression (e.g. Davidson and Dalby, 1993; Mynatt et al., 1997; Glover et al., 2000). This indicates that gender was considered as an object or a variable and that, in most of these studies, broader political and cultural issues which promote gender inequalities were overlooked, rather than being made part of the research methodology and theory (Oakes and Hammond, 1995; Haynes, 2008a).

It is argued that women's higher turnover rate is a result of family-centred lifestyle choices made by women (Bernardi, 1998); however, these choices are imposed by social pressures related to

women's household tasks, or by financial constraints (Ciancanelli, 1998). Thus, although some individual obstacles actually arise from women's choices, these choices are considered to arise from external factors such as social stereotypes and organisational constraints. The identity of an accountant, regardless of gender, is affected by the stereotyped roles maintained at the social and organisational levels (Dambrin and Lambert, 2012).

2.5.2 Barriers related to social stereotypes perpetuated within corporate cultures

Gender role norms are indicators for how females and males ought to behave, whereas gender stereotypes are descriptive beliefs about how females and males actually differ (Alev et al., 2010). Examples of expressions which describe gender stereotypes related to women are 'women cannot be assertive in business situations that demand it', or 'the place of a woman is near her husband and being a good mother' (Aycan, 2004, p.461). Such occupational gender stereotyping labels may serve as one of the barriers to women's career advancement (Aycan, 2004; Alev et al., 2010). The difficulties encountered by women accountants are also attributed to social stereotypes perpetuated within corporate cultures.

The culture of accounting firms usually reflects the culture of society as a whole. As discrimination encountered by women in the workplace often reflects societal values and norms (Ciancanelli et al., 1990) an accountant's identity is affected by the stereotypical roles maintained at both societal and organisational levels (Dambrin and Lambert, 2012). Perceptions of personality traits (work-related characteristics) are associated with both genders; men embody power while women embody emotional traits. In addition to perceptions of their predefined social roles - where men are naturally managers and women are naturally mothers - gender has a significant impact on the organisation's culture (Kirkham, 1992; Anderson-Gough et al., 1998a). Women's traits are seen as incompatible with a masculine profession (Kirkham, 1992), such as accountancy; scholars concluded that in order to reach the top positions in accounting firms, women need to be 'aggressive and go beyond just the standard male social arenas' (Pillsbury et al., 1989, p.69). Consequently, the most powerful barriers causing gender inequality are those resulting from gender stereotypes embedded in organisational structure and culture (Anderson-Gough et al., 2005).

Public accounting is characterised by a work culture of long working hours and 'male-dominated hierarchy' which 'continues to demand a masculine-gendered ideal worker' as the model of success (Dwyer and Roberts, 2004, p.161; Anderson-Gough et al., 2005, p.478; Almer et al., 2012). Thus, women in Western countries have struggled against male prejudice that views women as emotional and subjective, as a result of which they are less suited to accountancy as it requires intelligence and

strength to withstand tough conditions and pressure (Kirkham, 1992; Lehman, 1992; Kirkham and Loft, 1993). Arguments of physical inappropriateness were used to exclude women from admittance to certain occupations: accountancy was believed to be 'physically demanding' (Kirkham, 1992, p.291) and therefore should be characterised as male. However, a great majority of accounting tasks do not require physical strength. Thus, an alternative approach was also employed to exclude women; here, masculinity was associated with rationality and femininity with irrationality (Kirkham, 1992; Emery et al., 2002). Accounting was characterised as rational/technical/intellectual and therefore a 'male' occupation (Kirkham, 1992). Consequently, women may have been given less challenging assignments (Lehman, 1992; Kirkham and Loft, 1993). However, the prejudice women faced in Japan was more concerned with the social role of women; the view that their job was to be a wife and a mother. Women were restricted in the type of work they did due to receiving 'special attention from men' and not due to viewing women as inferior to men (Komori, 2008, p. 526). Both cases signal corporate perception of women's capabilities as essential to women's progression; however they both highlight the complexity that different cultures provide (Broadbent and Kirkham, 2008).

In addition, women favouring family life, working part-time or not doing extra hours are perceived as incompatible in the workplace (Kirkham, 1992; Kirkham and Loft, 1993). Scholars (e.g. Collins, 1993; Barker and Monks, 1998) highlighted the difficulty of combining the roles of breadwinner and homemaker. Here, motherhood is associated with restricting or even finalising career progression in accounting firms, specifically to partnership level (Windsor and Auyeung, 2006; Dambrin and Lambert, 2008, 2012). The impact of the negative social stereotyping becomes more powerful within the interaction of gender, ethnicity and race. The experiences of ethnic minority women within the profession demonstrated how Western-male practices are so deeply embedded that they hardly give rise to comment, being regarded as natural (Kim, 2004). Consequently jobs which are 'less prestigious' and financially rewarding, such as taxation, are seen as a 'mummy track' reserved for women with family constraints (Khalifa, 2013, p.1232). In such ways, male domination in the accounting profession may be rooted in gender role stereotypes (Alev et al., 2010). Therefore, in order to support the changing role of women within a male-dominated accounting profession, gender role stereotypes require further investigation, particularly in highly male-dominated contexts.

Another significant point to consider is that gender research in accounting assumes that the social roles of women at home affect and hinder their career progression (Hooks, 1992; Barker and Monks, 1998; Bernadi, 1998). However, the different social roles of men and women, in some contexts, have

led to the construction of different lifestyles, value systems and ways of thinking (Komori, 2008). For example, in Japan, women's social role and their experience as mothers has helped them in becoming effective auditors, assisting them to develop relationships with clients that differs from the way their male counterparts do so (Komori, 2008). Gender roles underpinning Japanese society also impact on corporate management where male corporate managers expect women to listen to their business problems because of the difficulty they find in consulting with other men (Komori, 2008). This male attitude benefits women and enables them to better understand corporate management functions than their male colleagues to whom other male corporate managers are reluctant to show weakness (Komori, 2008). Such male and female attitudes and behaviour are further shaped within accounting firms by organisational policies and practices (Anderson-Gough et al., 2005).

2.5.3 Barriers related to organisational policies and practices

Gender imbalance has been examined within the Big Four and is arguably attributed to both informal organisational practices and formal organisational structures within these firms, and not only a product of gender difference (Anderson-Gough et al., 2005) as, 'Nothing is clearer than that gender is a matter of learning and continuous work, rather than a simple extension of biologically given sexual difference' (Giddens, 1991, p. 63). Within the concept of professionalism, as a rhetorical resource or discursive strategy undertaken by certain groups to pursue specific goals (Anderson-Gough et al., 1998, 2000, 2005; Grey, 1998; Fournier, 1999; Evetts, 2003), women face a number of barriers. These include gender discrimination in terms of recruitment, remuneration, type of job assignments and promotion (Lehman, 1992; Kirkham and Loft, 1993; Reed et al., 1994; Barker and Monks, 1998; Anderson-Gough et al., 2005) and informal organisational practices that exclude women from the acquisition of organisational knowledge necessary to pursue a career in accounting (Anderson-Gough et al., 2005; Lehman, 1992; Crompton, 1987). The client relationship which takes priority over the lifestyle needs of accountants (Hooks, 1998) and used to legitimise discrimination against women in audit firms (Loft, 1992; Anderson-Gough et al., 2005; Kornberger et al., 2010; Khalifa, 2013) are also organisational processes which have contributed to perpetuating male dominance. Furthermore, the physical body and presentation of the self are key aspects of being professionally embodied though inherently masculine attributes (Anderson-Gough et al., 2005; Haynes, 2012; Kamla, 2012), in addition to the working conditions in the accounting profession combined with the impact of taking alternative work arrangements (Barker and Monks, 1998; Whiting, 2008; Kornberger et al., 2010; Gallhofer et al., 2011).

Micro-organisational studies of the Big Four in the UK showed that gender imbalance in these firms is not only connected to formal organisational structure such as recruitment, training and performance appraisal, but also embedded in the informal processes which provide the organization culture in the form of values, beliefs and norms (Anderson-Gough et al., 2005). This culture in turn regulates how the formal processes are enacted and reproduced and constructs the identity of accountants (Anderson-Gough et al., 2005). This helps to structure the interactions between employees in organisations, through formal mechanisms such as performance appraisals and audit work, as well as informal exchanges such as socialisation and certain norms and values which reflect received social norms relating to, for example, 'family roles' (Anderson-Gough et al., 2005, p.471). 'People do not leave their cultural perceptions at the gates of organizations, they enter with them' (Mills, 1992, p. 98 cited in Anderson-Gough et al., 2005). The organisational processes are themselves media for the reproduction of these norms and values following assumptions about men's and women's lives (Anderson-Gough et al., 2005). In addition, some studies emphasised the relationship between gender performativity and organisational space and argued that the social materiality of space continues to matter in how gender is performed at work (Tyler and Cohen, 2010). However, further research is still needed to explore the ways in which 'space matters' to gender and how gender is performed and materialised in and through space (Tyler and Cohen, 2010).

2.5.3.1 Discrimination in recruitment, remuneration, mentoring, and appraisals

Organisational processes that contribute to gender predominance in large audit firms include homo-sociality¹⁵ which structures processes of recruitment, mentoring, and performance evaluation (Kanter, 1977; Anderson-Gough et al., 2005). Recruitment is seen as a process that contributes to reproducing male dominance where people recruit and promote people like themselves, a phenomenon known as 'homo-sociality' (Anderson-Gough et al., 2005, p.472). Most males in higher positions will recruit and promote people from the same background and with the same preferences as themselves, which results in organisational gender relations (Anderson-Gough et al., 2005).

Professional and organisational cultures (Roberts and Coutts, 1992; Anderson-Gough et al., 2005), contribute to pay inequity, with women paid less than men based on the belief that as males support their families, they have more right to a job and should be paid more (Whiting, 2012). Accounting firms expect women to leave the firm - therefore they remunerate them at a lower rate than their male counterparts and promote fewer women (Bernardi, 1998); factors that can motivate

¹⁵ According to Anderson-Gough et al. (2005), homo-sociality refers to the when a same-sex organisation acts as a condition for the reproduction of gender domination.

women to leave (Lehman, 1992; Reed et al., 1994; Barker and Monks, 1998). Implementation of equal pay reviews within organisations is recommended as a way to close the gender pay gap; however most studies show that the pay equity laws are not sufficient to address this (Smithson et al., 2004). For example, in an Irish study, most men earn salaries in the highest band compared to women; however there was no noticeable difference in relation to fringe benefits (Barker and Monks, 1998). Gender inequalities, with regard to seniority and remuneration continue to exist within the accounting profession in various contexts (Whiting and Wright, 2001; Dambrin and Lambert, 2008; Lyonette and Crompton, 2008; Whiting, 2012; Kamla, 2012). Although there has been a move towards remuneration equality between the genders at the lower organisational levels in New Zealand, this falls with rising career level (Whiting and Wright, 2001). Gender difference in status and salary were attributed to personal attitudes which appear to be linked to both the structure of the organisation and attitudes towards women by the main players in the organisation (Whiting and Wright, 2001). Furthermore, in the Middle East, the situation is similar but with additional underlying causes. Syrian women's ability to attain higher paid jobs is not only limited by social factors where women are primarily thought of as mothers and wives, but also by discrimination against the employment of veiled women in multinational accounting companies in Syria (Kamla, 2012).

One reason for the gender pay gap is the prevalence of part-time work among women; penalties for part-time working are particularly high in the UK (Walby and Olsen, 2002). This comes as a result of the segmentation of part-time work to specific occupations, the marginalisation of part-time work in organisations, and unequal access of those working part-time to some benefits (see Smithson et al., 2004). The existence of pay differences between part-time working women and full-time working men and women cannot be based on human capital variables, but rather on employers' beliefs that part-timers give a 'lower return to investment' (Anderson-Gough et al., 2001, p. 67). In other words, some of the pay gap is linked to assumptions that part-time workers are less productive (Smithson et al., 2004). Another major area highlighted in the pay gap literature is the need for change in organisational culture - notably, long working hours (Smithson et al., 2004). The implication of this is the emergence of gender segregation where most women are not able to work full-time because of the long hours' commitment (Smithson et al., 2004). Thus, promotion and professional image are intricately linked to the common, traditional male long-working-hours' culture which to a large extent excludes part-time and flexible workers (Anderson-Gough et al., 2001, 2005; Smithson et al., 2004). The gender pay gap in accountancy is maintained by the gendered responses to pressures from economically aggressive organisations and the fear of negative implications for career progression (Smithson et al., 2004). In fact, the key barrier to taking part-time jobs and flexible

working arrangements in the accountancy profession, for both women and men, is the worry regarding career progression. Women opting to take part-time and flexible working arrangements are aware that their career prospects and salary will be lower (Smithson et al., 2004). In contrast, men give more attention to pay and remuneration when deciding about their working arrangements, thinking more as the breadwinner (Smithson et al., 2004).

Apart from career pattern there are other factors influencing salaries and remuneration. These include the employer's or societal expectations of male and female career structures. The expectation of males is often as high flyers, attributed to a continuous linear career progression and the likelihood of promotion, whereas the social role of women is to have children, thus prioritising their family over their career progress (Richardson, 1996). Any deviation from this 'traditional' role, by either gender, may raise suspicions among employers and result in a lower-status job (Richardson, 1996, p.18). Stereotypes of a good manager involve a continuous movement up the corporate ladder, resulting in difficulties for those who stop working in order to fulfil family responsibilities or other commitments (Richardson, 1996). Consequently, remuneration equality has been linked to differing career patterns of males and females, including job choices and prior experience, part-time and flexible working, and employer or societal expectations and assumptions of male and female career structures. Thus, according to Richardson, 'Until the profession and the wider business world learn to recognize and value non-traditional personalities and career paths, a great deal of potential will continue to be wasted' (1996, p.18).

Informal processes forming an organisation's culture play a role in reproducing formal mechanisms such as the appraisal system. For example, the emphasis of formal performance appraisal 'competencies' on concepts of leadership and team activity are associated with practice of gendered discourses of team sports and socialising in ways that, although possibly unintentional, help reaffirm the organisational culture of male homo-sociality (Anderson-Gough et al., 2005). Practice development issues such as selling skills, attracting new clients, and informal practices of socialising embedded in the 'correct form of socializing', are important aspect of employees' organisational appraisal (Anderson-Gough et al., 2005, p.471). In this way women can be disadvantaged in terms of appraisal compared to men, as women may not be active team sport participants, or may not practice the 'correct form of socializing'.

Mentoring is an important process that links employees with their mentors, and affects their career development. Through the mentor relationships, and other means, employees also learn the significance of mixing with colleagues and raising their profile (Anderson-Gough et al., 2005). Accounting firms often set up formal mentoring schemes which are intended to facilitate women's

access to positions of responsibility, but sometimes this encourages the assigning of female mentors to women and male mentors to men (Lupu, 2012). These female mentoring policies may produce adverse effects such as creating secondary women's networks outside the main network of power (Lupu, 2012). Due to religious and cultural norms in the KSA, access to mentoring can be restricted for women, a situation which became apparent in this study.

2.5.3.2 Segregation of women into specific female niches

The accounting profession has to a considerable extent been both horizontally and vertically segregated by gender:

Horizontal occupational segregation exists when men and women choose different careers.... Vertical occupational segregation exists when men dominate higher-grade higher-paid occupations and women are concentrated in lower-grade, lower-paid occupations in the same area of activity (Hakim, 2006, p.284).

The status of a profession undertaking a feminisation project may only be sustainable by raising the status of women within it; the alternative will be vertical segregation with permanent, lower-status female niches (Crompton, 1987). This strategy of vertical segregation could compromise the integrity of the profession as a whole (Crompton, 1987). However, this appears to have occurred to some extent with the increase of relatively separate spheres of professional work within UK accountancy, particularly amongst the Big Four Firms, which has coincided and intertwined with an increasing representation of women within the profession (ICAEW, 2012 cited in Khalifa, 2013). For example, between 1980 and 2010, the proportion of women members of the ICAEW rose from 4% to 25%; yet, women did not uniformly gain access to all areas of practice (Gammie and Gammie, 1995; Khalifa, 2004 cited in Khalifa, 2013). In particular, women's employment in personal tax was disproportionate relative to their employment in corporate finance or management consultancy (Khalifa, 2004 cited in Khalifa, 2013). Ghettoising women in a niche, such as taxation, may be convenient but does not protect the profession in the longer term, because it will cause greater divisions of professional labour (Khalifa, 2013) and, thus, could increase the threat to the position as a whole (Roberts and Coutts, 1992, p. 386). Professionalisation has caused segregation between 'men's work' and 'women's work', although both genders have achieved professional status in accountancy (Roberts and Coutts, 1992; Gammie and Gammie, 1997, p. 169). Many organisations established a division of labour between the work that men and women are allowed or expected to perform (Jacobs, 1998). One significant aspect of audit firms' gendering practices is that positions such as secretaries, receptionists and personnel managers tend to be held by females (Cooper and Taylor, 2000).

Recently, accounting firms have formed a new way of segregating women from partnership positions through a phenomenon which diverts women from traditional equity partnership; namely, 'post-senior manager' positions (Almer et al., 2012). This is a form of modified career structure that reproduces gender inequality in partnership promotions (Almer et al., 2012). These positions are a step higher than senior manager, but do not provide equity in the firm, and women are more represented in post-senior manager positions than in equity partner positions (Dambrin and Lambert, 2008; Almer et al., 2012). The rise in the post-senior manager position is attributed to the necessity of providing terminal destinations for 'experienced senior managers who practice in the traditional accounting and tax areas but don't have the skills or desire for equity ownership' (IPA, 2005 cited in Almer et al., 2012, p. 123). However, it is still a question of whether they are providing women with 'greater choice and flexibility in career progression' (Hooks et al., 1997, p. 40) or whether the creation of these positions is to fulfil the firm's needs rather than the employee's needs (Almer et al., 2012). If women are disproportionately appointed to such positions, a new source of vertical segregation for women accountants might be created (Almer et al., 2012).

Studying the experiences of women accountants in Scotland, Gammie and Gammie (1997) have argued that women have moved away from their traditional niches within the profession and into previously male-dominated areas such as audit as a result of men choosing to move to new, more dynamic, specialisms such as corporate finance, which offer higher salaries. Thus, men have moved into the new areas of work resulting in women being segregated into the less prestigious, more routine functions of the profession (Ciancanelli et al., 1990; Davidson and Dalby, 1993; Gammie and Gammie, 1997; Khalifa, 2013). However, the vertical segregation within the accounting profession is also a result of the lack of organisational knowledge among women rather than their lack of proper qualifications (Crompton, 1987; Roberts and Coutts, 1992). There are two types of knowledge necessary to pursue a career in accounting; *formal or academic knowledge* which is certified by a professional qualification and *organisational knowledge* which is obtained through experience and knowledge of the firm's informal structure and traditions (Crompton, 1987; Roberts and Coutts, 1992; Dambrin and Lambert, 2012). 'Organizational knowledge' includes 'essential' understanding of aspects such as 'experience in different specialisms, information about important customers, and knowledge of the unwritten traditions of the organization' (Roberts and Coutts, 1992, p. 385). Thus, while women have been gaining more formal qualifications in accounting than men are, once they are in the firm they are vertically segregated into the lower ranks on the basis of a lack of 'organizational qualifications' in relation to men (Roberts and Coutts, 1992, p. 385). Many of the institutionalised 'informal exclusionary practices arising from the 'old boy network' and the male-oriented social life' which are applied by professionals within accounting firms shape the exclusion of

women from the acquisition of organisational knowledge (Crompton, 1987; Roberts and Coutts, 1992, p. 385). Despite the growing number of academically qualified women, the situation of existing segregation has not been changed, which clearly highlights the difficulty in acquiring organisational knowledge as an informal barrier to women's progression (Crompton, 1987; Spruill and Wootton, 1995; Anderson-Gough et al., 2005). Such a barrier would deprive women of the support networks which could provide them with the appropriate contacts for business situations (Barker and Monks, 1998). This could be attributed to the cultural image of women in domestic roles, which caused difficulties for male colleagues and clients in dealing with women in the social aspects of work (Barker and Monks, 1998). Given the cultural and physical segregation in the context of this study, issues of acquiring organisational knowledge is of relevance.

2.5.3.3 Exclusion from public assignments based on clients' expectations and perceptions

There is strong reluctance by accounting firms to give women public assignments (Lehman, 1992; Kirkham and Loft, 1993). This was experienced by women in Western and non-Western contexts, where they faced exclusion from out-of-office assignments, inventory jobs and auditing work, based on different underlying factors mostly related to clients' expectations and preferences (Lehman, 1992; Kirkham and Loft, 1993; Anderson-Gough et al., 2005; Komori, 2008; Kornberger et al., 2010; Haynes, 2012; Khalifa, 2013).

Accounting firms are dominated by the concept of the client and the client's interests (Haynes, 2012). Studies in the UK of the major audit firms revealed the importance of presentation and client service for professionals (see Anderson-Gough et al., 2000, 2005). The relationship with the client in professional services is likely to be a long-term one, and more relational than in low-skilled service work. This allows the client to act as a regulating force in defining the provision of services (Anderson-Gough et al., 2000; Haynes, 2010; Kornberger et al., 2010). 'According to Anderson-Gough et al., 'The rhetorical power of the client is very significant in the professions, since it conjures up not just market pressures but also has overtones of customer service' (2005, p.478). Haynes (2012) contends that this powerful role of the client in professional services firms is central to defining the nature of professionalism.

The client appears as an organisational obstacle in terms of its demands such as availability and mobility which take priority over the lifestyle desires of male or female accountants (Hooks, 1998), or as a way to legitimise discrimination against women in audit firms, where it is assumed that the expectations of the client is to prefer male professionals (Loft, 1992; Anderson-Gough et al., 2005). Managers assert their authority over subordinates and in doing so may unintentionally reproduce

aspects of gendering within audit firms based on client preferences (Anderson-Gough et al., 2005). The close and bidirectional relationship between audit firms and their clients allowed firms to rationalise women's exclusion from auditing by considering that they were being sensitive to the client's wishes (Komori, 2008). With a long history of male domination and masculine cultures (Haynes, 2012) the accounting profession has paid more attention to the gender norms held by clients than the clients did themselves (Lehman, 1992; Anderson-Gough et al., 2005; Komori, 2008).

Historically, women in Western contexts have been excluded from auditing, accounting and tax work as clients believed that they were not capable of this work (Lehman, 1992). Similarly, studies in a non-Western context, such as Japan, showed that expectations of clients have been used as the rationale for excluding women from certain types of work such as auditing, which was considered as essential for their career development (Komori, 2008). This could be attributed to women's lack of experience which made it harder for them to argue with male clients (Komori, 2008). However, gender norms in Japanese society perpetuated prejudices against women which helped to limit the number and range of public assignments given to them (Komori, 2008). Women were not allocated to audit in certain business sectors such as banking and construction, jobs (sectors) which would require them to meet different types of people, and thus did not acquire the necessary experience for career development (Komori, 2008). Professionally, it is essential to understand clients' expectations in an Arab context where the work environment differs greatly from other countries.

Gender processes arise as a result of interactions between organisational actors in formal and informal contexts, where the formal ideals of the capable auditor interact with the informal to reproduce unequal gender outcomes (Anderson-Gough et al., 2005). The setting of personal tax, in terms of the supposed protection offered by a private sphere that remains at a distance from clients, and the lack of commercialism suggested that it suits women more (Khalifa, 2013). Women may be clustered in personal tax as a 'private' specialism with an absence of direct contact with clients, in contrast with work in other divisions (Khalifa, 2013). This corresponds with the situation of women in Japan where they were excluded from auditing based on the belief that it was the social role of men to protect women from risky jobs, and thus they were mostly allocated office jobs (Komori, 2008). In addition, the expectations of the client on the requirement of a professional image (Haynes, 2012) impact on the physical presentation of the self.

2.5.3.4 The physical presentation of the self

Professional embodiment involves meeting the expectations of clients and fellow professionals by 'looking the part' to maintain credibility, and presenting oneself with gravitas and appropriate body

language (Haynes, 2012). This, dress codes, and professional behaviour in front of clients are key aspects of being professional (Grey, 1998; Anderson-Gough et al., 2005; Haynes, 2012; Khalifa, 2013).

The professional and organisational discourses within accounting firms form the socialisation processes and exercise a significant degree of institutional power in the shaping of the individual employee and his/her professional identity (Anderson-Gough et al., 1998a, 2005). The formation of professional identity in the physical form of the professional has been embodied as inherently masculine (Thornton, 2007 cited in Haynes, 2012). In this case professional embodiment may clash with other forms of gendered embodied self, such as pregnancy and motherhood, leading to disillusionment among and disengagement by women accountants, which may have serious implications for the future of the profession (Haynes, 2008b, 2012). If only certain forms of embodied identities are viewed as legitimate, there are serious implications for cultural, social and physical capital of the profession (Haynes, 2012). While some women may remain in the profession and achieve partnership status, others may continue to feel marginalised in accounting (Haynes, 2012). This issue also have several implications for women's careers and identities, to secure equal access to status, career progression and confirmation (Haynes, 2012).

Physical appearance has significance when defining the personal and professional self; the body becomes a means of expressing conformity, or indeed non-conformity, to gendered social norms, which affects embodied practices, emotions and identities (Haynes, 2008b, 2012). Within professional services firms there exists stereotypes associated with masculine and feminine social and cultural norms (Haynes, 2012). Identification as a professional accountant is also influenced by moral, social and cultural pressures inherent within the wider society arising from gender, class, race and parental status (Haynes, 2008b). Concepts of professional identity and gender embodiment are closely interlinked, as in the process of professionalism women have to disguise or downplay symbolic aspects of identity and the self (Haynes, 2012). Women may choose to resist cultural norms but they are still subjected to marginalisation as certain forms of physical capital are associated with legitimate professional identity (Haynes, 2012). Women have had to be cautious between choosing to hide negatively constructed aspects of femininity while displaying positively construed masculine behaviours in order to be taken seriously (Haynes, 2012). These issues may have severe implications for the women themselves as they incorporate aspects of their identity and sacrifice aspects of their bodies.

The exact nature of required professional self-presentation through dress and appearance however, is difficult to define, and is not always explicit (Haynes, 2012). For men the archetypal professional

male suit embodies professional identity; however, for women, the informal rules governing their attire and appearance are not as explicit or traditional (Haynes, 2012). Women have to present themselves in a way that displays their status and ability as professionals, and adds credibility to their competence because the dominant culture and embodied identity of accounting firms remains inherently masculine (Haynes, 2012). Due to the inherently masculine culture of accounting firms, women have found it difficult to identify and negotiate dress appearance and self-presentation, which is a significant issue influencing professionalisation of women in professional services firms (Haynes, 2012).

Consequently, in the context of a profession that, in practice, defines professionalism with reference to outer appearance more than technical knowledge (Anderson-Gough et al., 2005), issues of dress and appearance have a significant value (Khalifa, 2013). This is practically essential when culture and religion interact with physical appearance. The negative effects of gender might be reinforced where culture and religion are more clearly apparent through dress, hairstyle and general appearance (Fearfull and Kamenou, 2006). The negative perception within organisations that some ethnic minority women ascribe to religious extremist fundamentalism is reinforced when ethnic minority women wear particular styles of clothing (Fearfull and Kamenou, 2006). Compromising their appearance for the workplace can expose them to conflictual relations with key family or community members, whose support is extremely useful for career development, as well as with their religion and its leaders (Fearfull and Kamenou, 2006). In addition, veiled Arab women were deprived of work opportunities in higher paid Western accountancy firms, faced by a form of exclusion and marginalisation based on dress code and looks (Kamla, 2012). It would be interesting to understand how the religious and cultural dress codes, embedded in conservative Islamic societies, influence the professionalisation of women in professional multinational accounting firms.

2.5.3.5 Discrimination with regards to promotion and the glass ceiling phenomenon

Although women now succeed educationally in accounting, along with a numerical increase in their representation within the profession, they still experience inequalities in their advancement as they hit the metaphorical 'glass ceiling' and thus experience injustices in their ultimate achievement levels (Broadbent and Kirkham, 2008, p.467). Survey studies counting the proportion of women in senior positions in audit firms have confirmed that women appear underrepresented at the manager, senior manager and partner levels in the big professional service firms (Ciancanelli et al., 1990; Roberts and Coutts, 1992; Loft, 1992). However, little has been written about the micro-organisational processes that structure gender domination in the modern Big Four (Hooks, 1992; Anderson-Gough et al., 2005).

Where there is significant representation of women at senior management levels it becomes easier to recruit more women to such roles (Broadbent and Kirkham, 2008). However, the loss of women at senior management levels reduces the critical mass at these levels and can lead quite quickly to a loss of female representation at the top (Broadbent and Kirkham, 2008). This suggests the risk that gains are not to be taken for granted and that changes may be reversed (Broadbent and Kirkham, 2008). In the UK, there is still significant hindrance to women's professional career advancement to senior positions (Gammie et al., 2007); despite some women breaking through the glass ceiling they only make it onto a glass cliff (Broadbent and Kirkham, 2008). The implication of this is that women who reach the top are more likely to lose their jobs compared to male colleagues when things go wrong (Nutley, 2005). Accordingly, the issue of gender must be considered and the factors relating to women's advancement as well as their disadvantage can be complex and are, to a great extent, institutionalised (Broadbent and Kirkham, 2008).

Indications are that the lower level of work experience that women have in the profession is one of the main reasons for their lower job status levels (Whiting and Wright, 2001). One reason for this may be the so-called 'pipeline' phenomenon where many women have started their careers more recently and have not yet had time to climb to the top (see Dambrin and Lambert, 2012, p.5). This supports the argument that it is only a matter of time before women will reach managerial positions in accounting firms, since they initially have positive personality traits (Davidson and Dalby, 1993), and that an increase in female participation would solve the problem and improve women's position, thus leading to gender equality. However, several scholars have emphasised the insufficiency of this logic, given that gender segregation still exists (Roberts and Coutts, 1992; Hantrais, 1995; Hull and Umansky, 1997). Some studies argue that increasing females' numbers may not solve the problem due to the fact that women's work experiences are usually disrupted by a choice to take part-time work, as females are generally the ones who take responsibility for the children (Whiting and Wright, 2001). This requires them to take more time out from their jobs which lowers their career aspirations, and in turn results in the lower job status of female accountants (Whiting and Wright, 2001), a situation exacerbated by the long working hours which accountancy jobs require. However, attitudes are more important to the advancement of women's careers; thus women must have a desire for responsibility and be competitive (Whiting and Wright, 2001). It should be noted that survey methodology was used to reach this conclusion; therefore an in-depth qualitative approach to examine women's subjectivities may reveal the underlying origins of gender inequality.

Identification of future 'partner material' is complex and comprises not only the perceived managerial skills but also integration into the norms of the firm's approved social life and temporal commitment (Anderson-Gough et al., 2005, p. 487). Attaining these skills requires a reduction in the boundaries between work and private time, which, from constructions of the firm perspective, is a career disadvantage for female auditors (Anderson-Gough et al., 2005). Dominant discourses of accounting professionalisation emphasis time commitment and ideals of client service; therefore those individuals who want to take advantage of part-time and flexible working are likely to face problems with their career advancement (Anderson-Gough et al., 2005; Kornberger et al., 2010). In most instances this applies more to women than to men.

2.5.3.6 Working conditions within the profession

Professional service activities are characterised by the need to work long hours and take frequent business trips as part of an accountant's job (Hooks and Cheramy, 1994; Barker and Monks, 1998). Thus, visible commitment through long working hours is essential to an employee's success (Kornberger et al., 2010) which may affect women's career progression and their turnover rate (Dambrin and Lambert, 2008; 2012). This is due to the conflict of long working hours with family responsibilities, which may contribute to the rarity of women at the highest levels in the accounting profession (Dambrin and Lambert, 2008; Whiting, 2008, 2012), and to women being found more in less prestigious positions than 'front' jobs (Lupu, 2012, p.366).

Many studies have highlighted the success of alternative work arrangements¹⁶ developed within accounting firms (Frank and Lowe, 2003; Charron and Lowe, 2005; Johnson et al., 2008). Accounting firms implemented women-friendly policies due to institutional pressure and the motivation to optimise available economic resources, e.g. women (Wooten, 2002). In the UK accounting profession, concerns about the recruitment and retention of young women accountants led to high-profile campaigns on work-life balance and flexible working arrangements in large firms (Lewis et al., 2002 cited in Smithson et al., 2004). Flexible working arrangements, designed to assist women in balancing personal and work life, are believed to contribute to higher retention rates for women accountants (Christie, 1997). However, the increased organisational awareness of flexible working arrangements coincided with work pressures such as tight deadlines and budgets and longer working hours (Lewis et al., 2002 cited in Smithson et al., 2004). Since long working hours are part of the socialisation of professional accountants (Coffey, 1994; Anderson-Gough et al., 2001) which is

¹⁶ Terms such as alternative work arrangements, women-friendly programmes, family-friendly programmes, and work-life balance programmes are used in this study as programmes intended to assist employees to balance work and family or personal life.

seen as an element of career progression, these women-friendly policies may have little effect on a woman accountants' decision to remain with or leave a firm (Wallace, 2009).

The existence of work-life balance programmes, such as flexible working arrangements, did not overcome 'the embedded practices and beliefs operating in the areas of norms of conduct and professional identity' within the firms (Anderson-Gough et al., 2005, p. 487). The presence of family-friendly policies does not ensure that they will be used due to job pressures and also to the culture of the firms which may not support their usage (Howell et al., 2002; Padgett et al., 2005). Women taking advantage of family-friendly benefits offered in their firm are viewed by their managers as having lower commitment to the organisation; thus women may suffer in terms of career progression (Anderson-Gough et al., 2005; Gammie et al., 2007; Johnson et al., 2008; Wallace, 2009; Kornberger et al., 2010). There is an underlying assumption that these arrangements are not designed for men, who are 'naturally managers with ambition, and need no special help', thus they are usually labelled 'for women' and ghettoise anyone who chooses them and reinforce the very stereotypes that hinder women's careers (Dambrin and Lambert, 2012, p.9). These policies, devised with the aim of retaining talented women, can be subverted in practice, and become gendered through organisational practices and social structures (Kornberger et al., 2010). Another issue contributing to the low take-up of family-friendly programmes is a lack of awareness on the part of professional staff as to the existence of such programmes, which is attributed to the absence of active promotion by the firms (Cooper et al., 2001; Gammie et al., 2007; Wallace, 2009).

Although the Big Four worldwide initiated gender awareness policies and work-life balance programmes in an attempt to correct the imbalance in the position of women and men (Liddicoat and Malthus, 2004 cited in Whiting, 2012), these firms still embody a corporate culture that is unsupportive of family needs (Guinn et al., 2004). As a result, more women than men work as accountants on a part-time basis (Whiting and Wright, 2001) and women are ghettoised into lower status but more appealing (in working hours) areas of tax and business accounting services (Khalifa, 2004 cited in Khalifa 2013; Whiting, 2012). Consequently, in accountancy, that women fail to rise through organizational hierarchies at the same rate as men is attributed to the accommodation that many women feel they have to make in order to continue their domestic responsibilities (Crompton and Lyonette, 2011). The highly competitive commercial environment in accountancy requires the ability to work long hours as essential to career development, and working part-time is regarded as a serious barrier to a professional career (Crompton and Lyonette, 2011).

Despite the increase in women's participation in the workplace, gender differences in working styles continue to exist; for example, women tend to work part-time more than men (Gallhofer et al.,

2011) as there is a different gender attitude with regard to accepting long working hours (Gammie and Gammie, 1997). Statistics from the UK show that, in January 2010, 43% of women worked part-time while only 12% of men did so (Office for National Statistics, 2010 cited in Gallhofer et al., 2011). The most common options for women who wish to combine motherhood and work is to engage in part-time work, flexible working hours, home working opportunities, job-sharing schemes and mentoring schemes (Gallhofer et al., 2011). However, women still need to develop the best approach that they can use in solving work/family conflicts. Working women with rigid schedules are likely to have more family difficulties compared to those working with flexible schedules (Ralston, 1990); thus individualised management is the best strategy to solve family/work conflicts (Bernas and Major, 2000). Every working woman should find the suitable management strategy for her family, where family needs are neither static nor homogenous for all women (Jacobs and Schain, 2009). In the Big Four in France, motherhood is also a hindrance for women (Dambrin and Lambert, 2008). Establishing a family is a challenge to both men and women, but women cannot disengage from the visible effects of pregnancy (Broadbent and Kirkham, 2008). Furthermore 'the impact of children on women's work is not limited to the period of pregnancy and babyhood, but rather has long-term implications for their professional work' (Buhr, 2009, p.7).

Organisations raise both implicit and explicit sanctions in their desire to neutralise the effects of motherhood (Ioan, 2009). These sanctions may hinder or even halt women's advancement to top positions and side-line them with compensation positions or determining them to terminate their employment (Dambrin and Lambert, 2008; Ioan, 2009). For women to progress to the top of the profession there is often a substantial cost to their personal lives - they have to work very long hours and have to forgo or defer long-term relationships and the opportunity to have children (Barker and Monks, 1998). It is still frowned upon for men to ask for more flexible working arrangements (Frank and Lowe, 2003; Charron and Lowe, 2005; Johnson et al., 2008), a perspective that implicitly ghettoises anyone who chooses them, and reinforces stereotypes that hinder women's careers (Dambrin and Lambert, 2012). As a result, accountants' identities (both female and male) are defined, and limited, by prevailing social expectations. This situation calls for greater scrutiny of the elements, actions and attitudes that contribute to identity construction across many and varied facets – the male accountant as a father/non-father, the female accountant as a wife/non-wife and as a mother/non-mother (Anderson-Gough et al., 2005; Windsor and Auyeung, 2006; Dambrin and Lambert, 2008, 2012; Haynes, 2008b, 2008c; Lyonette and Crompton, 2008).

Although there is change in the position of women accountants, and despite employers' efforts to help them succeed professionally, a glass ceiling continues to exist which hinders women's

advancement, success and opportunities (Broadbent and Kirkham, 2008; Jacobs and Schain, 2009). Therefore, the adoption of diversity policies alone is not enough; more is needed as 'Programmes must be established to ensure the policy is put into practice Part-time must continue to allow one to be on a partner track' (Kahan, 2004, p.18). It is important not to limit the understanding of gender as just a 'woman's matter', it is an essential element of the lived experience of both men and women which provides understanding and practices that aim to bring benefits to society as a whole (Broadbent and Kirkham, 2008, p. 471). Herein lies the role of accounting firms in overcoming gender inequalities.

2.6 The role of accounting firms in promoting gender equality

After discussing the strategies employed by the dominant group to exclude, marginalise and segregate women within the accounting profession, and consequently the barriers these strategies pose to women, it is helpful to turn to the role of the accounting profession, more precisely accounting firms, in initiating more sustainable approaches to assist in overcoming gender inequalities.

Greater attention should be given to occupations where representation of women is low (French and Meredith, 1994). Professions with a minority of women have a responsibility to explore ways to assist women in their efforts to succeed professionally (Jacobs and Schain, 2009). So it can be argued that accounting firms have a responsibility to assist women to adapt to organisational culture and prepare them for leadership positions. This preparation includes understanding and dealing with the needs of female employees (Jacobs and Schain, 2009).

As women's numbers continue to grow in the accounting profession, firms have begun to implement appropriate programmes with the intention of providing career opportunities for women and increasing the number of female partners (Jacobs and Schain, 2009). In developing policies to reduce employee turnover, managers need to understand that flexibility is not just a woman's issue (Ioan, 2009). Employers are now beginning to realise that some issues, particularly family management issues, affect both women and men, and that understanding and resolving these issues would benefit their entire workforce and increase productivity (Jacobs and Schain, 2009). Whether these thoughts are considered in an Arab Middle-Eastern context, though, is open to question.

Accounting firms need to confront the challenge and responsibility of identifying and developing high potential employees and providing adequate developmental opportunities, irrespective of gender. Women's advancement, as well as the disadvantages they face, are both to a great extent

institutionalised (Broadbent and Kirkham, 2008): consequently, organisations need to ensure that managerial decision-making does not consciously or subconsciously work against women's development. Thus, organisational processes need to be inclusive of women's talents in order to leverage the intellectual capital of the entire workforce, without any discrimination or preference.

Several accounting firms are actively promoting women's advancement; for example KPMG has increased the opportunities for women to acquire high profile assignments which are career steps to promotion (Jacobs and Schain, 2009), requiring that at least one woman be considered for each high-profile assignment (Swanson, 2004 cited in Jacobs and Schain, 2009). In addition, large firms in France are introducing measures to coach women for leadership roles and reintegrating those returning from maternity leave (Ioan, 2009). It seems that all these measures are aimed at bringing women into the organisational culture (Ioan, 2009), but the question is, are women being allowed to have any influence on organisational culture?

Accounting firms have developed and implemented programmes and policies in relation to their gender agenda, including mentoring, female professional development networks, gender-awareness training and work-life balance programmes such as flexible work arrangements (Dwyer and Roberts, 2004). Particular attention has been given to work-family issues on the basis that a long-hours culture interferes with women's family obligations (Kyriacou and Johnston 2006; Johnson et al., 2008; Wallace, 2009). This action has been taken by accounting firms in response to the costly, disproportionate exit rate of women (Dwyer and Roberts, 2004). The firms' structure, culture, policies, and processes may contribute to the high turnover of women accountants (Maupin, 1993; Maupin and Lehman, 1994; Anderson-Gough et al., 2005). However, research, with few exceptions (see Maupin, 1993; Anderson-Gough et al., 2001, 2005; Kornberger et al., 2010), has left firms' and the profession's organisational arrangements and the assumptions underpinning them unchallenged (Wallace, 2009).

Some of the programmes that should be developed and implemented in accounting firms in supporting gender equality are presented next.

2.6.1 Training and mentoring

Today human resources are an important asset, particularly in intensive knowledge-based industries such as accounting and auditing, and firms can no longer risk losing talented people (Ioan, 2009). Training a certified public accountant takes a long time and represents an important financial investment; this is particularly the case in the large accountancy firms where specialisations are narrow (Ioan, 2009). Also, 'Equal access to training programmes was noted to be a crucial

prerequisite to women's progress in professional fields' (French and Meredith, 1994, p. 239). Within accounting firms, training courses not only involve technical knowledge - they also explicitly ensure that the relevant behaviour and dress code, displayed in front of clients, is reinforced and developed (Anderson-Gough et al., 2005). Firms need to be careful with the formalised instructions in such issues to avoid resistance from trainees and potential employees, and successfully integrating women.

Mentoring is one of the means employed by organisations to successfully integrate women into the business world and assist them to succeed professionally (Keating, 2002; Jacobs and Schain, 2009). Working women often complain of feeling socially isolated, particularly women in higher-ranking positions, which can negatively affect women seeking to advance professionally (Jacobs and Schain, 2009). One of the Big Four, PricewaterhouseCoopers, is developing networking circles to allow their female employees to share knowledge between themselves; other methods being developed include online mentoring and co-mentoring (Jacobs and Schain, 2009). Firms promote the mentoring of employees through establishing formal programmes that match employees with potential mentors (Viator, 1999). Women mentoring other women may help them obtain the skills needed to succeed (Keating, 2002); however the benefits of same-sex or cross-gender mentoring experiences are shaped by the mentors' gender. Studies, in Ireland, have argued that male accountants tend to benefit significantly more from male mentors rather than female mentors; in contrast the benefit to women is unaffected by the mentors' gender (Barker et al., 1999). Other studies, in the US, found that female employees received more social support when their mentor was also female (Scandura and Viator, 1994). This difference may be attributable to the differences in culture, or to the shortage of female role models in senior positions in the profession in Ireland (Barker et al., 1999). Nevertheless, limiting mentoring to one gender may restrict the usefulness of the mentoring technique; therefore firms should not feel that only women can mentor other women (Jacobs and Schain, 2009). In all cases, the mentoring relationship is valuable at any point in a career:

College-age women, women just entering the workforce and women changing careers are ripe for mentoring. It can boost your self-esteem, make you feel more competent and develop your professional identity (Keating, 2002, p. 28).

Thus, good mentoring programmes can be considered as important for the success of women in accounting. Firms should seek the best mentors regardless of gender; however, would organisational culture - or the culture that it operates in - allow adequate mentoring from and for both genders, particularly in that pairing high-potential women professionals with senior mentors can provide opportunities for networking including attending conferences and presentations (Jacobs and Schain,

2009). Through mentoring relationships, accountants learn the significance of mixing with colleagues, and thus raising their profile (Anderson-Gough et al., 2005).

2.6.2 Socialisation and networking

Aligned with mentoring is the 'old boys' network' notion, which perpetuates informal male networking among those who share common interests and socialise with one another outside of office hours (Fearfull and Kamenou, 2006). During such socialisation activities, information is shared and alliances formed; consequently women may be excluded from career opportunities that arise from these informal activities (Barker and Monks, 1998, Whiting and Wright, 2001; Fearfull and Kamenou, 2006). Organisational socialisation can prepare individuals to acquire critical skills required for effective performance, as well as the attitudes and overall behaviours that should accompany these skills (Fogarty, 2000; Anderson-Gough et al., 2005). Therefore, socialisation is an important aspect of how newcomers get to know the organisation that they have joined (Fogarty, 2000). Thus accounting firms should encourage women professionals to network and provide opportunities for them to do so. The 'correct form of socializing' is critical to the career development of employees in accounting firms, since practices of development issues, such as selling skills, attracting new clients, are an important, formal aspect of their organisational appraisal (Anderson-Gough et al., 2005, p.471). Such organisational developments would benefit young Saudi women in accounting; however, in the KSA, gender separation is applied to almost all aspects of private and public life (Baki, 2004).

Accounting firms depend upon the quality of professional services delivered by their members. The quality of these services relate to how well the individual has been socialised and committed to the organisation where they are willing and able to act effectively on its behalf, and less likely to initiate a departure (Fogarty, 2000). Occupational socialisation assumes the existence of a relationship and commitment between the individual and the organisation (Fogarty, 2000). Organisational commitment expresses the desire of individuals to contribute to organisational objectives and as such is less personal than variables such as job satisfaction (Fogarty, 2000). It is of importance to an organisation, though, as it can contribute to other valuable results for the organisation (Fogarty, 2000). High employee turnover can be seen as a failure of socialisation from the organisation's perspective (Hvinden, 1984; Campion and Mitchell, 1986 cited in Fogarty, 2000). Thus, socialisation dimensions are linked to job involvement and retention, where those involved with their work become affectively attached to their firms and are more likely to stay with them (Fogarty, 2000).

2.6.3 Creating equality of opportunity

There is evidence of the Big Four creating equality of opportunity and commitment to gender diversity. For example: PWC has a Gender Advisory Council; Deloitte has a Women's Initiative in the US; Ernst and Young noted their commitment to diversity by celebrating their achievements in a range of benchmark awards, and KPMG's Annual Report 2007 noted the firm's commitment to diversity and highlighted the women's diversity programme, which was considered to be a practical solution to the problem that the 13% proportion of women partners remained static (cited in Broadbent and Kirkham, 2008). Despite these initiatives, it is apparent that there is still a gap between women's experiences and the formal efforts of firms to create equality of opportunity (Broadbent and Kirkham, 2008).

Taking a detailed view of one of the Big Four - Deloitte - shows their efforts toward fostering greater gender diversity and representation; however they acknowledged that continued efforts are needed to reach their gender equity goals (AmCham and BIAC, 2012). Deloitte France women's initiative, Capital Féminin, supports the advancement of women into leadership positions within the firm (AmCham and BIAC, 2012). Supported by top management it aims to attract, retain and promote women into senior positions, with accountability including reporting of performance against targets. Deloitte Middle East (ME) introduced the Deloitte Retention and Advancement of Women (DRAW) programme. The number of women in Deloitte ME increased to 27% in 2010, up from 24% in 2009 and to 35% in non-Arabian Gulf countries. Women in managerial roles increased to 20% in 2010 compared with 11% in 2009, and 33% in non-Arabian Gulf countries (AmCham and BIAC, 2012). One should not only question the effectiveness of these programmes in reality, but should also note the continuing variance that these figures still indicate.

2.6.4 Providing alternative working options

Within the role of the profession to improve women's progression in their careers, in their efforts to introduce variety of work-lifestyle choices employers have introduced a range of working options. Currently more than half of employers offer part-time, flexible working hours, parental leave schemes and job-sharing schemes, and over a third of the employers have introduced mentoring schemes, secondment schemes and home working in their organisational structures (Gallhofer et al., 2011).

The entry of large numbers of women into the accountancy profession and the value their skills bring to the firms can have a collective power to change accounting practices notably by introducing work arrangements. With the current developments, firms are increasingly copying family-friendly

practices from other firms in order to retain women. It is suggested that family-friendly policies improve the working lives of most working women; thus accounting firms continue with their efforts to enhance the advancement of women (Jacobs and Schain, 2009). For example, Ernst and Young have an entire website dealing with flexitime; the company reports that 2,300 workers have flexitime arrangements (Swanson, 2004 cited in Jacobs and Schain, 2009). Having children can influence changes in choices made by most women accountants, although individual circumstances may differ. Currently, childcare is considered a basic need by most working parents, therefore childcare provision by the employer helps women's advancement. These policies benefit both men and women employees in organisations (Jacobs and Schain, 2009). It is also evident that employers which have established family-friendly policies in their organisations tend to have more reliable employees (Alverson, 1999). In addition, there is a relationship between lack of job flexibility and depression where multiple role conflict causes workplace stress, thus the use of flexible working arrangements facilitates the integration of women into the business world, since:

Flexitime policies increase employee productivity by decreasing absenteeism and turnover, and they positively influence family functioning by decreasing employee depression and work/family conflict while increasing the time families spend together' (Glass and Estes, 1997, p. 306).

However, for the introduced work-arrangements to be accepted throughout the organisation they should not be connected with an attitude of less dedication toward the organisation and should not penalise employees with regard to promotions (Ioan, 2009). Working options available in the accountancy profession, such as part-time and flexible working arrangements, could have an adverse outcome on an employee's job promotion prospects. Women who prefer working part-time reduce their career opportunities because of the work-lifestyle choices they make, which may influence their ambition and confidence (Gallhofer et al., 2011).

It is argued that accounting firms that develop human resource policies labelled 'for women' are turning women into victims, and thus participating in the ghettoisation of accountants of both genders (Dambrin and Lambert, 2012, p.13). Policies designed to enhance women's progression and retain talented ones can be subverted in practice, as they can actually reinforce gender barriers through organisational practices and social structures, while preserving and maintaining male domination through normal everyday organisational practices (Kornberger et al., 2010). Employees' decisions to take part-time or flexitime options are seen as limiting their career success. Furthermore, such options are also seen as designed for mothers (Ball and Brewis, 2008), with the assumption that any initiative of this sort is automatically labelled 'for women', and thereby excludes men from the outset and prevents them from being able to opt for this type of

arrangement (Dambrin and Lambert, 2012). This can result in deskilling of the field concerned, as it becomes associated with 'women who put their families first' (Dambrin and Lambert, 2012). Consequently, 'The experiences of women in accountancy will see little change unless stereotypes are challenged' (Dambrin and Lambert, 2012, p. 13).

It is notable that most women who work flexibly or on a part-time basis do so to combine working with caring commitments in such a way that may damage their career prospects. On the other hand, most men who consider flexible working do so at a later stage in their careers (Smithson et al., 2004). The term 'flexible working' is commonly used to describe aspects of work-life-balance, in an effort to move away from the perception that 'family' and working flexibility are women's issues (Lewis, 1997; 2001; Liff and Ward, 2001; Sheridan and Conway, 2001). However, since most flexible and part-time workers are women, the introduced 'flexible working' policies have not succeeded in bringing about gender equity in the workplace (Sirianni and Negrey, 2000; Warren, 2001). It is argued that these policies avoid more basic changes in the relationship between men and women (Scott, 1999 cited in Smithson et al., 2004) as they have managed to facilitate women's entrance into the labour market but still maintain their responsibility for unpaid caring work for the family (den Dulk et al., 1996). Therefore, it can be argued that flexible working continues to increase gender inequity, as women continue to engage in part-time and lower-paid work in order to fit with family care commitments (Jacobs, 1999; Smithson et al., 2004).

Women with children and working part-time have a greater chance of restricting their future career options, which further slows their promotion and limits their participation in special projects (Gammie and Gammie, 1997). Therefore, as organisations continue to provide flexible working arrangements and part-time work as well as childcare facilities, there is a need to determine how women who go part-time or take a career break are able to pursue a successful career path if they wish to do so (Gallhofer et al., 2011). One way is to engage women with accountancy, even when they are on a career break, which would facilitate the transition to part-time or full-time work in the future (Gallhofer et al., 2011). Another way is to provide information on self-employment through workshops and networking opportunities since self-employment is an attractive option for women who want to combine motherhood and employment (Gallhofer et al., 2011). However, there is a need to challenge existing stereotypes that emphasise women's roles as mothers while they are making work-lifestyle choices (Gallhofer et al., 2011).

2.6.5 Changing organisational culture

Organisational culture has an essential role in gendering organisational realities. Accounting firms may remove the barriers to women's progression to senior positions, in an attempt to retain profitable clients and ensure business viability (Whiting, 2012). One emerging client group is the self-employed or high-income women, who may wish to consult with senior women accountants (Barclays Wealth Female Client Group and Ledbury Research, 2011; Whiting, 2012). Consequently, accounting firms may need to become more innovative in recruiting women in the face of social and economic change and also respond to technological innovation by providing the ability to work from home (Whiting, 2012). However, the increase in the number of women participating and succeeding in traditionally male-dominated organisations can change the balance of power in an organisation, and will 'tend to deinstitutionalize institutionalized policies and practices that perpetuate stereotypical roles and behaviours' (Oliver, 1992, p.569 cited in Whiting, 2012).

Some scholars argue that organisational change can only happen when women are present in sufficient numbers to be themselves, assert themselves, and change emotional norms, and influence cultures, practices and values (Powell et al., 2002). It is only when women comprise more than half of senior-level jobs that organisations radically redefine their workplaces, change their cultures and become really committed to family-friendly programmes (Orenstein, 2000 cited in Whiting, 2012) with these options used without negative career consequences (Rogier and Padgett, 2004). However, the levels which women occupy and the power they exert are more important for changing organisational culture than just having a balance of numbers between men and women (Ely, 1995). More important is changing the culture of the organisation in terms of norms, values or beliefs; in other words, the informal processes which give an organisational site its culture and shape the reproduction of gendered formal processes (Anderson-Gough et al., 2005). These everyday practices and processes undermine the explicit commitment to change expressed by management in strategic plans and policies, with language playing an important role in this process (Kornberger et al., 2010). Consequently, change strategies need to focus at the level of organisational micro-practices: this is supported by Kolb and Merrill-Sands who contend that, 'Strategies to promote gender equity in organizations need to focus on assumptions in the organizational culture that underpin work practices and behaviours' (1999, p. 194). In addition, these strategies need to pay more attention to women's role in the process of change.

2.7 The role of women in promoting their advancement in the accounting profession

Despite accounting firms' efforts in promoting gender equality and women's progression, in order to benefit the organisation workforce and increase productivity, women themselves need to take action. Within accounting firms, the symbolic value of masculine professional embodiment is embedded in the culture of the profession to such a degree that it is regarded as natural, and rewards those who more closely conform to it, thereby reinforcing the culture and reproducing inequalitarian forms of worth in a type of vicious circle (Haynes, 2012, p.503). This is symbolic violence (Bourdieu, 1977), which develops not only when subordinate agents accept the discourses of dominant agents as natural, but also when dominant agents see their own domination as natural (Neu et al., 2003; Haynes, 2012). If a State culture allows or even supports the existence of elite institutions, these may 'attract individuals who most closely conform to its explicit and implicit demands and who are the least likely to alter it' (Bourdieu 1996, p. 104). When this occurs it enables professional services firms to reproduce themselves in their own image and recruit from a relatively narrow pool, thus making any changes to the culture of embodied identities difficult, and slow to achieve (Haynes, 2012). The women in Haynes' (2012) study played the game in order to develop and maintain their professional identities to succeed, despite being aware that they were endorsing the very masculine norms and values that they might otherwise have wished to reject. They were aware of the sacrifice they had made, when they chose to play the game (Haynes, 2012).

Women's experiences and choices are affected by a wide range of factors other than career-related dilemmas (Komori, 2013). Women's aspirations at work are not just confined to a wish to climb the career ladder (Spruill and Wooton, 1995; Walker, 2011; Lupu, 2012), thus leading to the question as to what else women wish for, in a professional context. The findings from these studies indicated the importance of locating women's real-life experiences within their broader socio-cultural context in order to gain a better insight into the nature of their achievement (Komori, 2013). Thus, scholars have drawn attention to the importance of examining the nature of 'personal choice', and how it is shaped by organisational constraints and social expectations (Ciancanelli, 1998; Dambrin and Lambert, 2008; Gallhofer et al., 2011). Experience is made sense of, constructed, and told, in many different ways (Alvesson and Billing, 1997), yet there is still limited 'insight into the day-to-day lived experience of women accountants' (Kyriacou and Johnston, 2006, p. 52).

Although there are a large number of studies on gender and accounting, the role of the individual is less debated. Coffey (1994), Grey (1998) and Anderson-Gough et al. (2001, 2002, 2005) have all provided insights of the subjective experiences of individuals working in public accounting firms, but Anderson-Gough et al. (2005) is the only study to explicitly address the meanings within a gender

context. Thus, in most accounting research, women's individual viewpoints and experiences are missing, with the exception of Anderson-Gough et al. (2005) Haynes (2008), Kyriacou and Johnston (2006), Komori, (2008), Khalifa, 2013). Two key theoretical positions can be identified in this literature: one stressing 'continuing significance of structural constraints on women's employment opportunities, which persist despite the removal of formal barriers' and the other which suggests that 'patterns of occupational segregation reflect the outcome of the choices made by different 'types' of women' (Crompton and Harris, 1998, p. 118). The first position is considered within equality feminism (liberal feminist) and the second is closely aligned with difference feminism (radical feminist) (Gallhofer et al., 2011).

Equality feminist scholars argued that structural constraints usually limit women's opportunities and choices in terms of their participation in the labour force (Crompton and Harris, 1998; Smithson and Stokoe, 2005); however a newer argument has emerged emphasising the individual's preference. Preference theory¹⁷ argues that women's choices are not determined by workplace inequalities but more by individual preferences (Hakim, 1998, 2006). Preferences are expressed in a context, and different contextual constraints impact upon the possibilities women have to express their preferences, as well as the work-lifestyle choices they make (Gallhofer et al., 2011). Therefore, choice needs to be understood subjectively in relation to different cultures, since studies on women's choices are limited to a Western perspective (Thornqvist, 2006). For example, exploring the work-lifestyle choices made by female accountants in Scotland, in relation to structural constraints and preferences, Gallhofer et al. (2011) argued that structural constraints are evident in limiting women's choices; yet the choices made were based on preferences to combine motherhood and employment and devoting more time for their children, where most employers were not offering flexible working arrangements or part-time jobs. Thus, cultural norms and values, as well as social stereotypes of gender roles and organisational expectations greatly influence these choices (Dambrin and Lambert, 2008; Lyonette and Crompton, 2008). Thus, it is between structural constraint and personal preferences that determines women's work-lifestyle choices, rather than the dominance of either (Gallhofer et al., 2011). This theoretical position allows for consideration of multiple factors such as location, culture, religion and social norms as well as personal preferences (Gallhofer et al., 2011). Interestingly, equality can be considered to exist if women are able to make choices according to their own preferences, as men have traditionally been able to do (Gallhofer et al., 2011). Differences in social as well as material endowments clearly have an impact upon the

¹⁷ Hakim developed 'preference theory' (Hakim, 1998, 2006). This theory emphasises individual preferences and argues that it is these rather than structural constraints that have significantly impacted upon and shaped women's work-lifestyle choices.

types of choices that women have available to them. However, it has to be considered that women may genuinely prefer to be different from men rather than being equal with men in the sense of being the same (Gallhofer et al., 2011).

Consequently, it is essential to note the impact of culture on women's work and choices, with different cultures adding a complexity to the issue of women accountants. In Japan, for example, women have changed accounting practice by applying a feminine approach to their work (Komori, 2008). Noting that women accountants have 'very different attitudes, values and needs' (Barker and Monks, 1998, p. 821), studies have recommended future research to be directed at the individual level of analysis, where little is known. Even when research participants have similar profiles and biographies there can be significant differences in the meanings ascribed to particular experiences (Haynes, 2008a). Some studies have suggested that for women to progress in their professional fields they should employ different methods to resolve the difficulties they face (Jacobs and Schain, 2009). These methods are summarised from the literature as follows.

2.7.1 Challenging gender role stereotypes embedded in organisational practices

Although cultural forces, media, and organisations play a serious role in challenging the constraints facing women, change has to be also promoted by women themselves. In their struggle to obtain admission to the accounting profession, women pioneers have challenged male dominance and succeeded in building successful careers in a masculine profession and in the broader context of patriarchal society (Spruill and Wooton, 1995; Walker, 2011). Accordingly, much responsibility lies in the hands of women to raise their career aspirations, balance their overlapping roles, and challenge the predominant anti-women attitude in organisations (Jamali et al., 2005).

The potential affects and implications of gender barriers influence women in different ways (Komori, 2008); for example, although patriarchal power in professions contributes to men controlling professional closure thus limiting women's opportunities and entry into certain occupations (Witz, 1992), patriarchy may stimulate women's career progression through motivation to achieve independence (Komori, 2008). The barriers and conflicts shaped by patriarchs further strengthen women's desire to gain independence (Komori, 2008).

2.7.2 Showing stereotypically masculine behaviour

Previous research has identified that female partners exhibit stereotypically masculine behaviour when moving up the corporate hierarchy (Maupin and Lehman, 1994), indicating that women may change their ideas and behaviour at work deliberately to fit in. By observing the behaviour of

successful male colleagues, women may learn a different manner of communication (Komori, 2008) and,

By experiencing the same work as men and learning the responsibilities of the man's role, women have learned to be more active in seeking challenging tasks rather than passively pursuing the task given (Komori, 2008, p. 527).

Adopting risk-taking and increasing assertiveness, which are seen as male characteristics, can help women succeed in accounting. Furthermore, if they present courageous behaviour in their workplace (Jacobs and Schain, 2009) they are more able to take responsibility for their own professional lives. The more this behaviour is displayed in the workplace, the less it will be viewed as unusual and will eventually be readily accepted (Jacobs and Schain, 2009).

2.7.3 Coping and accepting male business practices

While some women display stereotypically masculine behaviour in order to move up the corporate hierarchy (Maupin and Lehman, 1994), others may choose to adapt themselves to such male business practices (Komori, 2008). One of the ways in which women can cope with their difficulties is to ignore the problems, focus on their day-to-day practice, and accept their position as well as the gender norms practiced in their organisations, instead of questioning them and seeking answers and solutions (Komori, 2008). This may be due to the fact that women in some contexts see their position as deeply linked to the country's social structure, which leads them to believe that only social change can improve their position; choosing to accept their situation rather than struggling to change society (Komori, 2008). For example, Japanese women have chosen to accept management practices in accounting firms and when they cannot accept their treatment, they solve their problems by changing workplace rather than trying to change attitudes in their organisations (Komori, 2008).

Some women, however, have been excluded from networking within accounting firms, on the bases of both race and gender; thus they had to take action in learning how to 'play the game' (Fearfull and Kamenou, 2006). As a strategy of coping, in an attempt at 'fitting in', ethnic minority women had to downplay and deny their own cultural identity and abandon some of their cultural or religious values, or at least outward representations of them (Fearfull and Kamenou, 2006). Some women believed that adoption of western clothing and views was advantageous (Fearfull and Kamenou, 2006). Women employ this strategy to be accepted in *white*-dominated networks; yet to be accepted in *male*-dominated networks, these women had to downplay both their ethnicity and their gender (Fearfull and Kamenou, 2006). This strategy was based on the notion that networking can assert agency in order to improve their promotion opportunities, where women involved in

white/male-dominated networks can actively pursue specific structural and powerful networks and strategically attempt to penetrate them (Fearfull and Kamenou, 2006). Engaging in this strategy, though, can cause stress for women, having chosen to manage working in white, male-dominated organisations, adhering to own-community expectations and dealing with additional pressures related to their roles as women, wives and mothers (Fearfull and Kamenou, 2006). The question is, how long are women prepared to passively accept ongoing situations rather than taking responsibility for their own actions to engender change? An indication that change is occurring is suggested by a legal action brought against KPMG in the USA, where a former female Senior Manager has filed a US\$350million class action discrimination lawsuit against the company (PRNewswire, 2011). Other national jurisdictions may not support such class actions but the publicity around this lawsuit may tarnish KPMG's reputation among female employees and perhaps that of the accounting profession in general.

2.7.4 Using the socially predefined gender roles to women's advantage

Within the cultures they live in, women's social roles are constructed and women may accept that these roles are underpinned by their relationship with men and can be used to their advantage (Komori, 2008). While it is true that women experience gender discrimination rooted in society's definition of their role as 'wife and mother' they also receive, and benefit, from men playing their social role of 'protector' (Komori, 2008, p. 526). For example, most Japanese women believed they were treated differently at work because male practitioners consider them to need particular care as '... an important daughter left in their care by her parents' (Komori, 2008, p. 526). This issue is applicable in some cultures where the social norm is to consider women as needing special treatment, care and protection. Women are socialised to seek support, take advantage of that support, and become a source of support when necessary (Ng and Sorensen, 2008). On the other hand, an important strand of American feminist thinking argued against special employment treatment for women as mothers, as this would be disadvantageous for them and increase gender inequality, although the consequences for the losers are more severe (Bergmann, 2008 cited in Crompton and Lyonette, 2011).

2.8 Conclusion

The literature on the constraints facing women accountants has argued that the nature and discipline of accounting are essentially masculine (Cooper, 1992; Shearer and Arrington, 1993; Broadbent, 1998). The profit-driven goal focus in accounting serves to reward and prioritise

masculine behaviour (Cooper, 1992; Shearer and Arrington, 1993). Within this particular nature of accounting, the literature shows that women in the accounting profession face various difficulties mainly related to their personality traits, social stereotypical attitudes perpetuated within corporate cultures, and organisational policies and practices.

The analysis of the literature has identified a number of gaps which this study seeks to address. **Firstly**, although the development of the accounting profession can be understood through different sociological perspectives (functionalist, interactionist and critical), previous gender and accounting studies have been dominated by the functionalist perspective in examining women accountants' experiences. Functionalist studies and trait theorists focus on the acquisition of professional skills and thus overlook the full implications of political and societal factors influencing professional development. This approach would view gender as a variable and women as a research category rather than part of the feminist theory or methodology, and thus provide functionalist explanations of gender differences which further promote gender inequalities (Oakes and Hammond, 1995; Haynes, 2008a; Dambrin and Lambert, 2012). This study considers the development of the accounting profession and processes of professionalisation from a gender perspective, within the context of the KSA which includes religious, cultural and societal aspects influencing professional development. Examining the professionalisation of accountants from a critical-sociological perspective, the accounting literature demonstrates the need for understanding the broader social and cultural contexts in which a profession develops (Chua and Poullaos, 1998; Caramanis, 2005). However, under the critical sociological perspective, Marxist and Weberian scholars have emphasised the role of macro actors, like class and the State, and thus provided abstract explanations for the existence of professions. These scholars did not take into account the micro processes (e.g. job functions, behavioural aspects) as central to the success of professionalisation (Anderson-Gough et al., 2005; Khalifa, 2013). This research seeks to explore the role of women accountants in multinational professional services firms in the KSA, and to understand the micro processes relating to professional development which shape women's experiences, their roles, and their understanding of being a professional. Therefore, the interactionist perspective, which views accounting professionalisation as a result of symbolic interactions where meanings are negotiated to give the profession its desired image in society (Willmott, 1986; Yapa, 1999 Uche, 2002; Walker, 2004; Sian, 2006) is more relevant to achieve an understanding of these micro processes.

A number of studies have focused on the meaning of professionalism in accounting firms and emphasised a number of micro processes in the formation of professional development. These processes include informal approaches which control professional behaviour socialisation processes

and shape accountants' self-understandings of professionalism; in this sense, conduct-related issues such as physical appearance are central to professionalism rather than just demonstrating technical competence (Dirsmith and Covalski, 1985; Coffey, 1993, 1994; Grey, 1998; Anderson-Gough et al., 2005; Kornberger et al., 2010; Haynes, 2012; Khalifa, 2013). However, the literature shows that little is still known about the micro-organisational processes that shape the meanings of professionalism within accounting firms, particularly the Big Four, despite the importance of these firms in professionalisation, regulatory processes, and identity construction (Anderson-Gough et al., 2005; Cooper and Robson, 2006; Kornberger et al., 2010; Khalifa, 2013). This study follows the interactionist perspective of professions to focus on the role of the micro processes in the success of the professionalisation project (Anderson-Gough et al., 2005; Khalifa, 2013), with a critical focus drawn from critical feminist theory (discussed in section 2.4). The profession is believed to be influenced by the context in which it operates and in turn the profession influences the experiences of professionals. Likewise, professionals who are also influenced by the context they live in influence the profession. Changes that occur in the accounting profession take place within a broader socio-economic context, and can help or hinder competing occupational groups (Caramanis, 2005) as they attempt to influence their jurisdiction of practice (Abbott, 1988); consequently, the 'personal is political' (Edwards, 1990, p. 479). Extending the work of Khalifa (2013) Anderson-Gough et al. (2005) and Kirkham and Loft (1993), and in response to calls to study a still, 'under-researched area' (Anderson-Gough et al., 2005, p.486; Kornberger et al., 2010; Khalifa, 2013), this study seeks to uncover the formal and informal aspects of gender within the professionalisation of accountants in accounting firms, within a developing economy context. Consideration should be given to the way processes of socialisation and identity construction connect to issues of gender balance and the gendering of large global firms, such as the Big Four. This is important since the strength and influence of globalisation may differ from one context to another based on the strength of the local institutionalised practices of culture, religion, class, and gender.

Secondly, feminist scholars in accounting have suggested a need to expand the international scope of gender studies (Anderson-Gough et al., 2005; Walker, 2008), as the West is witnessing an 'anti-feminist backlash' that is marginalising feminism in every context and enhancing consumerism and the commodification of women's bodies (Broadbent and Kirkham, 2008, p. 467). Accounting research needs to address these issues in a broader fashion and encourage debates 'to promote different ways of understanding and extending knowledge' (Broadbent and Kirkham, 2008, p. 471) as Western perspectives do not necessarily represent the thinking in non-Western countries, and have proven limited in enhancing understandings of the position of women in other contexts (McNicholas and Barrett, 2005; Annisette, 2006, 2007; Komori, 2007). Some assumptions embedded

in Western theoretical lenses can lead to erroneous conclusions when applied to non-Western contexts (Annisette, 2007; Komori, 2007). The lack of studies addressing women's experiences in other cultural contexts raises the risk of compiling an incomplete picture of the relationship between gendered values and accounting (Komori, 2007). It is vital that gender research in accounting uncovers more diverse views of social reality (McNicholas and Barrett, 2005), including those held by people in developing contexts. Consequently, as the current research seeks to explore women accountants' experiences within the Big Four (the KSA), a feminist critical theory will help in understanding the challenges facing women in the accounting profession (Hammond and Oakes; 1992; Haynes, 2008a) (such as processes of exclusion and segregation employed within the professionalisation project of the accounting profession in the context of the Big Four) (Anderson-Gough et al., 2005), and identify new ways of understanding change. Although most gender studies in accounting draws on 'feminist liberal thought' (Gallhofer, 1998 p.358), some have offered critical contributions which attest to the gendered nature of accounting firms (Hopwood, 1987; Lehman, 1992; Kirkham and Loft, 1993; Maupin and Lehman, 1994; Fogarty et al., 1998; Wooten, 2001; Anderson-Gough et al., 2005; Kornberger et al., 2010; Lupu, 2012; Khalifa, 2013). The feminist critical perspective extends the factors that impact on women accountants' careers to incorporate wider social factors and the underlying motives of such factors. This research considers the perception of organisations' members by focusing on women's subjectivities to examine how the formal/informal professionalisation processes occur and the extent to which they are influenced by local factors, particularly in that the culture-specific aspect of gender bias has largely been ignored in previous literature (Kim, 2004). These factors can help in understanding change in different ways and thus reduce the resistance to change.

Thirdly, an analysis of the literature has also shown that there is a need to consider social and cultural aspects when studying women's experience in accountancy in non-Western societies, where there is an overlap between religious, social and cultural perspectives, in order to achieve a full understanding of women's position in the profession, and the impact they have on the accounting profession, particularly as the issue is less debated in non-Western society (Komori 2008; 2013; Kamla, 2012). Studies of the accounting profession, in a wide range of contexts globally, can contribute useful insights to accounting research and practice (James et al., 2009) where accounting professionalisation might take diverse forms in different contexts. However, accounting and gender studies in developing economy contexts mostly examine the experience of ethnic minority women in societies other than their own, e.g. studies of Chinese women's experiences in New Zealand (Kim, 2004) and Maori women in New Zealand (McNicholas et al., 2004). The career experiences of non-Western women in their own societies are less debated, and only limited studies have examined

women's experiences in the Big Four in their own societies (e.g. Komori, 2008; Kamla, 2012). Thus, it still appears crucial to examine accounting professionalisation in relation to gender and in view of the wider context in which it takes place in developing countries, in order to identify the impact of other context factors to promote and/or constrain professionalisation.

Lastly, applying a quantitative approach to research, gender and accounting studies identified the constraints facing women accountants; however, they acknowledged that attitudes are more important to the advancement of women's careers, where women must have a desire for responsibility and be competitive in order to raise their career aspirations and increase their career opportunities (Whiting and Wright, 2001; Almer et al., 2012). Thus, an in-depth qualitative approach to examine women's subjectivities would have the potential to reveal the underlying origins of gender inequality, since women's choices and preferences are mediated by a complex context in which they were embedded (Gallhofer et al., 2011).

Chapter 3: Research Methodology

3.1 Introduction

This study explores and examines women's experiences within the accounting profession in the KSA by adopting a qualitative methodology. Methodology refers to how logic, reality, values and what counts as knowledge inform research, whereas methods are the techniques and procedures followed to conduct research, and are determined by the methodology (e.g. sampling, data collection, data analysis and result-reporting, as well as theories, conceptual frameworks, and models) (McGregor and Murnane, 2010). Thus, the methodology explains how the researcher conducts a study and understands social phenomena rather than referring to the specific methods and techniques for gathering and analysing data.

This chapter outlines the research philosophy, approach, strategy, and data collection and analysis methods used. The next section presents the philosophy and paradigm of the study. The theoretical framework adopted to address the findings is discussed thereafter. This is followed by a discussion of the research strategy and the methods employed to gather data in order to achieve the research objectives, along with procedures used for conducting the interviews and observations, including the ethical issues. Then the methods used for data transcription and analysis are outlined, followed by the research validity and reliability. Finally, a summary of the chapter is presented.

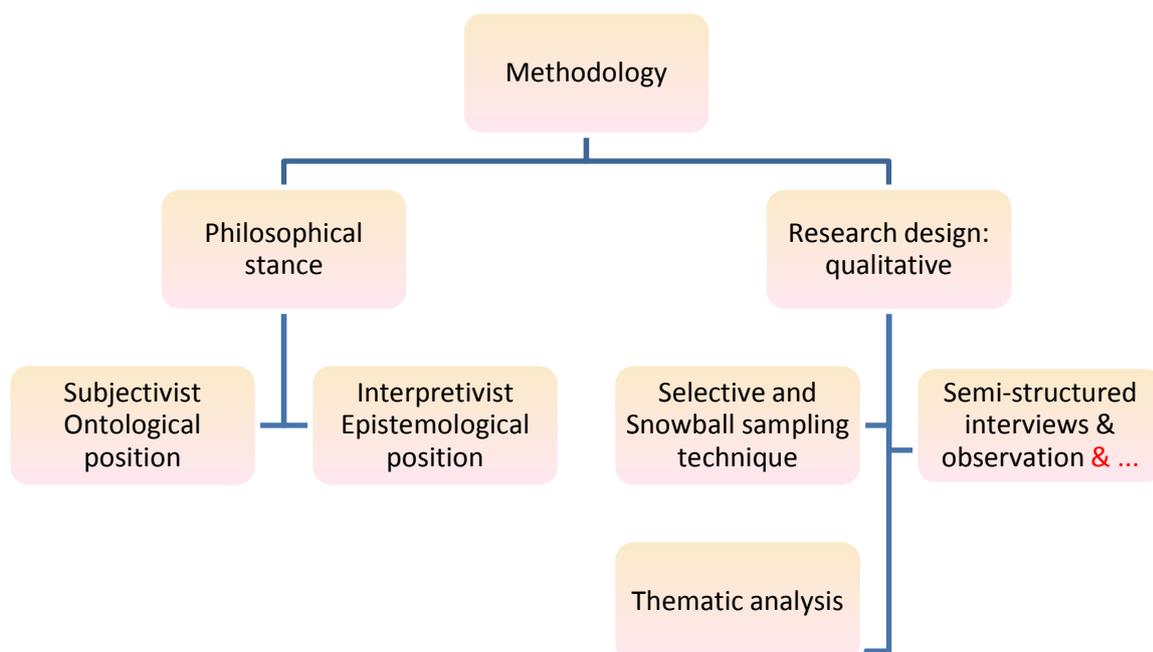


Figure 3.1 Overview of the current research methodology

3.2 Research philosophy

The importance of reviewing the researcher's philosophical stance can be addressed from two points of view. Firstly, the philosophical stance influences the researcher from the design of the research to concluding the findings and secondly, it influences how the researcher interprets the data and understands them in context (Burke, 2007). The choice of research methodology and the way a researcher conducts research depends on his/her own ontological and epistemological beliefs.

Traditionally, there are two main branches of philosophy, the first being *ontology* which is related to the nature and structure of reality. There are two aspects of ontology - *objectivism* and *subjectivism*. Objectivism suggests that all social entities in the world exist in a reality that is apart from the actors within it. On the other hand, subjectivism suggests that social entities are produced by the perceptions of the actor in the social world. Thus, reality may be different for different individuals (Collis and Hussey, 2003; Saunders et al., 2009). The second branch of philosophy is *epistemology* which studies the origins and nature of knowledge. There are two classifications of epistemology - *positivism* and *interpretivism* - and 'each approach is associated with different traditions in social theory and diverse research techniques' (Neuman, 2006, p. 81). According to the positivist stance, external existence of the social world must be considered. Proponents of this belief do not intend to influence their research by their own personal opinions and perceptions (Collis and Hussey, 2003). Therefore, knowledge under the positivist paradigm contrasts with opinions, perceptions and feelings; instead knowledge is described using quantities and quantitative methods. However, the interpretivist perspective considers the sensations individuals have of the outer world by focusing on their experiences; it concentrates on the subjective meanings attributed by people to phenomena (Collis and Hussey, 2003).

In addition to ontology and epistemological philosophical assumptions, there is the *methodological* assumption which takes into account the actual process of research (Burrell and Morgan, 1979). The two approaches generally utilised are the *nomothetic* and *ideographic* approaches. The nomothetic approach involves more analytical and scientific processes; it examines the underlying hypotheses and tests them scientifically with quantitative techniques using questionnaires and surveys. On the other hand, in the ideographic approach, the subject is ascribed more importance, and the researcher believes that it is essential to establish a certain familiarity with the subject in order to understand the social world to which the subject belongs. Thus, the method chosen allows the investigated subject to clarify its nature during the investigation process (Burrell and Morgan, 1979).

Moreover, the reasoning for any research project refers to the underlying logic of the subject being researched (Burke, 2007). This can have a major influence on the manner in which the data will be collected for the research and their eventual analysis (Hyde, 2000). There are two ways of doing this, through *inductive* or *deductive* approaches. Deductive research starts with the testing of a theory that is already in existence, by creating a hypothesis, and then examining if the theory is valid for specific cases (Marczyk et al., 2005). Inductive reasoning, on the other hand, investigates a social or human problem from a number of perspectives before reaching a conclusion. In instances where the researcher bases the conclusions of a research subject on data analysis, inductive research is employed. Inductive research provides deeper information and researchers using this mode suggest more steps for collecting data that are likely to yield further relevant results (Saunders et al., 2009). Inductive research is linked more with interpretivist philosophy, whereas positivist philosophy is associated with deductive research (Marczyk et al., 2005).

The philosophical stance taken in this study, in order to obtain the knowledge required, is a subjectivist/interpretivist position. The ontological and epistemological assumptions focused on understanding the experiences of women accountants in the KSA. Thus, a **subjectivist position** is taken here to understand reality since, in this research, the perceptions of each accountant can be seen as a separate reality, existing independently in the world. In addition, it is crucial to understand and interpret the social roles and actions of those taking part in the phenomenon under study, in order to define the subjective meanings that encourage them to take these actions in the first place. Therefore, an **interpretivist position** is adopted in this study to gain understanding and knowledge, as the study is concerned with gathering women accountants' perceptions and the meanings they assign to their experiences within the Big Four in the KSA. Moreover, the ideographic approach was adopted as the research methodological assumption, since personal interactions are of more value to this study than the anonymous views expressed in questionnaires.

In addition, the determination of a research approach is based on the researcher's world view about knowledge (ontological and epistemological) (Llewelyn, 2003). In this study, ontology deals with the subjective reality of the social world, whereas epistemology lies within understanding knowledge of the social phenomena through lived experience. Since an interpretivist approach was adopted, this research followed the inductive approach in carrying out the investigation. This was mainly due to the fact that the experiences of Saudi female accountants in the accounting profession are not fully known and understood as yet. Thus, these experiences were explored at a micro level (e.g. the organisational practices and their impact on women's identities) to understand what they might mean at the macro level; that is, at the level of the profession. Moreover, employing this approach

allowed me to learn the viewpoints and perceptions of female and male accountants involved with these organisational practices. Informed by these three assumptions - ontological, epistemological and methodological - researchers apply the most appropriate paradigm for their research (Burrell and Morgan, 1979).

3.2.1 Research paradigm

Researchers conduct research based on different philosophical foundations (approach, standpoints), using different paradigms based on different assumptions. A *paradigm* is a basic belief system based on ontological, epistemological and methodological assumptions.

A paradigm may be viewed as a set of basic beliefs (or metaphysics) that deals with ultimates or first principles. It represents a worldview that defines, for its holder, the nature of the 'world', the individual's place in it, and the range of possible relationships to that world and its parts ... (Guba and Lincoln, 1994, p. 107).

Research methodology depends on research paradigms which are employed to verify research findings. Burrell and Morgan (1979) created a framework of four sociological paradigms widely accepted and used as a standpoint for research - interpretive, functionalist, radical humanist, and radical structuralist (see Figure 3.2). Other writers have classified paradigms as constructivism and positivism (Guba, 1990), interpretivism and positivism (Morisson, 2002), or qualitative and quantitative (Scott and Usher, 2000). All these classifications agree that positivism and the quantitative paradigm have the same characteristics, while on the other hand constructivism, interpretivism, and qualitative share the same characteristics.

The four paradigms contain 'fundamentally different perspectives for the analysis of social phenomena' (Burrell and Morgan, 1979). There are two stances that are employed to recognise and analyse social theories and paradigms. Apart from the objective and subjective stances, there are the regulation and radical change conceptual dimensions which also aid in providing explanations of the nature of society. The *sociology of regulation* attempts to understand and clarify, in a logical manner, what leads to the formation of a consistent and unified structure in society seeking to recommend suggestions for system improvements. This approach generated the interpretivist and functionalist paradigms. On the other hand, the *sociology of radical change*, as the term suggests, seeks change. It highlights the need to find other opportunities that may assist in bringing about basic changes in the system that may lead to better systems (Burrell and Morgan, 1979). This approach generated the radical humanist and radical structuralist paradigms.

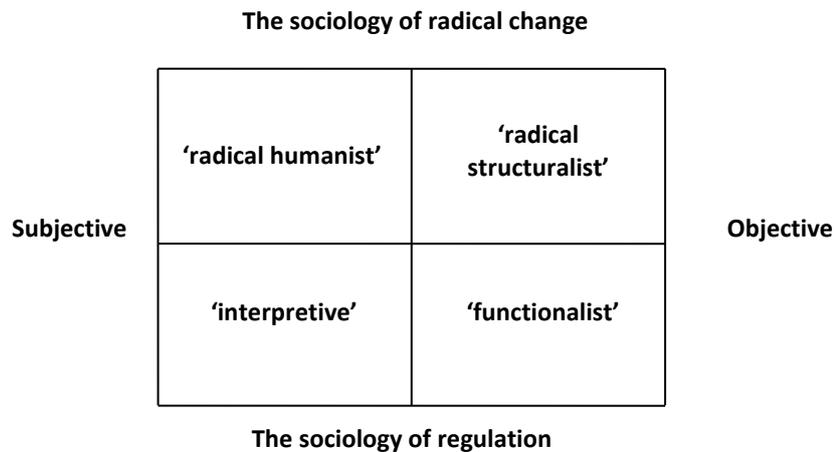


Figure 3.2 Burrell and Morgan (1979) conceptual dimensions, two dimensions, four paradigms

The interpretive paradigm, under the regulatory approach, concentrates on examining the behaviour of the social actor, while retaining the participant’s personal individual frame of reference, with more emphasis on personal viewpoints, values, beliefs and irrationalities of the social actor than on reality itself. This approach accepts the existence of multiple realities, which stem from individual perceptions, and rejects a unique objective reality (Burrell and Morgan, 1979; Saunders et al., 2009). In this context, interpretivism refers to the manner in which individuals study reality by sharing their experience of a specific reality with others through language (Easterby-Smith et al., 2008). This makes interpretivism a subjective philosophy as it emphasises the meaning or interpretation of a reality rather than the measurements of the actual social phenomena (Collis and Hussey, 2003). Knowledge is not separated from the knower and does not exist ‘somewhere’ ready to be collected by the researcher; thus, obtaining the knowledge requires good interaction with the knower (Lincoln and Guba 1985). Researchers adopting this philosophical position observe and analyse the status quo that exists in the world and employ a qualitative methodology. This makes the subjective sociological approach to the interpretivist paradigm consistent to some extent with the sociology of regulation (Saunders et al., 2009). Those who adopt the functionalist paradigm, on the other hand, employ objectivism as their ontological stance; their opinion has its basis in the sociology of regulation. Based on this, they see an organisation as a rational being and attempt to find a rational justification for any existing phenomena (Saunders et al., 2009). The radical humanist and radical structuralist paradigms fall under the sociology of radical change. The radical humanist paradigm pays more attention to the life of the organisation and focuses on how to go beyond the current

social plans within the organisation by adopting a critical perspective. The radical structuralist paradigm, however, is more objective and places emphasis on objective entities, not on accompanying social phenomena. It tries to bring changes in the social conditions by observing, analysing and explaining the existing structural relationships (Burrell and Morgan, 1979).

Burrell and Morgan's (1979) classification of paradigms took the position that they represent incommensurable approaches. In other words, each paradigm must be separately developed and applied. This study followed Burrell and Morgan's classification of paradigms as sets of ontological and epistemological assumptions; however, these paradigms are not accepted herein as fundamentally different perspectives (as incommensurable approaches). Instead, Laughlin's middle-range approach (1995) has been adopted which allows for adjusting the research process according to the actual situations based on dimensions of theory, methodology and change (Laughlin, 1995). It is 'middle-range' since it argues a case for taking a mid-point on each of the three dimensions (theory, methodology and change). The researcher is important as part of the discovery process. The choice in relation to 'change' involves taking a position on whether the investigation is intentionally geared to achieve change in the phenomenon being investigated. Those in the 'middle' on this continuum are more strategic in their attitude to change; open to maintaining certain aspects of current functioning but also open to challenging the status quo (Laughlin, 1995). Therefore, an interpretive approach was selected for this study to understand the lived experiences of women accountants, but with a critical focus on questioning and explaining the phenomenon under study (Laughlin, 1995, 2004, 2007; Jonsson and Macintosh, 1997; Dey, 2002). To provide a justification for adopting the appropriate research paradigm, it is essential to revisit the aim, objectives and questions of this research.

3.2.1.1 Research aim and appropriate paradigm

The research methodology depends on the choice of the research paradigm, which in turn depends on the type of knowledge required. The purpose of this study is to explore the role and experiences of women accountants within the Big Four firms in the KSA, and thereby gain an understanding of the development of the accounting profession from a gender perspective. As this study seeks to investigate women accountants' work experiences and the meaning they ascribe to their experiences, an interpretivist paradigm was considered the most appropriate as it assists in understanding the participants' own perceptions of their practices as these cannot be fully understood separately from their social context. I agree that social reality is generated by the reality present within the social actors themselves, where every participant creates his/her reality and can only be understood by taking the different perspectives of human actors into consideration.

Therefore, as the social sciences seek to study human characteristics including attitudes and opinions (Neuman, 2006) and realities that human beings create, it is necessary to study this reality as it has a considerable influence on the social reality at large. Thus, this research focused on understanding the essence of the everyday experiences by investigating, thoroughly, accountants' consciousness and subjectivity. The functionalist paradigm falls short in providing an in-depth understanding of these perceptions. In addition, the radical humanist paradigm (critical paradigm) is centred on dynamic action; thus, it aims to create change, demanding a solution in the situation by rejecting the accepted norm(s) and presenting an idealistic alternative (Burke, 2007). While the main concern of this study is to gain an in-depth understanding of women accountants' perspectives of their working experience in the profession, and thereby understand the process of change taking place in the profession, the critical paradigm was not considered adequate to serve this study. Instead, the interpretivist approach was adopted augmented by the feminist critical perspective (discussed in the following section) in addressing its findings.

The study adopted an interpretive approach to understand the lived experiences of women accountants, as it considered the sensations of the outer world of individuals by focusing on their experiences; it concentrated on the subjective meanings attributed by people (Collis and Hussey, 2003). The interpretivist perspective assists in understanding and interpreting the social roles of people in their everyday actions (Saunders et al., 2009); however, understanding is only part of the discovery process (Laughlin, 2004, 2007). Thus, once understanding had been achieved, a critical perspective was applied in questioning the underlying assumptions that guide meaning and action in everyday life. To augment the interpretive approach, this research adopted a feminist critical theoretical approach (Abbott et al., 2005) to question the underlying assumptions that guide meaning and action in everyday life. Both feminism and critical theory extend current developments in interpretive methodology more broadly by generating explanations of human interaction in the social world (Kushner and Morrow, 2003).

3.3 Theoretical framework

There are many areas in accounting where gender remains an issue and where further research could, and should, take place (Haynes, 2008a). A relevant area to this study is the masculine culture and practices of the accounting profession; in particular, accounting techniques and practice which may make, or derive from, gendered assumptions (Haynes, 2008a). Professional issues relating to behaviour, identity, and career progression, as well as relationships between men and women are other areas (Haynes, 2008a) which may influence these accounting techniques and practices. Thus

feminist methodology and theory could respond to this by challenging male dominance and its influencers (institutions) through gathering together the diverse situations of women and others and referencing these to a theoretical framework in order to achieve social justice (Olesen, 1994; Haynes, 2008a).

Many accounting and gender studies have indicated that, in addition to social stereotypical attitudes perpetuated within corporate cultures, several difficulties women face in the accounting profession relate to their personality traits (Kirkham, 1992; Lehman, 1992; Loft, 1992; Collins, 1993; Kirkham and Loft, 1993; Reed et al., 1994; Hunton et al., 1996; Barker and Monks, 1998; Bernardi, 1998; Anderson-Gough et al., 2005; Kornberger et al., 2010; Almer et al., 2012). At the same time, most gender studies in accounting draw on 'feminist liberal thought' (Gallhofer, 1998, p.358), and some have offered critical contributions, which attest to the gendered nature of accounting firms (Lehman, 1992; Kirkham and Loft, 1993; Maupin and Lehman, 1994; Fogarty et al., 1998; Anderson-Gough et al., 2005; Kornberger et al., 2010; Almer et al., 2012; Khalifa, 2013). This study draws on both feminist critical theory and professionalisation processes framework (Kushner and Morrow, 2003; Abbott et al., 2005; Anderson-Gough et al., 2005; Khalifa, 2013) to facilitate further understanding of issues related to gender and accounting, and thus the process of change taking place in the accounting profession in the KSA.

3.3.1 Feminist critical theory

Feminist critical theory was adopted in this study to address the findings because it is concerned with the everyday lived experiences of women within the socio-cultural context in which gender equality operates (Kushner and Morrow, 2003; Abbott et al., 2005). Despite the diversity of feminist theories (e.g. radical, liberal, Marxist, etc.), they share basic assumptions, which recognise male dominance in social arrangements, gender inequalities, and a desire for change (Calas and Smircich, 1996; Martin, 2003). On the other hand, they do differ in how much change and what means of change they advocate in gender relations (Martin, 2003). This study aims to understand processes of change taking place within the profession, rather than pre-emphasising that change means radical change and redefining the entire social system, as advocated by radical feminists. Patriarchy is a significant matter in Saudi culture (Joseph, 1996); however it is not the only problem - there are more general problems in the KSA. Male dominance and the nature of culture need to be taken into account to reduce resistance to change; particularly in that the intricate mixture of traditional and Islamic values of Saudi culture set the acceptable boundaries for any reform, change or development, so that challenges to the existing social-cultural system seek to work within it in order to achieve change (Doumato, 2000). Similarly, liberal feminism does not adequately support this research, since

it defines change as equality yet ignores the structural and cultural origins and implications of gender inequalities, which are essential for this study. This study takes into consideration the complexity of the cultural and religious system in the KSA, which shapes women's experiences in the accounting profession, since a large part of our identity, in terms both of how we see ourselves and are seen by others, is culturally determined (Kim, 2004). Furthermore, as this research focuses on women accountants' everyday experiences at a micro level, Marxist feminist theory has limited ability to help in the analysis process because it focuses on the macro level and excludes the individual and possibly contrasting experiences. Consequently, feminist critical theory is believed to open up new ways of understanding change, since it draws on both feminist theory and critical theory.

Feminist theory allows for new ways of evoking change (Dillard and Reynolds, 2008) by providing a 'foundation for new insights and enhanced possibilities for advancing and transforming the field' (Lehman, 2012, p.256). A critical perspective extends the factors that have impacted on women accountants, taking into consideration wider social factors, outside the accounting profession, including patriarchy, religion, and class. Thus, from critical theory, feminist critical theorists extract a concern with the role of culture in maintaining oppressive social relations. For example, a critical reflection forces me as the researcher to ask hard questions about the role that culture plays in the workplace: and so, critical feminist theory is oriented towards understanding both material and cultural forms of power in relation to gender difference and its impact on women's subjectivity to bring about change (Abbott et al., 2005). Consequently, feminist critical theory can be seen to be an appropriate lens of this research because it emphasises the idea, known as 'dialectics', that the social world is composed not of 'things' but of processes, a perspective which holds that social phenomena must be understood within the context of the social totality (Abbott et al., 2005, p.45). Some feminists believe that the emphasis on the dialectical nature of social reality provides more understanding of the social world, and has important implications for the ways in which power and knowledge are understood within feminist critical theory (Abbott et al., 2005). Thus, subjectivity with social totality (the dialectical nature of social reality) helps us to understand women's own understanding of the notion of change, where Western feminist thought (e.g. feminist post-structuralism) (Hammond and Oaks, 1992) does not necessarily represent the thinking in non-Western and developing economy contexts. 'One form of feminism does not fit all' (Haynes and Murray, 2013); thus, the issues and challenges relating to professional women differ from one context to another.

The notion of change here relates to how society deals with change, or what Boudon (1984) refers to as theories of social change, with 'the basic epistemological question as to whether there are regular patterns in social change.' (p. 8). Social Change can be defined as 'any alteration in the cultural, structural, population, or ecological characteristics of a social system such as a society' (The Blackwell Dictionary of Sociology, 2000, p. 285). Boudon (1984) proposes four types of social change: **First** is the 'Search for trends' which shows the existence of general and irreversible trends also called 'law of history'. This theory is often considered as discredited in principle. **Second** is the 'Laws', conditional laws of change; that is, statements of the form 'If A, then B' or, in the stochastic form 'If A, then more likely B'. **Third** is the 'Causes of Change' which deals with the causes or factors of change, in the sense of: are ideas the main causes of change? Are values? Are conflicts? As with the cases of the first and second types, 'Causes of Change' implies that looking for the causes of change is an obsolete intellectual activity. Clearly, a resistance can be observed against holding causal thinking in the study of social change; the main reason of this resistance being the existence of circular causality (Boudon, 1983). **Fourth** is the 'Forms' of social change which propose that 'They do not tell us what will change, but how, in what form and in what way change will occur' (Boudon, 1984, p. 17). This theory proposes different models of social change including evolution and revolution models (Boudon, 1984). Revolutionary and evolutionary changes differ by the level and speed of change and adjustment with which they take place. While revolutionary change happens swiftly and affects virtually all parts of the organisation simultaneously, evolutionary change occurs slowly and gradually (Greenwood and Hinings, 1996). Thus, revolution change breaks policy development's disregard of women's difference in social status on a global scale (Nussbaum, 2000), while evolution change requires removing blinders, abandoning entrenched ideas, and discarding binary thinking (Penn, 2009). In this case, an evolution - as a gradual and small change - may produce or generate a chain reaction which progressively affects and transforms, completely, (Boudon, 1984) not only the condition of women accountants, but of the whole profession and society.

Thus, within the 'Forms' notion of social change, we are not told what is going to happen but how change will likely take place. Instead of thinking what needs to be changed, we need to think differently 'just by changing the question' in order to establish a new reality and challenge policies towards women (Lehman, 2012, p.258). How can we talk about development and evolution without arguing what it means, and to which groups, and without a feminist perspective? (Nussbaum, 2000). Lehman (2012) referred to Nussbaum's (2000) capabilities approach and argued that in order to transform our gender work we need to create choices rather than impose modes of functioning, ensure our work maintains the underlying ideas of human dignity, and add a framing political

approach for legitimate concerns about diversity (Lehman, 2012). Consideration should be given to dominant and subordinate subject positions in terms of who has the power to effect change (Haynes and Murray, 2013). In regard to differences in power relationships, limiting discussion to 'the individual' can do more harm than good (Lehman, 2012, p.260):

Individuals, after all, exist in time and place and are shaped by a pre-existing social and political environment' [and thus] 'gender is best seen (1) as a process (rather than fixed, immutable, given) and (2) rooted in asymmetric power distribution (rather than in biology) [with] attention to the dynamic interplay between the individual and broader social structures, social memories and socialized needs (Ciancanelli, 1992, p. 133).

A critical accounting approach should give consideration to the inevitable intertwining of economics and social relationships, where terms such as maximisation of utility and rationality have been inserted to justify every kind of economic and social policy, regardless of the devastating results for the most vulnerable (Lehman, 2012). Thus, 'our accounting discourse becomes part of social practice, it contributes to the creation of meaning, and it becomes part of the reality by which we live our lives' (Lehman, 2012, p.258).

This research adopted feminist critical theory, and argues that the exploration of subjectivities and research into marginalised groups, such as women from different cultural backgrounds, is essential to avoid the risk of having an 'incomplete picture' of the relationship between gender and accounting (Wallace, 2009; Komori, 2012, p.454). People may agree that emancipation of women is a universal issue, but may disagree on whether the cultural context and social reality should influence the modalities of this emancipation (Dambrin and Lambert, 2012). This mirrors the Eurocentrism of mainstream liberal accounting and gender research which in turn 'reflects the culture of one particular group of women, namely white Western middle-class women' (Gallhofer, 1998, p. 366). To avoid the potential biases in some interpretive studies, I argue for a feminist critical theory to augment the interpretive approach in questioning the underlying assumptions that guide meaning and action in everyday life. That is, for gender to be analysed adequately, a critical examination of participant perceptions that reflect their experiences and the conditions that produce such experiences is required. Feminism and critical theory extend current developments in interpretive methodology to support integration of social structural analysis in the generation of explanations of human interaction in the social world (Kushner and Morrow, 2003). This integration is essential to engender deep understanding and explanation of women accountants' experiences within the profession. Such understanding requires a theoretical framework which incorporates both the views of feminist critical theory and the conceptual insights of professionalisation as a process.

3.3.2 Professionalisation processes framework

Within the interactionist perspective of professions, professionalism appears to be a rhetorical resource or discursive strategy employed by certain groups to pursue specific ends (Anderson-Gough et al., 1998, 2000, 2005; Grey, 1998; Fournier, 1999; Evetts, 2003). Managers and employers deploy appeals to professionalism as a strategy to motivate but also control staff (Muzio and Tomlinson, 2012), to realign individual identities with corporate priorities, such as efficiency, responsibility and client service (Grey, 1998; Fournier, 1999 Anderson-Gough et al., 1998, 2000, 2005), and to facilitate organisational change (Evetts, 2003). These professionalisation strategies are employed through gendered organisational processes (both formal and informal) within accounting firms (Anderson-Gough et al., 2005). The gendered organisational practices in the Big Four structure processes of thinking about the 'self' and the identity of the 'self' with conceptions of appropriate male and female behaviour (Anderson-Gough et al., 2005, p. 471).

Feminist critical theory helps generate an understanding of the challenges facing women in the accounting profession (Hammond and Oakes; 1992; Haynes, 2008a) such as processes of exclusion and segregation employed within the professionalisation project of accountants in the Big Four (Anderson-Gough et al., 2005). In these firms, change has relevance, and resistance to change in specific organisational practices is reproduced by gender effects (Anderson-Gough et al., 2005). Research has suggested that strategies for changing gender norms and expectations in organisations tend to address the status quo of gender relations and thus reproduce a newer notion of gender at work (Benschop et al., 2012). The reproduction of gender at work seems to be a result of the fact that such strategies for change do not take into consideration the historicity of the actors involved (Benschop et al., 2012). Similarly, accounting and gender studies drawn on liberal feminism do not consider the historicity of the actors involved in the strategies for change - in other words, the structural and cultural origins and implications of gender inequalities - and thus promote gender inequalities (Oakes and Hammond, 1995; Gallhofer, 1998; Haynes, 2008a). Here, I took into consideration the perceptions of the organisational members by focusing on women's subjectivities to examine how the formal/informal organisational processes occur and the extent to which they are influenced by local factors. Paying more attention to women's subjectivities and the formal/informal professionalisation processes within the Big Four has the potential to contribute theoretically to the notion of change within the professionalisation project of accountants.

The changing nature of accounting practices is influenced by changes in accountants' self-articulated notions of professionalism (Anderson-Gough et al., 2005; Suddaby et al., 2009). However, the idea that accountancy is characterised by a uniform notion of professionalism obscures the fragmented

nature of the profession (Khalifa, 2013). How accountants (women in this case) come to see themselves as professionals affects their perceptions in relation to change. Therefore, examining professionalisation strategies in accounting firms through a gender lens has the potential for improving understanding of a profession that is becoming increasingly fragmented. Nevertheless, addressing women accountants' subjectivities is not enough to give a holistic picture of their experiences within the profession. Subjectivity concerns humans' lived experiences and the physical, political and historical contexts of those experiences (Haynes, 2008a). People's interpretations of their experiences are a powerful and necessary element of knowledge of gendered lives and power relations; however, if the agenda of the research is to be political as well as experiential, it is also important to analyse the conditions that *produce* experience, as well as experience itself (Haynes, 2008a). Calling for a subjective feminist methodology, giving one's own opinion and experience is not enough to be reflexive, since subjectivity 'is not just about how people feel, but is much wider than that, more contextually located, in terms of how people come to be' (Haynes, 2008a, p. 548). Accordingly, this study illustrated the subjective meanings that women accountants assign to their experiences within the Big Four in the KSA, along with the cultural, institutional, and political conditions that produce these experiences. For that reason, this study drew on feminist critical theory as well as studies and theories of professionalisation processes to understand the functioning of professionalism within the Big Four from a gender perspective (Anderson-Gough et al., 2005). However, in order to change unjust gender relations, more than just gender must change (Haynes, 2008a). A feminist approach to research in aims, nature, scope and methodology would examine the social, cultural and political contexts of gender relations with a view to challenging their foundations and means of perpetuation (Haynes, 2008a). Linking professionalism strategies to feminist critical theory provided the theoretical framework employed in this study to address its findings.

3.3.3 Professionalisation processes from a critical feminist perspective

Understanding women accountants' experiences within the profession, and the constraints and barriers facing them through their professionalisation development (process) requires a theoretical framework which incorporates both the views of feminist critical theory and the views of professionalisation processes framework, to be employed as a lens through which to analyse the research data and address the findings. Such a theoretical framework would help in understanding the factors that influence women's experiences and perceptions of professionalism: how to become 'a professional' through the professionalisation process within accounting firms' culture, which

operates within a wider culture, and how the profession controls women's work through these professionalisation¹⁸ processes.

Feminist critical theory encompasses a focus on gender as well as other sources of social and cultural inequality and an emphasis on transformative potential (Kushner and Morrow, 2003). Thus, feminist critical theory emphasises the need to understand both material and cultural forms of power in relation to gender inequality (Abbott et al., 2005). Cultural and material aspects impact on women's experiences and subjectivities which then generate change (Abbott et al., 2005) (see Figure 3.3).

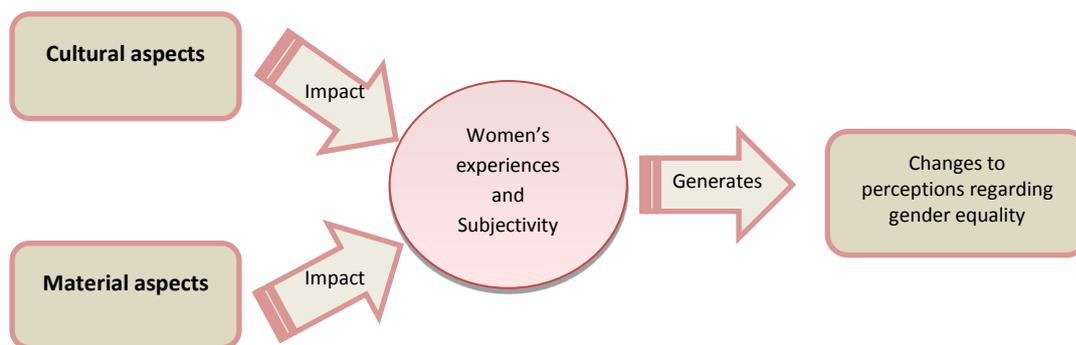


Figure 3.3: Feminist Critical Theory

Within the professionalisation processes framework (see figure 3.4), the cultural and material aspects informed by critical feminist theory represent the formal and informal organisational processes informed by professionalism strategies (Anderson-Gough et al., 2005). The informal and formal organisational processes are intertwined so as to reproduce gender domination within the Big Four (Anderson-Gough et al., 2005). Gendering processes in these firms combine both the formal mechanisms of organisational structuration such as recruitment, appraisal and training, as well as the informal processes which give an organisational site its culture in terms of norms, values and beliefs, and in turn play through how the formal processes are enacted and reproduced (Anderson-Gough et al., 2005). These formal and informal gendered organisational practices structure processes of thinking about the 'self' and the identity of the 'self' with conceptions of what is appropriate male behaviour and what is appropriate female behaviour (Anderson-Gough et al., 2005, p. 471), and thus these behaviours influence perceptions of bringing about change in relation to gender inequality. For example, within accounting professionalism, the informal organisational processes such as socialisation represents a cultural aspect constructed on values and norms which inform how the formal organisational processes such as appraisal and identification of future

¹⁸ The term 'professionalisation' is used here to explain the core elements and attributes of professionalism and the micro processes within the Big Four that are essential in the success of professionalisation projects, such as behavioural aspects.

partner(s) are endorsed and reproduced (see figure 3.4). Both formal and informal organisational processes impact on women's experiences and subjectivities which then generates change in perceptions regarding gender inequality. I argue in this study that this generation of change is not direct; there is a mediating influence which is the 'sense of the self'. However, this sense of the self is influenced by the environment in which it has been developed: so, instead of trying to change the result, change the circumstances that led to it, and it is at this point that values and desires have to come into consideration (Baldino and Cabral, 2006).

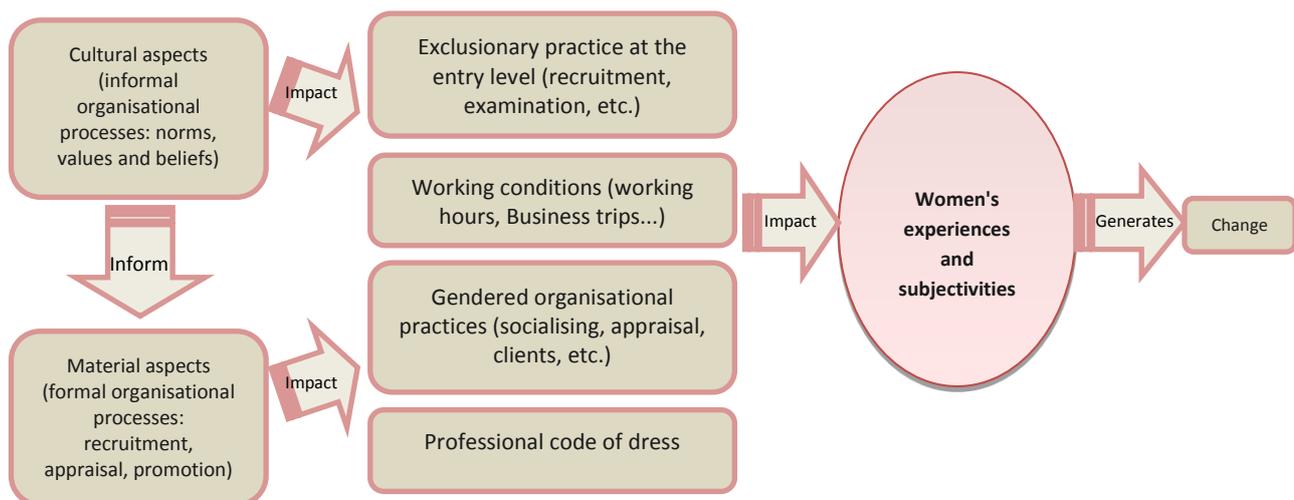


Figure 3.4: Professionalisation Processes from a Critical Feminist Perspective

3.4 Research strategy

Choosing an appropriate research strategy in order to achieve the research aim depends on the researcher's choice of a particular paradigm and research objectives and questions. There is strong affinity between interpretivism and qualitative research methodology (Punch, 2009). The methodological approach employed in this study follows a qualitative research design (Denzin and Lincoln, 2005). Qualitative research is 'a situated activity that locates the observer in the world. It consists of a set of interpretive, material practices that makes the world visible' (Denzin and Lincoln, 2005, pp.4-5). In addition, the research questions express a need to seek an understanding of the socio-cultural and institutional practices that shape women accountants' experiences within the profession. This requires qualitative research that focuses on explaining and understanding the meaning of 'social problem' to answer the 'how' question, as opposed to quantitative research which focuses on examining the relationship between variables (Bryman and Bell, 2007) to answer questions of how many?, who?, and what?. As this study sought to answer how or to what extent

socio-cultural and institutional practices shape women accountants' experiences within the profession, qualitative research employing interviews and observations generated rich information to explain this phenomenon.

Qualitative research is principally concerned with gaining a deep understanding of people's circumstances and beliefs (Denzin and Lincoln, 2005); thus it allows the researcher to collect in-depth data which serve the aim of this study. Unlike quantitative research, qualitative research does not usually deal with figures and always takes place in natural settings which allows the researcher to be close to participants and observe the interactions (Creswell, 2003). Using qualitative research methods such as interviews facilitated the acquisition of multiple perspectives (Robson, 2002), which offered better and deeper understanding of women accountants' experiences. Furthermore, qualitative research has the potential not only to generate 'new knowledge' but also to 'inform critically public policies, existent social movements, and daily community life' (Fine and Weis, 1996, pp.264-265). Using a qualitative research methodology assisted in understanding the process of change taking place within the accounting profession in the KSA, and potentially influences other professions. The use of this methodology corresponds with other studies that have investigated gender issues and careers in accountancy (Big Four) that have employed qualitative methodology and utilised in-depth interviews, employing ethnographic approaches (Anderson-Gough et al., 2005; Komori, 2008), oral history (Kyriacou and Johnston, 2006; Haynes 2008b), semi-structured interviews and observations (Kornberger et al., 2010), interviews, survey, documents, and visual data (Khalifa, 2013), and semi-structured interviews (Dambrin and Lambert, 2008; Kamla, 2012). By adopting a qualitative approach, these researchers were able to gain rich information and greater understanding of gender and accounting.

3.5 Research methods

Since a qualitative approach was adopted in this research, appropriate qualitative techniques were required to gather a variety of viewpoints from research participants and to obtain valid and reliable data. Therefore, this study employed more than one data collection method, including data from semi-structured interviews, observations, and documents analysis. Using more than one method to collect data allowed me to explore human experience and gain in-depth understanding of women accountants' experiences and professionalisation processes at a micro level.

3.5.1 Interviews

Interviews allow the researcher to directly communicate with the respondents, and offer a unique opportunity to explore the points of view of others and understand their social world. Interviews have been used as an 'excellent means of finding out how people think or feel in relation to a given topic' (Darlington and Scott, 2002, p.50). There are different types of interview methods that can be adopted within the interview technique, such as structured, semi-structured, and unstructured interviews, with each having its own strengths and weaknesses (Kvale and Brinkmann, 2009). For example, researchers can acquire standardised information through structured interviews; however, the inflexibility of the questions might lead to a lack of insightful data to explain the situation.

This study employed semi-structured interviews as its primary data collection method for several reasons. First, this method assists in creating forthcoming environments which give respondents full opportunity to feel secure and confident enough to respond effectively (Gray, 2004). This was particularly important in this study due to the sensitivity of the topic (e.g. gender relations at work) and the environment (e.g. accounting firms' confidential approach). Thus, interaction with the respondents was essential to gain rich information about women accountants' experiences. Secondly, this method supported me to handle the conversation effectively due to its semi-structured nature that offers more flexibility. Semi-structured interviews consist of a list of areas to be questioned and discussed as well as some specific questions, and the interviewer (researcher) may deploy those areas and questions depending on the situation and conversation; thus the same questions may not be applied to all participants (Robson, 2002; Kvale and Brinkmann, 2009). I was able to arrange the sequence of questions in various ways based on the situation. Thirdly, within the semi-structured approach, the interviewer is able to modify and develop additional questions during the interview when new issues arise from the respondent's responses (Robson, 2002; Gray, 2004). Semi-structured interviews offered me the ability to further explore participant responses by asking for more clarification of an experience or situation. The more flexible nature of the semi-structured interview offered the freedom to ask about the reasons or feelings behind participants' answers to discover more about women accountants' experiences within the profession. Thus, this method also allowed the participants to expand their answers and, more importantly, to give details of their thoughts and opinions. Using semi-structured interviews helped me to gain a much deeper understanding of the phenomenon under study by gaining access to in-depth perceptions of personal experiences. A list of questions was prepared in an open-ended format so that consistency was achieved in topics discussed with the participants.

The semi-structured interview has been used in other studies investigating gender issues and careers in accountancy such as those of Anderson-Gough et al. (2005), Dambrin and Lambert (2008), Komori (2008), Kornberger et al. (2010), Haynes, (2012) and Kamla (2012). In this study, face-to-face semi-structured interviews were conducted with female and male accountants in order to explore the influence of gender on women experiences within the accounting profession in the KSA.

Although there are several advantages to adopting this method, there are some limitations which need to be taken into account. Bias is the most significant of these limitations arising from the interaction between the interviewer and the interviewee, and improper question design. Researchers can ask leading questions which direct the respondents to answer them to please the interviewer (Gray, 2004). In order to reduce bias in this study, I avoided asking leading questions, allowing the participants to explain their experiences in their own words. Reliability is another limitation in semi-structured interviews. It is hard in flexible methods, such as semi-structured interviews, to ask the same question in the same sequence to different interviewees (Gray, 2004). To avoid lack of reliability, general questions were prepared in advance to ensure that all topics were covered with all participants.

3.5.2 Observation

The interviews were supported by observations, which can lead to a deeper understanding than interviews alone as they provide knowledge of the context in which events occur, and may enable the researcher to see things which participants themselves are not aware of, or pick up on those aspects they are unwilling to discuss (Patton, 1990; Hoepfl, 1997). Thus, observational field notes were used with semi-structured interviews in order to supplement and enhance the interview data and increase confidence in the research findings.

Observational data are used for the purpose of description of settings, activities and people, and to help explain the meanings of what is observed from the perspective of the participants (Hoepfl, 1997; Marshall and Rossman, 2010). Observations provide researchers with the full opportunity to observe the research participants in more naturalistic situations, and help in capturing nonverbal expressions of feelings, interactions and communication with others (Mulhall, 2003; Kawulich, 2005). In this research, these expressions and interactions were deemed highly important as this study was conducted in a gender-segregated environment. The observation technique allowed me to verify the definitions of terms used in the interviews, such as dress code and physical space. Observation is also crucial in developing questions (Schensul et al., 1999) to ensure their suitability for the interviews. This method supported the study by providing me with the freedom to observe

participants' interaction and capturing expressions, as well as to observe the physical environment. In other words, the observation method provided full opportunity to observe the research participants in more naturalistic situations (Mulhall, 2003).

3.5.3 The field work

A list of interview questions was prepared, informed by the research aim, objectives and questions and the main themes that emerged from the literature review, in addition to my own experience and background. A pilot study is a crucial process in developing the research instrument both in quantitative and qualitative approach. It allows the researcher to revise appropriate questions prior to the implementation of the study. Therefore, a pilot study was conducted between March and May 2012 with three women accountants (one in person and two via the telephone). The main purpose of conducting this pilot was to ensure that the interview questions would be appropriate and that they covered all aspects of the study. Interviews were transcribed and read more than once, so as to ensure that the questions would elicit the right type of data for analysis. In addition, interviewees were asked to provide feedback about the questions, and as a result some questions were changed or modified and others were omitted.

3.5.3.1 Participant recruitment

Little is still known about the micro-organisational processes that shape gender relations within accounting firms, particularly the Big Four (Anderson-Gough et al., 2005, Kornberger et al., 2010, Khalifa, 2013). This scarcity is attributed to the difficulty in gaining access to the Big Four where concerns about confidentiality are used to deny research access (Anderson-Gough et al., 2005). However, my own background and work experience in the accounting field, as a former accountant and presently a lecturer in accounting, facilitated access to these firms. The majority of the firms were accessed through personal contacts with former colleagues in the field. Next, I wrote to the appropriate sources at the Big Four in the KSA to request approval to meet with both women and men accountants employed in these firms. The request was supported by a formal letter from the University of Southampton, confirming that any data provided would be treated as confidential and used for academic purposes only. The Big Four were chosen as they are increasingly important in professionalisation and regulatory processes as well as in identity construction (Anderson-Gough et al., 1998a, 2005; Cooper and Robson, 2006). Professionalisation, and what it means to self-identify as a professional, is largely constructed within the Big Four, where forms of formal and informal organisational practices continue to reproduce gender imbalance (Anderson-Gough et al., 1998,

2005). Furthermore, Saudi women accountants are increasingly more accepted in other sectors such as banks, investment companies and the public sector than in accounting firms.

It was felt that interviews with both women and men accountants would provide a rich source of data to understand women accountants' experiences. Thus, the population of this study mainly comprised accountants from the Big Four in the main cities of the KSA – Riyadh, Jeddah and Al-khobar. I used my own social network and personal contacts to recruit participants, particularly women. In order to gain access to a range of women accountants with varying experiences, the female sample involved - but was not limited to - women from three Key constituencies: those who are practicing accountancy in one of the Big Four in KSA, those who have gained an accounting practice certificate (SOCPA) and chosen not to practice accountancy at all, and those who are interested in joining the profession but have not been able to.

Male participants have been interviewed in other studies based on a recognition that male and female professionals experience their firms differently (see Anderson-Gough et al., 2005; Gammie and Gammie, 2007; Dambrin and Lambert, 2008; Whiting, 2008, 2012; Lupu, 2012), as 'both sexes need to be invoked in developing capacities to reflect critically about the gendered nature of society' (Alvesson and Billing, 1997, p.227). In order to understand men's perspectives of women accountants' work experiences, I interviewed senior male professional accountants in the Big Four. In the Big Four in the KSA, women accountants work within a predominantly male environment, and although many Saudi men welcome the opportunity for women to contribute to the labour market, others fear change (AlMunajjed, 2006). Consequently, to achieve a holistic view of women's environments and experiences I decided to include male participants since strategies of closure and exclusion have been pursued by men throughout history to prevent women from gaining access to professions (Kirkham, 1992; Roberts and Coutts, 1992; Witz, 1992, Kirkham and Loft, 1993), and thus it would help in understanding the complex and often paradoxical gender relations in organisations (Lupu, 2012). In addition, to understand the governmental views and those of the accounting profession, a member of the Ministry of Labour and another from the SOCPA organisation, were also interviewed.

Female and male accountants were chosen using non-probability sampling techniques; since the study comprised two different groups (female and male accountants), a different selection strategy was used for each group. The choice of the sampling technique was based on whether it would offer the data required to answer the research questions and meet the research aim. For the female interviewees, I followed the *selective* sampling technique, also called purposive sampling (Patton,

1980; Denzin and Lincoln, 2005), and used personal contacts to recruit them. This approach is useful if the sample needs to satisfy certain criteria in a particular group and subject. This was considered the best approach for this research as I was looking mainly for female accountants.

In selecting the male interviewees, I used a *snowball* sample technique as it allowed social relationships and contacts to inform me about friends, relatives or colleagues who worked in different accounting firms and were willing to participate. The main reason for choosing this strategy with the male participants is that there is full segregation of male and female workers in the KSA. Accessing male participants, as well as positive responses from potential participants, was expected to be difficult due to cultural factors such as physical gender segregation which only allows for limited interaction between men and women in Saudi. In addition, the snowballing technique is valuable when the potential participants are difficult to ascertain, or where some degree of trust is required to initiate contact (Atkinson and Flint, 2001). Although the snowball technique can lead to some bias by recommendations from the researcher's social network, this bias was reduced as all recommendations for potential participants were random. In addition, my own background in accounting, as mentioned above, enabled me to develop some degree of trust with participants through a shared experience of the field.

There were no perceived risks associated with participation, or disturbance to the participants' normal day-to-day activities. My commitment to guaranteeing research ethics was achieved by following the methods proposed by Denzin and Lincoln (2005) and Saunders et al. (2009). In order to ensure that participants' confidentiality was not infringed, several steps were taken, subject to ERGO ethical approval¹⁹ (see Appendix 2). First of all, I ensured that all participants were made aware of the purposes of the research and objectives of the study. Secondly, potential participants were provided with a participant information sheet (see Appendix 3) describing what they may expect by participating in the study prior to giving their written consent. Furthermore, in order to prevent the participants from psychological harm, all were informed that their identity would be kept confidential. Interview data will only be seen by me and my supervisors and the participants' privacy and confidentiality was strictly maintained in such a manner that participants could not be identified in the final thesis report.

Participants were informed, in advance, of

- 1- Their right to ask questions regarding the research and the interview process;
- 2- Their right to withdraw from the interview at any time without prejudice;

¹⁹ Research ethics application is submitted and approved via Ethics and Research Governance Online (ERGO), with approval number 2974.

- 3- Their right to participate without coercion;
- 4- That the interviews would be recorded and they would have the right to refuse having their interview recorded;
- 5- That no full or real names of themselves, or their organisations, would be used in reporting the results of this study;
- 6- That participation in this study would mean that they would be interviewed during their working day;
- 7- That participation in this study would not affect their work;
- 8- That personal data would be stored on a password protected computer and in a locked filing cabinet, and only be used for the purpose of this study; and that only the researcher and her supervisors would have access to these data.

Once the participants were made aware of the participant information sheet, a consent form was given to them to read and sign (see Appendix 4). In all cases, I contacted the participants and presented them with a copy of the University of Southampton approval prior to commencement of the interviews. In addition, as a result of the pilot study, I decided to ask all the participants if they would like to be interviewed in the English language or in Arabic. As all but one of the participants' first languages is Arabic, English would be the second language for most of them. Interviewing participants in their second language (English) has advantages and disadvantages. The main advantage was having reliable terminology, concepts and terms used by participants and the interviewer which would positively assist the data analysis process. This advantage is important as English has fewer concepts for the same terminology while Arabic has several concepts for the same terminology. On the other hand, using the participants' second language during the interviews has disadvantages as this study is qualitative in nature and deals with perceptions, feelings and emotions. Therefore, there was a risk that the participants might not be able to express their feelings and emotions effectively. Since most of the interviewees are working in the Big Four multinational accounting firms, they have English language skills; thus most of the interviews were conducted in English, with some participants switching to Arabic at times during the interview when they needed to express their feelings. Some interviews were conducted in the Arabic language. Using the participant's own language increases the validity of the research. Although I was concerned about not being able to conduct all the interviews in one language, which could create inconsistencies, using NVivo software in the data analysis process assisted in avoiding loss of meaning as the interviews were imported in Arabic and other analysis aspects were conducted in English.

3.5.3.2 Interview process

Between 2012 and 2013, interviews were conducted with 42 participants, 28 female and 14 male accountants in the Big Four in the KSA (located in Riyadh, Jeddah and Al-khobar), as well as with policy makers at the Ministry of Labour and the SOCPA organisation (see Appendix 5).

Data were collected through semi-structured interviews with female and male accountants. Prior to starting an interview, each interviewee was again asked if they agreed to have the interview recorded for later transcription. They were also asked whether they would allow note-taking during the conversation, which would allow me to identify areas which needed expansion later in the interview. Participants were informed that they did not have to answer questions that they did not feel comfortable with and, in addition, were asked if they would like to be interviewed in Arabic or English.

The interviews lasted between 45 and 90 minutes each and were mainly conducted in the participants' workplace; while a few interviews were conducted in a public place. Open-ended questions, guided by the set of questions (see Appendix 6), were asked during face-to-face interviews, which were recorded with the participants' permission and later transcribed. The questions focused on career history, opportunities and goals, and their experiences within the accounting profession. First, in order to build a relationship and gain the interviewee's confidence before the more personal questions were asked, questions on career history and goals were asked. The career history questions were used to acquire an understanding of the interviewee's career progression prior to joining accounting firms, and how pleased they are with their careers since joining these firms. Questions regarding the interviewee's career goals were used to explore how they have changed, been motivated, or succeeded, or whether they have faced any obstacles. The final open-ended questions were designed to understand the interviewees' perceptions of their experience in the accounting profession. Interviews with male participants focused on obtaining an understanding of their perspectives with regard to women in the accounting profession. The fact that I came from a similar background helped them to feel more relaxed and to establish a rapport with them.

After the participants had been interviewed the recording was stopped, and the participants were provided with a debriefing form (Appendix 4-4) and offered the opportunity to seek any further clarification. The written debriefing thanked them for participating and described the research objectives and questions more broadly. Immediately after the interview, I made notes emphasising interesting facts, main points, and any emerging themes while they were still fresh in my mind.

3.5.3.3 Observation process

Observation in this research took place during the interviews. I had previously determined the objective of the observation, which was to observe participants in general before, during and after the interviews. As most of the interviews were conducted in the participants' workplace, I observed the way the women accountants dressed, the physical environment they worked in, the kind of interactions they had with other staff, and any settings or activities which could shed light on the scope of gender inequality in the profession. Female accountants' interviews were conducted in the female section²⁰ so no real engagement with the organisation's male staff was observed. However, female accountants' interactions with their female colleagues was observed, along with their dress and the space they work in, which provided a clearer picture of how the gender segregation law²¹ is applied in practice. These observations were helpful in making sense of the interviews conducted and provided a useful framework for interpreting other secondary data. Thus, through interviews and observations I was able to develop a better understanding of the participants' micro-worlds. During the observations, I took quick notes and these notes were transferred directly into a full description.

3.5.3.4 Documents collection process

Qualitative research can make use of written data sources (e.g. published and unpublished documents, company reports, memos, letters, email messages, newspaper articles) which are then reviewed to derive meanings from them (Scott, 2014). The extent of the documents that are used to collect research data depends on the level of accessibility the researcher can obtain. The researcher must seek to discover, as much as possible, the conditions under which the text was produced, and must relate the use of individual concept to this context (Scott, 2014). The interpretation of the meaning of the text will derive from the researcher judgment that the interpretation 'make sense' given his/her understanding of the author situation and intentions (Scott, 2014).

Documentary materials used in this research included laws and procedures in relation to women employment from the Ministry of labour, the professional accounting body in KSA (SOCPA), and the Big Four accounting firms. Other documents (secondary data) include quotes from The Quran, statistics about accounting graduates which were obtained from King Saud University, and any news related to women accountants from the Website such as the announcements of the first Saudi women accountant. Accounting firms' approach in protecting their privacy and confidentiality has

²⁰ This refers to the physically segregated department or section in which only female employees work.

²¹ The law requires the segregation of male and female employees in the work place. Employers may employ females as long as they work in separate women-only sections of the firm.

restrict access to their records, such as documented information in relation to equivalent pay scales, job grading, and regulations issues. However, the uses and limitations of documentary sources can only be fully appreciated when they are understood in their social context (Scott, 2014). Women issues and gender segregation is a complex issue in KSA, where the mixture of culture and religion has created contradictions in women's employment strategies. While the state, society and the profession are looking forward to women's inclusion to the labour market, they require them to work in segregated spaces. These confidentiality and contradictory conditions make any documents, related to women issues, politically and culturally sensitive to be released. Thus, it is the researcher's responsibility to develop other means to enable research participants to hand on such documents.

For example, in an attempt to obtain documentary data which relates to the space organised for women in accounting firms, I decided to approach both the ministry of labour and the big four to obtain these documents. The Ministry of Labour did not provide me with any official documents, referring me instead to the Ministry Website which discloses a general framework for women employments' regulations. This 'general' information was used in this research to inform the findings; however since I am seeking the laws and procedures of accounting firms specifically including any written requirements about socialisation within the firm or in conferences, I approached the big four firms for these documents. Similarly they did not provide any official documents; they referred me to the Ministry of labour since they are following its regulations. As a researcher, I have a role/responsibility to negotiate with and convince them to provide me with the documents I need. In this case I raised an argument that since these firms are in the process of employing females they are required to structure a female work space, and thereby they must have written some procedures for organising this space regulations/requirements or a structured regulatory framework for women space. However, within the confidentiality of the Big Four and the sensitivity of gender and segregation issues in KSA, these firms sent me an email identifying the conditions for opening a female section (women space requirements). However, there is nothing written about socialisation within the firm or in conferences. These restrictions to related documents are evidence in its self. Evidence for controlling, documenting and managing, access to and uses of documents/records by male elite how dominate the accounting profession.

The professional accounting body was also approached to obtain documents in relation to approving women's' entry to SOCPA exam. They restricted access to official documents and sent me an email identifying the statement, date and number of the approval. In addition, to obtain an understanding of SOCPA membership holders, I requested the latest figures of the total male and female members; they sent me an email of the number of men and women fellowship holders, and the total number

of Key practitioner members without specifying the number of women key members, stating that this figure is not available yet in their records. This shows how SOCPA are not updating their records in relation to new women members.

These examples of restriction on documents required for the research are evidence which informed the analysis process, and the way I interpreted the research data. They are key evidence that helped me in some of the argument in the analysis.

3.6 Data analysis

The data collected from the interviews, observations and documents were qualitatively analysed, using thematic analysis with the help of NVivo 10. The amount of data obtained from the qualitative interview method was quite large (Grbich, 2007); therefore arranging and summarising this data in order to attain reasonable conclusions can present difficulties (Barbour, 2008). In addition, as qualitative data come from different sources and are displayed in different forms such as conversations, texts, numbers, and pictures, data analysis presents a challenging task for qualitative researchers (Creswell, 2007). Moreover, researchers employing qualitative analysis argue their case from the underlying philosophical nature of the paradigms they chose (Glesne and Peshkin, 1992; Goldasfhani, 2003). Thus, qualitative research methods involve a continuing interplay of data collection and theory (Rubin and Babbie, 2005).

The selection of an appropriate data analysis approach depends on the nature of the research questions and the researcher's world view. In this study, the data collected from the interviews, observations, and documents were analysed qualitatively, within the framework of the theoretical discussion, using thematic analysis as the primary analytic approach (Miles and Huberman, 1994; Braun and Clark, 2006). This approach is considered to be the most adequate approach to respond to these kinds of data and is common in qualitative analysis (Riessman, 2008; Braun and Clark, 2006). As this research aims to obtain a deep understanding of women accountants' experiences, thematic analysis can provide aspects of practice in the field using codes, relevant texts, sub-themes, and themes. Codes were generated from the data; as well as from the interaction of these data with the theory and research questions (Anderson-Gough et al., 2005). Interview data provide a source of codes because participants are actors in reality-construction; therefore persistent meanings and interpretations cannot be ignored (Anderson-Gough et al., 2005). Clearly, concern with enabling and constraining of the identity and possibilities generated certain self-evident codes which were formed from the basic research questions. Finally, theory as a way in which data are structured and called into existence is relevant in coding (Anderson-Gough et al., 2005).

3.6.1. Application of critical feminist theory

Applying feminist critical theory influenced my data collection and analysis approach. For example, Feminist critical theory enlightened the critical questioning approach and my interpretation and understanding of the responses from the research participants. Critical thinking forced me to think and ask critical questions of what women's experiences within the profession were. In other words the responses from the research participants explain their understanding of women's experiences within the profession. Critical feminist theory enlightened me to question these responses taking into account the wider social context which influence these responses and experiences, in addition to my own position first as a Saudi woman and second as former accountant. Both helped me to think critically about women's experiences and situations observed during the field work, and thus make the interpretations.

For example the location of the interview affected the way data was gathered and interpreted in connection to participants' responses. When I first arrived at one of the Big Four firms (Big-1) I met the human resource manager who invited me to a meeting room where we sat together with the door open and discussed the allocation of research participants. Later he went to call one of the female participants (F4) and he closed the door on his way out. Then F4 came; she was covering her head, her face and all her body, except her eyes. I asked her if she prefer to make the interview in the meeting room (male section) or in the female section, and she chose to do it in the female section. We went together to the female section which was in the same building but within a desistance from the male section and has a completely separated space and entrance. The door of the female section has a password and can only be opened by an electronic card for authorized people only. When we arrived at the female section, (F4) took off her head cover and her Abaya. In this case FCT has enlightened me to see all of these issues (women choice to do the interview in the female section, the journey we took from the two locations, the setting in each location, and the women's dress) when analysing, and interpreting the data, and thus understand how these issues may influence women's experiences and the way work is done in these firms.

3.6.2 Data analysis process

The data analysis process followed in this study, as proposed by Braun and Clark (2006), is presented in Figure 3.5:

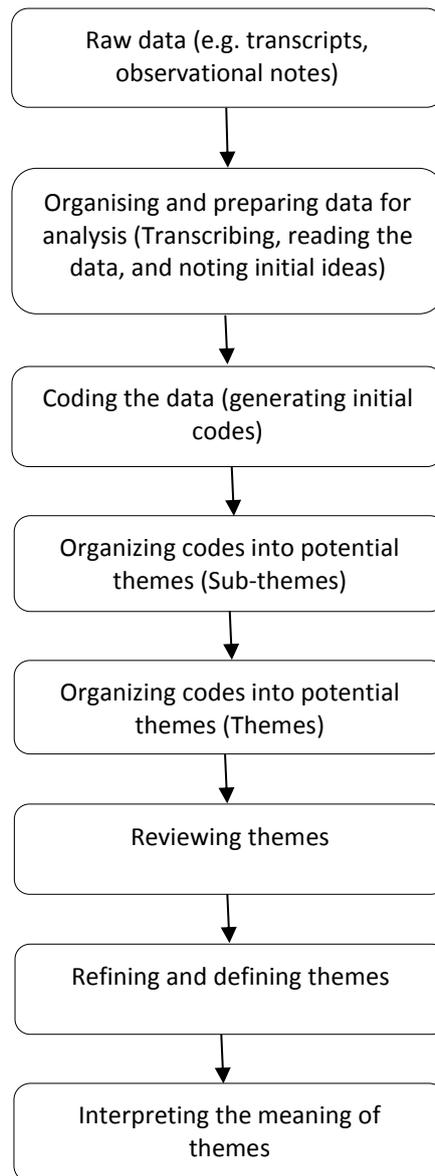


Figure 3.5: Data analysis process

The interviews were audio-recorded, with prior agreement from the participants, and then transcribed with any emotional aspects of the responses noted. Participants and organisations were ascribed individual codes in order to maintain anonymity and confidentiality. In order to implement the analysis, each interview transcript was studied initially to highlight the main issues and themes of interest. I started data analysis by searching all the transcripts for key words and themes proposed by the theoretical framework and research questions. The early-stage interview analysis was structured around issues of career opportunities and constraints, but as the study fieldwork progressed I became more sensitive to issues of professionalisation such as professionalism

processes and identity construction. Issues of identity became more apparent when I observed the participants' work environment and dress.

I commenced by familiarising myself with the data by reading and re-reading the transcriptions while listening to the recordings, and highlighting the main issues depending on the research objectives and questions. Then codes were generated from the data, as well as from the interaction of these data with the theory and research questions (see Table 3.1). In the next step, I started organising codes into potential themes. Tables generated during the coding process, as in Table 3.1, were used to construct themes. Codes were grouped together to generate sub-themes, which in turn were then grouped together to generate themes as in Table 3.2. Then, themes were reviewed at the level of the coded data and at the level of the whole data set. During this phase, it became evident that some themes were not really so, for example if there were not enough data to support them, other themes were combined together to form one theme, and other themes were broken down into separate themes. Then, ongoing analysis was performed to improve the details of each theme, generating clear definitions and names for each theme; and finally, the meanings of themes were interpreted.

After conducting the initial analysis as discussed above, and before interpreting the themes, the main data analysis was organised and coded using NVivo. The reason for using NVivo is that it is very efficient in organising and searching data relating to the main lines of analysis. In addition, details of age, gender, position, and firm of an interviewee were input into a front sheet for each coded interview, which allowed me to target specific searches by gender or by firm for example. NVivo was helpful until a certain point and then afterwards I continued with the same process but on a manual basis. Insights from interviews and observational field notes were interpreted carefully and critically against the theoretical framework and the socio-cultural context. Together, the interviews, observations and documentary analysis helped understand women accountants' experiences within the profession, and to better understand how accounting firms are organised and managed in a developing economy context.

Table 3.1 Examples of coding in analysis

| Relevant Text | Codes |
|---|---|
| <i>"We pick the clients which women can work with, only respectable places which women auditors go to ... We have to look after them"</i> | <ul style="list-style-type: none"> -men protect women -pre-specified clients for women auditors -women auditors are assigned to fewer clients |
| <i>"The advantage is that we get to feel comfortable. The disadvantage is that we feel left out ... there is no interaction ..."</i> | <ul style="list-style-type: none"> -Gendered space has both advantages and disadvantages -more comfortable for women - no interaction between women and their male counterparts and managers -space affect women's identities and careers |

Table 3.2 Examples of coding in analysis

| Relevant Text | Codes | Sub-theme | Theme |
|---|---|--|---|
| <i>"We pick the clients which women can work with, only respectable places which women auditors go to ... We have to look after them"</i> | <ul style="list-style-type: none"> -men protect women -pre-specified clients for women auditors -women auditors are assigned to fewer clients | Gendered organisational practices built on socially constructed gender roles and attitudes | Gendered organisational practices within the Big Four firms |
| <i>"The advantage is that we get to feel comfortable. The disadvantage is that we feel left out ... there is no interaction ..."</i> | <ul style="list-style-type: none"> -Gendered space has both advantages and disadvantages -more comfortable for women - no interaction between women and their male counterparts and managers -space affect women's identities and careers | Gendered space | |

Analysis of the data revealed three main themes and 12 sub-themes (see Table 3.3) identified from the interviews. These themes were linked to the research questions in order to expand on and explain them, as shown in Figure 3.6.

Table 3.3: Main themes and sub-themes of research data

| Main Themes | Sub-theme |
|---|--|
| 1-Feminising the Accounting Profession | 1-Economic factors 2-State regulations 3-Socio-cultural changes and globalisation 4-Feminine value to the accounting profession |
| 2-Gendered Organisational Practices within the Big Four Firms | 4-Exclusionary practice at the entry level of accounting firms 5-Gendered organisational practices built on socially constructed gender roles and attitudes 6-Gendered space 7- Professional code of dress 8- Working conditions in the profession |
| 3-The Role Saudi Women Accountants have played in the Process of Change | 9-Challenging societal expectations of working women 10-Creating individual barriers- their mind-sets 11-Coping with societal expectations 12- Taking advantage of women’s socially allocated role |

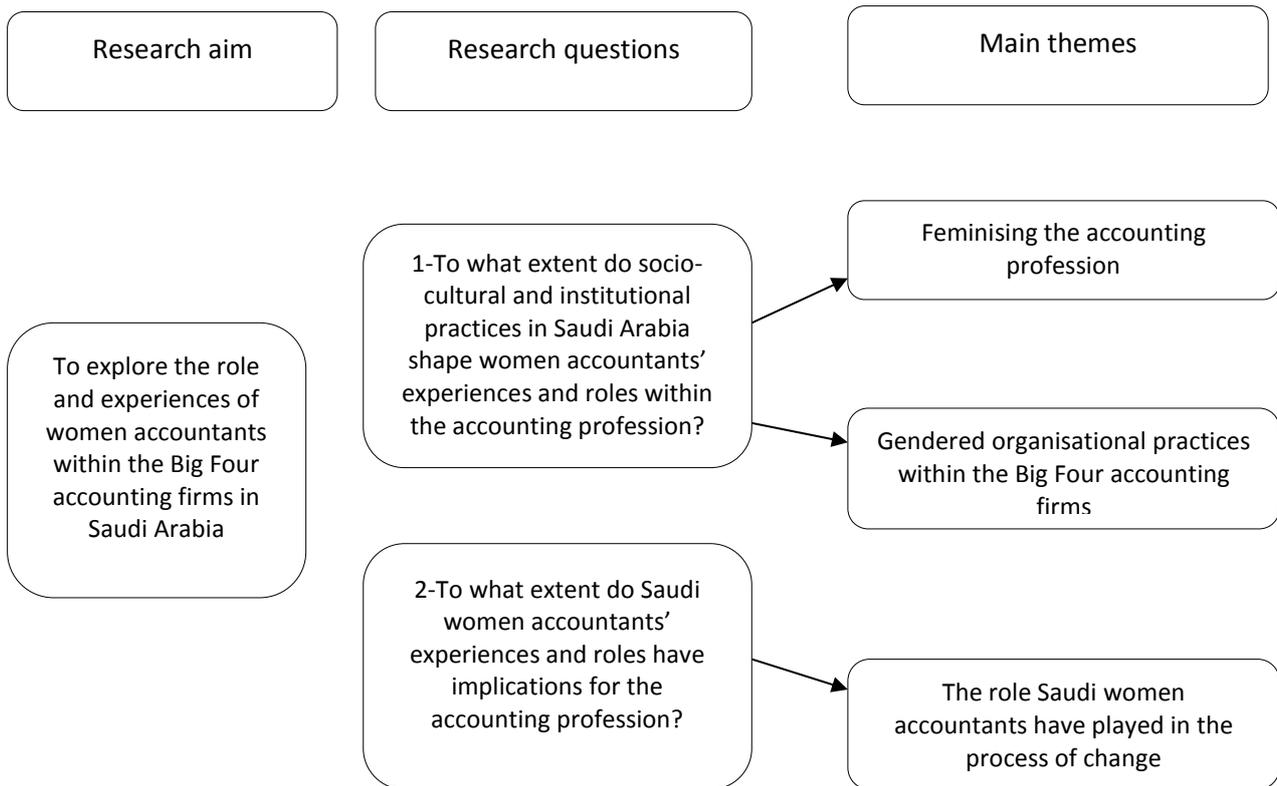


Figure 3.6: The Relationship between the Research Questions and Themes.

3.7 Validity and reliability

There are two main factors that influence the quality and credibility of qualitative research - validity and reliability. Qualitative *validity* involves certain procedures to verify the accuracy of the findings, and qualitative *reliability* is concerned with the consistency of collected data. The quality of a research study should be judged by its own paradigm's terms (Healy and Perry, 2000). Several researchers pointed out that validity is easier to achieve in positivist research than it is in constructivist or interpretivist research (Kirk and Miller, 1986; Denzin and Lincoln, 2005). Validity in quantitative research is specific to the test to which it is applied, whereas triangulation methods are used in qualitative research (Goldasfhani, 2003). Thus, 'Qualitative researchers try to achieve validity not through manipulation of variables but rather through their orientation towards, and the study of, the empirical world' (Bulmer, 1979, p. 49).

To ensure reliability in qualitative research, examination of *trustworthiness* is crucial, where 'trustworthiness of a research report lies at the heart of issues conventionally discussed as validity and reliability' (Seale 1999, p. 266). Reliability is achieved when repeated investigations of a social phenomenon achieve the same results. This is attained when the characteristics of data demonstrate confidence in the procedures followed. Organising and storing the data in NVivo 10 software for future retrieval and later checks achieved this.

Validity is achieved by following rigorous methods and procedures when conducting the fieldwork. To ensure that validity has been achieved in this research, triangulation of more than one source of data was used. *Triangulation* can be defined as 'a validity procedure where researchers search for convergence among multiple and different sources of information to form themes or categories in a study' (Creswell and Miller, 2000, p. 126). The three main data sources in this study were semi-structured interviews (verbal face-to-face interviews) to collect primary data, augmented by general observation of research participants in their workplace, and documentary analysis of laws and procedures within the Big Four. Previous studies on accounting and gender such as those by Anderson-Gough et al. (2005) and Khalifa (2013) employed multi-source data collection methods (e.g. interviews, observation, survey, material data of documents and brochures) in their studies. 'Engaging multiple methods, such as observation, interviews and recordings, will lead to more valid, reliable and diverse construction of realities' (Goldasfhani, 2003, p. 604). For validation purposes, this study has followed this tradition by employing triangulation processes which cross-check research methods; interview data, observational notes and document data. By using three sources of data collection, the triangulation method improves the validity and reliability of the research or evaluation of the findings (Patton, 1990; Goldasfhani, 2003).

Lemnek (1988) argued that data are closer to the research field in qualitative research than quantitative, and 'opinions and views of the research subjects are considered; data is closer to reality' (cited in Bapir, 2012, p. 12). The interpretive paradigm values multiple realities and opinions that people have in their minds, and thus multiple judgements and opinions require more than one source of data (Johnson, 1997). Having the findings approved by the constructors of the multiple realities demonstrates the validity of the findings (Lincoln and Guba, 1985; Miles and Huberman 1994). Thus, data, and interpretation and conclusion of the findings were examined, verified and tested by the participants who constructed that reality. For example, when a researcher interviews a participant about a subject matter, answers can be taken as data, and transcripts of the interviews make it possible to recheck and reinterpret those data. Thus, to achieve validity in qualitative research is to reduce the gap between reality and representation (Bapir, 2012); the closer data and conclusion correspond, the greater the validity of the qualitative research.

There are other procedures that can increase the validity of a study (Creswell, 2009), which include clear specification of the research questions and research plan, documentation of the study's processes, checking the transcripts to make sure of their accuracy, and checking the codes by comparing them with the derived results. In this study, for validation purposes, data from interviews were transcribed and rechecked for accuracy. In addition, some transcripts were given back to their originating respondents who also checked for accuracy. The pilot study allowed me to revise appropriate questions prior to the implementation of the study, which ensured the validity of questions and the flow of the interviews.

Miles and Huberman (1984) identified evidence confirmation processes in order to confirm meaning and avoid bias, and thus ensure the quality of the data. They noted that quality data result from thoughtful and reflective articulation by the respondents or from the respondents, who are more knowledgeable and closer to the event of interest. In this study, interviewing female and male accountants and managers who are directly involved with accountancy and professionalisation practices can achieve quality data. In addition conducting interviews with two different groups, males and females professionals provided the opportunity to compare and contrast the evidence more effectively than if the interviews were held with females only, as well as the opportunity to replicate findings of the same situation. Moreover, the circumstances of data collection can improve the quality of the data, such as conducting interviews on a one-on-one basis in order to avoid any factors that might influence the participants' responses. In this study, the majority of interviews were carried out individually in order to gain better quality data (only two interviews were conducted with a group of female trainees). In addition, all circumstances which helped the

participants feel comfortable were prepared and taken, such as the place and time of the interview, where some women were more comfortable holding the interview in their own section rather than in a meeting room so that they could remove their veils.

3.8 Conclusion

This chapter has provided a discussion of the research methodology and methods used in this study. Objectives and research questions were presented to rationalise the philosophical stance and paradigm of the study. In addition, an in-depth discussion of the critical feminist and professionalisation processes theoretical framework, to use in addressing the findings, was presented and justified. A qualitative approach was selected to explore the experiences of women accountants within the accounting profession. For use in this study, different methods were justified for collecting data using interviews, observations, and documents. Data collected were analysed qualitatively, within the framework of the theoretical discussion, using thematic analysis.

Chapter 4: Professionalisation processes in the Kingdom of Saudi Arabia from a gender perspective

4.1 Introduction

This chapter presents the findings from the primary data. Interviews were interpreted drawing on the existing literature on gender and professionalisation of accounting; in particular, critical feminist theory and professionalisation processes of accountants. Analysis of the raw data identified three main themes - feminisation of the accounting profession; gendered organisational practices within the Big Four; and the role Saudi women accountants have played in the process of change - which have helped to address the research questions (see Chapter One). These themes draw a complete picture of the professionalisation project of accounting in the KSA from a gender perspective.

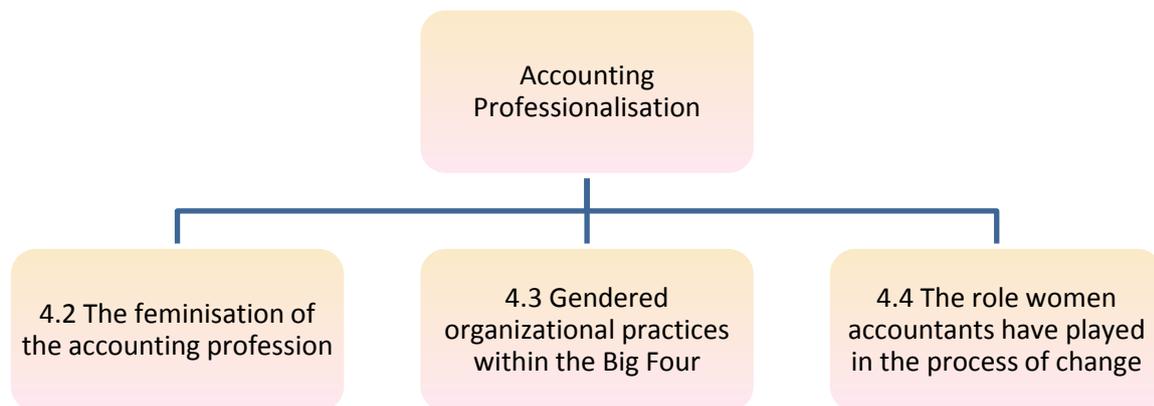


Figure 4.1: Main themes of research data

The findings are presented and supported by participants²² responses and are critically reviewed and interpreted against the theoretical framework and the socio-cultural context. The first section of this chapter presents the main factors that have contributed to the feminisation of the accounting profession; the second discusses the constraints and barriers that Saudi women accountants have faced through gendered organisational practices within the professionalisation project. The gendered organisational practices women accountants are subject to include exclusionary practice

²² The study included 42 participants, 14 male and 28 female, mainly from the Big Four accounting firms, with other participants from the Ministry of Labour, SOCPA, and further accounting participants outside these areas. The participant's responses are coded in order to indicate the source of the interview quotes presented in this chapter. Female participants were assigned code (F), male participants code (M), and the Big Four firms code (Big-1), (Big-2), (Big-3), and (Big-4).

at the entry level of accounting firms, gendered organisational practices which are built on existing social roles and attitudes such as assigning women to different clients, different working hours, different appraisal systems, and different mentoring processes. The gendered space, professional code of dress, and the working conditions in the profession are other gendered organisational practices that have contributed to sustaining male dominance in the profession. The key themes relating to the way in which women dealt with these barriers and identifying the roles women play in promoting change are discussed, in the third section. Finally, the key findings are summarised.

4.2 Feminising the Accounting Profession

Women’s exclusion from the accounting profession at the entry level was constructed by denial of opportunity, primarily resulting from a professional qualification requirement which women accountants lacked as they were not permitted to sit the SOCPA exam. Recently, a series of factors including educational, societal and political influences, have put pressure on SOCPA to finally admit Saudi women to membership.

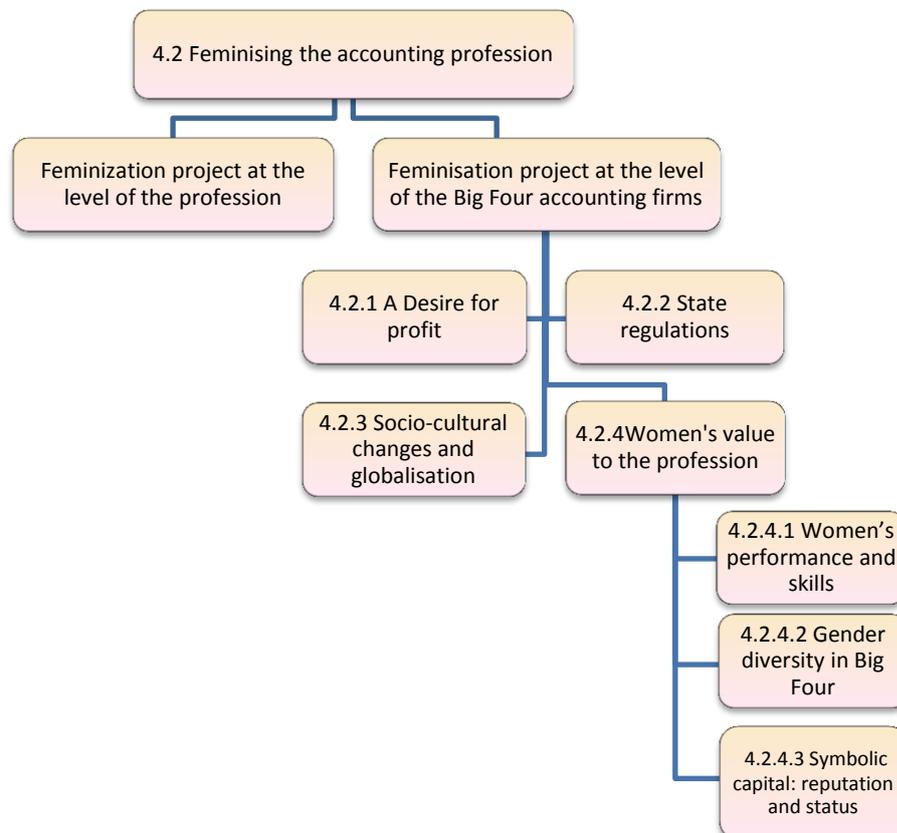


Figure 4.2: Sub-themes of the Feminising of the Accounting Profession

A feminisation project at the level of the profession emerged in the KSA due to a number of factors. Saudi women accountants are successfully achieving high qualifications; for example, in 2012 there were 291 female and 121 male accounting graduates from one of the largest universities in Riyadh city (King Saud University, 2013). In addition, societal changes towards accepting women working in non-traditional professions such as accounting, and towards strengthening women accountants' roles in demanding their rights in the profession, seem to have pressured SOCPA to initiate the process of equality, as explained by the first Saudi female chartered accountant:

"There was nothing to prevent women's entry to the accounting profession. We have the System of Chartered Accountants, I read all the terms, there is no mention of the word male or female, there was always the term 'Saudi citizen' and it states that 'any Saudi citizen who graduated from accounting is entitled to take the exam'." (F/9)

Accordingly, women accountant activists demanded their right to take the SOCPA fellowship exam:

"Entering SOCPA was difficult; me and a group of female students gathered and decided to enter the SOCPA exam, so we contacted the Chairman of SOCPA. We applied and they responded saying that there is no test for ladies, so we started to communicate with them more than once, and it took a year or two until they were convinced and began to organise the issue." (F/9)

After this action, the SOCPA Board of Directors issued an approval statement (No. 10/2 dated 12/07/2003) to permit women's participation in the SOCPA fellowship exam. This decision stated:

'to approve the proposal presented from the Exam Committee for holding the fellowship exam for ladies who apply for it and meet the conditions specified in the general rules of the SOCPA fellowship exam, taken into account, when implementing the exam, the compliance with regulations applicable in such cases' (SOCPA, 2013).

These opportunities had been previously denied on the basis of under representation of women applicants. In other words the profession attributed this exclusionary practice to women themselves as indicated by a representative of SOCPA:

"The SOCPA fellowship test was not open for women because no women have applied before; not even one woman. When the fellowship system says 'any Saudi citizen graduated in accounting has the right to apply' it did not say men only. We say we will do the exam, but if only one or two women apply we can't afford it, we have certain costs we can't exceed, so

when we say that we will open a hall and bring examiners for one or two women it's annoying. However, if the number is four or five then it's okay, we will open for women."
(M/33)

This allocation of blame to women accountants does not eliminate the role of the profession in defining women's positions in the accounting profession. Stating that 'any Saudi citizen graduated in accounting has the right to apply' appears to be a discursive strategy to exclude women. By making the law (The System of Chartered Accountants) implicit, based on the assumption that everyone will believe that the fellowship test is applied for both genders, a clear exclusion strategy practiced by the profession is employed. Thus, women accountants are being allowed to sit the SOCPA exam and no official legislation has been issued as none was necessary. Issuing a resolution would confirm an exclusionary practice, as noted by a representative of SOCPA:

"If we issue a resolution to invite women to apply for the test then this will mean that it was previously prevented. But it was not implemented for women due to the lack of what I call technical possibilities, as soon as we had three or four women applying for the test we made it for them, first of all there was no resolution which prevents it, and the board's resolution says 'the SOCPA fellowship test can be done whenever there is a sufficient number of applicants which cover the test costs'." (M/33)

The above statement shows how accounting information was used against accountants (women in this case). Using irrational accounting logic to deny accountant demonstrates that there are other rationalities involved (or behind this act): the numbers of women is clearly not one of these - it is just an excuse.

Women accountants started to gain professional qualifications as soon as they were allowed to enter the fellowship exam in 2003; however, after 11 years the profession is still largely dominated by men. The number of female accountants holding the SOCPA fellowship degree is still very low with only eight (2%) out of 427 enrolled at the end of session 1/2012 (SOCPA, 2013). Those pioneering female practitioners faced difficulties in actively participating within a highly male-dominated profession. The following narrative from a female chartered accountant identifies some of these difficulties:

"I wanted to attend the SOCPA assembly ... I was shocked that I could not enter the SOCPA building ... I was prevented by the security guard, and got into a disagreement with him ... it was me and a female colleague, another key member of SOCPA. When the people inside

heard about what was happening, the Minister of Commerce who was there, gave them the authorisation to allow women to enter and attend the meeting and said that he takes full responsibility for this decision. So we attended, and we sat at the back and this was the first attendance for women in a SOCPA board meeting and voting for the board members." (F/2)

Thus, women accountants were physically prevented from entry, which represents a clear physical exclusion strategy.

This incident was mentioned by more than one interviewee. Interestingly, through a live broadcast, the same assembly was held in Jeddah, a city which has a more relaxed culture²³ and where women accountants are accepted. This signals culture as a main factor affecting women's experiences:

"You know it was a shock for others [men professionals in SOCPA assembly]; they were surprised, they don't know about us because they are a large number and not everyone is following [the latest news], so all of them were asking 'are you an accountant with us?' 'Are you licenced', we said yes we are licenced then they started to chat to know us more ... honestly it was excellent." (F/9)

This contradictory experience of women accountants between the two locations is attributed to a 'difficult society' with strict State regulations, as explained by one of the partners who attended the same assembly:

"In the last General Assembly meeting of SOCPA ... one chartered accountant went to the Minister and told him that there are two girls outside, it's not right to keep them standing out there in the street, and there was a lot of noise ... so you can imagine how difficult society is here. The Minister said, they can enter and sit in the corner, they are welcome. The surprising thing is that the one hosting the meeting is 'XX Organisation'; their administrator said no, they don't have permission to let ladies in. They told him that the Minister of Commerce is saying let the ladies come in, and then he said 'no way'. So the Minister said 'I am responsible for it' we were watching the discussion, it appears that he said to the Minister 'we will include in the report that you are the one that authorised this and allowed women to enter', and the Minister said 'yes put that I said so'." (M/27)

²³ Jeddah is a city in the Hijaz region on the coast of the Red Sea, and the principal gateway to Mecca, Islam's holiest city. Jeddah has hosted millions of Muslim pilgrims from all over the world on their way to Hajj. This merge with pilgrims has a major impact on the society, religion, and economy of Jeddah. Social impact is noticed in the different culture Jeddah has relative to Riyadh.

Other than the difficulty of fitting into a male-dominated profession, a problem of limited training, which is required to be completed by both male and female chartered accountants, has made: *"...the chances for success more difficult for women."* (F/21). A certain number of female attendees are required by SOCPA to hold female training sessions: *"... every time we ask them they say there is no sufficient number of women to open a training session."* (F/11). This problem is further explained by a women chartered accountant:

"Women and men, as licenced accountants [chartered accountants], are required to complete 100 training points per year, with possible tolerance but on a condition to complete 300 points within three years, but the problem is that women are equally required of the same amount of training hours as men, yet men have available training sessions at SOCPA whereas the ladies have no right to attend these training sessions. This issue was mentioned in the meeting as either the body provides training sessions for women equal to those for men, or to reduce the training points required by women. Fortunately I can go abroad for training with the foreign partner, and I actually went outside Saudi for training to gain some points, but other women may not have the opportunity to do so." (F/2)

These limited training opportunities are perceived by a male partner as a weakness:

"... this is one of SOCPA's weaknesses. I think this was discussed in the last assembly for SOCPA and they will provide training for women..." (M/25)

However, SOCPA is attributing this 'weakness' to financial reasons where they cannot afford to hold training sessions for a limited number of women:

"We as an accounting body, are also ruled by what I call covering our costs, the courses must cover their costs. Because when I do a training course I need to rent a room and have a trainer, so there are fixed costs and variable costs which I must cover, and also achieve a percentage of profits." (M/33)

Culture has a role in the women's limited training opportunities, where gender mixing is another factor that SOCPA takes into consideration when implementing training sessions for women accountants:

"We tried more than one way. We tried once through a television broadcast they [women] said we want to attend in person, another time we did a training course with partitions, then came one of the parents and made problems for us, how are you mixing men and women? It

even differs between areas, in Jeddah they are more accepting, but in Riyadh they don't accept" (M/33)

SOCPA is ruled by regulations from other parties in terms of gender mixing in training courses:

"The other thing when we say a training course we never say it's for women or men, so if a woman came and said I want to take it and sit with men, we say this is out of our limits because we need to take approval from some authorities to have women." (M/33)

SOCPA have accommodated State regulations in relation to the settings of women's exam and training; however they attribute the main problem to the limited number of women applicants:

"... We will do a training course which will be from A to Z women²⁴. Now we have moved from the point of men's SOCPA exams to women's exams, where we provide them with women to supervise the exam, and they have their private lounge with their private coffee break and we don't have a problem in that, but regarding the training courses the problem is that the women's (female applicants) numbers are few, which is the first thing I look to." (M/33)

Practitioner accountants are required by SOCPA to complete specific training hours each year. The General Secretary of SOCPA confirmed that these courses can be obtained from any other place, which does not give women an excuse:

"We, as a professional body, don't require these courses to be taken through us neither men nor women. Anyone who does continuing professional education, even if he does it in the Waq Waq Islands, we don't care as long as he gets benefit from it. Because people say you are forcing us to take it through SOCPA, no we require that you do one day a year through us, but the rest of the days it's by yourself, do them within the Kingdom, outside the Kingdom, women with men, we do not have anything to do with this." (M/33)

Despite the difficulties and exclusionary practices that have faced Saudi women accountants within the feminisation project at the level of the profession, they have faced additional difficulties at the entry level of the Big Four.

The feminisation project at the level of the Big Four accounting firms was initiated in 2008. Saudi women accountants formerly encountered discrimination at the application stage, where women

²⁴ Women-only' training course in terms of venue (space), instructors, and all other settings.

were not even considered. They had no means of even applying for positions at accounting firms, which were occupied by 100% men. There were no women accountants working in any of the Big Four; however, in 2008, the Big Four opened accounting positions to women in the KSA on the basis that women were achieving (SOCPA) professional qualifications therefore making it difficult to exclude them from the profession, as highlighted by the first Saudi female chartered accountant:

"I got my SOCPA Fellowship in 2006 then I became eligible to enter the auditing field, but before that it wasn't allowed to apply in the first place. When they [Big Four] saw that women were starting to take SOCPA qualifications they thought of opening a female section and offering jobs opportunities for women. When I started with (Big-1) in 2008 it was the first accounting firm to open a female section and I was the only women there." (F/9)

However, career opportunities for women are still limited as noted by a female accounting lecturer:

"For example, in King Abdul-Aziz University, female accounting graduates are double the number of male graduates, while the job opportunities open for women are still very few." (F/30)

This limitation is attributed to foreign domination of accounting jobs which affects job opportunities for both Saudi male and female accountants: "... there are 50,000 accounting jobs in the private sector and 80% of those jobs are with foreigners." (F/30). However, there is a trend underway towards integrating women accountants in the Big Four, yet within a female environment:

"From what I have seen during the last two years there is a movement towards increasing the importance of women's roles in the profession. Now there is direction in the companies we work with and in banks towards creating female sections this is already done, but still very limited, because I expect the number of female graduates who are not working is very high, you know the culture where companies need to create the circumstances." (M/6)

This positive attitude has been transferred from banks and other private sector companies in order to increase women's employment. The only opportunity available for women accountants in the past was the banking sector as: "Most early accounting graduates were employed in banks because there were no other opportunities." (F/4). Banks are the number one employers for women accountants for many reasons such as less gender mixing and less working hours, among others; these are discussed in later sections. The situation is changing, however, and the findings from this study highlight that the Big Four are opening up further job opportunities for women accountants

and auditors as indicated by comments from two of their female employees: *"You can see the Big Four, they all have females now, and they are looking for them with a candle²⁵."* (F/11); *"Yes there are job opportunities and there are many offers, they are looking for female accountants more than males."* (F/10)

Consequently, there is a high demand today for women accountants, and this has been confirmed by my own experience and position, as a researcher and university lecturer. It occurred in more than one interview that participants were asking me to recommend female accounting graduates to them, as stated in the following: *"If you know excellent female students I hope you refer them to us. I really encourage women to graduate from university and participate in the workforce."* (M/6); *"If you know someone who might be interested in working with us, please refer them."* (M/38). This signals that, although there is a high number of female accounting graduates, they are either not applying to accounting firms for whatever reason or they are applying but this high demand is misleading. Either way, it appears that a number of factors have combined to create the demand for women accountants, as illustrated by a male audit manager:

"Now in Saudi Arabia the unemployment rate for women according to the latest studies is high, almost 70% or 80%, and in my opinion there are high opportunities for women in the accounting field. Any woman accountant, who graduates with an accounting or SOCPA qualification, can be completely sure that she will find a job immediately because accounting specialists are scarce. The accounting field demands someone specialised in accounting; it is demanded in all sectors, every sector needs accountants, and the foreign percentage is high in the accounting field." (M/5)

The above statement highlights that the demand for women accountants has been a result of several factors (e.g. high unemployment rate for women in the KSA in general, women achieving high qualifications, and foreign employees dominating the accounting field). Therefore, to further understand women's experiences within the profession, it is essential to explore the causes and consequences of occupational feminisation²⁶ of the accounting profession, precisely the Big Four. In other words what are the key factors that have led to opening career opportunities for women accountants in the Big Four? What impact does this have on the accounting profession? The findings revealed that several factors have contributed to numerically feminising accounting occupations in

²⁵ An expression of the high demand for women auditors, and the difficulty of finding women who would work as auditors.

²⁶ A numerically significant influx of women into occupations and sectors of the labour market that have traditionally been exclusively male or male-dominated (Le Feuvre, 1999).

the Big Four. These include economic factors, State regulations, socio-cultural change and globalisation, and feminine value to the profession. Each of these factors is discussed in the following sub-sections.

4.2.1 Economic factors: A desire for profit

A desire for profit motivated the Big Four to include women. An embodied notion in the culture of the KSA is that it is a man's responsibility to support their family and the woman provides 'additional income for the house'. Therefore, within the Big Four, men can be seen as more deserving to work (be employed) than women, and thus when employing women they would be paid less. As explained by a female supervisor:

"... from what I see; here, men's needs are a bit different from women's needs. When a woman works, regardless if she might have been driven by economic reasons or of why women work, she is usually considered as an additional income for the house not the basic income. So usually when a woman works and bears the tiredness and responsibility, she does this with a goal to prove herself more than to target the financial income. Whereas the man, because he undertakes all the responsibilities and provides the house ... you feel it's a bit different in terms of providing the income for the house." (F/9)

Since men are perceived to have more right to a job, they are paid more than women:

"... they don't treat men and women equally, salary wise and ... I still feel that there is inequality in everything ... the start-up salary is different ... I think even when they are promoted it's not the same ..." (F/29)

"... we had so many discussion within the tower (main department) and they said men have more responsibilities to take care of their family so it's natural that they pay them more..." (F/34)

However, a male partner confirmed gender equality in payments:

"No, in general we have a pay scale, so we just stick to that, I mean it depends on the level so there is nothing based on gender. The level will be determined based on the experience and so on but when we talk about fresh graduates usually they are coming in at a certain level to start with." (M/15)

Although the above statements were provided by some participants, others avoided giving any information regarding income, where the issue of a gender pay gap is a sensitive issue in a firm within a competitive business environment. When asked about the gender pay gap, equality in pay for female and male accountants was reported, as a female supervisor commented: *"Yes we take the same salary; there is no difference between men and women, it's the same scale."* (F/9). However in a follow-up interview with the same participant she stated:

"At the entry level females are paid less than males as fresh graduates; I think it's because most males have internships [co-up training] before they work. But after a certain level it depends on the evaluation. A female may take more. However I am sure that fresh graduate women earn a lower salary." (F/9)

The recent change in attitudes of the Big Four in the KSA towards recruiting women accountants appear to be motivated by a desire for profit, within an increasingly competitive business environment because women were seen as a cheaper personnel source. Thus, Saudi women accountants are becoming essential human resources in the economics of the Big Four. Nevertheless other factors, such as State regulations, have motivated the Big Four to grant women access to these firms.

4.2.2 State regulations

Strong legislative support has contributed to the Big Four's feminisation project as explained by a government official in the Ministry of Labour:

"Government support for women's work has a role in that in the past there was hesitation and fear because of the requirements and details of women's work, but now it has become clearer for them [accounting firms]. After the decisions of the Council of Ministers and Royal Decrees are issued, they [accounting firms] have a legal cover for women's work; it gives them the motivation to employ women." (M/32)

The role of the current King in promoting greater equality for women is evident, with female participants recognising and appreciating this:

"First it's because of the openness that is happening in general in Saudi Arabia, and secondly because King Abdullah is a key supporter of women's entry to all areas, if there was no support from the government this will not happen." (F/9)

This support has been translated into practice through the new role of the Ministry of Labour which is applying pressure on organisations to employ women. The Saudi government has issued ministerial decrees to promote women's roles in the workforce. The latest, No.120 was issued in 2010 with a detailed programme - some part of it directed at the private sector and some at the public sector - with short- and long-term future plans to promote women's employment that firms would have to comply with. As explained by a Big Four partner: *"The Ministry will force them (the firms), they tell them there is a clear written ministerial decree to employ women, and it's not from the Council of Ministers, it's from the King."*(M/25)

In relation to promoting women's employment, the Saudization programme²⁷ provides additional incentives for organisations that employ Saudi women, as explained:

"The Ministry of Labour is trying to promote women's employment, so they tempted the private sector by applying the Saudization programme, if a firm employs one woman it's equal to two men employees. This will promote the private companies to employ more women." (F/21)

Thus, the Big Four are benefiting: *"... from the Saudization point; a manager can achieve the required Saudization rate using women employees."* (F/30). The accounting profession has been dominated by foreign employees for many years due to issues related to socio-cultural and economic factors, in terms of income and social status of an accountant's job. Prior to the recent State regulations, accounting firms did not consider gender issues in accounting and also relied heavily on foreign accountants because they are a cheaper personnel source. In addition, accounting was not seen culturally as a good job; the image of an accountant within this context was more of a 'foreign accountant' image, which indicates to the social status of an accountant's job. This influenced the way professionalisation is understood in the KSA. To comply with government regulations, such as the Saudization programme, the demand for Saudi employees is explained by a representative of SOCPA:

²⁷ The Saudization policy seeks to increase the proportion of Saudi nationals in competitive jobs in order to reduce the country's dependence on an expatriate workforce and reduce Saudis' unemployment rate. This policy encourages employment of Saudi citizens by providing incentives for organisations to employ Saudis (both men and women). The Saudization programme was developed into the 'Nitaqat' programme which classifies private companies into Premium, Green, Yellow and Red categories based on their Saudization percentage. Penalties and incentives are set for companies based on which category they fall under. Companies which achieve high Saudization rates will fall under the Premium or Green categories, whereas companies who fail to achieve the required Saudization rates will fall under the Yellow and Red categories. (Ministry of labour <http://portal.mol.gov.sa/ar/Pages/nitaqat.aspx?m=2>)

"In the Saudi market, unfortunately whoever graduates with a Bachelor's degree especially foreign ones, accounting firms hire them as accountants with 2,000-3,000 Saudi Riyal. However, the Saudi accountant doesn't accept less than 6,000-7,000 Riyals. So they are bringing in foreigners for economic reasons. If you imagine how many jobs are available for Saudis in the accounting field in the business sector, you will know that there is a strong need for Saudis. Why, because there are many foreigners. According to the Chairman of the Eastern Province Chamber, there are 50,000 accounting jobs and Saudis occupy a small percentage of them." (M/33)

He further emphasised the social status of accountancy jobs in previous years:

"When the Saudization policy was formed (within the profession), this was in the past not now, some Saudi auditors were wearing trousers and shirts, and when we asked them why you are wearing like this, one said because some clients say they don't want Saudi auditors to work for them, I wear this so they think I'm a non-Saudi." (M/33)

Consequently, the existence of effective government regulation which rewards an organisation that cooperates in employing Saudis in general, and women in particular, has encouraged accounting firms to open up further opportunities for women accountants. A female auditor explained the positive effect of government regulations:

"I think it's pretty easy, considering the fact that as a female I think they are going to employ more females because they want them, there are not many females in the workforce, and also because I'm a Saudi and that helps a lot." (F/35)

The Saudization policy has played an important role in women's employment. This progress is appreciated by a great number of the interviewed women, which indicates their familiarity with this policy. However, their worry regarding the real motives behind women's employment is whether they are about caring for women's inclusion or simply complying with State regulations to avoid penalties. Women accountants believed, from their own experience, that: *"Of course Saudization is the number one reason" (F/9)*, which has created an increased demand for them. *"The demand for women accountants in Saudi is very high; this is my opinion because of the Saudization rate." (F/26)*. Consequently, women accountants are worried that they are used for Saudization issues and as prestige: *"My concern is not to take advantage of the ladies and only use them to cover the Saudization rate or to be an item." (F/9)*. Thus, some participants believe that a stronger position should be taken by the government to further advance women's employment; specifically that the

governmental strategies are implemented to modernise the country without deviating from traditional social and religious values, particularly those pertaining to women:

"Let us be honest, the Saudi government has to take a clear position, let's say the Ministry of Labour specifically has to make a clear decision about They should not be worried about society's reactions because anything new that comes here to Saudi has a reaction from society; you know these things even the education system itself was rejected at the beginning." (M/19)

Within such society domination, some cultural changes have occurred and thereby eased women's entrance to the Big Four.

4.2.3 Socio-cultural changes and globalisation

Other than government regulations, other changes are occurring in the KSA towards accepting women's employment strategies, as an executive manager explained:

"... there is a trend towards strengthening and supporting women's entry to the labour market, this movement was not so accepted before, all of this has just recently happened." (M/28)

In the KSA, people's mindsets are changing towards accepting women in the workforce generally, and in accounting firms in particular, within society's awareness of the profession and the important role it plays, both in and for the country, and that the field is open for women. All have helped in providing more opportunities for women; more awareness, however, is needed:

"The field has opened, people have become aware, they didn't know before. In the past when I say 'accountant', they say do you open accounts and give money, people don't understand it. Until now we are saying we need to go to universities and explain to them." (F/11)

Women accountants are appreciating how the openness of the world and Saudi society's changes towards accepting women in male-dominated workplaces have assisted their entrance into the accounting profession, as stated by a female auditor:

"Society is changing; therefore the Big Four have changed. In the past there were no women auditors here, but within three years things have changed. For me I see nowadays they are given opportunities." (F/20)

Within these changes in the KSA, the notion of transnational accounting firms which aim for consistency across their operations globally has put pressure on the Big Four to start implementing changes in relation to gender diversity. Feminisation of the profession, as a response to global pressure, is exemplified by the following partner's statement:

"We have the global team, part of (Big 1) refresh strategy, one of the themes called 'Women as an emerging market' is concerned with women's issues under the global team. We had a conference call last week, we discussed their role and what we have to do, how we are going to take it forward. My role here in the MENA²⁸ is how to push it forward. We started talking to some officials at a low profile ... we're having pressure; we need an action plan ..." (M/27)

Globalisation was also reported by participants as a factor which has assisted women in hearing about and knowing what is happening to women globally, which has encouraged Saudi women accountants to take a step forward. As social pressure has slightly relaxed in the KSA, more life/work choices are offered to women, globalisation has motivated Saudi women to know more about the accounting profession, and this has positively influenced their decision to enter it.

"Maybe because of the openness in the world, 10 years ago we were not like this. Every year you see huge developments, such as the entry of the internet and technology. So this gives a woman the opportunity to hear about other examples of women in other countries; she will like to be the same or have an ambition to be even better. I also imagine that Saudi society is starting to be a lot more open than before." (F/18)

Consequently, globalisation and a culture of openness have led to increasing gender diversity, and changes in society's perception of working women. These changes have shifted women accountants' attention from working in banks and hospitals to working in the Big Four, and thus have helped women to recognise new opportunities for themselves, discovering the accounting world and feeling productive in it.

"I believe the openness that occurred here recently has made it possible for women to work in these sectors, it has helped women to see what accounting work is, what auditing work is, and that women can do it." (F/21)

²⁸ The Middle East and North Africa region.

"Before, when a woman graduated in accounting or business they only got to work in banks as customer service or operations or to work in hospitals. I think now the market is getting bigger and for me tax in Saudi is new, not more than six years, so they need females." (F/23)

This shift in women's career attention has influenced peoples' perception of working women and acceptance of them in accounting and auditing jobs as indicated:

"I think that as more females actually come into it; people accept it. Like one person has to do something the rest will just follow..." (F/35)

Thus, women are suggesting that increasing their numbers in the profession can ease some of the obstacles they face in terms of having access to the profession. However, increasing female numbers is not enough to solve all the problems that women accountants face, due to other factors influencing their participation in the profession (discussed in section 4.3.1). Cultural change has generally contributed to widening some men's perspectives of working women and their acceptance of women pursuing careers in male-dominated workplaces. This has positively affected women accountants' employment experiences, and has empowered them. Some open-minded senior managers have had a role in promoting employment of female accountants in the Big Four as they recognise the value of women to the profession:

"I started this by 'why'. Why we should not try it? So I put a trial in place for four or five women from different service lines, then within six months they are here and perfect. The trial was good so we took them all and started in a way. Why not start, this is a goldmine, but the person before me was a bit conservative. So I started the whole female section thank God." (M/25)

Consequently, feminine value to the profession has been recognised and this combined with changing cultural perceptions appear to be factors that have led to the feminisation process of the accounting profession.

4.2.4 Women's value to the accounting profession

Accounting firms increasing belief in women as valuable resources has contributed to opening job opportunities for women accountants in the Big Four, as an audit manager stated:

"Women make very good accountants, from my experience of working with them and based on the working papers prepared by lady accountants, I believe they are valuable resources to the firm." (M/36)

A number of findings highlighted women's value to accounting firms as their performance and skills are brought to these firms, as well as implementing diversity. All these assist firms to achieve the good reputation and status they are aiming for.

4.2.4.1 Women's performance and skills

Women's performance and skills are believed to add value to the profession, creating increased demand for female accountants. Participants acknowledged women's academic fitness for accountancy and how they have succeeded in gaining more professional qualifications than men, which has influenced the Big Four's decisions to employ them, as indicated by the following observations: *"She is more qualified academically than men." (M/19)* and *"We had four men and one woman applying and her CV was excellent compared to the four men, so we chose her." (M/28)*

The Big Four are looking to improve gender diversity by stressing gender differences between men and women accountants, where the women show aptitude for efficiency, organising, job commitment, job loyalty, accuracy and detailed work, and the ability to multi-task. The findings revealed that the Big Four highly value women's skills, particularly those skills that are missing in men. Females' work quality is more efficient and organised than that of males:

"In my opinion, on the level of quality and efficiency, women are much better especially in their work; actually this is what we are missing. Unfortunately we men have two things missing, it's efficiency, and the other thing is organising ability, actually we are very bad at them."(M/25)

In addition, certain valuable traits have created demand for women, opening more opportunities for women accountants in the Big Four:

"... Because females have more commitment; commitment in time, in their responsibility and also their work preciseness, which is something known." (F/9)

Women's commitment to their jobs is identified by a female audit supervisor recognising the gender differences between her employees and being dissatisfied with her male employees' work:

"A lot say, why women? I always say to the people with me, please bring female employees because male employees tire me, young men are lazy. Our job in the accounting profession is by the hour, you record your working hours so your hours are counted. Men, may God guide them, want to smoke, go to the toilet for hours, and take a lunch break for two hours! Men are very lazy in an abnormal way. They don't listen; I am very tired of them. I tell them please have time commitment, come on time and leave on time, when you go to pray it should be a maximum of 10 minutes you are not going to ... also he is very slow; I give him some work he brings it back after three hours! Girls are more committed, you give them a job they quickly do it, they don't play like boys. I tell them [the firms] that females are more committed than males. Girls are committed, they fear, they don't like playing with their work time, you know why? Because boys have their cars ready under their orders, but we girls need a driver to go anywhere." (F/11)

Thus, although women's level of job commitment is highly appreciated by participants, it was rationalised as commitment in relation to time and linked to their restricted mobility. Women do not drive in Saudi Arabia, which means that: *"She is available at work all the time, from the early working hours to the end of the day; she has to be at work all the working hours." (F/30)*. This illustrates how the Big Four are making use of the statutory ban on women driving, although unintentionally. Another Big Four strategy to benefit from women's commitment is that women are new to the field, particularly to the Big Four, so they are keen to prove their ability. This may be a reason for their higher commitment, as stressed by a female auditor:

"When asking women for something they go and do it right away, they worry about giving you the work on time, whereas men may say okay I will do it and then go out to smoke ... Saudi men are a bit careless and women are trying to get ahead of them so they try harder."(F/4)

Although Saudi women's commitment is highly valued, it may conflict with the meaning of professional commitment. Women's restricted mobility, their family or social commitments, as well as socio-cultural norms (e.g. family and/or society restrictions and perceptions of women's work, as discussed in section 4.3.5.1) may constrain them from making full professional commitment, which includes not only time commitment, but also client interaction, and socialising with clients and peers. Commitment in work-time and presence in the workplace are not the only means of defining professional commitment.

Additionally, participants noted that women's loyalty to their jobs and their higher retention rate are valuable traits to the profession, which has positively affected women accountants' employment. Women put a higher priority on the work environment than on income:

"A woman has more loyalty; even if she gets a better offer she will not rush into it. The most important thing for a woman is to see the work environment, if she is comfortable in it she will stay longer, regardless of pregnancy or motherhood issues."(F/9)

Women's loyalty to the place they work in is reported by a representative of SOCPA as a valuable trait in women accountants. The underlying reasons for this commitment, though, are the key issue:

"I think women have an advantage in not moving a lot. Men have a problem of working for a year and leaving ... a woman is like what we may call a house sponsor, she doesn't like to change her workplace ... not looking more at the income return is one reason, and the second reason is that women have more loyalty to the place they work in. It could be because she finds good friends, or a good manager, or because the workplace is close to her home or the way they deal with her and so on, some women look to these issues." (M/33)

On the other hand, many of the men who enter the accounting profession usually aim to open their own accounting office or to pursue their careers outside the Big Four in places which offer higher benefits, once they have built up their knowledge and skills at one of the major audit firms. Thus, income return is more essential for men, as a female Audit Supervisor noted: "... however, when a young Saudi man starts work and gets some experience and then has a higher offer he will immediately go for it." (F/9). This signals the meaning of professionalism that these professionals give to their work, where professionalism is articulated as a reflection of their career goals, with females aiming for the work environment, while males aim for the income.

In addition, a female manager argues that accountancy jobs are suitable for women because: *"Women pay more attention to detail, and this is one of the important things that concern us, an auditor should be accurate and care about detail."* (F/18). Saudi women accountants are perceived to be more accurate and precise than their male counterparts, suggesting that women are mentally and technically suitable for accounting jobs. A representative of SOCPA held the view that:

"For women particularly I consider the accounting profession to be a suitable profession for them, first of all its an occupation which depends on precision and women in general are accurate in their work. And it's a profession which doesn't require physical effort, it requires

mental effort and also needs a technical touch, or we can name it a woman's touch because numbers are very precise and it's known that women have preciseness in these issues."
(M/33)

Within this contradiction in how people perceive women accountants, there is an underlying notion that women accountants are better ghettoised in technical jobs, such as bookkeeping and office jobs, that do not require physical effort.

It is believed that attention to detail and focus is a value that women bring to accounting firms, since these characteristics are highly desirable, apparent in a number of managers' responses stressing the gender difference between male and female auditors:

"Our job is auditing, not a routine job, so it needs one to be focused and spot the mistakes ... women are more focused, if I see something suspicious, I give it to F4 or F21 to audit it, while when you give a man some work he may go down for a coffee and smoke a cigarette and ..."
(M/28)

"It is my view that women have the trait of being focused and objective. This is an ability which is of importance in the audit profession." (M/36)

Women auditors, from their own experiences, identified their traits of accuracy and attention to detail, believing "... that we are more organised and we care about details so our results have more quality." (F/34). However, having to prove oneself in a male-dominated workplace is explained by the following comment:

"Accuracy is very helpful in auditing because there are a lot of numbers I want to see this and that. So usually I discover errors more than my men colleagues, and also I focus on the quality of the work. I don't want them to say she is a woman, she is inferior." (F/24)

Non-gender-specific attributes required for accounting were identified by a female accounting lecturer, suggesting that women have these attributes:

"The nature of our work means paying attention to detail, and needs one to be accurate. This is accounting, it needs exactness, accuracy, and giving attention to detail ... it's a privilege in women." (F/30)

The previous comments identified accuracy and technical knowledge as essential for attaining professionalism. Nonetheless, technical knowledge is not the only determining factor for the attaining of professionalism; there are other factors related to appearance and behavioural aspects that are as important but still not emphasised by participants as such. Women appear to be overlooking the importance of appropriate behaviour and appearance to the clients as explained by a female tax consultant:

"Accounting and auditing and tax, if you change the place of the comma it's a very big problem, especially when the papers go from us to a governmental entity. You need to focus because if you have a very big client and very important business for your firm and very well-known sometimes and established in the country you usually don't want to make mistakes and you don't want it to reflect badly on you." (F/23)

Women accountants are focusing on the technical aspect of professionalism, believing in its benefit to accounting firms where, as service companies, their own reputation and the client's satisfaction is a priority. However, most of the participants in this study are not taking into account the ability to socialise with clients, conduct and appearance, and the power to challenge, as important elements to professionalism, in addition to technical expertise. This signals a way of understanding professionalism which can be a risk for women in the accounting profession in terms of being ghettoised in specific tasks:

"I see it all the time. Anything to do with detail or making something look more presentable they pretty much slides it on to you because you have the eye for it." (F/35)

Auditing requires technical aspects, but auditing by nature is about inquiry; and being inquisitive requires inquisitiveness and thus the power to challenge.

"In regard to accounting and auditing, women are more questioning, so from this they will benefit. I mean in terms of audit we have to question everything, in terms of accounting we have to question everything, why this and why that." (F/10)

Thus, auditors should have the power to demand any documentation and to question and inquire about any information; here gender plays a role within auditors' jobs in challenging the client:

"We sometimes deal with rude people. For example, I went to a client and every time I talk to him he points to the cabinet, so I went to the manager and told him that every time I ask this man for a file or some information he points at the cabinet, I think he wants me to go and

look for it, I don't know is this because I am a woman? Then the manager went and spoke to him and he [client] brought the files to me, he didn't point at them, then after that he changed his attitude." (F26)

This emphasises the role of auditors in that they have to be respected and be taken seriously because they have the power to demand documents and the power to challenge, and they also interact with the client.

There are other skills that women have which are required in advisory and accountancy jobs, such as multi-tasking. Since women are considered to have this trait, these jobs are considered suitable for them:

"I believe what we (men) are lacking is efficiency in arranging things, of putting or setting them in a faster and efficient way ... for example in terms of arranging a presentation and so on. At the end we are a consulting firm regardless of what exactly we do, at the end it's not only about the one piece of paper that provides the report, there are a lot of issues with it. These multi-tasking jobs only women can do them, we men always think in one way and we don't take these multi-tasks together, our job is advisory and needs these multi-task skills which women can perform in a very calm way. In my opinion this is how we can really do it; women help a lot in that." (M/25)

Accounting firms seem to follow certain strategies in employing females; they are looking for the skills which accounting and auditing jobs require and which men, who dominate the profession, are perceived to be lacking. Thus, integration of feminine and masculine qualities is suggested to help in enabling the accounting profession to develop. The quality of women's work has increased the demand for female accountants in the profession, where women's traits are considered of value to accounting firms because accuracy, commitment and discipline are important skills for an accountant. In this study, accountancy jobs are seen to fit women where they are believed to have particular traits that make them successful in the profession. However, personality traits and skills are not the only aspects relating to professional development and gender equality within these firms - particularly in that the Big Four are committed to implementing diversity.

4.2.4.2 Gender diversity in the Big Four

The Big Four believe that: *'the future will belong to those companies that fully appreciate and value diversity in the workplace'* (Deloitte statement). The Big Four in the KSA represent the Big Four global

team and have to follow their strategies and global harmonised practices, with the aim to benefit from women's traits in accounting work as a way to improve their diversity performance. A male executive manager noted:

"We strongly believe in diversity and inclusiveness, and have specific programmes designed especially for women, enhancing the role of women in the firm." (M/36)

Globalisation and harmonisation in terms of gender diversity has been identified as a factor to increase female accountants' employment, a female auditor stated:

"As a Big Four there has to be diversity here, it's not reasonable to have all men. This is what's happening around the world, it's weird to have all men not one women, we are an exception." (F/20)

The Big Four in the KSA have started to implement diversity by employing more women, where female employees are perceived as contributing to a more professional environment in the workplace. Some interviewees expressed the view that the place where you see men and women working together seems more professional other than if it was only men. Such a situation will also temper men's behaviour because:

"The words they (men) use when they work with females are totally different to the words they use with male colleagues; they respect themselves if there are women; they make it more professional." (M/14)

In addition, diversity adds value to people in an organisation in terms of sharing knowledge since a different-gender employee is a new experience in a gender-segregated society such as the KSA:

"The fact that you have a new element or a variety in the staff is an update and development for you, since working with women will help you take from their experience, because all your life you were taught by men and taking from men, so try to take from a woman who actually raised you, our mothers are the ones who taught us." (M/19)

The formal processes of recruitment and selection of staff emphasise the team metaphor, where diversity provides mutual value to both genders, creating a more productive audit team, as articulated by a female audit supervisor:

"Girls encourage guys and vice versa, I mean we see their capabilities in certain things and this motivates us to work better and they also see our capabilities in other things. For example organising is better by females than males, for sure they are organised and everything is tidy and very exciting but the guys are messy. On the other hand ability is higher with males, they are capable of working for a longer period to solve problems so this motivates you to work more 'let me stay more and finish with them', and this makes a better team. I also noticed a lot that the team which has males and females working together produces work much faster than if it's only females or only males." (F/9)

Moreover, women auditors are perceived as valuable to a firm in the way that they will cover female clients, due to the culture of the KSA which prevents men from auditing women-only firms. A female HR officer, at one of the Big Four, confirmed this position: *"... because there are business women so they need female auditors it's easier for them." (F/22)* This shows the importance of the client's wishes and cultural restrictions:

"We are in need of more women's involvement. For us in auditing for women clients, you know in banks they have separate female sections and no way can one of us men go there to do auditing due to restriction purposes, which I totally agree with, so you need women to do so."(M/6)

"Nowadays the business needs to have some accounting ladies, since also some companies are owned by ladies; a male auditor can't go and audit an all-female company. I faced that in stock count ... I did five stock counts this month and all of them were shops where ladies work." (F/34)

On this issue a representative of SOCPA stated:

"For example if Princess Nora University, with all of its departments female only, if dealing with one of the accounting firms they may say I only want women auditors to enter here, then the accounting firms will be forced to recruit women for customer service."(M/33)

Employing women auditors does actually serve the clients' needs in order to implement diversity. Furthermore, it serves the Big Four in controlling issues of fraud which can exist in places that men are prevented from entering: *"I saw this in the women's branches, it's because they didn't have auditors to audit them before; (Big-1) usually audits the men's branches."(F/21)*

To summarise, all the above suggest that women are seen as a factor of production, adding value to a firm in terms of their capabilities and performance and in terms of implementing diversity. However, the Big Four may be aiming for both women's value to the firm's performance and women's value for the firm's reputation and status as presented in the following comment:

"When I had my interview one of the guys was saying we actually want more females because there is that different thing that females see and feel within things but in the male side, no, so we are looking for the female eye in things. And there is also the side of actually wanting to say we have females and we are doing that." (F/35)

Thus a related factor to women's value to the profession is gaining capital, although symbolic, in terms of the professions' reputation and status.

4.2.4.3 Symbolic capital: the professions' reputation and status

Another factor which has motivated accounting firms to feminise their operations is tokenism or symbolic capital²⁹. The study findings showed that women are perceived as adding value to an organisation's reputation and status in the profession. Accounting firms view women as symbolic capital and, since Saudi women accountants working in the Big Four are a new phenomenon, these firms are adorning themselves with something that is currently very valuable, as explained by a male audit supervisor:

"They want to hire them as a public relations exercise, to utilise it in the news, to say that we are hiring females in Saudi Arabia, we have the first female auditor, to have some publicity and to say we have females working in our firm. They attract women to use them in advertisements. As you know public accounting firms are not allowed to use any advertising, it's illegal, so this is the way to advertise themselves and to be mentioned in the news and so on." (M/14)

This form of symbolic capital has repeated value, as M/14 added:

"For example when XX got the SOCPA she was in the news as the first Saudi female to get the SOCPA, the second female who got the SOCPA was also in the news as the first Saudi female to get the SOCPA, the third female" (M/14)

²⁹ Symbolic capital (Bourdieu, 1986) relates to one's reputation and value as perceived by others. Acts representing symbolic capital are, or can be symbolic, yet they enhance the actor's 'credit of renown' (Bourdieu, 1990, p. 120).

A similar view is held by women auditors who believe that: *"A lot of managers and partners are enthusiastic because of the firm's reputation and status to show they are supporting women."* (F/4)

This was confirmed by information cited on a number of websites:

'(Big-3) the leading international professional services organisation, announced on Wednesday that XX has become its first female Saudi national employee to pass the Saudi Organization of Certified Public Accountants (SOCPA) fellowship examination' (Saudi gazette, 2010)

Another Big Four firm announced:

'XX a (Big-2) auditor based in Jeddah became the first Saudi woman to be awarded a Certified Public Accountant licence in the Kingdom of Saudi Arabia. Her licence was issued by the Ministry of Commerce and Industry on XX under Registration Number XX. In 2007, XX was also the first Saudi woman to achieve fellowship in the Saudi Organization for Certified Public Accountants (SOCPA)' (CPI Financial, 2010)

In addition, the Big Four's desire to gain good reputation and status is seen in their strong willingness for women to quickly reach higher positions, as pointed out by the following comment: *"... also women have high possibilities to be promoted faster, based on the demand in the field itself first, and second to advertise for the firm"* (M/14). There are currently not many women in high positions in the Big Four; however it would appear that women are noting their positions as symbols. More than one female participant noticed how gender affects an employee's evaluation:

"I noticed they want females in the top management, so I think they are rushing with girls to get promoted as fast as they can ... because I've been told a couple of times by many people, 'you will be on the fast track', its business actually, it's for the company's advantage." (F/34)

The Big Four are keen to have women in partnership positions; an example is F/9 who was with one of the Big Four for only three years before being promoted to a partner position. Other women mentioned this many times, indicating their pleasure with this news:

"There are more opportunities for females towards building a career path in accounting. I don't know if you met F/9 in (Big-2) Jeddah she is already a partner. Legally she is still an audit supervisor, but is in the process of being a partner. This is not yet announced in the firm but between us ... she is definitely a partner but there are still a lot of legal issues they have to go through, it's not easy." (F/29)

However, when this was mentioned to F/9 she was surprised:

"Yes, how did you know this? It's in progress, it's not yet finalised, because to be a partner first it needs approval from the firm and from the Ministry of Commerce, then from the Saudi Organization of Certified Public Accountants (SOCPA). It's now approved from my firm but not yet from the Ministry and SOCPA. Maybe that's why everybody in the firm knows about it." (F/9)

In addition, this information regarding 'the first women partner in the KSA' was reported on the firm's website: 'XX is the first woman partner in Saudi Arabia, and the first woman to receive a SOCPA license' (4). (2013). Publicly presenting the success of their female employees can benefit a firm and also serve as a role model for others, endorsing the symbolic value of women to the firm. Accounting firms are creating symbolic capital; although symbolic, this tokenism can actually have a substantial effect when the outside world looks at it and can clearly see that a few women cannot change an organisation and have a significant effect on it. However, those observers do recognise the tokenistic value of women to the role model idea.

For example it can encourage and motivate women to apply where they see others, as explained by the following quotes:

"My biggest dream was to join one of the Big Four, and I chose (Big-4) because it's one of the first Big Four that started to hire ladies in the audit department. I heard it from one of my professors in college as well as from my father and from one of the partners." (F/17)

"There were no women auditors. F4 was the first women auditor here, she started in March 2011, so we started with F4 then came F26 and after that three more." (M/28)

This is supported by a website statement by the Chairman and Chief Executive of (Big-2):

"This is not only a great personal achievement for XX and for her family but also for women in Saudi Arabia. We believe this milestone will inspire other women not only in the Kingdom but also across the GCC, as well as women colleagues in (Big-2)." (Arab News, 2010)

Therefore, the Big Four believe that the first women to work in the Big Four can be role models for other women and attract them to the profession, so they are actually benefiting from women as symbolic capital.

In addition, the Big Four are keen to have women in higher positions to show the world what Saudi women can achieve, which will motivate others to enter the profession. This was noted by a female auditor:

"I think because we see XX, the girl we work with, she is pretty much up there so she kind of motivates us, knowing that she is the first female we have in (Big-3) who has actually pushed for it and gone for what she is doing ... it makes it easier for us to see." (F/35)

In addition, this symbolic capital may actually work in encouraging other firms to employ women accountants:

"... because there are qualified women accountants, and companies are required to employ them, and it's an advantage to the reputation of the company in order to be one of the first to employ women, I think as a successful experience for some [firms], others will follow." (F/4)

Thus, symbolic capital may actually work and have a substantial effect on inspiring more women to apply for audit jobs in a Big Four firm, where there were no women auditors three years ago. This is symbolic capital with a substantial effect, as the Big Four can actually do their job and support their clients more effectively when they have women, which suggests that they are employing female accountants to benefit the company's reputation and as an added value. However, women are concerned that they are being exploited only to bring prestige to the profession and do not have an active role in the profession:

"What's important is not to start as a minority group highlighted with spotlights as 'the first Saudi female auditor' but with no added value to the place we work in, and not to take advantage of ladies as prestige. Women should have an effective role in the workplace in order to add value to the work they are in ..." (F/9)

Consequently, the accounting profession in the KSA is including women accountants to grant prestige, at least at the entry stage, by presenting a more Westernised or globalised image as a form of modernisation. However, at the same time some occupations such as office work, tax and HR have become feminised, and are often accompanied by a lowering of status, which appears to be an outcome of the gendered organisational practices within the Big Four firms.

4.3 Gendered organisational practices within the Big Four accounting firms

With women accountants' inclusion to the Big Four accounting firms in the KSA, professionalisation of accountants evolved. Professionalisation processes are practiced within these firms through both formal and informal micro-organisational processes. The findings identified that women accountants have encountered exclusion and marginalisation practices within the Big Four firms. These include exclusionary practice at the entry level from certain jobs, gendered organisational practices built on existing social roles and attitudes, physical segregation or gendered space, professional codes of dress, and working conditions with the lack of alternative work arrangement in these firms.

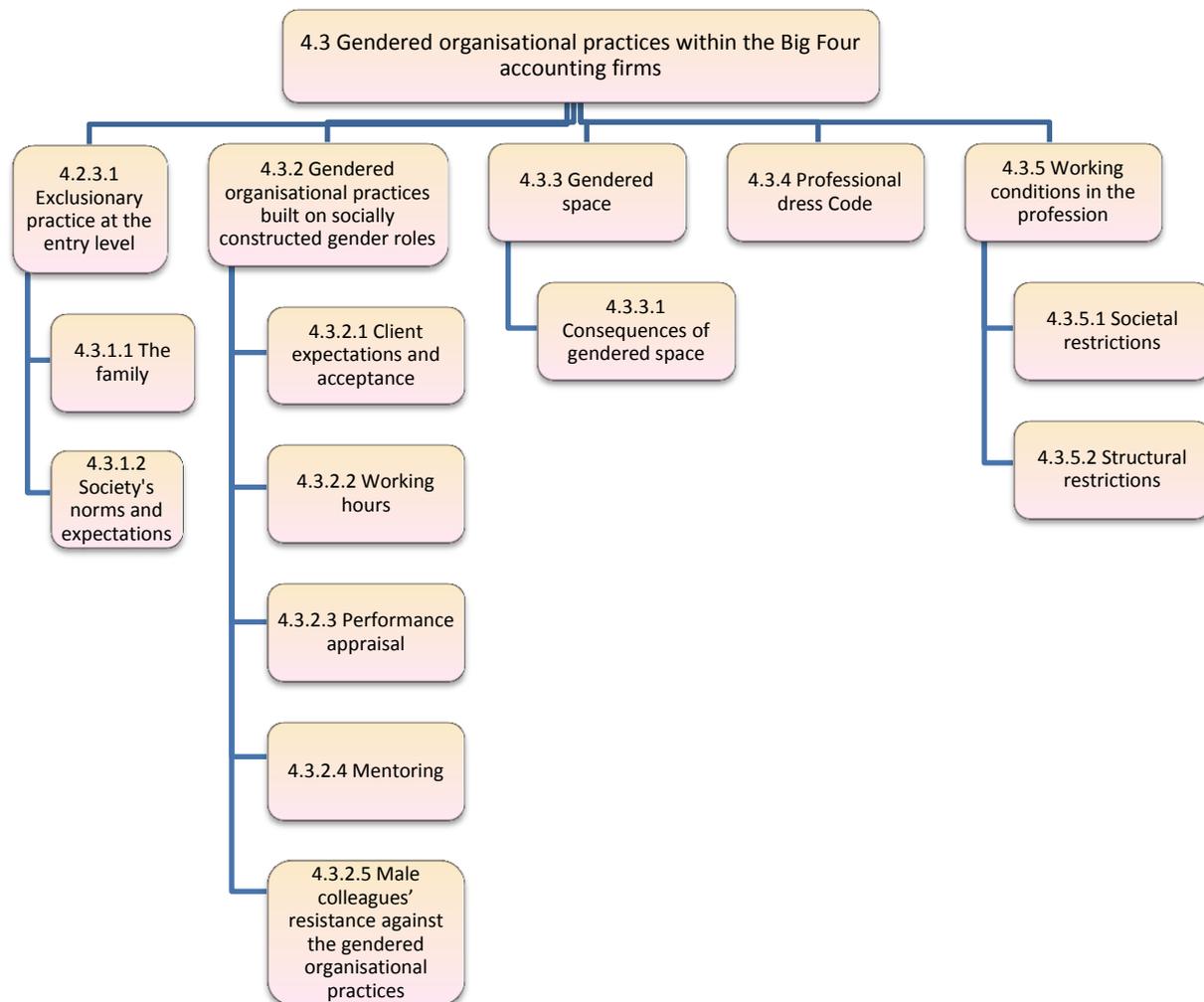


Figure 4.3: Sub-themes of the Gendered Organisational Practices within the Big Four Accounting Firms

4.3.1 Exclusionary practice at the entry level of accounting firms

Despite the growing interest with women accountants within the profession, where the previous factors have helped in women's inclusion to the Big four, it does not necessarily mean acceptance and equality. Indeed, all the above factors have worked towards feminising the profession, by increasing women's numbers in the Big Four; however they may not truly succeed in integrating females into a male-dominated profession on an equal footing with their male counterparts. Although the government's and the profession's initiatives to integrate women exist, women accountants are still facing limitations in job opportunities in audit firms. They have had to try hard to secure jobs at accounting firms, since these firms have hesitated to hire them as there is no precedent, preferring to hire male accountants. An exclusionary practice that women have encountered at the entry level is epitomised by the following statement:

"I didn't find anything for nine months, I had an interview with (Big-4) and I went through all the steps and even met the partner of tax and at the end I got an email saying 'sorry we want a male for this position'. I guess they have something against women. I feel they still don't have trust and they cannot rely on females ... but the weird thing is that they called me a month later asking me if I want to join again but in the admin department as a typist! I really don't know what they mean by typist, I tried to ask them and they said it's good to help the admin and it's a good way to have one foot in and move on later!" (F/29)

It appears that professionalisation is being shaped by gender, where typing is perceived as a more suitable job for women accountants. Thus, women's entry to the profession creates gendered specialisms within the profession. In addition, the perception that women are more likely to work in lower-status jobs is an example of a patriarchal strategy. Although women's qualities of qualifications, abilities and ambition, discussed earlier, have given women a competitive advantage in gaining access to accounting firms, women are still considered to fit more in supporting jobs. Thus the Big Four demonstrate a division of labour between the types of work that men and women are expected or allowed to perform, as a male audit partner believes:

"I think the presence of women helps. In my opinion women can be utilised in our profession in a lot of important subjects, in training, counselling, and in the HR function. I totally believe that HR is a woman's job, this will be excellent." (M/6)

He added:

"I imagine women, by their nature, like to listen - they like to sit and listen, but men don't have this. I see this in myself I want you to give me the bottom line; I don't want to listen and go into detail, but women like to listen and as an HR employee you need to listen. Women have more time to dig into details of technical matters than men. We also can benefit from women in quality assurance things, plus training." (M/6)

Thus, jobs with routine work are expected to be carried out by women; such an attitude is attributed to the idea that some women's traits impede them from being able to handle professional jobs. For example, although women's traits of focus and preciseness in accounting practice are considered as positive traits that fit accountancy (as discussed in section 4.2.4.1), some male managers, rather than interpreting these traits positively, choose to interpret them negatively:

"Women are almost inflexible ... a man is more practical, it's his job he makes it right away, while a woman likes to do it by the book, step-by-step she likes to make things right, this makes her do her job more honestly, but sometimes this is not practical." (M/28)

Women's organised approach and attention to detail are also interpreted negatively, where male participants continue to see women fitting in the lower levels of the profession such as book keeping:

"In public accounting the organising point is not that much, you don't really need to have much organising in your work, you just need to have your work readable and useful; it doesn't matter, like further detail is not a big deal. Females can be better in accounting entry ... they might be better organisers but auditing doesn't need much organising that you will notice the difference, while when you have 100 accounting entries you need to be organised" (M/14).

The point raised by the previous comment is that women's attention to detail and preciseness may not be valued in all career positions:

"Sometimes in a job like our job it could be a double-edged sword because going into detail sometimes you will lose more, we have a certain level of detail we cannot go beyond it. If we open the door for such things we can't, there is time and cost." (M/25)

In addition, women were presented as lacking characteristics deemed important to climb up the ladder: *"I believe most men have an ability to think more broadly about subject matter." (M/36)*. Yet, other males were supportive: *"Women may lack a broader prospective, because they don't have that experience, but give it time and they will. I am sure." (M/28)*. A reason put forward is: *"The delay in*

women's entrance to the work force has made their experience less and this has narrowed their perspective." (F/30). A female manager confirms that:

"... because of our society, women's roles were kept limited, that's why they can't make long-term planning Women were not given the opportunity early enough, so they became concerned in limited things." (F/9)

In addition, it is believed that the education system in Saudi Arabia lacks effectiveness in preparing women accountants for work, as pointed out by a female accounting lecturer:

"It starts from the university; they should give female students some awareness, self-confidence and adequate training, not just go to the training site and photocopy some papers ..." (F/30)

Participants identified poor training programmes women offered at Saudi universities and lack of English language-based accounting study at these universities, as negative issues in the education system affecting women's personal attitudes and abilities and in turn their experience in the profession.

"Studying is like reading books and theories, so it's a bit different from practical work. I think I learned more by practice ... I didn't get training at the university not at Bachelor nor Master's level ..." (F/4)

This has made it difficult for women to engage in the business world; thus they encounter difficulties at work in the multinational Big Four accounting firms:

"English language is a very big barrier. The problem is that three fourths of the staff in the company here are not bilingual, they speak English, so how can you deal with your co-worker when you cannot speak the same language..." (F/29)

The expectation that women fit better in supporting jobs, and being employed in office-based jobs is attributed to seeing women's jobs being in the private sphere. This gendered division of jobs within firms signals notions of masculinity within the firm's culture. Work in the less exposed sphere of the office is seen to offer protection to women, which reinforces the notion of women being in the private sphere. Thus, women are expected to work in occupations that are extensions of their social roles. In turn women accountants have had to try hard to get appropriate jobs at accounting firms

and when they get a job opportunity it is in a low position, which is not equivalent to the qualifications they hold:

"Even if the companies open fields for women they always put them in a secretary's job; whatever degree they have, they put them in low positions. They [the firms] want to avoid getting into problems; they want to be on the safe side to have women work inside the firm in administration. For example I have been employed for three years now; I spent two years fighting to be transferred to advisory, I have a Master's degree in E-business and a Bachelor in business administration, but they did not take this into consideration. (Big-4) employed me as a secretary then I left to work in XX Co, they gave me a position in the help desk, then I came back here as a secretary and after a year and a half I got the advisory job. Since I came back here I have been asking for that job, I pushed until I got it." (F/41)

Thus, despite women's characteristics, which are perceived to be better than men's, gender appears to be a key factor in contributing to employers' reluctance to hire women and accept them at the initial stages, where there is no female precedent in accounting firms as shown by this comment:

"Because XX was the first women auditor here I was reluctant to hire her and was hesitant when I interviewed her, because I have in front of me excellent certificates and qualifications. She has a Master's from Sydney, Australia, and high ambition and she did excellently in the exam she had here, but the problem is that she is a female. I said this is the first and I am not finding any reason to reject her."(M/28)

Another form of women's exclusion is using 'the client' to legitimise gendered organisational practices at the application level. Managers pay more attention to how they can benefit from women by considering clients' preferences, and thus reproducing aspects of gendering within audit firms:

"There is only one side probably where they [females] are given some consideration is that to what level they can be utilised. What we face with women is that, as you would understand for us, most of the time the professionals will be working at the client's firm so we have to be mindful of our client's ability to accommodate females and what is the work environment. This is important, so we bear that in mind, when we do the analysis to ensure how many of our clients where women can be utilised in their career or in the next 12 to 18 months, which clients they can go to, how much time they will be utilised ... because also if they have very low utilisation they will not be satisfied." (M/15)

He added, confirming the importance of client's satisfaction to professional services firms such as the Big Four:

"... It depends on your client mix as well. I have clients that don't have female sections at all but still the work environment helps; for example you can find about 20 people in the whole office of the client so having one female in my team is not an issue, you find the kind of people they are more mature and focused, they are comfortable to have them. When you have a bigger client, actually the people get concerned about what could happen and how they could control, I mean they don't want to end up with litigation issues from firms" (M/15)

Auditing is found to be highly specialised within accounting firms in the KSA. Client expectations and acceptance of women auditors is argued to be essential for their employment opportunities in accounting firms. The small number of women working currently in the Big Four is attributed to the small number of clients who accept women. A reason for not employing women auditors is articulated by a representative of SOCPA: "... the other thing is that he [the employer] may say the clients do not accept women, I don't have clients who accept women." (M/33). As women auditors' employment depends on their utilisation, the more relaxed culture in some Saudi cities, such as Jeddah and Al-khobar³⁰, has helped women enter the Big Four, and specifically to auditing jobs. However, in conservative cities, such as Riyadh, the opposite is the case:

"We have women in accounting, consulting, HR, and assistant administrative roles but we don't have women auditors here in Riyadh ... because the audit work is almost always outside the firm that's why they don't come. Jeddah and Alkhobar are a very successful experience for women in auditing, but here in Riyadh maybe clients don't like to work with females; they like to deal with males more." (F/40)

Another form of women's exclusion at the entry level is physical appearance and Saudi women's dress, where veiled women were not accepted by some clients and thereby women dress is explicitly defined and discussed in job interviews (discussed in section 4.3.4).

Women accountants have more job opportunities in other than accounting firms, which suggests that the male-dominated culture in the Big Four compared to other institutions has contributed to the limited job opportunities women face:

³⁰ Al-Khobar is a large city in the Eastern Province of the KSA on the coast of the Persian Gulf. The Eastern Province is home to most of Saudi Arabia's oil production; thus Al Khobar has a large number of expatriates who usually come for jobs in oil companies such as Saudi Aramco. These expatriates may have influenced the culture of the region, in addition to being close the Gulf cities such as Bahrain and Kuwait.

"There are a lot of Saudi women accountants working, such as in Suliaman al Habib Hospital, and in Centenary Fund they have a lot of women, almost 90% of accountants are women..."(F/18)

Women at the entry level face various obstacles and constraints; however, accounting firms suggest that in some areas incorrectly qualified applicants contribute to low participation by women in the profession, suggesting that limited numbers of women accountants are applying for auditing jobs in the Big Four, as implied by an HR officer:

"We need accountants, even the ones who apply are only a few, few apply who have accounting degrees, most of the applications are marketing and finance and we can't take them as auditors for that reason, but those who come with an accounting degree we take them." (F/22)

The Big Four require top, talented Saudi accountants, both men and women; yet they are disappointed that public accounting jobs are not a priority for Saudi accounting graduates due to its difficulty in practice:

"We go to universities and see the top talented people, both men and women; we are going to increase the ratio heavily. We need top people but I noticed one thing, the accounting profession jobs are not required, neither by men nor women, this is what I saw, applications are rare. I don't feel there are many CPAs, they take a Master's and the circumstances are well suited but there is no doubt it's a difficult profession." (M/6)

For women, the difficulty in practicing accountancy may not be the only reason for the low level of applicants. The situation for women is much more complicated where other factors influence their choice to apply to accounting firms. These factors, such as family acceptance and society's norms and expectations regarding working women, are unintentionally used by the Big Four to legitimise women's exclusion at the entry level, as presented next.

4.3.1.1 The family

The family plays a significant role in women's lives with participants pointing to family support as the most important factor to assist women in entering the profession: *"First of all is the family - if the family does not collaborate, the women can't do anything." (F/4)*. Family acceptance of women pursuing careers in male-dominated workplaces is essential in empowering women and in their employment:

"If the family doesn't support her, if her father or husband says she can't mix with male clients then ... for example sometimes I have to attend the general assembly or some meetings and not every family will allow this, so family support is important, if not then she is not good for this job." (F/11)

Thus, the profession is concerned about family approval of the work environment, as explained by a representative of SOCPA:

"We devote ourselves to make it clear to the people, mothers and fathers that the girls who work in this sector are working in a way that preserves their daughters and ladies. If I have a daughter I will ask about her workplace and the work environment." (M/33)

Accounting firms are concerned about family acceptance of their women working in these firms, resulting in a woman's personal relationships being discussed in job interviews, as exemplified by the following:

"When I was employed here I was not married, so one of the questions I had at the interview was, 'Suppose that your husband doesn't want you working'. I said, 'No I will give him the idea that I am going to work.' So he [the interviewer] said, 'Ok, but suppose that he changes his mind when he sees the situation.' I said, 'I will try to balance it; I will not make him hold anything against me which can make him say this is because of your job, leave your job'." (F/4)

Thus, the Big Four are allowed to assess the social background of a female applicant, which provides the opportunity to make an assessment of whether she would fit the organisation:

"... the managers decide if we will get any more female trainees we have to let them know that they are going to work with men in a mixed environment, and they will go to clients and if they don't accept this we are sorry we cannot accommodate them." (F/A13)

The female applicants are invited to meet other members of the firm in an attempt to have them 'fully aware' of the Big Four environment and what auditing jobs involve. The idea of providing full awareness is deemed to be important both to the applicant and the firm. Thus, the recruitment process not only focuses on academic ability but also on the match between the social norms of the employer and female applicants; this shaped the conduct of the women applicants by ensuring that only women who fit the firm's culture are appointed, which might further endorse male domination of the profession:

"We do anticipate and try to explore with them [female applicants] their flexibility, because some females actually have their own objectives on what would be the sort of work environment they would expect, so we do explain to them what they should expect at some of the clients and how the work environment is and how flexible they are to that, can they adjust, are they comfortable. For example that they are not going to be reporting to the office every day, they are going to be working at certain clients for two or three weeks and then they will come to the office for one or two days for close out or whatever, and then will be going to another client somewhere else, I don't know exactly which clients, are you prepared, are you flexible? Some of them have families who do really have a desire to know where their daughter is going to be in this place, in this office, and that she is going to be there from 8:30 to 5.00, so it's very important that they are fully aware of it ... some of them say yes we are aware, we are comfortable, so it's fine; some actually get a bit surprised, ... and some of them come back and say that we have these issues and we are not comfortable to continue, so they will withdraw. So effectively it's their own decision, we are just trying to create that awareness. We also propose that they contact some of our existing employees just to talk to them to hear their experiences." (M/15)

Consequently, women are generally perceived by employers as higher employment risk than their male counterparts, particularly in occupations which require more interaction with the opposite gender such as auditing, as it is commonly assumed that male members of the family have authority over their females. Within patriarchal societies male members of the family need to know where the female members are, because if they lose them, they lose honour. Thus, they need to know where they are, not only that they are in the home, which implies the notion of protective/prosperity-like logic. This suggests that the position women play in the workforce is governed by their relationship with men (husband and/or father), and not by their qualifications and skills. This further shows a dual contradicting image within the profession, where it is good to have women in terms of their skills (as discussed in section 4.2.4.1) yet bad to have women in terms of concerns of society perception. A female lecturer explained:

"Perhaps they [the firms] fear ... For example, they may employ a woman and be afraid of her guardians who may come and make problems for them, all of this is due to the social concepts³¹ we have." (F/30)

³¹ A Saudi woman is required to gain permission from her male guardian to perform many daily activities, including enrolling at university, having a job, travelling outside the country and filing a court case (Deif, 2008).

Considering the consequences of cultural expectations is essential when employing females, and mixing young females and males is considered risky for accounting firms:

"We were afraid, the culture frightens us a bit, you know because those men at senior levels are young, around 24-25 year old, so to put a girl at the same age in front of them ... However the experience was wonderful I couldn't believe it, nothing, we didn't face anything, we didn't hear about one incident although they are at a young age and are left together for a long time at work, we did select them carefully, when you get the best in the market this is what you get."(M/25)

The behaviour of accounting firms confirms the notion that gender status takes priority over a woman's professional suitability and ability. Accounting firms are concerned about societal and family perceptions, and that women themselves and their families are not yet ready for change. This could be considered as an exclusionary tactic practiced by the profession itself, since external pressure and State regulations have eased. However, a male auditor provided further reasons for the low percentage of women in the profession:

"For women it could be the environment, for example, she may say the nursing environment is better for me, to be with my female colleagues and the income is good too. So why shall I go to another environment where I will be a minority in the middle of a male-dominated workplace. A person sees the psychological comfort; it's a major reason for working efficiently." (M/19)

Therefore, when deciding to work, women are perceived to focus more on the environment than the income, which could be due to family pressure regarding the environment. However, if women choose to work in routine office jobs, in order to avoid contact with men, or to please their families, they can ghettoise themselves in lower-paid and less prestigious areas of the profession.

"Many companies now have a female section for accountants because it is easy you don't need to contact or sit with men a lot to do your work, especially like bookkeeping and journal entries, this kind of work you can do it at your desk, you can even contact men with emails or phone calls you don't need to meet them. So that's why a lot of women can work in banks for example, even their family supports them, because you know we have the issue of mixing; it's

Thus husband and/or father may not approve of certain work conditions and may thus create problems for employers, under which their women work.

not desired by everybody. I don't see it as a problem but some people are conservative and very religious, they are afraid to open the door." (F/4)

Many respondents believed that the Islamic religion has nothing to do with current restrictions, and identified culture as a key barrier to women's participation in the profession:

"I think it's not related to the religion, this is my personal opinion, no one links this to the religion, and I get mad when people talk of this subject from the religious angle. It has nothing to do with religion. Of course the religion has other restrictions but it does not interfere with women's jobs, it's all about culture." (M/6)

Thus, in exploring the impact Saudi culture has on the work experiences of Saudi female accountants the following theme emerged.

4.3.1.2 Society's norms and attitudes and expectations regarding working women

Although Islam does not prevent a woman from working outside her home, socially constructed gender roles place women's work in the profession in conflict with their social roles as good wives and mothers, creating conflict within the family and social disapproval in society. This reactionary belief is exemplified by the following audit manager's statement:

"...It's a problem ... in my opinion, a woman going out of the home does earn her income, but wastes an entire family ... when a female employee works from 8.00 to 4.00 and she has children, what do you expect?" (M/5)

Women participants confirmed this common belief among Saudi society: *"Until now we still have the idea that the woman runs the home, the man comes home and finds everything ready, I mean still this idea is not changed." (F/4)*. Thus, there are many people in Saudi society who are against women's changing roles, criticising women's employment strategies (State regulations to empower women) and those implementing them:

"Dr. XX is opposed by those people who are unfortunately against good achievements. Many people are against him. He is the most criticised person by people in terms of women's employment, but he is assigned by the Ministry and no one talks about the Ministry [no one can stop him]" (M/25)

He further stressed the social pressure affecting women's positions in society: "... you don't know; it's a strange mixture, sometimes I wonder what exactly they [society] want." (M/25). As a result of this social pressure, women accountants face difficulties in terms of acceptance, first at the entry level and later in practice of accountancy. People, particularly men in the profession, appeared more worried and sceptical of women's acceptance than the women themselves, a situation explained by more than one female participant:

"Entering accounting was difficult for others more so than for me because I was so enthusiastic to enter the field, however the people around me were worried about society accepting a woman working as an auditor, because our job requires going out to clients." (F/9)

"For me being the only female in the Riyadh office was very difficult, I mean not difficult ... but people are not used to having a female. The male colleagues didn't even try to come across to me; I was only dealing with my manager and the tax partner who I knew." (F/29)

However, an executive manager believed: "... that culture is the main reason that women have not ventured into the workplace, not necessarily the accounting field." (M/36) indicating the need for more awareness by society and women themselves:

"The majority of women are seeking to work in the education sector because it's a 'pure women's work environment', but the private sector is not exclusively a women's environment so it must have some give and take. We still have a problem, it's not a problem but societal acceptance in the private sector is not the same as for the education sector." (M/32)

Another point raised is societal support as identified by a female auditor:

"The other obstacle is to make society be more accepting, they accept but not to the extent they are wishing for you what you want. For example when you leave late and go back home at 8 pm and you are a female this is a big issue for them." (F/10)

Accounting firms are concerned about the influences that limit the full range of women's commitment, such as women's restricted mobility, the family, and the societal perceptions of women working in a gender-mixed environment, all have been used by Big Four managers to support the view that:

"... They don't have to go out of the office, not all women want to go out, not all women have drivers, and we need committed people. Tax is excellent for girls, I always say to them go to tax, it's a new field, a new world for girls."(M/28)

Similar expectations to consider office-based work can also come from families:

"... when I talked with my uncle, he said that audit is not so good for women and that tax is better, I think he said that from the point that if I am an auditor I have to move around or go out of the office more..." (F/24)

The absence of direct contact with clients links tax jobs with characteristics of the private sphere, and auditing jobs with characteristics of the public sphere where: *"... as a women working as an external auditor ... I am working with men, which is not very accepted in Saudi Arabia." (F/31)* .The private sphere of tax jobs, offering protection for women and remaining at a distance from clients, is unintentionally used by the Big Four to suggest that tax suits women more, and thus legitimises women's exclusion from auditing jobs when employing them.

Interestingly, it appears that Saudi men are usually the ones who do not accept seeing women at work. This has caused the Big Four to assign female accountants to non-Saudi managers as they are more used to working with women. As explained by a female auditor:

"I worked twice with Saudis, one colleague was fine but the other - he is the one who said 'how did you agree to work here?'. There are some Saudi seniors, but I didn't work with them, foreign managers are more used to working with women they accept and know that we have limits which we should not cross but they are trying to help us and give us support.... I think it's not a coincidence assigning foreigners to work with us." (F/4)

The above strategy has actually worked in reducing some of the obstacles faced by women, although it can limit the socialising process that women may undergo in the firm. This strategy can work by easing people into change, as the Western model may not work in other contexts. If the Big Four in KSA apply Western notions of gender construction and accountancy in a non-Western context, these can contribute to further exclusion and marginalisation of women. Thus the profession is actually managing the international Big Four in relation to their construction of gender relations in a non-Western context in a different way than in the West in order to integrate women into the profession

To summarise, from these societal expectations, it would appear that women's non-acceptance in the Saudi workforce generally is an obstacle and one of the major difficulties for women in gaining

access to the Big Four and subsequently in the practice of accountancy. Cultural barriers in terms of accepting women at the entry level continue to face women accountants at the organisational level, where practices in the Big Four are highly guided by the gender norms held by Saudi society as a whole, and shaped the following gendered organisational practices.

4.3.2 Gendered organisational practices built on socially constructed gender roles and attitudes

A powerful barrier causing gender inequality in the Big Four in the KSA results from gender stereotypes embedded in organisational culture. Women accountants are struggling against male prejudice, as exemplified by the unsympathetic view of a male audit partner:

"Women are a bit emotional by nature, and the profession is a bit tough, this is the problem. They might be placed under certain pressure ... still women in the field need a lot of support; their judgment is a bit On the contrary, in education their knowledge can be better than men, and they can perform better, but still women by nature can't stand the pressure. Truly it's a difficult job no matter how strong she is, she will be under certain pressure." (M/6)

Consequently, women may be given less challenging assignments and are not being exposed to work pressure, although partners in the Big Four have expressed their appreciation of women's skills and capabilities as discussed in section 4.2.4.1. The implication of M/6's comment supports the masculine identity of the profession:

"Wherever, in Europe or here it's a man's profession. It's very tough in terms of deadlines, in terms of working late, in terms of the clients and the kind of mentality you deal with." (M/6)

This view was shared by most male participants who considered that women fit better in office-based accounting jobs: *"The accounting profession is not a tough profession, it requires office work, sitting and reading and auditing numbers, it does not require physical effort." (M/19)*. These gender role stereotypes create the perception among men that women may not fit all types of auditing work:

"No, sometimes we need to go up on a sling and count boxes, or there can be some chemicals, it's difficult. She can go to do an inventory count, simple things." (M/5)

Within this male-dominated profession, women are perceived to be too strict with their employees when holding a managerial position:

"When they say 'you would not like to have a women manager', I can understand this because she will confuse you 'where are you going, when are you coming, this is right, this is wrong'..., she is very strict." (M/33)

Such a view could create difficulties in accepting women in senior positions, where good judgment traits and appropriate time management are the key aspects of 'being professional':

"She is lacking the judgment issue from all sides, taking a decision is not easy for them, they spend more time when taking a decision, and timing is important. In my personal opinion, accounting is 50% qualification and 50% management. The philosophy of the quality depends on the person himself, the decision-making, dealing with the client by being flexible, managing the discussion and understanding the client ... accounting is judgment and decision." (M/5)

The accounting profession is dominated by men, and senior women struggle to be accepted as pointed out by a female audit supervisor: *"There are people still with the kind of mentality that have difficulty taking directions from women." (F/18)*. The experience of men working with women, and especially to be managed by a woman, is new in the profession in the KSA. A male audit associate working under a female manager stated:

"I haven't worked under a woman manager before, especially here in Saudi. We are talking about a society where we haven't heard about these things before, we always know that men are the ones who work, and rarely do you see places where women work." (M/12)

Despite the gender stereotype traits associated with women, a more powerful barrier causing gender inequality in accounting firms in Saudi Arabia is the stereotype associated with the predefined social roles of men and women in Saudi society. The opinion that a woman's job is basically to be a wife and a mother, as well as the opinion that men need to protect women from any threat, has affected women's experiences in the accounting profession. Factors, such as a family's general reputation, imply the potential moral and social risks of women's occupational involvement. The concern over a woman's reputation and honour limits women's access to and persistence in accounting. A male partner demonstrated a clearly patriarchal stance when explaining an undesirable practice arranged by one of the female auditors:

"For example, a lady said that if she wants to go for a job outside the office, like to audit the client's financials, she goes from the office with her work colleagues. So I said, 'Wait please,

you go with your male colleagues! Does your family know about this? Your family have left you here in our care'. This is a disaster; you know the country here, if she has an accident or something, bad reputation precedes good reputation." (M/27)

Patriarchalism is using the context of organising consequences; how society is organised, how governance and accountability do not work in these contexts, because of the big 'father'. The main argument of patriarchalism is the big leader, who acts and operates, thus it is about control. Patriarchalism is about the tribal, where arguments such as 'this is my family, this is my defence, my image' are used to control the women. Religion, as a way to integrate society, sometimes absorbs existing local customs and structures. Thus religion is not the obstacle - patriarchalism is the origin and religion absorbs these customs; and that is very common. In this way, women accountants appear to receive extra attention from men who play their social role as protectors, and this has afforded women limited out-of-office assignments (clients), different versions of working hours, different performance appraisal, and different mentoring processes. These are presented in the following sections.

4.3.2.1 Client expectations and acceptance

There is a strong indication that women accountants are rejected by some clients, which signals the explicit nature of exclusion in this study. Participants' comments suggested that the majority of clients have a negative view towards women and may reject female auditors and ask to have them replaced with male auditors, or treat them unfairly. For instance a female auditor stated:

"One of the assignments I was released from was because from the way the client was responding, we could tell that he did not really accept women." (F/13)

Within a hostile work environment the client can impose working conditions on accountancy professionals. When the participants were asked if the client has a right to reject women, a female auditor stated:

"It happened to me once, they told me you will go to client 'A' and then after a while they said we have changed the client. So I asked why? and was told 'you don't need to know'. So I said that I wanted to know, was it definitely the client saying he doesn't want a woman, then he said 'yes that's right'. "(F/4)

Male auditors also witnessed these attitudes from clients towards women:

"Actually it depends from client to client, some clients have a sexist view of women, as 'I don't want to see women here', sometimes a client says don't send women to me." (M/19)

"We heard about females where they were sent to a client and the client rejected them and asked for a male ... yes they were rejected after sending them." (M/14)

It is suggested that the reasons behind these attitudes are related to clients undervaluing women's capabilities and/or to clients' gender norms, where male clients do not accept females reviewing their work or taking orders from females, contradicting societal attitudes about accounting skills of women. Such client expectations are used to exclude women from auditing. Firstly, it is suggested that clients' unwillingness to be audited by a woman is a gender issue by way of mentality and attitude. Clients are not valuing women's ability and seeing them as not capable of doing auditing work:

"He (the client) believes that women can only handle and understand one thing at a time not more, to come and audit a lot of things she cannot do it yet! We still have this kind of mentality ... when I ask him to explain something he says 'what will make you understand ...' Yes, this has been actually said to me ..." (F/4)

The fact that some clients view women as incapable of doing auditing and accounting work contradicts accounting firms' perceptions about women's multi-tasking skills (discussed in section 4.2.4.1): yet these clients' views have been used as the basis behind excluding women from doing these jobs. Secondly, clients' gender norms are another area where male clients do not accept females reviewing their work and taking orders from females:

"... in terms of clients they are still not accepting the idea that women can work as auditors and that they are competent enough to face men, they are competent enough to deal with men." (F/13)

A female audit supervisor suggested that the reasons behind clients' rejection are: *"the society and clients not accepting having a female auditing their work and finding errors and editing it for them." (F/9)*. Clients may fear working with women because: *"... you can feel they (clients) don't want her (female auditor) being too picky with details and so on." (M/6)*. An explanation for clients' attitudes towards women auditors is that clients might feel awkward working with a female auditor in terms of what the person is really thinking. The client is used to male auditors and is able to foresee or perceive what the male auditor will be asking, but may not be able to understand or know what the

female will be asking. Therefore, there is resistance to having a female auditor who might note things that could be embarrassing or uncomfortable to the client. Here appears this underlined awkwardness with female auditors.

Other explanations for clients' attitudes towards women auditors and particularly to undervaluing women's abilities and skills can be women's lack of experience, and/or more importantly men's unfamiliarity with working with Saudi female auditors, as a female auditor explained:

"... Some of them are just not used to seeing females so they kind of hesitate when dealing with you ... I think also because in the business world we are not that many especially in Saudi. I had really bad clients at the beginning, one of my clients when he was told that I was a female he was like kind of free about it, and then when he asked me 'where are you from?', and I told him 'I am a Saudi' he goes 'oh', like Saudi females were bad!! They aren't bad, but once they see your work they say 'ok I understand'." (F/35)

The previous quote shows the awkwardness of seeing a women auditor, specifically a 'Saudi' women auditor. Yet it suggests that when people see (become familiar with) women's work they realise that their previous negative perceptions about women and women's work are wrong. This confirms that things new to people may be rejected in the beginning; however people need to give women the chance to prove they can achieve. A representative of SOCPA assumes client attitude applies to both genders:

"Who works in self-professions in general is not a product until after experiencing them. Such as a doctor, if you're the best doctor in the city, but no one knows about you then you will sit in your office doing nothing, but if people begin to know you then The same thing applies to Saudi auditors, when I said that Saudi employees experience that attitude from clients it was because they haven't got used to seeing a Saudi auditor working in the profession. When SOCPA began to speak and to stress on Saudization of the jobs in the accounting profession and they proved their merits in these jobs, then the community accepted them ... I mean we are in need of training on how to deal with clients, how a Saudi employee deals with his customers." (M/33)

This suggests that Saudi male auditors also experience some sort of non-acceptance from clients. Therefore, getting used to a Saudi auditor, or a female auditor in particular, affects their productivity in a 'self-profession' such as accountancy, as one of the key lessons of professionalism is the importance of behaviour in front of clients. Thus, training courses, mentioned by the interviewee

above, make explicit the attempt to ensure that the relevant behaviour displayed in front of clients is reinforced and developed, by teaching employees how to dress, act and deal professionally in front of the client. Despite this, none of the women participants mentioned her knowledge about or exposure to such training courses, which signals that either such points were obvious, or that indications of what appropriate dress and behaviour are will come from their colleagues at work.

A further explanation of clients' attitudes towards women auditors is Saudi men's mentality and background, where women are perceived to belong to the private sphere. A female auditor stated:

"There are some men, until now, they are not used to the situation. You can hear comments such as, 'why are you working in such a job and how did your family allow you'. I heard it both from the team I worked with and from clients. They said 'you are an auditor. How does your family allow this, one time here one time there, going from one place to another?'" (F/4)

The idea, dominant in Saudi patriarchal society, that a woman's place is in the home and not travelling consistently, informed by the notion of protective/prosperity-like logic (discussed in section 4.3.1.1), is also witnessed in clients' attitudes, as exemplified by the following comment:

"We went to an investment company. They had a men-only department. The men in that firm were a bit surprised when I came in, like saying why you are here! Then the members of my team told them that she is with us in the audit team so they accepted, they were nice I remember one of the managers there said 'why are you working in this job, moving around places while you are a woman. Give me your CV - I can distribute it for you in other companies.'" (F/24)

Culture, regulations and misinterpretation of Islamic law cause difficulties for working female auditors, indicated by client's attitudes towards them:

"The colleague [in the clients firm] will not feel comfortable to work with females in a small room with a closed door. You know because of the religion, culture and regulations, it does cause difficulties." (M/14)

These attitudes from clients were unintentionally used by accounting firms to pre-specify certain clients for women auditors, mainly international firms, women-only firms and/or those with female sections, and above all clients who accept working with women. **Firstly**, Saudi women are assigned to foreign firms as they are more used to working with women:

"... like the international companies they accept them, the local companies don't, even some international companies are managed by locals and they don't have a female section so sometimes they don't accept them." (M/14)

Secondly, Saudi women are assigned to female firms and/or firms that have female sections, to comply with client preferences and Ministry of Labour directives:

"It's important that the clients have a female section ... what is important to us is that we don't get problems from this thing. It's difficult if the clients' place is not prepared for women." (M/28)

Male managers appear to be paying attention to social norms and traditions, as an executive manager stated:

"For me, I refuse to send women auditors working under my supervision, to client firms that don't have a female section. ... for example if she needs a place to pray or so ... it's difficult to stay for nine hours, also it's embarrassing for her. I don't want to send her to a place where there are no females and she will be the only women ..." (M/28)

Accordingly, female auditors have limited clients compared to their male counterparts, as women's fieldwork assignments are governed by the availability of their 'own space' in the client's firm:

"I had a problem with one of my clients, I was supposed to go to them and audit them, and then when I was on my way they called my senior and said 'no we are sorry we don't let females in', so I had to wait like a whole week until they made a place and a room for me so I can sit there ... yes, I went, they just had to make sure that I had my own little space." (F/35)

Thirdly, Saudi women are assigned to clients who accept working with women: *"Here in Saudi Arabia, most of the departments we have are men only, so there are some that don't accept you. That's why my firm chooses the clients that accept women." (F/21)*. Thus, the masculine culture of the profession is embedded in the culture of the organisation to such a degree that it is regarded as natural by women themselves (this is further discussed in section 4.4.3).

It would appear that the Big Four are gendering accounting practices on the basis of societal expectations, resulting in lack of practical experience as explained:

"I feel I am missing some experiences. I didn't go to most of the industrial sector, and the petrol and oil companies. As long as these sectors don't employ women I cannot go to them. This is how they are thinking ... no I don't think it is a law, because I went to some clients who don't have a female section, they didn't have any female employees." (F/21)

The following comments indicate strongly the need for audit managers to communicate with clients before sending females to audit them:

"Some women were rejected ... it looks like the manager did not communicate with the client before sending a female rather than male and the client did not see it appropriate for a female to work in that environment." (M/14)

"We speak to the client to ensure that they are accepting and that they have the flexibility because some of them are concerned because of the overall work environment, and lets be practical if a female is going to sit in a crowd of one floor which is only guys or males it is not going to be convenient to work, it's different to if she had worked in a place that has other females." (M/15)

Cultural norms can strongly influence company practice regarding allocation of staff: "... they have to take permission from the client and ask them for approval; tell them that there is a female in the team." (F/16). Furthermore a female audit supervisor stated: "The client has to know that a woman will come to audit." (F/18). The Big Four gendering practices of pre-specifying clients for women auditors is attributed to the difficulties women face in terms of client acceptance and the issue of male dominance in all business sectors in the KSA. Most Saudi companies or organisations are a masculine environment where the role of local culture is strongly evident; therefore, "... it's not open to any client; it depends on the client's acceptance, because some clients don't have females at all." (F/18). Some women accountants believed that accounting firms assign women auditors to clients with female employees: "... as long as there are women I can go even if I don't work with them." (F/20). However, it is not only about having female employees in the clients' workplaces it is more about clients' unwillingness to work with women. Female auditors recognised these practices:

"They are trying to look for a client who has a female section and accepts me to work with him, because some clients even if they have a female section may say 'no don't send me a female auditor to audit here' we still have these mentalities." (F/4)

A representative of SOCPA suggested that women working in accounting and auditing jobs need time to be accepted in the profession:

"See we must pass over a period of time until the person can be accepted in these jobs in those business sectors that are managed by 100% men, especially if the women's sections are not found. But any company which has a women's department, be completely confident that their acceptance would be very easy." (M/33)

Some Big Four are less reactionary and are taking positive steps to support women more actively in the accounting workplace:

"We are trying in this office: we defined those clients who are likely to accept women working with them ... we select clients from different industries. So there could be a rotation from one client to another in order to gain different experience. For us we solved the problem ... because we have a large group of clients." (M/6)

Clients' attitudes towards women contribute to their exclusion from doing auditing jobs. However, the Big Four's gendering practices appear to be based on a patriarchal attitude from male managers to protect women until the client is ready to accept them. This study found that male managers considered that women require exceptional care and protection and view them as family members: "... these are our sisters; we fear for them more than anything." (M/25). Women in this highly patriarchal society are sent to clients with full protection by their male colleagues as explained:

"First we see the places which are physically prepared, women go to them immediately, but they go there with full protection ... Protections in terms of, you know the harshness in dealings, someone may mistake or bother them, and unfortunately there are some mentalities like this ... Protection by the men colleagues within the team, thank goodness there is a wonderful homogeneity within the team." (M/25)

Women auditors are assigned to different and fewer clients compared to their male colleagues, due to the belief that men have a role to protect women from risk, and thus send them to places respectably to the women and their family. Using the risk logic to control women is exemplified by a comment from a male audit partner:

"We pick the client which women can work with, only respectable places which women auditors go to ... they go out with the audit team but with certain restrictions. It depends;

you can't send them to industrial areas because there are all male workers. We have to look after them."(M/6)

A male auditor's narrative illustrates his experience working with women:

"I went in an audit team with women, the client itself was a mixed place, it was a bank and they have females so it was very accepted. But there are other client places which are not appropriate for women; for example I worked with a factory in Al-Kharj in an industrial area. ... it is not a suitable environment for women, it's so far, the client himself still doesn't accept women, still society needs time they are still not used to the mixing issue." (M/19)

This practice is regarded as natural by women themselves: *"It's a risk for them (the firm), they will not send me to factories and these places." (F/11)*. Women auditors noticed that gender imposes many restrictions on them: *"... for example they don't send me to a factory or a warehouse because it's difficult. I have been to banks, investment companies, hospitals and financing companies." (F/4)*

This could be seen to be restricting women to specific inventory jobs:

"Some girls can go to a stock count if it's like a chocolate factory or a clothing line or whatever, but industrial areas no you can't do that ... if it deals with warehouses or big machines or things like that, they will say no don't go there, it's dangerous for men to go there - what about for women?" (F/35)

"Some women went to an inventory count in a pharmacy. A pharmacy is an open place and it's okay, I did an audit in a spa at a hospital and there are female employees so it has to be a female auditor, but factories and spare parts no."(F/4)

Even if women are ready to challenge social norms and traditions, patriarchy and the man's social role as 'protector' are more powerful, and are used to legitimise the Big Four's gendered practices. When women receive caring and protection they cannot resist it, and thereby 'caring' becomes a reason for control, a reason that cannot be challenged by women:

"I was supposed to travel to the Eastern and Western provinces, I had to do some audit work over there, and just one day before I was due to go they [the firm] called me and said 'we are sorry we can't let you go, you know here the culture, if you go alone and there's no ..., you can't stay alone in a hotel, it's a huge responsibility and we can't take that responsibility' ...I was okay with it, my family was okay with it. They were scared and it upset me very much ... I

did talk about it, and they said, 'oh my God don't be too dramatic about it, we just care for you and it's better that you don't go. (F/34)

The above situation signals women's role in challenging the obstacles they face (discussed in section 4.4). Either women cannot challenge this 'caring' attitude, or women do not want to challenge it at this stage of their career life, being patient to get to the stage where the firm will have less excuse to exclude women from such assignments.

The Big Four gendering practices, in relation to women auditors' job assignments or clients, have several implications for female auditors' positions in the profession, and in turn for the overall position of the profession itself. Although there are different underlying beliefs behind these practices, they do make it difficult for Saudi women to progress in their careers. The limited out-of-office assignments (clients) and exclusion of women from certain inventory jobs, and/or business trips deprives them of being involved in real business and understanding how it operates.

Male managers accept that it is essential to protect women and this can be seen to represent a form of patriarchy; however they are also aware that this does limit women accountants' professional growth and experience: *"Yes sure this is tightening their experience, but as you may say 'having the benefit or avoiding the problem!' such as in construction companies the environment is difficult and also we are afraid she might get harmed." (M/28)*. Male audit managers believe that these restrictions will cause women auditors to miss valuable experiences and performance through inequality of opportunity because: *"... it's all about culture. Why culture, we have training in Europe for example Germany, she can't go, there are certain cultural restrictions." (M/6)*. This may well be one of the causes of why women change their field from auditing to tax, considering that they do not get adequate experience when assigned to certain clients only:

"I started October 2010 as an assistant auditor in the audit department, and then in 2012 I moved to the tax department. I saw the work in the audit department, I couldn't get what I want, for example if I want to work with the banking sector there is no client in Alkhobar office, you couldn't work for example in the industrial sector, we couldn't, it's difficult to go there ... its more comfortable with tax now, it's an office job." (F/16)

Although women auditors' employment depends on their utilisation, some women can be hired as auditors but not be engaged in auditing work. This inactivity can de-motivate them and may cause them to leave the firm. A female HR officer explains:

"... here in Riyadh we are usually different than Jeddah and Alkhobar. The clients here are a bit conservative or their environment is conservative so for this reason, for example, we could have a female auditor who stays a long time not doing auditing." (F/22)

Women just auditing certain clients not only affects women's experience and growth but also the firm's ability to utilise their female employees:

"I don't go if the client doesn't have females, to be able to work there, because I can't work amongst men Of course it doesn't give me the chance to work with all clients, and it means the firm is getting only specific benefits from my experience, not all the clients accept so I can't go to all clients." (F/18)

Hence, where the client's firm is a gender-mixed environment they are more accepting of women, thus creating a specific service line which women auditors are assigned to: *"There are hospitals they don't have any problem with women, there are also international firms they don't have any problem with women."* (M/19). A male partner implies that women's 'comfort' is the issue:

"I would say certain sectors you will find that there is a better work environment or a work environment that allow women, such as financial sector in general most of the banks have female sections and flexibility in their work environment, so when females go there they are not sort of unique or alone. I mean it's just to give them comfort because these companies are more prepared." (M/15)

However, assigning women auditors only to clients who have female sections or to clients who are 'women-only environment' affects their acquisition of adequate experiences, and thus their self-confidence, which in turn will reinforce women's ghettoisation in a specific service line as noticed by a female auditor:

"If I asked them to work with only women, I will have a closed circle of clients; you know who they are- universities, schools, and small clients. So I will not get that experience, I don't want this." (F/11)

This will further influence women's perspectives in challenging clients' attitudes towards them, and thus women will prefer to work with specific clients only:

"There are people, I don't want to generalise, but there are a few people in the client firm, who make you feel what you are doing is wrong which makes you say I don't want to go to that client any more, there is this kind of small mentality." (F/10)

The overall situation is that women are not allocated the same type of work as men due to the level of client acceptance, patriarchy, and socially constructed gender roles. These are all informal practices but they are clearly implemented consistently in terms of clients and audit work, where a critical issue to career progression in any audit firms is the work allocation. Consequently, Saudi women auditors are excluded from job assignments that provide the experience necessary for job development and professional advancement. Further gendering practices built on patriarchy attitudes from managers are presented in the different working hours set for female and male professionals.

4.3.2.2 Working hours

The barriers and obstacles facing women in the practice of accountancy are embedded in the social structure which also influences organisational structure; this includes female employees' working hours. To some extent the patriarchal approach has afforded women different versions of working hours where they are not required to stay late due to socio-cultural expectations and moral issues:

"You know how tough it is to be an auditor, sometimes you need to spend late nights back in the office, and sometimes this is not perceived right because I am a woman, it is perceived like as if I am trying ... like I am a bad girl, you feel it if you stay late, I mean it's not good, like imagine the building is empty and you are just staying with guys" (F/13)

Excluding women from working late nights is a common practice in public accounting:

"Our working day is to 6pm, sometimes we stay longer but honestly not as long as men do, because they let us go early, I mean still there are exceptions they take us into account."(F/9)

"the partner said there is a limit for staying late, like after that he will say why you didn't go home, ... the guys are very gentleman ... it's not about a policy or something." (F/17)

This different version of working practice perpetuates and reproduces gender inequality in the Big Four accounting firms.

"With females they are always careful to treat them well, and this keeps the female happy to work here. I see it, sometimes in the season the male auditors stay until 2am or to sleep over in the office, but females go early for example if there is a deadline they will not sleep in the office to finalise it. Maybe they finish at home maybe they even don't, like they are not under pressure they are not in front of the gun." (M/14)

However, the previous statement may ignore the fact that male professionals who work until midnight might not produce quality work, a female auditor stated:

"Usually they say men will get more experience by working more and late, but I notice that a person only work properly from the 8am-6pm and after 6 pm, however much you try to work and do, the work you do in the morning in two hours it will take four hours during the evening... Whatever they say, they (men) will take more experience by staying late working I refuse this, because when they work at night they will spend a lot of time chatting about this and that and the client so they will not finish the work, I know that for sure." (F/17)

On the other hand, women who leave at 6pm might work at home. Thus, the total hours worked by professionals is the key issue:

"I am going back home to finish the work ... I am never released from work so we are treated equally in terms of the amount of work, but I am doing it in a different setting in different timing." (F/13)

Thus, the gendered organisational culture has created new norms of time management. While such practices are positive in terms of safety, security and protection, such behaviour limits women's career opportunities and – by implication - advancement, as reported by a female auditor:

"For women in banks, 5.00 or 5:30 is the end of their regular working hours and women are not allowed to stay later. One time I had to stay late at a banking sector client and the security guy asked me why I am staying late. Of course if the banks' female employees stay late they will violate the system and it will be reported on their file." (F/4)

The need to understand societal restrictions placed on women has created the need for flexibility, which the Big Four are prepared to practice:

"What I appreciate here in (Big-1) is that one of the people who interviewed me, he was a partner, said that we work here long hours; is that fine with you? I said it's not that fine it's

not accepted by my family, my family want me back home before 8pm, so he said 'don't worry we respect women, mothers, and wives we don't ask them what we ask of men, men are more free and available'." (F/24)

"When you want to leave early ... in terms you are not going to stay late they perceive it as better because they know you are a woman and you have to go home for example to cook ... you have different responsibilities. They understand it more than for a man; if a guy comes to the manager saying that 'I cannot stay late' he will say 'Why? You have nothing to do.'"
(F/13)

These narratives create a positive image for women who do not stay late nights at work, which questions the actual impact of digressing from group norms in relation to working long hours. Although women who are new to the profession may not have expectations placed on them to stay and work late, the small number of women in senior positions are also not required to work late: *"As a senior I have more responsibilities which I need to finish, sometimes I say to them I will take it home to finish it so they don't mind."* (F/11). However, it appears that although women accountants notice the gender inequality in their workplaces, some perceive these practices as a privilege when compared to their male counterparts: *"It's also an advantage that you can't stay late."* (F/13). However, this questions the nature and impact of this situation on women's position in the profession, which may be a risk that affects women's professional identity. When women observe it as an advantage for them it could build the notion that the Big Four practices differ depending on gender, thus reinforcing gender differentiation at work, which will be harder to challenge and change. This is further discussed in section 4.4.4. Along with societal restrictions in relation to women's working hours is the restricted mobility Saudi women have in terms of transportation, with both limiting women auditors' field work opportunities. The Big Four understand these situations and give women more flexibility in managing their work time:

"For us they take this point into consideration, you know because of the transportation issue, I work with one client for a time and I usually go from home to the client's firm, this is how it works. However a man may work with two clients at the same time, so he may go half a day to one client and the other half to another client." (F/4)

Women believe that social circumstances are behind their different treatment: *"Yes they (managers) are very understanding. They are forced to do so because of women's circumstances"* (F/26). However, this raises the question of the actual reasons behind the gendered practices in the Big Four, which are further reinforced by inequality in performance appraisals.

4.3.2.3 Performance appraisal

An employee's evaluation is based on the expectations set for them. The findings highlighted that the expectation set for women accountants are different and, or, lower than those set for men, due to the restrictions imposed on women. In this way the appraisal process would be shaped by gender. Women participants suggested that cultural restrictions on their work affect their evaluation:

"Maybe it's because men can stay and work longer hours, and men can go to more clients, no client can reject them or say 'no I don't want this man'. So for sure men will give more. But for me working on one client, because of the transportation problem; so when my manager comes at the end to see what I have achieved, I worked on one or two but the man who is on the same level as me has worked on one, two, three and four. When he sees the reported hours we worked on a client, he will find that I rarely put in more than the official working hours, while men will put more, they put at least 12 hours and I have only nine hours so they will find a difference, we call this utilisation." (F/4)

This sort of gender inequality, within the informal work structure, heavily influences the appraisal process. Since women are expected by managers to work fewer hours and on fewer assignments (clients) than their male counterparts, they are subject to different evaluation processes:

"... our evaluation is based on the expectations, and because the expectations put on males are different than those put on females, the evaluation is the same but the goal or expectation for each gender is different So they see the expectations when women are expected to leave at five while we are expected to stay up to 12." (M/14)

A female auditor explained the appraisal process and how it depends on expectations:

"The evaluation system here look to you as a person and the quality of your work, it is not about the number of clients, I means when they assign you to a job they see if you have completed it or not, if I you have done what is expected from you or not....." (F/4)

For example, a male audit manager expressing his opinion about women's scope of work performance in auditing stated: *"I see it up to the expected level." (M/28)*, but the tone of voice of this participant and the way he answered the question suggested that managers might set different expectations for female employees. Patriarchal attitudes toward women might serve the purpose for managers to legitimise the requirement to work fewer hours and work within the expectations of the clients, and society. For example, the issue of socialising, which women are expected to be

lacking in the Big Four where networking takes place within a largely male environment, affects women's appraisals albeit in a positive way. For example, managers understand women's issues in terms of socialising with male colleagues and clients. Saudi women accountants are not expected by managers to undertake the same sort of socialising and networking as their male colleagues due to socio-cultural issues. So, when it comes to the appraisal process, managers will evaluate women based on this expectation and consequently they will receive the same as or better evaluations than men. The problem of networking and social interaction that women face within the firm is reinforced by the physical gender segregation (discussed in section 4.3.3) and is rationalised by managers in terms of the difficulty of women being able to compete with their male counterparts since: *"...they are not getting from the same source which we (men) get from. So this is bad - it's not fair to compete..."* (M/25). This explicitly signals norms of formal evaluation system; in other words how the informal or cultural practices inform/direct the formal organisational practices. Managers have acknowledged the social and regulatory barriers that female employees face, and how women, compared to men, have succeeded despite these barriers, as emphasised by a male managing partner:

"Actually women here, with all the barriers they face, have made achievements compared with men who came in the same time. In my opinion these women ... despite the tightness and requirements which bind society, have made accomplishments." (M/25)

Nonetheless, such accomplishments might be further shaped by the difficulty women faced with the mentoring process.

4.3.2.4 Mentoring

One of the opportunities Saudi women accountant are missing out on is related to mentoring practices where most of the Big Four mentors are males. Despite the Big Four's processes to ensure consistency across their offices, women accountants miss having an adequate mentoring process, as mentoring women accountants is considered to be 'at a certain level'. A partner in the Big Four explained how the harmonisation and globalisation they have is limited in some contexts by local socio-cultural beliefs:

"We are getting pressure from the global team, we need an action plan. For example, they were asking me: 'as you are in charge of the region, why don't you be a sponsor or a mentor for one of the girls?' I said mentoring can be to at a certain level but to take her with me to meetings is difficult in our society, I explained to them, but you can notice the opportunities

that our female employees miss. I can't imagine if I ask one of the girls to come with me on my business trips, she may think what will my family say; what shall we say to the community." (M/27)

Thus, globalisation is a process that involves detailed everyday activity in local institutions. Social norms are governing what is socially appropriate behaviour for a woman as compared to a man. The Big Four have to accommodate the culture which they operate in, and provide female accountants with female mentors or role models:

"... but if we bring a female partner from outside, at the end she will be either Jordanian or Lebanese and there will be a mismatch in terms of society; The closest one coming in the pipe line is a Kuwaiti lady, she is going towards partnership, within two years she will be a partner." (M/27)

However, through this 'female only' mentoring relationship, women accountants might lose the significance of mentoring in mixing with colleagues and raising their profile. Within the strong social norms that influence women socialising with male colleagues, women might experience negative effects on their profiles within the firm. Thus, Saudi women accountants are facing greater barriers to obtaining a mentor, which are intensified by the gendered space regulation that may result in: *"...your manager doesn't really see you working, or see how hard you are working..." (F/35)*. This is further discussed in section 4.3.3.

4.3.2.5 Male colleagues' resistance against the gendered organisational practices

Women's presence in the profession has initiated changes to work-related practices, which have formed what might be called a 'feminine version' of accounting practices, and which has subsequently made it difficult for women to progress in their careers. It has also created a visible site of resistance for male colleagues against the culture of the organisation and against specific organisational practices, thus producing additional gender effects. Some male participants are dissatisfied with the different treatment they receive at work, where accounting firms are more accommodating with females, putting no pressure on them, and requiring male members of the team to cover their jobs:

"... because my colleagues in the audit team were females, I had to go for four weeks around the country to visit and cover other branches because they [females] were not able to travel ... so the pressure is going to be on the other members of the team. For me I disliked it.

I said 'guys it's not fair, If I was auditing with a team of males I am going to take one week out of the city but now I have to take four weeks'. Their response was 'this is your current set deal with it'. We agreed on better compensation but at the end they didn't give it to me."
(M/14)

This type of situation can create tension with male participants who believe that accounting firms are practicing discrimination against them:

"While the news is always focusing on discrimination against females, the actual process in Saudi society is discrimination against males. Men are not allowed to enter malls, they are not allowed ... but the news is focusing on Westernised-based culture" (M/14)

He added:

"They are giving them better offices and better places, because they have a place created for females, there is not much for males, each one will have an office, even a women assistant will have an office, while a man will not be able to have an office until he is a manager."
(M/14)

Clearly, female accountants have noticed male responses to the new situation:

"... like they will say you go the guys will stay, so this is nice it's like they are spoiling me. Even the guys in my position, the foreign ones, like they are jealous, they joke and say 'there is discrimination against men in your country they don't let the girls work late.'" (F/17)

Another kind of gendered organisational practice, which male colleagues resist, is assigning female and male auditors to different types of clients.

"Because of our load pressure there is a very high level of turnover for males, and because the females have different load pressure their turnover is lower. If you look at the males and females in our firm it's like they are getting different jobs, we do the same thing but it's like, I will give you an example if you are hired with a local firm and if you are hired with an international firm it's this kind of difference. Because they [females] will deal with international firms, they will deal with higher qualified people while we [males] deal with lower quality people." (M/14)

Such a situation can create competition between male and female auditors and affect the whole objective of diversity that the Big Four are committed to. This differentiation in practice is exemplified by the following comment:

"... because in a good environment they accept women, but in unpleasant environments usually they don't, so they are not assigned to these, and the colleagues [males] from time to time feel jealous about the different treatment ... it's going to be always competition. They [females] are assigned to less work and better quality jobs; we [males] are assigned to the lower quality jobs with a higher load of work." (M/14)

However, male resistance to the culture of the organisation, in terms of caring more for women, was noticed by some of the Big Four management and influenced their decision not to make it more visible. It can also affect women's roles in demanding more flexibility; for example, when women were asked about the availability of part-time options, a female auditor stated:

"No we don't have that, I mean we also tried to push it where we would come early and leave at 5.00 and not have our lunch break, and then the managers said 'no we couldn't do that because once we do that all the men are going to say well you give it to them we want that too.'" (F/35)

Summarising, the above findings indicate that discrimination encountered by Saudi women accountants in the Big Four reflects societal values and norms. Gender stereotypes embedded in organisational practices are powerful barriers facing women accountants, where corporate perceptions of women's traits as well as women's social roles are essential for women's progression. A more powerful barrier, though, is the culturally constructed social roles of both genders and the notion that men have a duty to protect women from risky environments. The study also found some expressions of grievance regarding reverse discrimination, including that of gendered space.

4.3.3 Gendered space

In the KSA a woman's right to work is guaranteed by law and regulations; however these same regulations require that: *"a woman should work in a private place and separated from the men's workplace, simply she cannot work with men."* (M/32). Thus, in the KSA, space matters to gender where physical gender segregation is applied in all fields of work as stated by a government official at the Ministry of Labour:

"Yes this law is applied to all companies as long as it is in Saudi, this is the regulation...an accounting firm is still a company, no problem for women to work there but in a private and independent section ... that is to work in a section of their own. I can't come to the department and find women and men sitting together no, not even partitions ..." (M/32)

This position is justified by women needing their privacy where they have to dress according to the legitimate hijab; however, this does not restrict all activities:

"No the meetings are different; there is no problem with it. We are talking about the workplace, but the meetings are transitory. That is to say, a woman can't work eight hours in front of a man, wearing her Abaya³² and have her privacy at the same time." (M/32)

The interview data were in line with the data obtained through observation and documents regarding women's space, which were helpful in making sense of the interviews and provided a clearer picture of how the gender segregation law is applied in practice. Women's workspace was observed to be in a section completely separated from men's, having their own facilities and closed by a door with private access for women only. In addition, in an attempt to obtain documentary data which relates to the space organised for women in accounting firms, I approached the Ministry of Labour; however, they did not provide me with any official documents, referring me instead to the Ministry website, which states that: *'The work of women in institutions and companies should be in a place with privacy and independence so that it is either in a separate building from the men building and this case do not require any special requirements, or in a department/section of the same building as the institution, a section which achieves the following requirements: must be a special section for women; must be a separate section from men sections; must provide all the basic services; prayer area, lounge, and a sufficient number of toilets and any other additional service arrangements'*. These requirements are further explained by the structured regulatory framework for women's space, which was obtained from the Big Four. This framework defines female employees' space as: *'separate and independent from the men's section and providing all the necessary services, communication and safety means, with no cameras existing in that space, and with an independent entrance displaying a sign indicating that this section is especially for women and that men are not permitted access.'* (Big-1); however there is nothing written about socialisation within the firm or in conferences. The above are the guidelines the Ministry uses when inspecting firms in terms of applying the regulations and meeting their requirements: *"we do field inspections ...*

³² A traditional Saudi black dress for females that covers the whole body.

the employment system deals with fines; any place which violates the regulations will have to pay a fine." (M/32)

The Big Four accounting firms have to follow the Ministry of Labour's regulations; however managers are disappointed by the way the Ministry deals with women's issues, as the following comment illustrates:

"We are willing to work, but they are constraining us, 'if you do this we will stop your licence' they did that. Unfortunately it is annoying because one woman worked here in the men's section, they stopped our licence for a week, we had a hard time ... this is disgusting. This was a few years back, but now they are more relaxed. I expect after the new Minister things are getting much better." (M/25)

The Ministry's requirements with regard to women's space have eased in recent years: *"you have seen we now have one entrance to the building for all our employees, previously they [the Ministry] were very strict requiring that they (women) need to have their own separate entrance..." (M/15).* However, the Ministry' level of authority is still an issue for the Big Four and for their female employees. Women accountants also fear the level of authority the Ministry of Labour has which is linked to the religious police, who are very concerned about gender mixing in the KSA. These regulations have a significant impact on a woman's professional identity:

"The idea is that we have to stay in that section and whatever dealings we have to do, we have to do them through phone calls. Because we are scared, even though we have the licence to have a women's section here, we are scared that if like we have Muttawa³³ or someone coming who might be disturbed to see a women walking around ... I can go to my supervisor, but I mean what is expected from me is that I cannot keep on moving around because it is not really fit to be in the hallway all the time." (F/13)

The underlying assumption here is that accounting/auditing is an inter-dependent work; however, *not* mixing assures independent work. This physical segregation is creating a different type of accounting; an accounting practice which is less inter-dependent, has less potential for being good accounting where there is interdependence, has more communication, and thus better work.

This structured gender segregation system is instituted by the State; however culture plays a critical role in this segregation, as the Ministry regulations are built on society's perspectives and

³³ Islamic religious police: The Committee for the Promotion of Virtue and the Prevention of Vice.

expectations - mainly those of males. Interestingly, some male colleagues are the ones who report any one who violates these regulations, as a Big Four partner related a conversation he had with an official of the Ministry of Labour:

"...I asked him where the vast majority of the problems come from and how do the complaints go to the labour office, is it from the girls themselves. He said 'no never, but from men employees they are the ones who send complaints. Because some are conservative and don't like this situation, and he can't say anything to his company or he will lose his job so he reports to The Committee for the Promotion of Virtue and the Prevention of Vice, he takes the easier way.'" (M/27)

The situation for Saudi women may be changing; thus, authorities need to take it gradually, requiring a moderate level of separation in order to satisfy all parties, both open-minded and conservative people.

"We are saying that we are in a change phase; some conservative people are calling for a completely isolated building....I always say the best thing is to be in the middle which is private and independent, not isolated nor mixed.'" (M/32)

This suggests that change in any issue related to women in the KSA is slow and gradual and that the gender segregation law is initiated in accordance with social-cultural issues as well as religious issues.

Compliance with Islamic law is critical in the Saudi work environment as indicated:

"What we understood, and this was confirmed by Dr X in the Ministry meeting today, is that the most important thing is to provide an appropriate work environment for women, proper enough for her as a Muslim woman.'" (M/25)

Although Saudi society is aware that Islam does not prevent gender mixing in public places, they are still not accepting the idea of women working with men in a gender-mixed environment, as a female tax consultant noticed:

"The biggest society concern is the issue of mixing; I always hear 'oh, most importantly, is there a female section separated from men?' They do not care about accounting or anything else they only care about mixing with men.'" (F/24)

Participants noticed that the issue of gender mixing is exaggerated by Saudi society, as Islam does not prevent all forms of interaction³⁴; it simply prohibits the mixing of men and women when they are alone in one place, referred to in Sharia law as 'Khilwa'³⁵:

"Honestly I think there is a misunderstanding; they are exaggerating the mixing issue. I speak personally, at the time of Prophet Mohammed there was mixing, in the Holy Mosque, women and men do Tawaf³⁶ in the same place. If there was a legislation which prevents that, it would be Prophet Muhammad who says it in his days, he would have separated them in a way because he knows more than anyone, and he has more wisdom. I also think they are misunderstanding the concept of the 'Khilwa', there is a difference between when I sit with a man in one place and to sit with a group of men and there are people coming and going"
(F/4)

This gender segregation of space has a huge impact on accounting firms that have had to respond accordingly. The Ministry of Labour's authority over the private sector is affecting accounting firms' performance. The location of women's offices is a problem facing the Big Four, even though government regulations regarding female space have been relaxed over the past years, as one partner expressed:

"Our only problem is about the place, our problem before was about regulations and honestly it's changed over the few last years, the other thing is the location. Space is becoming a very exhausting thing. We took the most expensive location in the building for women. It's all to bring them here close to us." (M/25)

This illustrates the way in which the resources of the Big Four are being used and indicates that it is an issue for them to have a larger space architecturally than they actually need. The Big Four have to adapt to the culture which they work in, and this contradicts what they claim as operating in the same way globally. Culture has its effect on the practice of accountancy in the Big Four, as following

³⁴ This is confirmed from the 'Hadith', where Prophet Muhammad specifically recalls men not to keep their wives from going to the mosques. Ibn Omar reported, The Messenger of God said, "Do not prevent the maid-servants of God from going to the mosque." (Muslim, No.888) (See also Nos. 884-891 and Bukhari Vol.1, Nos. 824, 832). Furthermore, in some mosques, the women prayed behind the men. They were not apart in a separate room or even concealed by a partition, as shown in the following Hadith, where Asma, daughter of Abu Bakr, said: I heard the Apostle of God say, "One of you who believes in God and in the Last Day should not raise her head until the men raise their heads lest she should see the private parts of men" (Sunan Abu Dawud, No. 850).

³⁵ Khilwa, in Shariah law, is an offense consisting of being caught alone in private with a member of the opposite sex who is not an immediate family member.

³⁶ Tawaf is one of the Islamic rituals of pilgrimage. During the Hajj and Umrah, Muslims are to circumambulate (circling) around the Kaaba (most sacred site in Islam) seven times, in a counter-clockwise direction,

other countries' practices would affect their cultural identity. Thus globalisation in these firms has its limits as explained by a partner:

"The mentality here is an American style with certain restrictions. I highly respect the country which makes certain restrictions on its accounting, for a reason because we [Arab countries] usually like to be followers; I don't like to be a follower. We take the best practices from the world, and we employ them as appropriate for our religion and culture." (M/6)

Thus, it is believed that certain alterations to international accounting firms are needed in order to fit the context in which they operate, a view confirmed by a representative of SOCPA:

"If we say we will bring the same experience of a certain country to Saudi Arabia, it will not work; it will only work with some alterations and adaptations, you know we bring the technology from abroad but we still have our own habits we still go to the desert and stay in tents. We have to adjust a lot of things in our favour, into which we are accustomed to." (M/33)

The profession is actually managing the Big Four in relation to their construction of gender relations in non-Western contexts in different ways from that in the West, in order to integrate women into the profession. A female supervisor explains her experience working in another Arab country: *"In Egypt, either he come to me or I went to him in the same area, we all sit in the same open area with partitions, so it's a lot easier." (F/18)*. However, the work environment in the KSA is different from that in other Muslim Arab countries as Saudi culture has the biggest role in gender segregation law. Furthermore, it should be noted that the gender segregation law is applied slightly differently across the KSA as the culture in some cities (Jeddah, Alkhobar) is more open and liberal regarding the gender mixing issue. A situation is described by a female tax consultant:

"Our female section is not like the Riyadh office, it's an open section, the manager can come to me, I can go to him, I can go to the male department ... because Alkhobar office is a small office so there is no need to close it ... it's not within the male department but the door is open." (F/16)

Moreover, this law is applied differently within different business sectors in the same city. The Ministry of Labour acknowledges the varying application of the segregation law in the country, where hospitals have different regulations as it is under the Ministry of Health. *"I agree with you, a*

hospital's status is completely different." (M/32). A woman auditor relates it to the strictness of the Ministry of Labour over women's issues:

"I have seen them working in hospitals, they are fine ... because the labour office is more focused on us; they make surprise visits and make sure that women are separated from men." (F/34)

Similarly, other financial organisations, such as bank head offices, apply different arrangements for women's space:

"I saw in some banks women dealing with men ... they had good work relationships, they have partitions in between but they are working together nothing is wrong" (M/19)

The Big Four are accommodating the contradiction in the gender segregation law, and relates this to the Ministry's strategy in accommodating culture and satisfying society, as a Big Four partner stated:

"..when you start something that was not in existence you have to accommodate within the culture, I think that's reasonable and it's a legitimate obligation for the ministry to try to insure that whatever satisfy the overall society need to be addressed ... and things with the society evolve so I don't see it's an issue ." (M/15)

Although the Big four are applying physical gender segregation for legal reasons they are using women's own desires and choices to support this practice; thus they can be seen as endorsing gender segregation:

"I think we find it's also the females' desire. When we have a group of females they really want to have their own area so they can be more comfortable, especially if we talk about the females who are working in the back office and in charge of other areas where they are stationed in the office, so it's a bit more convenient for them to have their own zone ... I think if there is no regulation, I think even if we have the option, if they (women) want it, why not provide it for them, if it's going to make them more productive more comfortable to work, it will attract more women to us." (M/15)

The Big Four are also using women's socio-religious beliefs, in relation to mixing gender, as reasons for limiting work and training opportunities to certain places (clients) where physical gender segregation is applied.

"... the problem as you know is that women especially most of those [women] who are religiously and socially committed are uncomfortable to work in a mixed section and are embarrassed by a lot of things especially the training. We had many women trainees who we tried to take out and train them properly and I couldn't, I can only take them to a 100% women's sector ... "(M/5)

However he did go on to suggest that:

"My personal opinion is that auditing firms that are approached need to have a completely separated section for women, the trainees we had were embarrassed to work because of the gender mixing." (M/5)

Whereas the women trainees stated: *"We didn't go out to clients; they assigned us to some office work such as Zakat³⁷ declarations." (F/A8/2). And:*

"I didn't go because we didn't find a client to work with, they said it's a low season in summer and clients don't have that much work ... no it's not because of the mixed environment, for me I don't have a problem working with men, I work here with men." (F/A8/4)

Thus, it appears that managers in the Big Four support the idea of separated female space, as societal expectations are highly valued in these firms:

"You can't change a society in a year, you are talking of a society with either personal beliefs or social habits, and you know it's not allowed to bring women and put them with men, my personal opinion is that there is no need to integrate them." (M/5)

Big Four managers believe that providing a separated women's environment in the profession can assist, not hinder women's employment: *"... if that's going to make them (women) more productive more comfortable to work, it will attract more women to us." (M/15).*

"Actually it does not deprive them of anything Do I aim for mixing them with men or do I aim to employ and teach them! Look, in my opinion if they make a specific framework for women's employment and they provide an appropriate environment for women, I'm sure the profession will become more popular." (M/5)

³⁷ One of the Five Pillars of Islam, Zakat is a payment made annually under Islamic law on certain kinds of property and used for charitable and religious purposes, one of the Five Pillars of Islam.

This opinion is shared by many Saudi men, and is fully articulated by a representative of SOCPA, who considers that accounting and auditing jobs do not require direct interaction with men:

"... women will work in a separate room in one of the places, and will work with women so what is the problem, and if she requires any information, this is the feature of the accounting and auditing profession, it may not need dealing 100% directly with men but by phone. There is only one case which needs direct contact, when some staff need to inquire other staff about non-existent evidence. Because accounting is about documentation, documentation is the most important thing, if all the papers are documented, then inquiring can be possible by phone. It is not necessary to say I need to see him face-to-face." (M/33)

Thus, there is a bias on how women should work to be more effective. By creating these barriers, the firms are effectively telling women how to do their work; as a result, professional development does not happen. By having descriptive ways of doing work and limited interdependence, the Big Four are creating barriers to professional development.

The professional accounting body believes that women should work in a separated space, due to the different needs women have compared to men, and considers that this should provide a better environment and will encourage more people to enter the accounting field:

"I believe the better the environment is, as long as brothers and sisters know that the accounting environment is suitable for them, this will encourage them to work in accounting firms." (M/33)

An explanation of SOCPA's preference for gendered space is because the profession does not encourage an environment that could lead to so called 'wrong practices'. Here segregation is made ethically professional, where the provision of gendered space is believed to maintain the profession's privileged position in a conservative society such as the KSA. Thus, by making an explicit link between segregation and ethics, social custom becomes part of professional ethics:

"The issue is not Islamic; we are talking about a global issue. We are saying we do not encourage an environment that could lead to the wrong practices between men, between women and between men and women. Whatever are the means which protects this ... We are saying to people the accounting and auditing profession is an upscale profession and only prestigious people who have behaviour and ethics of respect enter it." (M/33)

People prefer the gendered space due to the belief that mixing young women and young men may affect their work productivity; however, this conflict with the objective of global diversity the Big Four are committed to:

"I am against changing the culture of the organisation because it's not my goal to mix her with men ... no she will not be isolated and she will not lose anything. The other thing is when you have young men and bring young women, this will affect their productivity ... this is human nature, we can't change human nature even in the West they have this." (M/5)

Another justification for preferring the gender space is that it provides a more professional environment and makes the organisation culture more respectful, as a male supervisor explained:

"The best thing that they (females) have now of benefit is the appreciation of the people, the respect they have. This is to women's benefit, if they cancel this separation, males will get used to them, and they will be under pressure and they will hear bad words they will hear everything, they will live in the work environment as it is, which is not good." (M/14)

Interestingly women support this approach, but without appearing to consider its impact on their acquisition of organisational knowledge (as discussed later in the same section):

"Actually it's a double edged sword ... The advantage is that you can sit with the girls and socialise with others not only work, also I can act freelybecause you know when you sit with the girls you have your freedom, but with the men there are certain limits you can't be so open. Also the men, if there is woman with them they will not be open and relaxed; the men joke in a harsh way, but in front of girls they become gentlemen and they don't do these things." (F/17)

The masculine culture of the profession is embedded in the culture of the organisation to such a degree that it is regarded as natural by women themselves. Some women reject the idea that separated female sections exclude them from the acquisition of organisational knowledge, believing that it does not constrain them from hearing or knowing anything happening in the firm since: *"if there are things we need to hear we hear them, we have female gossip too" (F/29)*, and thus endorsing the female division in everything:

"It goes back to the profession you are in, for tax it's not group work while audit is more group work, it's a matter of getting enough experience. ... Since they are working together they get the experience they need by mail, they don't need to be sitting together, I don't

think they are missing anything. I don't think it is a barrier, one extra minute is not going to bother me, if I need him [supervisor or colleague] I will reach him anywhere, I walk to him or call him." (F/29)

To summarise, it appears that gender segregation is applied for legal and cultural reasons, and not for religious reasons, with a number of the Big Four managers, and some women, approving this segregation. However, the physical gender segregation, applied in the Big Four, has an impact on female accountants' work in terms of employment opportunities and subsequently on their productivity in the workplace.

The relatively small number of women accountants working in the Big Four firms is attributed to State regulations regarding women's space, and not to women's level of professionalism. As explained by a representative of SOCPA:

"I don't know why, the problem is not professionally, we don't see women in a lower level professionally. I expect it can be because an employer will think if I employ women I need to create and prepare a workplace for women." (M/33)

It is suggested that gendered space regulations are negatively affecting women's employment, where family approval with the work environment is a concern to accounting firms (see section 4.3.1.1). A further impact on women's employment is where regulations regarding gendered space make it more expensive and harder, economically, for accounting firms to arrange a suitable workspace for women:

"The work environment depends on the regulations we have, they are trying to help, but if they put more pressure on the requirement of having a separate entrance and a separate place for women this will cost a lot, so companies may be reluctant to hire women." (F/4)

Similar concerns were expressed by a non-Big Four accounting firm's HR manager who has not employed women as yet:

"We started to hire women accountants, but because of the regulations regarding the female space, and the need to have a separate entrance and offices for women, we had to delay employing women until we solve this problem. This was the only problem we faced; we don't mind employing women accountants." (M/38)

While the Big Four's resources have assisted them to accommodate the Ministry regulations and push change forward, other accounting firms are considered to have been more affected:

"They [local accounting firms] are heading towards employing ladies but they faced problems, some people almost stopped because of those aggressive procedures. I was talking to one of the labour office officers, I said 'thank God we were able to do it, you said a separated female section we did an entire place for women, you said one, two, three we did it all, we are able to do it but you are talking of a big huge community who may not be able, who don't have these possibilities so you involve them in huge implications. In the end they will take the easier solution where they say I have men I have this and that. Why will I do it? [Employ women]'. But there will be implications in the end. So how will you make it easier for those companies?"(M/27)

Other than the impact on female accountants' employment opportunities, the physical gender segregation in the Big Four has an impact on women's productivity in the workplace in terms of self-esteem, acquisition of organisational knowledge, and in terms of socialising and building informal relations with their superiors and clients.

4.3.3.1 Consequences of gendered work space

On a more personal level, once employed, women felt that working in an environment of a separate, closed female section **affects their self-esteem, productivity and physical well-being**, as explained by a female audit supervisor:

"I feel we are isolated. You can see the female section, it's all curtains, it's all locked we don't see the Sun ... you feel you don't sense the world outside. You know that the work environment affects a person's productivity, the place you are sitting in affects a lot. The place has nice decoration, but we feel closed, and this affects your inner feelings very much. If I am working 10 hours a day, then after two hours I feel I can't take my breath." (F/18)

By having observed the female space being referred to, the female section was located behind reception and accessed by a door with no sign and with security access. This section consisted of an area with about eight hot desks and two rooms with bigger desks, a kitchen and a toilet. There was also a meeting room with a glass wall separating it from the other offices; this meeting room had a door which led to the male section. A man and a woman were observed working in the meeting room. The man was actually sitting in the female section, which was not noticed in any of the other

Big Four. All the women present were wearing Abayas. The section had big windows all around the office; however all were closed and curtains prevented the employees seeing the outside world and no one outside could see in. Thus, women were almost hidden. That this type of work environment is not favourable to encouraging productivity and is suggested to **affect woman's professional identity and integration in the company** was outlined:

"Of course we miss a lot of things, for example when the new joiners join the company they don't have an idea where they fit in the whole company. When I first joined they did introduce me to my team but I still didn't know where I fit in the company, so then I requested from my manager to make a meeting and like introduce me to everyone ... he even asked me why? I told him I need to know where I stand, I need to feel that I am part of the company, you can't just put me somewhere and just give me work to do and that's it, I need to be part of the company'." (F/34)

Moreover, female accountants believe that working in separate female sections **excludes them from the acquisition of organisational knowledge**, which may be obtained from socialising or networking with male colleagues within the firm, as two female auditors explained:

"I hope this will change, because this also affects women's development. If you are working here inside, there are discussions going on outside among men and you are not hearing them ... for example, sometimes they will say 'I saw in that firm this problem and we treat it this way' this could be new information for me. But here inside, I am depending only on the people I am with. So this affects me a lot." (F/18)

"You kind of feel you are from another department sometimes, like things will happen and then someone will call and say did you hear about this and this and you say 'really!', No one is going to come and tell you unless you are sitting there ... it's like things that happen with co-workers, I think just the gossip itself like when someone is talking about let's say someone has a new idea or someone is coming across something within the work itself, if you could just have a conversation about it you would actually gain a lot from it, so when I am not sitting over there and really hear, how can I know about it." (F/35)

Although social life is important to bring people together and to the development of client business, **more informal networking (socialising) is available for male compared to female employees**. Along with the physical gender segregation, Saudi customs and traditions prevent female integration in

male colleagues' social events, which in turn affects females' acquisition of organisational knowledge and developing successful career skills.

"Men have more connections and meetings, even out of the office they have regular meetings on weekends, they meet and talk. We [women] go out sometimes but still there is this missing part. For example a lady I know from the Dubai office told me that 'the place that you get all the news from, the gossip is the smoking room'. But in our society, because of customs and traditions you don't find it here." (F/9)

Thus, socialising for Saudi women accountants is achieved within a 'female only' social network. This female circle of socialising is not only due to the structural gendered space, but also to religion and tradition:

"Every week, for example, the guys go to play football. In summer they go gathering in Al-Durra Chalets [Cabins] on the sea ... of course you can't go with them, you are forced not to do these things, one has to take into account his/her religion. In the past, I was the only girl here so I can't go with the guys; last year, was the first time ... me and the girls, went for dinner, what can we do, we can't do anything else." (F/11)

The nature of networking and social gatherings available to Saudi men may give them more power to exercise in the profession by building informal relations with their superiors and clients. Thus, if socialising is restricted by gender, Saudi women will be at a disadvantaged position. In the KSA the culture of the Big Four does not only differ from the West but also from other Arab countries:

"The firm held a breakfast, although Mr.XX was keen to have us there, but we women sat in two groups ... we had men between us, we were eight women and each four sat together... but in Egypt the hall is big and we all sit together, you even meet new people... ." (F/18)

Free socialising inside and outside the firm is unpopular for men and women staff. Social interactions (events) outside of normal working hours are experienced differently by male and female staff in the Saudi context. An unconscious behaviour in Saudi life is exemplified in the following:

"For example when we go out you will find the girls are sitting with each other, and the men are sitting with each other, we are all in the same place but men alone and women alone ... they [the firm] are always careful, even if we go to seminars they always arrange a place for the ladies." (F/8)

On the other hand, there was a contradictory statement by a female auditor:

"Networking, yes we have. We went for a Ramadan breakfast ... no, we sat together, and we had bowling and went to the Reem international circuit (racetrack)." (F/20)

The gender segregation law in terms of mixing in public places is a general law in all aspects of Saudi life; however within the firm there were no written guidelines issued to male staff in terms of how to deal with women which could be obtained for this research. Thus, this law is informally translated within the firm to mean segregation in public places (such as seminars), yet practiced explicitly.

A separate space for women may be more comfortable for them; however it allows very restricted interaction between female auditors and their male counterparts and managers, which they believe has both advantages and disadvantages:

"The advantage is that we get to feel comfortable; you know what I mean I can pray ... The disadvantage is that we feel left out, and just receive the work through email; there is no interaction between us and our colleagues and managers unless we are working in teams in clients' premises." (F/34)

Some male colleagues also share this view, as gender segregation negatively affects men's experiences as well:

"Sure women will miss the discussions going on between men, even men they will also miss the discussions in the other side [the women's section]. But it goes back to the person's desire, if she wants to work alone in her separated office this will make men and women miss some experiences and information which may be gained." (M/19)

Perhaps a more significant aspect of gendered space is the **exclusion of women from professional discussions** from which they would benefit:

"Honestly it's very important, for example if I worked on a tax return and send it to the manager for review and he finds something different ... he will go and discuss it with another manager or with the director, and have lots of discussions about that and come up with a solution for this thing, so the whole discussion is going on and I am not aware that there has been a discussion, then he will make a note and write something on the tax return and give it back to me in order to fix it, so if I don't ask why I will not know anything." (F/16)

In addition, male managers' tasks in mentoring, evaluating, and observing their female employees is made more difficult; this can also affect women's performance, as they do not get immediate feedback on their work as explained by a female participant:

"When they give me the work I will do the job and give it to them, but there won't be immediate feedback about the work." (F/34)

A series of factors related to male managers' mentoring and observing their female employees is presented in the following statement:

"You are not sitting there in the middle of the environment of everyone working, so then your manager doesn't really see you working, or see how hard you are working, they always expect since you are in the female section you are wasting time, you are talking, they don't know what's going on. Also if he's got something important like really quick and wants someone to do it, you are not the one sitting in front of him, so he will go direct to that guy in front of him and he will forget about you ... that's the bad side I think." (F/35)

Women identified the importance of having their offices within the male department, where they can engage productively with the work:

"... because if I have questions, if I need to do some work, especially sometimes if it is not a high session and all the time you are in the female section they don't know if you are even there so if they have work to be done they don't ask you to do it, that's why sometimes we ladies go to the department to show them that we are here so if you have work we are available." (F/17)

This type of work environment is inefficient. A separate space for women hinders female accountants in the context of their career progression due to the absence of interaction with other (male) staff in the main department. A women's section consists of female employees from different departments such as tax, auditing, advisory and HR. Since the number of females is still limited in the Big Four, they miss having female colleagues in the same field of work; thus women-only work space does not support communities of practice where women can benefit from exchanging professional knowledge within their own field:

"I feel a woman's experience will be different if she is with the team ... you are working in a different section with no colleagues in your field. We are five female employees from five

different departments even the discussions between us are not shared, they are general discussions they are not about work." (F/16)

Accordingly, there is a potential impact on the **lack of experiences available to female accountants**, which can influence their ability to converse with male colleagues and clients and learn more about professional practice, particularly when they reach senior positions. A female manager explained the poor utilisation of valuable professional time:

"Maybe because I am a supervisor I have a big problem with this, when I need to sit with a man to take some work from him or work with him ... imagine I have to leave my office and he has to leave his office every time we need to work together and so on going and coming every time we need to work, this consumes a lot of time." (F/18)

A male partner strongly expressed his unhappiness with the practice of gendered sections, even though they are widely applied in the Big Four.

"If we are going to isolate them they will always be isolated, they will always be lower, because they are not getting from the same source which we men get from ... It's not fair if I am closing you in a room and I am sitting with the whole world and then let's go to a meeting and see who will present better. Of course it's good if you could even walk with me! The situation is not fair." (M/25)

The correct form of socialising is critical to the career development of women accountants in the Big Four as an essential aspect of professionalism; thus gendered space segregation is a disadvantage for female accountants: *"Of course they are losing a lot, no doubt they significantly need the connection, especially if they are new to the profession, so they need that."* (M/25)

To summarise, State regulations, applied in the KSA, are based on social expectations and the way the Big Four accommodate these regulations does limit their globalisation of practice. Clearly, if a firm is operating in a national context which is so different from elsewhere, it cannot claim to be the same organisation. By excluding women from having the same understanding, networking opportunities and communication as their male counterparts, physical gender segregation in the Big Four is contributing to the marginalisation of Saudi female accountants whilst nominally having decided to employ them. On the other hand gendered space is associated with providing women with privacy, safety and security to ensure that they feel at ease in terms of their required cultural mode of dress.

4.3.4 Professional dress code

A professional accountant's dress code and appearance in front of the client is important to professionals regardless of gender, influencing Saudi male auditors to wear Western business attire to be more acceptable to clients: *"... one said because some clients say they don't want Saudi auditors to work for them, I wear this so they think I'm a non-Saudi."* (M/33). However, the situation for female professionals is more complicated, where the hijab or veiling constitutes an important part of a Muslim woman's professional and social identity. In the KSA, wearing the hijab is not a free choice for women, it is a religious obligation and mandated by the State. Quotes from The Qur'an address Muslim women's dress in their social context:

O Prophet, tell your wives and your daughters and the women of the believers to bring down over themselves [part] of their outer garments. That is more suitable that they will be known and not be abused. And ever is Allah Forgiving and Merciful. [Qur'an 33:59.]

More precisely, Saudi women are obligated to wear a traditional Abaya and a scarf which covers the hair; in addition some women wear a niqab³⁸. Thus the part of freedom women have in terms of their dress is the face cover: *"... some cover their face, some only put a veil. The difference between women in Jeddah and Riyadh is because of local customs and traditions."* (B14). Women's choice of permitted dress has led to limited acceptance of these women by some clients:

"Some female colleagues had some issues with the niqab actually. We had trainees and they were going to clients and the clients didn't want them to wear the niqab, which I don't think it's something logical for the client to ask them to remove the niqab." (F/29)

The key issue here is how to balance religious and cultural values and job requirements in a sensitive strict, conservative Islamic society. For Saudi women accountants, professional identity through dress and appearance is explicit and traditional; however it affects female accountants' job opportunities, where employers may impose conditions for employing them in not accepting a woman who covers her face while working. Thus, conformity with Sharia law and a person's religious beliefs can affect women's acceptability as described in a recruitment situation:

"I applied once to a company and the manager was happy with me and my qualifications, but when he saw me he said 'you have to remove your veil to work here'. I said 'no sorry I can't, I have worked for a long time and I didn't remove my veil, what's the difference from

³⁸ The niqab is a black piece of fabric which covers the face but not the eyes.

seeing my face or not, I am doing my job!'. Then he said 'to see your facial expression' so I said 'but you can see my eyes and the eyes are enough to give you an expression'. I didn't take that job." (F/30)

The niqab, covering the face, can be an obstacle to female accountants' employment, even in the Big Four:

"There are some foreign men who refuse to work with Saudi women because they cover their face; they say we want to see facial expressions! He said to me in the interview 'here you will deal with foreign clients, so you need to use only the hijab'; this was one of the conditions to hire me." (F/1)

Thus the requirement of a professional image is influenced by the expectations of the client and it appears that the client has a significant role in the Big Four in defining the nature of professionalism. Veiled women, this study found, are not accepted by some clients and issues of professional conduct such as dress codes, and the ability to communicate non-verbally, are rationalised in the name of the client. The accounting profession is very much about socialisation, about talking to clients; thus it is a non-tangible service compared to other business contexts. Therefore, power is exercised in the Big Four where a woman may be asked to uncover her face before acceptance for a job because the client might not understand non-verbal communication: "... he said to me the clients don't like to deal with an unidentified or unknown person without seeing her facial expressions'. ... some businessmen ask that she doesn't cover her face." (F/1). Clients' socio-religious beliefs create an expectation of a specific form of self-presentation from female professionals:

"There are two kinds of people, one who says if I get a woman who is committed and decent I will not mind, but if I get a woman who is not dressing in a decent way and sits with men like this [unveiled], no I don't want to support this kind of practice." (M/33)

Whether this is a stereotype or an accurate reflection of religiously conservative clients' attitudes, or a legitimating device used to maintain the dominance of male accountants in the firms is open to question. In both cases women are struggling with the contradiction that while they need to dress respectably, both socially and religiously, and to present themselves in a way that shows their ability as professionals, they still need to dress to the client's expectations. The hijab appears to only emphasise a certain social awkwardness about women. The hijab is not the reason for the problem; it is the social awkwardness, which just gets magnified by the hijab. Even though some women were

unveiled, they still faced problems. The many differing demands facing female auditors are clearly identified by a female auditor:

"No I don't cover my face, I only wear the hijab. ... The most important thing is that I need to be presentable, my Abaya is a good Abaya, and my shoes are good shoes because in the end I am going to clients I need to present a good example of my family, my job, and my company ... they need clients and these clients always take the first impression, so you need to be presentable to represent the firm." (F/17)

Women's struggle with their self-presentation, in relation to their dress and appearance, is not always initiated by the clients' wishes. A male partner considered this struggle as an individual issue:

"I remember one female a couple of years back and she was covered and she asked me would this be an issue? I said well it's your decision whether it will be an issue or not, I mean the other side actually don't have an issue, it's actually when women cover their face sometimes they are a bit reluctant, they have the perception that the others will receive them differently." (M/15)

Expressing his opinion of women's veiling, this male partner emphasised professional conduct but ignored physical appearance, through dress, as an important aspect of professionalism and professional identity:

"Let's be practical. If you work in Saudi Arabia, in Riyadh for example you will find most of females are covering their face so its common. I mean so far no problems came to me, which is good, and I think it's not supposed to, I mean it doesn't matter.... I mean it's just what she does, how she talks, what she talks about, how she manages her work ... it doesn't matter if she covers." (M/15)

The social and religious expectations of women to dress respectably require them to wear specific dress while working at all times. In some culturally open cities, the female and male sections are not completely segregated, so in these cases the work situation is more flexible: *"I am wearing my Abaya and Niqab all the time ... he can come to my office any time." (F/16)*. However, in general, women's workspace is completely separated from men's and the door is closed; thus women have privacy and they can take off their Abaya as observed by me and confirmed by one interviewee:

"In our section I usually wear an Abaya and a scarf, although sometimes we remove our head scarf ... but if someone knocks or we go outside we wear our scarf again." (F/17)

This view is supported by an informal observation I recorded:

When F4 met me in the meeting room, she was covering her head, her face and all her body, except her eyes. When we arrived to the female section, she took off her head cover and her Abaya. All women employees were wearing Western dress underneath their Abaya and only wear their Abaya and head cover when they leave their office or in rare physical contact with their male colleagues.

A representative of SOCPA identified comfort and privacy as important and reasons to ask clients to provide a separate room for female auditors: *"... so women will work freely in that room, they don't need to wear a cover on their face or Niqab because they are in a private room."* (M/33).

This signals how people use words such as 'comfort' and 'privacy', which appear positive but it is actually the reverse of it. These are all positive words but are used for safety and security; in other words, to maintain the private, one marginalises the person (e.g. woman). Men are making women safe for the benefit of men, and thus they are using women's privacy against women.

This notion of 'privacy' can limit female auditors' opportunities for field work in certain areas, such as industrial corporations, consequently ghettoising women in certain jobs which can create a new line of women-only inventory jobs:

"I did inventory jobs in Egypt, but not here. I don't think it can be done here, because inventory counting needs physical movement from you. It depends on the client's company, for example if you go to an industrial corporation to count a container you need to go up a track so I don't think you can do it with the abaya. Not only that, also because of society and culture, you need to bend to count things and so that's difficult. But there are other kinds of counting you can do, for example you may count cash and it's not a problem." (F/18)

An interesting point to note is that non-Saudi women appear to be subject to different attitudes; where different beliefs regarding the hijab are exercised:

"As a foreigner because I don't cover they think I can deal with men they are more relaxed, but may be if they are Saudi women I think it is a bit difficult." (F/30)

In summary, an important aspect of professionalism is professional dress, as a symbolic of aspect of identity and the self. The nature of professionalism goes beyond technical attributes to also include aspects of behaviour embodied in the form of required dress and self-representation. Saudi women

accountants are struggling to balance religious and cultural values with job requirements in this context. Other job requirements which Saudi women accountants are struggling with include the working conditions in the profession.

4.3.5 Working conditions in the profession

Other barriers facing women accountants are of a structural nature, such as the nature of auditing jobs (i.e. overnight working and long working hours, out-of-office assignments, regular business trips) and the lack of alternative work arrangements in accounting firms. This can ghettoise women in certain jobs and limit women's career progression. The findings suggest that there is a complex interrelationship between cultural and structural constraints. In a society where the main responsibility for childcare and house duties is placed on women, and they are expected to fill this responsibility, female accountants face difficulty progressing in their careers while trying to balance work, family and societal perceptions of moral issues. It is suggested that motherhood is one of the most powerful influences on the career choices of women accountants; thus they may face difficulties in combining work and family commitments:

"It is difficult, I am having stress and putting pressure on myself and sometimes if I have to take work home I try to finish it quickly or finish it during the time my husband is busy. I am trying to do my best." (F/4)

Most women currently working in accounting firms are either single or recently married with no children; however they acknowledge that long working hours are more difficult for mothers.

"I don't think it will work, because the problem is the long working hours ... as for me I only have a social life, and I find that hard because I am pretty much tired by the time I come back home at 7.00. I don't know how people who are married or even have kids function after 7.00" (F/35)

The women interviewed were highly aware that marriage and family put them at a competitive disadvantage, due to the difficulty in balancing family and work without any supporting programmes in the Big Four. Women may change their career to places which provide work/life balance options, thus showing the importance of implementing these in order to retain women accountants:

"It's better in the future to have a job which has fixed working hours, but here no, you have to stay until you finish your work sometimes until 9pm. Women's working hours at banks are from 8am to 4:30pm, which is good for a woman who has a family, house, and kids." (F/24)

"When I have a child, my plan is that I am thinking to look for companies which can give me part-time, and others may give you work which you can do at home." (F/26)

This would be a risk for accounting firms with regard to retention of female staff if there was not a supply of highly qualified women accountants available. Consequently, the Big Four in Saudi are not obliged to address flexible working practices for women:

"She told them I started as a girl, I got engaged, I got married, I got pregnant, I have a kid who is two years old now, and I am still with you guys. So it's enough she needs time for her kid, and she told them if they can offer her part-time, she is willing to go part-time but they did not offer her that, so she left... if they didn't find me as a replacement they would have accommodate more because they didn't have any female" (F/29)

Although the Big Four firms believe that women accountants' inclusion will add value to the profession (see section 4.2.2.3), some participants believe that other provisions will aid women's retention and job stability, and in turn their value to the firm. A government official in the Ministry of Labour suggested that:

"Women add value to the organisation if we provide them with the supporting tools, if we support the transportation, if we create childcare centres, if we develop the mechanism of working from home, all of these things help women in having job stability." (M/32)

Furthermore, there is evidence to suggest a need to change the organisation's culture, as explained by a male audit partner:

"For example even if she is not married, give her flexi-time because you can't keep up, during the busy season we stay until midnight ... and more importantly is the mentality. God does not change the condition of people until they change what is in themselves. We started to take women into the workforce that's fine, but what are we doing for women to support them in work?" (M/6)

Developing human resource policies that will help women have job stability needs to be addressed by the Big Four, but this requires questioning the outcome of developing women-only human resource policies.

Participants stated that the Big Four accounting firms are not providing official work/life balance programmes. However, some try to be flexible with female accountants and understand their family commitments; this is exploited successfully by some interviewees:

"We don't have, still they are thinking about it, but we don't have anything such as part-time. If I decide to leave my office at 6.00 I can do so; I am not required to stay longer. Until now I see them as very understanding when I say 'I've got a situation so I can't stay longer" they understand." (F/4)

A government official in the Ministry of Labour described the current system to accommodate women's employment:

"These are options for the employer and the employee herself, we cannot force them ... the part-time programme and all of these are support tools which we (the ministry) have clear and comprehensive, but there are people who don't know about them. We have a problem in marketing these products, people don't know, go to our website and you will find all the details, the problem is that people don't read; they only ask!"(M/32)

Support for this statement, in terms of the lack of awareness among women, was provided by a female auditor: *"I don't know if they offer part-time here, I didn't hear."* (F/20). Although women do not know about these programmes, some Big Four managers say that this policy is available:

"It depends on the company; with Big-2 it's easy. Our system is somehow an American system. I have no clue with respect to other companies. Yes we have flexible policies ... our working hours are from 8.00 to 6.00 but if she has a child for example she can take flex-options ... sure the income return will be less but we are giving her time to work here properly plus to give more time for her family." (M/6)

Other Big Four managers confirmed that these types of programmes are not yet available to their employees:

"No, I believe that we will apply it heavily, first to start with the administration or support staff, but if the job is in the frontline such as audit and tax, in the profession!. My opinion is why not if there is a specific task she can do why not, at the same time her income will change. A person's rate is a matter of cost and package, if her rate becomes less than others, she will be as an addition to the team, and as an addition to the team with a lower rate, she will benefit and we will benefit." (M/25)

Thus, they believe that although they are planning to offer part-time options in the future they may not apply to all jobs:

"We don't really provide for our professional employees because it is difficult, it's for them to manage. It is difficult because you are applied to certain deadlines and time so it is not really getting there. I think we are not yet as overall coming to it, however when we talk about females in the back office some of them are not working full 45 hours a week, they have already chosen to work less hours because I think their work is actually allowing them; for females in the profession it's going to be disruptive for the team they are working with and their manager, then they will be always mindful that they can utilise them [females] such as others so that will affect their own career." (M/15)

At this stage, auditing jobs are not regarded as suitable for flexible working arrangements. Although intensive audit work could be managed by teaming up, women who opt for part-time hours are considered as 'additions to the team'. The Big Four in Saudi have not offered official work-life balance policies, and if they have been making provisions for professionals' work/life balance, then ordinary, routine, support jobs are perceived as more suitable. Saudi women accountants believed that taking advantage of these programmes may cause them to step off the career path particularly in organisations which are dominated by men: "... but if you work flexible working hours you will not be able to progress in your work, because the hours you will benefit from are less." (F/18). Ensuring that they do not step off the career path for too long is recognised by women:

"If a woman wants to be promoted, prove herself and be in a better position it's difficult to work part-time, it will not work. But if she takes it for some time and goes back to full-time I think it's fine, so she isn't absent from work and forgets ... You don't know if she goes part-time for a long time, will she find an opportunity when she comes back." (F/4)

Interestingly, the Big Four accounting firms are implementing work/life policies outside the KSA, as a female audit supervisor explained her prior work experience in a Big Four firm in Egypt:

"We have flexible working hours, such as working under demand, I work at home if they need me they may call me; or we can work specific hours such as from 8.00 to 2.00 or I may work the regular hours from 8.00 to 6.00 and any extra hours I do it at home, so all this is flexibility, it is available in (Big-2) worldwide. (F/18)

This questions the homogenous nature of the Big Four worldwide. These employment practices (work/life policies) are possibly not being implemented in the KSA due to the minority of women

accountants in the profession and to most of them being single, or due to the high supply of women where the Big four have the chance to find alternatives for women who opt out. However, the lack of work/life balance policies in accounting firms is not the only problem facing women within the working conditions of the profession; societal restrictions and structural restrictions present additional barriers.

4.3.5.1 Societal restrictions

Patriarchy within the family presents an additional barrier. Most importantly patriarchy and family control restricts women accountants' ability to work under certain conditions and thus affects their work experiences. Therefore, the nature of accounting and auditing jobs, which require long working hours, is problematic because:

"The time is a huge one obviously, from a female side of things like working all these hours is not normal, very not normal in the Arab world." (F/35)

"... we work from 8.00 to 6.00 and sometimes especially in the season we leave at 10pm, so not many women can handle this and not many husbands or fathers accept this" (F/18)

A woman who wants to work late needs not only her husband's support, but also his approval, where it is somehow difficult for some men to accept their wife's new role outside the home. These views impose considerable restrictions on women's access to the profession.

"I mean not that many people will accept it; most of the men in Saudi finish work around 4.00 or 5.00 and for you as a female to finish at 6.00, it's kind of weird. Like one of my friends she finishes at 6.00 but her husband finishes at 4.00 so he gets home before she does, which is kind of weird. He accepts it so he is fine with it, he is more like into empowering her to get her career and doing things so she is fine. But I guess if you had a more not-so-open-minded guy, most likely the girl will probably quit or try to find another job because it does push your limits." (F/35)

Although patriarchy and family control over women's lives is also witnessed in other Arab countries, these cultural restrictions are much more visible in the KSA. The nature of public accounting work requires undertaking business trips, which are difficult for women to participate in and so present a barrier to their progression in the profession.

".. For example we have training courses in Europe for example Germany, she can't go, there are certain cultural restrictions; even in Jordan there are restrictions; a women may say 'I can't travel alone; if I will go I need to take my mother with me'. Still, I am talking about a decent, respectable firm we are not sending her to the street. If a person will go with her, that person will have to pay their own expenses. However, in Saudi the restrictions are much bigger, how can she travel?" (M/6)

Women are aware of the different social roles and positions of men and women in the KSA as one participant explained the effect of culture on business practice:

"As I told you before, I can't stay late in the client's firm until 10 pm but men can stay. For example one of the things I wanted to attend for a time, and I told them to make it early enough for me to attend, is that at the end of the bank audit assignment both auditing teams sit with each other to discuss the most important points they saw. However, this meeting is done after regular working hours. I can attend it since it is done once a year, I can say to my family I have a late meeting and they will not mind, but the problem is with the bank, the bank has a policy that females are not allowed to stay after 5pm. I suggested making this meeting in our firm because there are people there 24 hours a day, I told them to do it in one of the meeting rooms as I will not be alone, it's okay; we will be as a group. They said 'we will try' but unfortunately they didn't. You miss a lot of things because of the culture." (F/4)

Consequently, the nature of work conditions in the accounting and auditing field, with the absence of alternative work options, can restrict the ambitions of long-term careers for both men and women employees. However, it is more problematic for women due to patriarchy, family commitments and unacceptance of long working hours, as well as structural restrictions which can influence their career choices.

4.3.5.2 Structural restrictions

In addition to family restrictions there are influences from State regulations, which indirectly restrict women's job opportunities and progression in the profession. A male auditor listed a series of restrictions which apply to women:

"Women as auditors have restrictions, it could be from the State in an indirect way, such as seeing a woman leaving her work late at night, first of all there aren't taxis at night and

secondly because women here don't drive. I don't want to get to this issue it's a sensitive issue. The third thing is parents and husbands don't want their daughter and wife to stay late at night." (M/19)

An auditor needs to go out to clients, move between clients, and travel out of the city. This is an obstacle for Saudi women due to their restricted mobility, which significantly restricts their ability to gain experience:

"Sometimes I have to go to two clients in the same day, both of them are my clients and I have a deadline to meet. But because we don't drive, I need to arrange a car and a driver to take me to the client, and it's a family car, it's not my personal car, it's not available for me all the time. I can stay one day here and one day there, but sometimes you have to go to both clients in the same day because they cannot see you another day as they have other arrangements." (F/10)

Accounting firms need to discuss the issue of mobility in job interviews and notify female applicants of the job requirement to avoid any problems:

"The issue of transportation is very tiring, any women who applies here I need to explain this to her. I tell her that she needs to have a driver to take her because she needs to move around a lot." (F/11)

The current situation is that women need to schedule their transportation in advance, particularly women managers who have more job responsibilities working with several clients and meetings:

"I always stress on them if I am at a client firm don't call me and ask me to come to the office, we need to arrange it a day before. I also don't go to two clients in the same day, but men go because they can. For women, the issue of moving between clients is not reasonable." (F/11)

A consequence of this transportation issue is that it affects women's flexibility. There are time, cost and societal pressures as well as personal fears:

"I cannot go with my team because my team are guys, and I cannot go grab a taxi because taxis are not safe here. I don't have my own car, and the company does not provide a car for me. I arrange those private taxis, first of all it's not feasible, money wise, because they are so expensive, you are talking every come and every go it's 20 Riyals; by the end of the day it's a lot ... no they don't reimburse me." (F/13)

"... for example even if the man doesn't have a car he can take a taxi but a woman will be afraid to do so in this country." (F/26)

Other women complain that firms are not taking their difficulty with mobility into consideration by claiming that structural processes tie their hands in this regard:

"We asked them but with no luck, they are strict with it because they can't differentiate between males and females in the transportation issue ... but they should consider that my car is a family car, it's not my personal car. We asked for a transportation allowance, they said they need to go back to the parent company because it's not an independent firm so this takes a lot of time." (F/10)

However, alternatives have been considered as explained by a male executive manager:

"We thought of providing women with a car and a chauffeur, but we saw it as not feasible to have a chauffeur for each one to drop her at the client's place and take her back at the end of the day. Women don't have to go to two clients in the same day, men can move more and go to more than one client ... but this transportation issue may deprive women from other things, sometimes you have an hours meeting which you need to go to and then go back to the client but they can't do that." (M/28)

These two situations raise the issue of gender differentiation at work, with accounting firms having different expectations of their male and female employees, which may result in different appraisal values for women accountants (see section 4.3.2.3). In addition, female auditors have to cope with imposing on others to secure transport as acknowledged by the following comments:

"It's obviously not as easy as it is for men, it takes time and it takes lots of planning and for them to call you a few hours before and say I need you to be there, it's not realistic because there is a whole lot of planning that I have to do in order to get to that one place, whereas men only get down to their car and drive off." (F/35)

"... I have my own transportation, but my own transportation won't be available for me 24/7, I don't know when I will be finished with one client to go to another client, and I can't keep the driver waiting." (F/34)

It is evident that transportation has serious implications for how female auditors do their jobs, as noted by an auditor:

"You miss a lot of things because of the culture. Also because of transportation, sometimes they decide to stay to discuss something important while my car has arrived. Sometimes I can manage I can tell the driver to go and come back to me. Sometimes the driver is busy and my husband has to come and take me so I can't let him wait." (F/4)

Other factors face women in terms of their out-of-office assignments, such as clients' inappropriate environments:

"I went to X Company which doesn't have a female section so when I wanted to use the toilet or pray it was so difficult, I had to go out to another company, which is in the same building, and pray there and finish my needs then come back to my office." (F/24)

Such challenges may influence women auditors' decisions to move to office-based jobs such as tax jobs as happened to F/24: *"It was so challenging, that's why I said let me try tax - it will be less difficult and less challenging than auditing, it's office work."*

From the above it can be seen that there are limitations to accounting firms giving women public assignments. For Saudi women accountants, out-of-office assignments and auditing jobs are given to people who have the tools to undertake them, such as unrestricted transportation, family agreement, and a personal wish to do them. Thus, while all the above organisational and societal practices have challenged women accountants and influenced their professional identities, they do not eliminate women's own roles in intensifying the effect of societal and organisational barriers by not trying to challenge these barriers.

4.4 The role Saudi women accountants play in the process of change

Saudi women accountants, as members in the profession, are part of the process of change happening within the profession; thus they have a role to play in this change. However, societal expectations and attitudes affect women accountants' own interpretation of the role of accounting, their role in it, and their response to society's expectations of them, as identified by a female auditor:

"The woman herself determines her position and her employment opportunities. She can determine which position and what would be more acceptable for her, and the way she can make society accept her playing this role. Of course also her qualifications, her personality, her status, her background ... "(F/10)

The findings reveal that women accountants have responded to gender barriers in different ways, with some trying to challenge social expectations and others following societal expectations and pressures in several ways. Some women are confirming societal expectations and thus creating personal obstacles, while others are trying to cope with the societal expectations and/or taking advantage of women’s socially allocated roles.

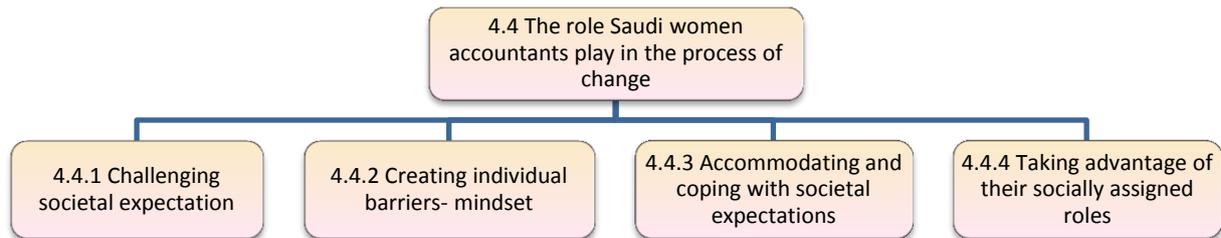


Figure 4.4: Sub-themes of The Role Saudi Women Accountants play in the Process of Change

4.4.1 Challenging societal expectation

Saudi female accountants’ role in challenging the social expectations starts at the entry level when women decide to challenge traditional expectations and seek new fields such as accounting, in order to achieve ‘something different’:

"Since university I was looking for something to prove myself, something that shows I exist, where people feel I am doing something different. I had an offer to be a teaching assistant at the university, but I feel that here I am doing something different. I am learning more, meeting new people ... I feel there are more connections here even your personality changes." (F/21)

Another perspective on the situation was provided by a female auditor who suggested that women are ready to consider other than the usual careers designated for them:

"Maybe one of the reasons is because its office work with fixed hours and it's a bit different than teaching which is number one job for Saudi women. so they [females] want to change because we have too many women teachersThey see it as an alternative to the usual work for women, such as education, medicine ..." (F/4)

Thus, within the project of feminising the profession and as an emerging field for Saudi women, where there is no precedent, women accountants choose to target the Big Four and build careers in a new profession: "... because it is a Big Four, this is why I came here for the knowledge and experience that I can get from a Big Four." (F/23), and: "It's a business sector, and there are not a lot of females in accounting so it's like a world that is not really known." (F/35). Although patriarchy and gender discrimination can hinder women's career progression, women accountants in this study consider the discrimination they face as a challenge and seek to overcome it: "Sometimes discrimination stimulates you; you will stand out and prove them wrong..." (F/10) and: "Sometimes, when things are prohibited, it lets the person fight to have it and break all the barriers. Sometimes it generates more challenge and pushes me." (F/37). Thus, women accountants are choosing new fields, such as auditing, for personal accomplishment, and thereby challenging society's expectations:

"I don't want to work in small companies any more, just like regular accounting or bookkeeping. I want to improve myself, that's why I went for this career; I want auditing so I can go, I can see, one year here is equal to five years in another place." (F/4)

Some women accountants acknowledge that playing this challenging role needs support from the family and the workplace:

"Actually we, as female auditors, have to present ourselves, our religion, our family and our company in a good way. In relation to the firms, they need to provide more support ... and the market has to be ready, there have to be more companies that don't fear to work with girls, girls don't bite." (F/17)

"First of all is the family ... Another issue is the workplace itself ... The third issue is the woman herself, she has to fight to get her rights." (F/4)

On the other hand, accountancy is a male-dominated profession and some women recognised that they need to challenge this dominance themselves:

"Women are a minority in the profession. They may have an influence if their work is considered but it may require then to prove themselves especially as this field has been mobilised by men over the past years. They have to get it themselves, it won't be given to them, and they have to work hard to get these opportunities." (F/37)

Consequently, change has to come from the person themselves:

"I don't think it's about encouragement, it's more the willingness of a person themselves, it's inside you, you have it or you don't, either you want to achieve or you don't." (F/20)

Women accountants are seeking to challenge male dominance in the profession is suggested to be due to that: *"It's more interesting more challenging, it's good to be the first in these things." (F/20)*

"I was the first women auditor here. There were only two women in HR and another one in marketing. I was fine with that, I like to take an adventure, take a challenge." (F/16)

In accountancy, within the academic field, women are feeling the disappointment of not having the authority to implement change, raising some doubts that their voices will challenge and achieve change, as articulated by a female accounting lecturer:

"... where will we ask, who will we ask? There is no chance to ask.... Our accounting department at the university does not have any women professors; all the women staff have only Master's degrees." (F/30)

The same doubt would apply for women in accounting firms as they are still a minority in the male-dominated field. The challenge to women accountants, after entering the Big Four, becomes implicit as female participants' narratives only express women's views and no actions are taken, despite the belief that women have a role in challenging and changing the current situation. For example, although women accountants are dissatisfied with the gendered space and how it does not fit auditing jobs, they accept working in their own gendered section as no action is taken:

"The Ministry of Labour requires a separate section for women. Separate section for auditing! This doesn't make sense, it's impossible, we go to clients and sit with them, a lot of clients don't have a female section." (F/20)

Another example is women accountants' disappointment with the lack of opportunity to participate in SOCPA committees and not having a role to play in the professional accounting body. As stated by the first Saudi female chartered accountant:

"The problem is that there is no network for all the female accountants, which I really wish to make. It is very important to have such a committee for many reasons; one is the training issue, they [females] somehow don't even know about it and say 'there is no training for women', while it is offered ... so if there is a network for all Saudi female accountants to

connect together it will be much easier for us ... this will encourage other females to know about it and attend." (F/9)

She added, confirming women accountants' rights to have a 'female' committee, but overlooking their right to participate in the main committee of SOCPA which is 100% men:

"I mean this is our right, since they gave us the opportunity to be officially licenced accountants and practice in the profession so we need to have a committee to meet in one place so our voice will reach and become stronger and organised." (F/9)

The above quote indicate that Saudi women's' aspiration for change is practiced within the boundaries of their culture, within a 'female only' community, but does contain the seeds of a separate gendered form of accounting within the KSA. By creating these temporary solutions for women they are creating ghettoisation for women. On the contrary, a non-Saudi female audit supervisor implied that change and progress is better achieved if women work as 'insiders':

"... as a first female CPA if she joins the Accountants Committee under SOCPA it will be a huge development ... not as a SOCPA member only, but as a member in 'the development of Accounting Standards Committees' especially if she is the first one. If women join this Committee, this Committee has an influence on all accounting and auditing firms, so imagine if the committee has females and is able to benefit from them, all the other firms will start hiring females to benefit from them too ... this will also put a kind of pressure to support women and to help the firms to find female employees." (F/18)

SOCPAs' point of view, in terms of integrating women professionals in this body, stresses women's own roles and responsibilities in achieving their goals:

"No, as I said the organisation for public accountant is about regulating the profession. I am not talking of lobbying a specific sector, or accountants or women or others, if some women want to establish a committee to put pressure on this body to do something for them, we don't do anything with this ... this goes back to women, its personal, the girls are the ones who collect themselves and organise a lobby" (M/33)

This statement, by a top representative of SOCPA, recognises women accountants' desire for change in their current situation, but strongly suggests that they should work within the regulatory framework of the profession. If women accountants propose to challenge the dominant patriarchal structure and reach the desired change they need to establish strategies for change. One such

strategy is educating society: "... we don't need women to know about their rights as much as we need men to know and be educated about women's rights." (F/18). Recognising that changing society's perceptions and conceptions needs a great deal of effort, and time:

"... but how can we change social concepts that have been built over hundreds of years. This needs time, awareness, culture, and to see a successful experiment, a successful model in front of them, which can be emulated, so they can follow it." (F/30)

An approach identified by a female audit supervisor is to use the power of the media to educate society, in a similar way to that already used by the Big Four with regard to their gaining of symbolic capital:

"Using the media to interview the first CPA female in a programme and say what she has done, this will give incentives to other women and to their families too, that there is nothing to be frightened of outside there, this woman did it why not you." (F/18)

However, before using the media in this way, women accountants have a role to prove themselves first: "Society has to recognise her abilities, skills, capabilities, but will society do this if she doesn't prove this thing herself?" (F/30). Therefore, the second strategy proposed is encouraging women to work on themselves and obtain adequate knowledge in to gain the respect of others:

"In my opinion, generally, regardless of being a woman or man, 'the information' power you have creates respect for you. So if I have enough knowledge the other party will respect me no matter whether I am a woman or a man." (F/26)

For example, female trainees are aiming to obtain more qualifications, to target the Big Four:

"My goal, God willing, I want to take SOCPA or CPA and apply to work in an accounting firm ... no I didn't think of teaching ... honestly if I take the SOCPA fellowship I will feel I have the best thing." (F/7/1)

On entry to the Big Four, women accountants realised that in order to progress in their careers they need to improve themselves and get more qualifications:

"... Because here after you become a senior auditor you can't be promoted unless you have a CPA qualification ... you cannot break the glass ceiling unless you take more qualifications." (F/26)

Thus, female accountants are shifting to an American CPA as a stronger qualification accepted worldwide: *"I am working on my CPA, because it's known worldwide, so it might be useful all round."* (F/35). In addition to the required knowledge and effort to progress in the profession, women auditors believed they have to make more effort and challenge clients' perceptions:

"Your work quality and your understanding of accounting, your efficiency, all determine your position and status in the profession, and also the point when you deal, as a woman, with the client, he always will see you as inferior to him, you need to make him feel that you are the same as him, you understand like him, so this will increase your ability to do the job better." (F/18)

Consequently, behaving more like a man and developing an assertive personality is another strategy proposed, as important means to assert their authority in male-dominated environments such as the Big Four:

"... First of all you need a strong personality, to be tough in dealing with others, and to be strict but not very strict, I mean your word should be followed, also not to be weak or emotional at all. I feel, I don't know if it's okay to say it or not but I feel a woman needs to have the characteristics of a man, and this is what is happening to me." (F/20)

Saudi women accountants have a responsibility to prove themselves, and one way is not to be constrained by gender stereotyping:

"She has to prove herself, no one can see she is good until she is able to prove herself ... in order to prove herself she needs to work seriously, she should not try to show that 'I am a female' no she should think 'I am just like you men.'" (F/18)

Qualifications are important; however in order to challenge male dominance and to change society's perceptions of working women, a strong personality, determination and competitiveness are needed:

"You need knowledge, to be familiar with the business, to have a lot of friend connections [networking] in the community, to understand the culture you are going to be a partner in, and this is a big problem ... you need to be strong, to have a strong personality in order to convince the client, to be strict or tough in your opinions." (F/18)

"A woman who decides to come to this field has to know it's a male-dominated profession, and she has to be very strong." (F/11)

Thus, professionalism is understood to be a reflection of male social characteristics in general, and gender in particular:

"Push, push, push, I think, and also it's hard work, it actually pushes your limits and tests you as a female and tests you as to how much you can you handle it, from such a closed minded kind of community. I mean, I don't think they [males] do it on purpose, but also you get the fact that some guys don't like being outdone by a female." (F/30)

It would appear that female accountants have already identified mechanisms to challenge the obstacles they face; however, this is not the norm, nor is it widespread at present. Changing anything in the KSA, particularly in relation to women's issues and particularly in a male-dominated profession, needs a great deal of effort and time. As stated by a representative of SOCPA:

"See, we must pass over a period of time until the person can be accepted in these jobs in those business sectors that are managed by 100% men." (M/33)

In this highly patriarchal society and with the superior role men have in the profession, some women accountants choose to ignore these obstacles and focus on their careers:

"Sometimes I think about society's perceptions and thoughts, and then I say as long as I am convinced of what I am doing and my family agree with that, I don't care about others." (F/21)

"Honestly I don't give attention to these things ... I put my plan and my goal ahead and don't look to other things. I don't care what they think or what they say; only focusing on my job." (F/16)

Although some women accountants challenge the difficulties they face and/or ignore societal expectations, others choose to accept them and thus create personal obstacles.

4.4.2 Creating individual barriers - The mindset

Although women accountants are motivated to bring change to the profession, they have had to operate within a series of constraints that restrict their ability to do so; these constraints are seen by

some women as natural. Thus, some participants suggest that an individual actually can play a role in creating their own obstacles:

"It's not an obstacle as long as you push yourself in it to do it, but as long as you believe that it will be hard for you it will be an obstacle." (F/10)

"I think it's pretty open for us; there aren't any obstacles that they have put up, only the ones that you have put up for yourself." (F/35)

This female auditor further explained that the cause of most of the barriers is the mindset:

"...I think maybe it's more mental, like the more you lock it within your head because 'I am a female' the harder it becomes, but if you don't put that in your head it will be fine." (F/35)

It is suggested that this mindset is caused by the social pressure that Saudi women accountants are living under:

"I remember the first time, I felt like a fish out of water, like at the beginning it was so weird to me, even though I am used to mixing, but with some it is uncomfortable then they make you uncomfortable, and then it just makes the whole thing kind of awkward. But then once they get used to you then they are perfectly fine, they just become more natural around you." (F/35)

"When a person makes you feel that what you are doing is a sin as long as me and you, as a male and a female, sitting together to work. If you really feel the thing you are doing is wrong it will be wrong, and eventually you will get yourself depressed and leave the field for good." (F/10)

These situations indicate how society's attitudes affect female auditors' own interpretations of their role in auditing, and their response to society's expectations of them. Saudi women's social background and the women-only environment they study in have contributed as influences on women accountants, resulting in their fear and awkwardness in the work environment and consequently in their dealings with men and facing clients. These aspects (influences) are important since an auditor's job does not only require dealing with numbers but more importantly the ability to challenge clients on these numbers. A female audit supervisor related her experience of working with female accounting trainees:

"She needs to reduce the part of fear or concerns she has, from the things I saw for example she says 'I am afraid to go to the client firm alone' I said to her 'don't be afraid the people there are not bad.' She needs a lot of courage ... she may try to imagine that she is not dealing with a man she is dealing with a woman, a strange looking woman! If she deals with him normally, and not be shy, this will give her the ability to work better." (F/18)

A further concern for women auditors is working in new and different client environments:

"Well obviously the environment, going into a weird environment which you don't know anything about. Sometimes if you are left alone and if it's dark everything it does get kind of scary; in our offices I kind of feel safer, but in another environment it's a bit scary. I don't know anyone there." (F/35)

Another factor affecting women's identities is the gendered organisational practices of the Big Four, and society's concern over gender mixing:

"I kind of don't like to be in the office or at the client with one member alone because that will ruin my reputation, even if you know exactly why you are going and you have work and everything." (F/13)

Social-class background is also associated with women's career choices. The more advantaged groups, in terms of open-minded family backgrounds, are more likely to enter prestigious occupations and professions than the socially disadvantaged who are less likely to pursue a career in a male-dominated workplace. In the KSA, within the accounting profession, the majority of women who graduate from university and enter a male-dominated profession come from middle-and upper-social class backgrounds, thus women of the social elite choose the prestigious field of accounting. Family background and business connections have a role to play in women's entrance to the Big Four:

"Thank God that the person who encouraged me most to enter the auditing field was my father, he said it would be fine regardless of the other issues and the gender mixing which we have. But if the background of the person behind me is still in the old customs, which do not suite the situation we are living today, I would not have been able to do this." (F/10)

"I was the first Saudi lady ever to work in a Big Four in Saudi Arabia, there were no girls at all when I first started in 2008 ... my father knew someone who knew someone in this firm, they said why don't you try and see." (F/11)

"My father is a business man, so he had a role in me going into accounting." (F/9)

For other women, from less open-minded family backgrounds, the academic field of accounting is considered appropriate where women working as lecturers in a women-only workplace are perceived better than women working in a gender-mixed workplace. Very few are willing to risk their social prestige by entering a gender-mixed accounting workplace: *"...women always work in the education sector because it's an incentive. The majority seek to work in the education sector because it's a 'pure women's work environment ..."* (M/32). A male manager suggested that societal acceptance depends on the social-class background of the women, in terms of being from families who are more likely to be open minded and influenced by other cultures and beliefs, where specific social levels accept specific work environments:

"However, all of these ideas, I believe are very accepted in the society, I am talking at [class] levels, for example your husband, my sister; for sure they will accept this." (M/25)

As a consequence, social pressure and women's social backgrounds affect women accountants' roles in promoting or eliminating the obstacles they face, which suggests that a person's social background is evident in allowing equality of opportunity within the profession. For example, women need to be strong in order to face people who make them feel undervalued or that they are perceived to be doing something wrong by working in the profession. However, women accountants may perceive the practices of males who dominate the profession as natural. The Big Four gendered organisational practices manifest themselves when, for example, women receive special protection from men, who are playing their social role as 'protectors' and consider industrial areas as risky for women to work in (see section 4.3.2.1). These practices are considered as normal: *"If your client is industrial you can audit but you can't do the stock count. I guess it's right because these are factories so it's not a very good environment for females." (F/35)*. Such a belief can sow seeds in women's minds: *"... they don't send us to clients in the industrial area because it's kind of dangerous." (F/34)*, causing them to believe that inventory jobs and travelling to certain area are difficult for women despite the missed experiences:

"It's true I am missing part of it. We had the inventory count and poor men they travel to weird places to see the stock. I will not travel to the South to see the inventory. They [men] go to the main warehouse in the south, for example Tabuk and The firm didn't ask, and I also feel it's hard, maybe if they ask me to go Jeddah and Dammam I can accept but these places no." (F/20)

"For me no, I don't do the stock count, the guys do it. Of course why would I go to a factory or something very far ... no, it's okay I don't want it, let them [men] enjoy it!" (F/11)

The mindset has many consequences on women's position in the profession, where the problem of limited clients which women auditors face is from both sides; the client and the women:

"There are not many women auditors in the Big Four because they can't go to clients, some don't want to go and some clients don't accept them. I think they [women] should change this attitude, because if they say this then they are not going to do it." (F/31)

For example, women see in their minds that it is difficult travelling for work even if societal and family pressure is relaxed:

"I applied to some companies and I had a call from the X bank, they wanted an internal auditor but they said the job requires you to go around cities, Jeddah, Makah and AlQaseem, so a lot of travelling, I didn't like this thing. My family don't mind if I travel, but I didn't want to assign myself to a lot of work especially since the salary was not that great for such hard work." (F/24)

Another viewpoint is the belief that men are better at planning, decision making and judgment: *"Some things which involve decision making and judgment possibly men are better at, I actually feel that. I believe in it, men are better at planning." (F/9)*. Such a view may be related to women's lack of experience and may change over time. However, this view can contribute to a belief that not all jobs suit women due to women's social roles and 'privacy':

"Frankly speaking regardless if I am a woman or a man ... you can see in all around the world there are things men can do better not because they are more clever or because of a deficiency in women, it's because women cannot afford to do these things, women no matter who, have their own privacy. In my opinion women are better in teaching jobs, they are better than men in this field because of their patience." (F/26)

Furthermore, women accountants set in their minds to not work in mixed environments, which explains why banks are the number one choice for women accountants:

"Those who are, I mean don't like mixing with man, like to work in separate offices at a female section. Banks have this, not like other jobs which require women and men to work together." (F/4)

It would appear that Saudi women accountants get it set in their minds that it is difficult to work under certain conditions: *"It's difficult for us; it's difficult for me to stay working late in a whole building by myself with a male accountant. It's difficult."* (F/4)

"The places I go to audit, sometimes I go to places overcrowded by men, whether it's an American or Chinese firm still I don't accept to be the only women among 200-300 men." (F/26)

This type of restrictive and conservative mindset was identified among accounting trainees:

"When they [trainees] go to clients they were hesitant to sit with men alone, a bit conservative ... we still have this issue." (F/29)

However, this mindset is problematic as it affects women's choice to work in auditing jobs. This indicates the importance of women's mindsets in determining women's positions in the profession, where women agree with men's view that auditing job may not suit women:

"He was right in some way, I was bothered because they were all men and it was difficult to go to another place, so I was a bit upset, today this, what will I face tomorrow! I heard a lot of cases from F34 and F4 who went to clients where there are no facilities for women; she even can't go nearby to a woman's place, that's why I didn't insist on looking for an auditing job in another place." (F/24)

Women accountants, while trying to resist the social pressure they live under, still feel the need to conform: *"Some people say this separation will affect my experience, but above all we have to respect our religion and also our customs and traditions."* (F/8). Women who are trying to prove themselves in the field emphasised the cultural barriers that exist and how they must follow them: *"At the same time one has to put some limits, for me as a Saudi woman I can't stay late until 9.00 or 10.00, my family will not allow this."* (F/23)

From the above it appears that women accountants' lifestyle and career choices are not freely made by women; rather they are influenced by societal pressure and organisational practices, which create individual obstacles to women's career progression. Women accountants may try to accommodate and cope with the obstacles they face as discussed next.

4.4.3 Accommodating and coping with societal expectations

Although Saudi women accountants are experiencing patriarchal attitudes constraining their experiences, some women are not challenging dominant patriarchal structures and social expectations but are accepting the status quo: *"I don't think it's good to complain, I think sometimes you need to put up with it, and just stick to it, unless it is something major ..."* (F/35)

"Actually I don't see any concerns, as long as you are fine dealing with the opposite gender and you have your own boundaries it shouldn't be any problem. There are times when it's going to be awkward and hard, but you get used to it." (F/29)

"Thank God until now I don't feel that there is something very difficult, it's okay, fine. All these difficulties, you can accept over time." (F/24)

Other than getting used to the barriers, some women accountants cope with the problems they face from clients by keeping silent and not challenging them, an approach which is perceived as a weakness by a female auditor:

"... she kept silent and I asked her, why did you stay silent? You should have said ... but she said 'no I don't like to take and give with him and talk a lot'... He was shouting at her and the employees came around to solve it and calm him down." (F/21)

Another coping strategy is using lifestyle balancing skills to accommodate change rather than asking for immediate change. Choosing to apply this approach instead of demanding their rights:

"It is hard to balance between career and family life especially when you have young children, who are always demanding, but the most important is time management, you need to divide your time fairly between them." (F/37)

Although some women accountants expressed being uncomfortable with the barriers they face, they accept these barriers by trying to enjoy their daily work, while taking a longer-term view:

"The major difficulties in the practice of accountancy are women's acceptance by others and the working hours ... but if you try to enjoy and feel the pleasure of work, all of this will go." (F/18)

Women accountants' overall approach to reach the desired change is to recognise and accept their limitations and work within or cope with them:

"I know my society I know the market, some of the companies are not ready for ladies and I am aware of that, even the director of the department told me when he was interviewing me that 'you are going to notice that we send the guys to more clients than you'. I said 'yes' because I know my society is not completely ready for a female auditor as yet." (F/17)

Female participants are accepting society's views of women working in a male-dominant profession as the current order of things, thus considering it as natural:

"... still undecided, but even if I go to that client I am going to be challenged, because I am going to be the first women to walk in the building and I will have people looking at me or I might get some comments which I anticipate totally, and I accept it because you have to understand the environment that you live in, you cannot just ignore these things." (F/13)

However, this accepting or coping attitude is seen as breaking the ground for other women to follow:

"I think it will take time but not much, because the obstacles that were there before, we didn't see it as a new generation coming in, and the obstacles we have now will disappear for the generation coming after us ... " (F/10)

"It's a hospital, so I used to go down from the financial department to the patient waiting room to pray or use the toilets, it's a bit inconvenient but we are trying to prove ourselves in order to open the way for others." (F/4)

Some women accountants are entering the profession to gain experience in the Big Four and build their knowledge and skills, in order to pursue their careers elsewhere, which may explain the reasons behind their coping strategy:

"It's good, although there are better and higher benefits outside in the market, but experience with Big-1 is worth more than anything ... so you should be patient and stay at the beginning so that later everyone will demand you, the market wants an employee with (Big-1) experience and (Big-1) training, then you will get better opportunities." (F/21)

Thus it appears that, in some cases, for women accountants, experience in the Big Four is more significant than the income, which may explain why women accountants may accept low wages at the start (see section 4.2.1). Nonetheless, after obtaining adequate experience, women see their careers elsewhere, in places which help them balance their family life with work, such as the academic field.

"When I have kids I am going to be doing the same thing you are doing right now, I am looking forward to getting my MBA and my PhD and I am looking forward later on to enter the academic field. I don't want to work in audit like for a long time, I am just getting enough experience, enough exposure building myself here, getting my licence and then balancing I think, I think for now that's my plan I don't know... ." (F/13)

It is suggested that female accountants planning to pursue their careers elsewhere pose a risk for the Big Four, who need to find ways to retain these employees, otherwise they will struggle financially in terms of training their female employees who will leave and operationally in terms of finding competent staff. However, most women are satisfied working at accounting firms although they do not offer work-life balance programmes:

"For me until now I am happy with my situation. I feel, even if they don't have policies to help in balancing work and social life, they are following or applying it with us. I don't know whether it is because we are women, or why, but I see they understand and treat us more than well" (F/21)

Thus, women accountants' coping strategy can be attributed to the special care they receive from their employers. It is apparent that Saudi women accountants believe in being patient with the obstacles they face; believing that change towards their acceptance in the profession, "... takes time for sure; you don't expect it to happen overnight." (F/35) and that they, "... don't have any concerns, the whole subject only needs time ... people will accept, but all of this needs time." (F/30). Even though the culture of the profession is rooted in masculine attitudes and behaviours and regarded as natural by both men and women, it is used by women to 'ease people into change':

"I remember when I first started I got frustrated a little bit because I didn't understand why, but with time you just learn that this is the way things work here, and it's for the best, its new so you can't really just demand it, we have to ease people into it, so that people get used to it." (F/35)

For example, while some men still do not accept women as auditors at work, women auditors recognise that their acceptance will improve over time; comparing their situation to women doctors in their early days, "... we face this kind of people, they have their own opinion. It's like when female doctors were first hired." (F/34). Thus, women believe that in the future, when there are more women in the profession, the situation will get easier, as suggested by the following views:

"... because I am the first one here, but when the department gets bigger and women get promotions then I can have managers with me in the female section, it will be fine, it's not about changing something now." (F/23)

Interestingly, the above participant expressed her view of change within the boundaries of the cultural and structural conditions Saudi women live under. Other women are relying on 'patience' until their numbers increase, in order to assist them in challenging and demanding change towards equality:

"... The greater numbers of females the better. I mean if we become more and then we push together, it will be faster than just one person doing all the jobs, no one really is going to notice the struggle if it's just one person, they are going to think it's only that one person, it's not a struggle for all females." (F/35)

Saudi women accountants see themselves as part of the change process taking place in the profession and believe that they are *"... still beginning to prove themselves and go ahead, not like men, women need time ..."* (F/4). They are in the phase of proving themselves in the field; thus they take it step-by-step, and need time to achieve a powerful position in the profession as: *"... we cannot take a big step now; we need to take it gradually ... until society starts to accept us."* (F/30). This view supported by a female auditor's current approach in being patient in terms of her career development:

"I will not think too high and then my neck will hurt me, I will think of my next step. I have my ultimate goals but I need to take it gradually ... and benefit from my current position ... I need to live the moment, take it piece by piece." (F/17)

One approach being taken by women in their patience strategy is to follow what women accountants have done in other countries, seeing them as role models:

"... if we see the foreign studies and how the situation was in other countries, how women got to their current level, it needs people who insist, people who are patient having a long-term vision, and then they will reach it. If they [men] see our persistence to enter the field, we will definitely get there." (F/30)

In turn, current Saudi women accountants could be role models within the KSA. This creates patience in asking for more rights and taking it step-by-step:

"... because entering SOCPA was difficult, I don't want to push it, for example this year was the first year for women accountants to nominate SOCPA members. This year XX and I attend the SOCPA General Assembly and participated in the nomination of SOCPA members. Thank God it was the opposite of what was expected [not being accepted], and this made me think, let's not push it from all sides." (F/9)

It is realised that the special care that women accountants currently receive from male managers (see section 4.3.2) is temporary:

"So far we are asking and so far they understand, but I don't know what's going to happen in the future they will say how much longer will we be understanding, and differentiating, and so on." (F/4)

This perception may cause women to think of taking advantage of their current situation until change happens. Thus, they may choose to play another role, which is taking advantage of their socially assigned roles until change takes place.

4.4.4 Taking advantage of socially allocated roles

When women receive special care from men (see section 4.3.2) they do not resent it; they observe it as a privilege and use it to their advantage: *"I don't have to travel to weird and far places to do the inventory. This is an advantage for us." (F/20)*, and *"Honestly, it's in her advantage at the beginning, if you seem weak you will find men are helping you and will give you more information, so you will benefit more." (F/18)* Taking advantage of their minority and the male dominance in the profession: *"It's often an advantage because you will be unique and they will be cautious when dealing with you." (F/2).*

Thus, women are using their social role to get what they want, believing these traits are advantageous to them: *"Weak! Honestly a woman can choose to play this role if it's in her favour. She knows when to play it and when not play it." (F/9).* *"It's the opposite; all of this [weakness and emotions] are to our advantage not against us." (F/18).*

In addition, when accounting firms understand women accountants' difficulty with mobility or staying late at work, women noticed differential treatment between themselves and their male colleagues, and used it to their advantage:

"So when a manager asks me to go to a client now and I say 'my car can come within an hour, can I go tomorrow' he understands ... a man no, he can just tell him to go because he knows that his car is ready and parked ..." (F/4)

*"... for example if there is a client who needs us to work late they don't force me to stay at work, like they will say you go the guys will stay, so this is nice it's like they are spoiling me ..."
" (F/17)*

As women auditors have limited out-of-office assignments or limited numbers of clients (see section 4.3.2.1) this limitation suits them; women like working with limited clients as it is easier for their life, despite the drawbacks at present:

"If you think about your social life and the pressure you will have if you go to more than one client, as you will take time on the way from one client to the other and sometimes you will have to be late for one of them, it's better to work on one client. It's good to focus on one client, but if you think about experience, if you go to more than a client you will get more experiences." (F/4)

Thus, women accountants are turning a negative situation to their advantage, noticing that discrimination can be a two-way process. Women do not like discrimination when it makes them feel inferior and weak; however, they are pleased with the kind of discrimination which benefits them, despite its impact on their careers in the long run, as exemplified by the following:

"Sometimes I had to say I am a woman I can't do this, so I am asking them to exempt me. It depends for example on the job they may say 'because you are a woman we will not give you this', this is defeating. But, when they say 'because you are a woman you may leave early, or when they say 'because you are a woman you don't have to go here and there' ... yes this is to my benefit." (F/4)

This suggests that women accountants have a role to play in eliminating the discrimination they face, or accepting and promoting it:

"Discrimination could be a good thing if I want this thing, but if it is in my nature that I want more opportunities I will refuse it and say 'I want the same work opportunities you give men'." (F/23)

Other women accountants believe that discrimination can be advantageous for them, thus reinforcing the masculine culture of the profession:

"Definitely it is in women's favour ... men can handle some things and women can't. We see this every day in front of us, we have male employees who come to work from 8am to midnight, and they come back the next morning, so let's be fair, we can't do this ... it's the way we are built." (F/9)

Furthermore, women's responsibilities with the home and family are different from those of men, which prevent women from working like men:

"A woman's family obligations have a big role to play in her life, even men have obligations, but our obligations are double because we have the house, family, and kids commitments." (F/9)

"I am a married woman, if I finish at 8.00 I have a husband to come back home to and make dinner, or for example I might have kids I cannot be like ... a man can come at 12 midnight to his wife and nothing is wrong, I mean I have different responsibilities ... " (F/13)

Women accountants identified that gender plays a big role in the treatment they receive:

"They don't discriminate because I am a woman employee; it's from the angle of kindness and respect and public morals. I think even if it was a man they would be kind to him, but if my manager is a woman it will be different; she will be tougher with me as a woman employee, more so than a male manager. Maybe because a male manager is more understanding with a woman employee, and it could be because that a woman manager is working hard and may say why are you not working hard like me, the man can't say such a thing because he doesn't know the situation. Dealing with men is easier than dealing with women. As a manager, men can be more understanding." (F/24)

Thus, women believe that it is their right to receive different treatment to men and that this special care is about respect and not discrimination, as exemplified by the following female participants' statements: *"It is not actually discrimination it's a bad word, I think it's more like respecting a woman in her work society" (F/13)*

"Yes it's different, he will be more caring with me, but it's because of the way we are raised we are not used to having strange men shouting at us. It is respect for women more than discrimination." (F/30)

Women in this study do experience discrimination but at the same time they are able to make it work for them, in the sense that they have more time, they have different benefits and they are willing to give up on the notion of going to the same clients as men, networking and so on, as a step too far for them at present.

4.5 Conclusion

Informed by feminist critical theory and professionalisation processes, this chapter has presented the lived experiences of Saudi women accountants within a given socio-cultural and political context. It has identified the key barriers and potential incentives for change in accounting firms in the context of the KSA, and the processes and meanings of professionalisation from a developing country's gender perspectives. Thus, it has illustrated the importance of studying the role and position of women in accounting within a particular social and historical context. Women's entry to the profession has brought changes to accounting practices, where male and female professionals are subject to different job assignments and clients, different forms of working hours, different appraisal and mentoring systems, physical gender segregation, and professional code of dress. The findings have provided an insight into the continuing impact of the socio-cultural practices in shaping women accountants' experiences, as the professionalisation process for accounting has been formed by socio-cultural, religious and political factors. The findings also offer an understanding of how accounting firms operate today and how the practice of globalisation has its limits.

The findings show that there are different ways of women responding to the problems they face, which illustrates how gender barriers affect women in different ways and how the effect of the barriers depends on the individual. Women accountants are trying to challenge the social expectations of working women; others, are confirming societal expectations and thus creating personal obstacles; and others are trying to cope with the societal expectations and/or taking advantage of women's socially allocated roles. The following chapter discusses the research findings in the light of the literature reviewed in chapter two against the theoretical framework that guided the research process.

Chapter 5: Discussion

5.1 Introduction

Building on the findings and analysis in chapter four, this chapter discusses the research findings in the light of previous literature (reviewed in chapter two) and against the theoretical framework that has guided the research process. The way in which the research findings compare and contrast with the existing literature is argued, and the professionalisation processes and change discussed in the literature are re-visited and debated. A different way of understanding the nature of professionalism and the notion of change, that reflects the Saudi reality, is proposed. The aim of the following sections therefore is to reflect on the empirical findings presented in chapter four.

5.1.1 Theoretical framework

The study of professionalism in the West has moved beyond the taxonomic concern with who is in and who is out, to the study of professionalisation; in other words, to the processes and circumstances through which occupations pursue, negotiate and maintain professionalism (Bolton and Muzio, 2008). That is, a shift from external exclusionary strategies to internal and more subtle exclusionary strategies (Lehman, 1992; Reed et al., 1994; Emery et al., 2002; Anderson-Gough et al., 2005; Khalifa, 2013). In the KSA, the case of women accountants still combines both notions of professionalism, the first controlling access to the profession and the second regulating career progression and controlling access to the most prestigious positions. This study focused on the role of the micro processes and behavioural aspects in the success of professionalisation projects within accounting firms (Anderson-Gough et al., 2005, Khalifa, 2013). This follows the way that professionalism is seen as a discursive strategy deployed by certain groups to pursue specific ends (Anderson-Gough et al., 1998, 2000, 2005; Grey, 1998; Fournier, 1999; Evetts, 2003). However, the achievement of a professionalisation project is heavily dependent on the cultural context in which it is embedded (Ramirez, 2001). Thus the way cultural aspects emphasise these micro processes is taken into account, along with the way patterns of professionalisation are intertwined with gender, class, and other identity characteristics (Witz, 1992; Bolton and Muzio, 2008).

The relationship between gender and business and social values assists the understanding of the nature of accounting as it operates (Broadbent, 1998). When considering the process of change existing within the professionalisation project of Saudi women accountants, this study draws on feminist critical theory. Professionalisation processes can affect how individuals see their career possibilities within the context of the changes taking place in the profession. Thus, the gendering of

accounting practices means that the notion of professionalism cannot be taken for granted without questioning their meanings (Khalifa, 2013). In examining women accountants' experiences, this study focuses on questioning the processes and meanings, not simply the products, of the professional project (Chua and Poullaos, 1998; Uche, 2002; Anderson-Gough et al., 2005), and most importantly, how the experiences of women accountants contribute to the understanding of the relationships between gender, culture and religion, and the processes of the professional project.

Although the professional project of accounting may not survive without the increasing contributions of women accountants (Bolton and Muzio, 2008), the gendered organisational processes that Saudi women have encountered may suggest that the accounting profession in the KSA remains far from feminised. On one hand the profession became feminised by stereotypic attributions of gender qualities; on the other hand the profession became feminised by a feminist influence on the profession that included changes in the practice of accountancy and changes in the meaning of being a professional and defining the nature of professionalism (Menkel-Meadow, 1986). In this study, the issue which derives from a critical feminist perspective is whether women entering the profession will adapt to a male model of what it means to be an accountant or whether the profession will be changed by accepting previously excluded groups, such as women, who may enact new ways of practicing accountancy. Women's experiences within the feminisation and professionalisation of the accounting profession in the KSA require investigating the process of change and questioning the nature of this feminisation.

Critical feminist theory may not solve all the problems in relation to gender equality, but it can raise awareness of the various notions of change, keeping in mind that one form of feminism does not fit all (Haynes and Murray, 2013). In assessing women accountants' experiences within the professionalisation project of accountants in the KSA, consideration should be given to dominant and subordinate subject positions in terms of who has the power to effect change (Haynes and Murray, 2013). There needs to be a counter-balance between corporates shifting the discourse towards their own agendas and the capability of accounting research to shine a light on corporate practice (Haynes and Murray, 2013). Accounting research has a role in challenging inequality, asking different questions to further understand the inter-related effects of gender inequality, both theoretically and in practice (Haynes and Murray, 2013). In addressing corporate disclosure and behaviour, accounting research can illuminate the gendered effects of corporate behaviour on the marginalised groups (Haynes and Murray, 2013). Thus there is a need to expand the research to perceive the distribution of power and authority in organisations as neither random or meritocratic but part of social stratification in the larger society (Lehman, 2012).

This study focused on the cultural and material factors identified in critical feminist theory to influence women's experience in accounting firms. These factors are represented in the formal and informal organisational practices within accounting firms; thus the discussion focuses on the micro level (the professional individual levels). However, factors such as culture and State regulations are important influences on the micro processes within these firms, and thus these factors are involved in the discussion. From a gender perspective, examining women accountants' experiences helps in understanding how gender is produced and re-produced in everyday accounting practices. In other words, it helps us understand how the accounting profession works in the KSA from a gender perspective, which in turn supports an understanding of how globalisation works. Through women's experiences, and the gendered accounting practices in accounting firms, this study exposes how accounting professionalism is understood in the KSA and the potential implications for the identity of women accountants and auditors and in turn for the profession as a whole. In other words, it discloses how gender is produced in these firms and the effects of this on the producer firm and individuals.

Exploring women accountants' experiences, gendering accounting practices in accounting firms, and how these firms have responded at the detailed work-practice level discloses limited globalisation practice at the institutional level. Literature suggests that a shift towards Western-style professional socialisation may contribute to the further alienation of Muslim women from the profession and contribute to their marginalisation (Kamla, 2012). Thus, there is a need to configure new ways of thinking about how to manage these multinational accountancy firms in terms of their construction of gender relations in non-Western and Islamic contexts (Kamla, 2012). There are a range of Western-based accounting practices, such as client-friendly notions shaping 'power-effects' within firms in terms of image, appearance, time-management and behaviour (Anderson-Gough et al., 1998, 2000, p. 1171, 2005). Applying these practices in terms of professional socialisation and gender relations to accounting firms within a non-Western and Islamic context such as the KSA may adversely affect these firms and the professionals working within them and, in turn, the profession as a whole.

In the KSA the Big Four accounting firms are actually managing their construction of gender relations, in a non-Western context, in a way that differs from the approach taken in the West, in an attempt to integrate women into the profession. Gender relations construction is more formalised in the KSA; thus the Big Four believe they have to practice accountancy and gender relations within the boundaries of this context and to adjust global (Western) gender practices in order to fit the context where they operate. Yet, at the same time they are endorsing gender inequality. Thus, women

accountants have a role to play in the change taking place within the profession. This study shows how Saudi women accountants have managed to cope with the difficulties they face in practicing accountancy, being patient with change and taking it step-by-step, strategies which may work in easing people into change.

5.2 Feminising the accounting profession

Western-based literature on women's experiences within the accounting profession suggests that the obstacles which prevent women from entering the accounting profession have been transformed into organisational obstacles that hinder their career advancement (Lehman, 1992; Gammie et al., 2007; Broadbent and Kirkham, 2008; Dambrin and Lambert, 2012). However, for Saudi women accountants, the agenda is still on 'entry and enabling' in addition to initial stages of progression. Due to the more structured, institutionalised and formalised nature of gender relations in the KSA, obstacles exist which prevent women accountants from entering and progressing within the accounting profession. The role and experiences of women in the accounting profession in the KSA need to be understood within the context of the profession's latest changes.

Although Saudi women accountants are outperforming men at school and university they were informally³⁹ excluded from the profession by being denied the opportunity to sit the SOCPA examination, which was essential for becoming a chartered accountant and entering accounting firms at that time. This initial exclusion strategy in the form of denial was initiated on the premise that there was no demand from women themselves to enter the profession, and using irrational accounting logic (women applicants' numbers) to exclude women accountants. The accounting profession in the KSA practiced a discursive strategy to exclude women, by making the law implicit, assuming that everyone will have the same assumption that the fellowship test is applied for both genders. Despite the fact that there was no legislation which prevented women's entry to the profession, women still had to go through many challenges while demanding their rights to sit for the SOCPA fellowship exam. In 2003 the accounting profession in the KSA embarked on a new professional project based on numerical feminisation. A series of factors have helped to push this project forward and to finally admit Saudi women to professional membership. These factors include educational, societal and political influence, which created a situation whereby women could no longer be denied an opportunity to actively participate in the marketplace. Thus, the admission of women to the profession was inevitable (Cooper, 2010). Consequently, women started to gain professional qualifications (SOCPA fellowship certificate) as soon as they were allowed to sit the

³⁹ Informal exclusion as there is no legislation which prevents women's entry to the profession.

fellowship exam in 2003. However, the profession is still largely dominated by men and pioneer female practitioners have faced difficulties with 'fitting in' a male-dominated profession (Anderson-Gough et al., 2005). Socio-cultural issues have contributed to maintaining male dominance and women's subordinate position in the profession. This position continues to be greatly visible, where the profession's attempt to integrate women is achieved within a 'women only' environment. A related professionalisation strategy is achieved through education, examination, and training of existing and potential members in order to demonstrate their superior skills in the conduct of accountancy work, and thereby validate claims to professional status and right to undertake accounting work (Cooper, 2010). In this study, though, while education and training were prerequisites to membership of the Saudi accounting profession (SOCPA) at this time, SOCPA are now providing limited training opportunities for women professionals, where a given number of female attendees is a prerequisite, by SOCPA, to open female training sessions.

The feminisation project of accounting continues to be deployed by predominantly male elite within the Big Four firms, in order to pursue and defend established privileges and rewards (Bolton and Muzio, 2007). Saudi women accountants have faced similar exclusionary practices within the feminisation project of accounting firms. At the application level to accounting firms, Saudi women have encountered discrimination, where they were not even considered and had no means of applying for such positions. However, since women have succeeded in getting the SOCPA qualification, it has become difficult for accounting firms to deny women job opportunities. In addition to qualifications, a number of factors have contributed to numerically feminise accounting occupations in the Big Four. These include economic factors, State regulations, socio-cultural change and globalisation, and the feminine value to the profession.

5.2.1 Economic factors - A desire for profit

The recent change in attitudes of accounting firms towards the recruitment of women accountants was motivated by a desire for profit within an increasingly competitive business environment, rather than by the profession's genuine care for the cultural bias in accounting (Kim, 2004). In the West, the requirements and mechanisms of the market promoted the inclusion of these highly qualified women in accountancy occupations simply because they were a cheaper personnel source (Ciancanelli et al., 1990; Lehman, 1992; Loft, 1992; Kirkham and Loft, 1993). Accounting firms expect women to leave the firm sooner than men, consequently remunerating and promoting fewer women (Bernardi, 1998). In the KSA, an embodied notion in the culture of the Big Four is that, due to men's responsibility for supporting their families, and women providing only 'additional income' to the home, men have more right to a job and therefore should be paid more than women (Whiting,

2012). Males are considered to be financially responsible for women, and it may not be necessary to have a second breadwinner to improve the family's financial position, since Saudi Arabia is a very rich country (Elamin and Omair, 2010). Thus, when Saudi women are employed in an accountancy position, it is likely to be at a lower rate of pay than for a man (Emery et al., 2002), which implies a lower status for women. Although inequity in payment is witnessed in Western contexts, particularly at higher-level jobs, there is pay equity at the junior levels in accounting firms (Whiting and Wright, 2001). However, this study found that women are paid less at the entry level of accounting firms. Thus, Saudi women accountants are becoming attractive human resources in the economics of the Big Four firms which has motivated accounting firms to grant women access to their workplaces, in addition to other factors such as State incentives.

5.2.2 State regulations

State regulations⁴⁰ initiated to empower women in the workforce as well as to increase Saudi nationals' employment levels has made it easier for women accountants to access the Big Four accounting firms, indicating the role that socio-economic and political factors play in the development of the accounting profession (Cooper and Robson, 2006). However, this still attracts questions as to whether it is a matter of numerical feminisation that these firms are looking for, simply to comply with State regulation and avoid any penalties, or whether it is a matter of actually caring for the gender bias in accounting. Increasing women's numbers in the profession has eliminated some of the obstacles women accountants face in terms of having access to the profession. However, it might not be enough to solve the problems that women accountants face in an extremely masculine profession and within the context of a government that is concerned with implementing strategies to modernise the country without deviating from traditional social and religious values, mainly those relating to women (El-Sanabary, 1993). Thus, Saudi women accountants will see little change unless societal stereotypes and norms are challenged (Dambrin and Lambert, 2012).

5.2.3 Globalisation and societal changes

Globalisation and changes within Saudi society have led towards a greater understanding of the importance of women's roles in the labour market, and a growing acceptance of women working in places other than their traditional jobs, which in turn has supported the entry of Saudi women to the

⁴⁰ The Saudi Government has introduced several regulations in order to increase the number of female workers in the KSA. This is in response to a number of social developments including the economic and financial needs of the population, the focus on increasing Saudi nationals' employment levels, and the work status of females in the KSA (AlMunajjed, 2010; Schlaffer and Kropiunigg, 2011).

Big Four. Within these changes, the notion of transnational accounting firms which aim for consistency across their operations (Barrett et al., 2005) has put pressure on the Big Four in the KSA to start implementing changes in relation to gender diversity, and feminising the profession has been a response to such pressures from the global team of the Big Four⁴¹. However, the strength and power of globalisation may differ from place to place based on the strength of local institutionalised and socio-cultural practices as well as religion and class. Local practices and institutions simultaneously facilitate and undermine accounting practices as well as gender construction in accounting firms. These local institutionalised practices, such as knowledge of the client and local socialisation in business organisations, not only shape the 'global', but also strengthen the need to connect to the 'local' (Barrett et al., 2005). Global tendencies are also shaped by the actions of individuals (Giddens, 1990). Because Saudi women accountants hear and know more about women in other areas in the world, they have been encouraged to take a step forward and enter the profession. However, their actions are informed by local understanding and experiences of globalisation, which simultaneously affect the evolution of globalisation (Giddens, 1990). The shift in women accountants' attention towards working in the Big Four has further influenced peoples' perceptions of working women, and their acceptance in accounting and auditing jobs. Thus, increasing women's numbers (numerical feminisation) in the profession can ease some of the obstacles they face in terms of having access to the profession (Davidson and Dalby, 1993); however, it may not solve all the problems women accountants face, where women's issues in Saudi society and the gender inequalities are institutionalised and difficult to solve through 'individual action' (Hamdan, 2005, p.45). Along with changing cultural perceptions, feminine value to the profession has been recognised and has supported the feminisation of the accounting profession.

5.2.4 Feminine value to the profession

Accounting firms are starting to implement changes in relation to gender diversity, believing in women as valuable resources. The feminine value to accounting firms includes the performance and skills women bring to these firms, as well as to implementing diversity, and achieving good reputation and status. Thus, women are being included as a means of feminising professional projects in qualitative ways, adding a soft dimension to the traditional professional image (Bolton and Muzio, 2008). Women's academic fitness for accountancy as well as feminine traits such as efficiency, organising, job commitment, job loyalty, multi-tasking, accuracy and detailed work have created demand for them. The level of commitment which Saudi women accountants give to their jobs, compared to men, is highly valued in the service sector, such as the Big Four accounting firms.

⁴¹ The Big Four accounting firms in the KSA are mainly subsidiaries of Western multinational firms.

However, it may conflict with the meaning of professional commitment which includes client interaction and socialisation as central to defining commitment (Anderson-Gough, 1998a; Khalifa, 2013). Time commitment, a seemingly gender-neutral concept, has come to be understood in ways that reflect masculine working norms in accounting (Spencer and Podmore, 1987; Witz, 1992; Kornberger et al., 2010). Professionals are expected to use their work time to meet work commitments but are also expected to sacrifice their private time to socialise with clients and peers (Anderson-Gough, 1998a). In the KSA, women accountants' commitment is understood as them being committed to office hours and handing in work on time, not as a time commitment to interact and socialise with clients and peers, due to socio-cultural norms which restrict women's level of socialisation. Consequently, these significant restrictions may prevent women from being considered as being sufficiently committed. However, women's loyalty to their jobs and their higher retention rate are valuable traits to the profession, which has had a positive effect on the feminisation project. Saudi women give a higher priority to the nature of the work environment than to income compared to men; since working within a tribal and Islamic context, an environment which includes mixing with the opposite gender may not suit all women and thus 'if she is comfortable in it she will stay longer'. These underlying reasons for Saudi women's loyalty differs from women's experience in the West where they remain loyal to their firms in order to be promoted (Gammie and Gammie, 1997), and not because of the work environment.

Furthermore, Saudi women were perceived as superior to their male counterparts in terms of numerical skills, which suggests that women are mentally and technically suitable for accounting and auditing jobs. This contradicts the views in Western contexts, where women accountants have faced the prejudice that women are inferior to male accountants in terms of their numerical ability (Lehman, 1992, p.272). Saudi women's skills of attention to detail and focus are highly required in auditing jobs while, in the UK, tax jobs suit women more because they emphasise attention to detail in a routine task environment (Khalifa, 2013). In this study, accuracy and technical knowledge have been perceived by both male and female practitioners as essential to attaining professionalism, while the aspects of appropriate organisational discourse, behaviour in front of clients, observance of dress codes, the power to challenging the client, and indications of appropriate time management in socialisation have been overlooked as key aspects of 'being professional' (Grey, 1998; Anderson-Gough et al., 2005, p.475; Haynes, 2012; Kamla, 2012). Participants in this study did not take into account the ability to challenge clients and to socialise with clients and peers as an important element of professionalism, in addition to technical expertise. This is different to other studies where female professionals highlighted the ability to socialise with clients as more important than technical expertise in some specialisms such as management consultancy (Khalifa, 2013). The way

professionalism is understood in the KSA can lead to the risk of Saudi women in the accounting profession being ghettoised in specific office-based jobs which require routine tasks and no interaction with clients.

Despite some negative perceptions of women's traits, most respondents held the belief that accountancy jobs suit women, which contradicts findings in most of the literature on women accountants in Western contexts that highlight the masculine qualities and nature of the accountancy profession (Kirkham, 1992; Czarniawska, 2008; Dillard and Reynolds, 2008; Parker, 2008). Accounting firms follow certain strategies in employing females; they are looking for the skills which accounting and auditing jobs require and which men, who dominate the profession, are perceived to be lacking. It is suggested that the integration of feminine and masculine qualities helps in enabling accounting, and adds depth to the accountability process (Dillard and Reynolds, 2008). However, personality traits and skills are not the only aspects relating to professional development.

In addition to feminine performance and skills, implementing diversity is a related issue. The Big Four globally are committed to diversity; the Big Four accounting firms in Saudi Arabia represent the Big Four global teams and have to follow their strategies in order to harmonise their practices across their offices. Thus, the Big Four firms in the KSA aim to benefit from women's traits in accounting work as a way to improve their diversity programmes. Diversity can be an effective tool to add value to people in an organisation, particularly in a context with a system of gender segregation applied to all aspects of private and public life (Baki, 2004). Women's presence is perceived to temper behaviour because men will act in a more respectful way, and to add value to people in an organisation in terms of sharing knowledge. Diversity provides a mutual value to both genders, creating a more productive audit team. In addition, reflecting the importance of the client's requirements/wishes (Anderson-Gough et al., 2005), the presence of women auditors is helpful to serve female clients, as Saudi culture prevents men from auditing women-only firms. Employing women auditors serves the clients' needs and also serves the Big Four where they can control aspects of fraud in places that men are prevented from entering. However, reserving women auditors for women clients may create a new structure within the profession which conflicts or contrasts with the harmonisation approach that the profession is claiming to operate in.

Another factor which has contributed to opening up further opportunities for Saudi women in accounting firms is tokenism or symbolic capital, which has resulted in the symbolic resource of women becoming the newest source of advantage for contemporary professional projects (Bolton and Muzio, 2008, p.294). Since Saudi women accountants working in the Big Four firms is a new phenomenon, they are perceived as added value to an organisation's reputation and status in the

profession. Literature suggests that women are excluded from the accountancy profession in order to consolidate and preserve the profession's privileged position in society (Roberts and Coutts, 1992). However, in the KSA, the accounting profession is including women to gain prestige, at least in the entrance (initial) stage, as a form of modernisation. The Big Four in Saudi recognise the issue of empowering women as enhancing their status, by presenting a more Westernised or globalised image. At the same time, though, some occupations such as office-based work, tax jobs and bookkeeping became feminised (Roberts and Coutts, 1992), and this is often accompanied by a lowering in status. Concentrating female employment in certain occupations can increase the threat to the position of the profession as a whole (Roberts and Coutts, 1992). The Big Four's desire to gain good reputation and status is also seen in their strong willingness for women to quickly reach higher positions (e.g. discourses such as 'you will be on the fast track' is expressed to women and there are cases where women have reached partnership after three years of joining the firm). There are currently not many women in high positions in the Big Four; however women are noting their positions as having symbolic capital. These positive attitudes, although symbolic, contradict findings in the majority of gender and accounting studies which point to the continuing existence of a glass ceiling restricting women's promotion to senior positions in the Big Four auditing firms (Broadbent and Kirkham, 2008). Accounting firms are creating 'symbolic' capital; however, there is actually a substantial effect of this tokenism⁴². Publicly presenting the success of their female employees might benefit the firm and also serve as a role model for others, where it motivates other women to enter the profession, as well as encouraging other firms to employ women accountants. On the other hand, women accountants, in this study, are concerned that they are exploited only as bringing prestige to the profession and not having an active role in the profession.

In summary, women in this study are seen as a factor of production, adding value to the firm in terms of the Big Four's economics, women's performance and skills, implementing diversity, and in terms of the firm's reputation and status. All these factors have contributed to the professionalisation project of numerically feminising the profession. Despite this, though, within the process of feminising the profession women express concern about the Big Four's motives for this process. Whether it is genuine care for the gender bias in accounting or whether the Big Four are using women's employment as 'symbolic capital' to achieve good reputation and/or to increase their share in the Saudisation programme is of concern for some women. Women's value to the firm and job stability depends on the availability of supporting tools. In the context of this study, there are social and regulatory barriers facing female employees. Although increasing women's numbers in

⁴² The concept of tokenism (Kanter, 1977) is often used to explain the effects of being a numerical minority in a relatively homogeneous environment.

the profession has reduced some of the obstacles they face in terms of having access to the profession, this is not enough to solve the problems that these women face within a male-dominant profession which operates within a context where traditional and local interpretations of Islamic values work together to keep any proposed changes within acceptable boundaries (Gallagher et al., 1985; Doumato, 2000). The experiences of Saudi women accountants suggest how a professional group may become numerically feminised (Bolton and Muzio, 2008), but to become and remain a professional is still fundamentally a masculine project. Consequently, there has been a mass entry of women practitioners into the accounting profession, more specifically to the Big four firms, for the reasons discussed above; however, at the same time processes of marginalisation and subordination remain highly visible. This action confirms a shift from private to public patriarchy (Walby, 1986, 1990). Thus, the debate has shifted from a concern with exclusion to one of inclusion without equality (see Ashcraft et al., 2012), which can be demonstrated by excluding women or limiting their progress through other methods including gendered organisational practices within accounting firms.

5.3 Gendered organisational practices within the Big Four accounting firms

Within women accountants' inclusion to the Big Four accounting firms in the KSA, more internal closure mechanisms evolve, in terms of controlling access to the most prestigious and rewarding positions within accounting firms (Lehman, 1992; Anderson-Gough et al., 2005; Khalifa, 2013). Feminisation may prompt this internal closure mechanism, helping to sustain the professional project of predominantly male elites while lowering the overall position of the accounting profession by creating female specialisms, which offer lesser terms and conditions and operate under increasing levels of managerial supervision (Khalifa, 2013). Professionalisation of any work seeks to control the profession's activities (Witz, 1992); so managers and employers in the Big Four use appeals to professionalism as a strategy to motivate, but also control, staff (Muzio and Tomlinson, 2012). Professionalisation is shaped by gender, class, race and ethnicity and other identity characteristics (Witz, 1992; Bolton and Muzio, 2008). In the context of this study, professionalisation, understood as the micro processes that are essential in the success of professionalisation projects and the attainment of professionalism such as behavioural aspects, is practiced within the firms through both formal and informal organisational processes (Anderson-Gough et al., 2005, Khalifa, 2013). These micro-organisational processes are shaped by State regulations, socio-cultural norms and values (including local interpretations of Islam), patriarchy, and gender.

The findings from this study identified that initially Saudi women accountants encountered exclusionary practices at the entry level, facing limitations in job opportunities in accounting firms.

After gaining access to the Big Four, other gendered practices have evolved in the practice of accountancy. These include gendered organisational practices built on socially constructed gender roles and attitudes such as assigning women to different and fewer clients, different versions of working hours, different performance appraisal, and different mentoring processes. The physical gender segregation, the professional code of dress, and the working conditions in accountancy jobs combined with the absence of family-friendly arrangements, have also contributed to perpetuating male dominance and unequal opportunities for women accountants in these firms. All have contributed to defining women accountants' roles and positions in the profession.

5.3.1 Exclusionary practice at the entry level of accounting firms

At the entry level of accounting firms, Saudi women accountants have encountered exclusionary practices based on a number of issues such as societal expectations of the different roles of men and women in society, family values and tradition, some negative perceptions of women's traits, the clients, and women dress code.

First, at an application stage, Saudi women accountants have faced discrimination in the recruitment process similar to that revealed in studies within developed economy contexts (Lehman, 1992; Kirkham and Loft, 1993; Anderson-Gough et al., 2005, Komori, 2008; Khalifa, 2013). Such difficulties were derived from the notion that a woman belongs to the private sphere (the home) in order to preserve her dignity (Lehman, 1992; Walker, 1998, 2003; Komori, 2008; Whiting, 2012). The findings indicate that Saudi women accountants have had to try hard to secure jobs at the Big four accounting firms. These firms have hesitated to hire them as there is no precedent, and they prefer to hire male accountants. Saudi women accountants have encountered these difficulties due to societal expectations of the different roles of men and women in society. Women accountants are suffering from gender discriminative practices which are rooted in society's expectation that 'a woman's job is at home'. There is widespread belief among men (employers) in the KSA that women's jobs outside the home creates significant disruption at home and affects the whole family. Although Islam does not prevent a woman from working outside her home (AlMunajjed, 1997; Elamin and Omair, 2010; Mobaraki and Söderfeldt, 2010; Charrad, 2011), these socially constructed gender roles place women's work in the profession in conflict with their social roles as good wives and mothers, creating conflict within the family and social disapproval in society. This supports the notion that because men support their families, they have more right to a job and therefore should be paid more (Whiting, 2012), a view which is largely held in Saudi society. People, particularly men in the profession, appeared more worried about and sceptical of women's acceptance in the workplace more than the women themselves. Consequently, male managers in the Big Four firms

tend to recruit people with the same background and preferences as themselves, a phenomenon known as 'homo-sociality', thus reproducing organisational gender relations (Anderson-Gough et al., 2005, p 472). This gendered recruitment process contributes to reproducing male dominance in the Big Four firms in the KSA.

Second, the difference in Saudi women's experiences at the entry level from those in the West evolves from the explicit nature of a family-based patriarchal society where kinship is highly emphasised (Elamin and Omair, 2010). Family values and tradition strongly influence women accountants' careers, and accounting firms ascribe women's low participation in the Big Four to women's choices. Public accounting jobs are perceived as a low priority for Saudi female accounting graduates due to factors influencing their choice to apply for accounting firms. Factors such as family and societal acceptance are unintentionally used by the Big Four firms to legitimise women's exclusion at the entry level. There is a discriminative recruitment system in the Big Four firms in the KSA, where gender role stereotypes held in society dominate the culture of this system. This is not only due to employers viewing women as belonging in the private sphere (the home), but more visibly, to the family which plays a key role in a woman's working life in the KSA (El-Sanabary, 1993). Although most families encourage women to work, they govern women's choice of the type of jobs they seek, not allowing their daughters or wives to work in a gender-mixed environment and/or to work late hours. Thus, most women end up working in the educational environment where there is complete gender segregation.

Most jobs that require high degrees of interaction with men are seen as inappropriate for women, with socio-cultural factors significantly contributing to shaping the attitudes towards women's participation in the workforce (Elamin and Omair, 2010). Saudi women are generally perceived by employers as a higher employment risk than their male counterparts, particularly in occupations which require more interaction with males, such as auditing. It was identified that in job interviews, managers in the Big Four assess the social background and discuss personal relationships of female applicants, but comparably not the same for male applicants. These types of interviews provided the opportunity to make an assessment of whether the female applicant would fit into the organisation (Anderson-Gough et al., 2005). The Big Four use family and societal perceptions to legitimate such practices, as it is commonly assumed that male members of the family have authority over their female members and thus need to know where and how the females are working. Thus, the position that women play in the workforce is governed by their relationship with men (husband and/or father) and not identified by their qualifications and skills (Komori, 2008); yet a dual contradicting image within the profession is shown here, where they have valued women's skills and are happy to have

women, but at the same time are concerned about employing women due to family and society perceptions. Thus, the behaviour of accounting firms confirms the notion that gender status in Saudi Arabia takes priority over a person's professional suitability and ability, a situation that is also experienced by Japanese women (Komori, 2008). The audit of large clients might involve women auditors in extended periods of time away from the firm's office (Anderson-Gough et al., 2005), or mixing with male clients which is unacceptable to some Saudi women and their families. Thus the female applicant is invited to meet other members of the firm in an attempt to make them 'fully aware' of the Big Four environment and what auditing jobs involve, as a way to filter. Thus, the recruitment process in the Big Four is focusing not only upon academic ability but also on the match between the social norms of employers and female applicants. This has shaped the conduct of women applicants by ensuring that women who join the firm fit the social 'model' of 'successful employee' that currently exists within the organisation (Anderson-Gough et al., 2005, p.478). This might further endorse male dominance within the profession, since this model of the ideal social type is inherently masculine within the culture of the Big Four in the KSA.

Social pressure has recently begun to relax in the KSA as a result of several factors, such as the growth of social debate and newspaper articles with a worldwide emphasis on women's rights, as well as the move from a tribal society to a modern state, the emergence of a new generation of educated Saudi women, and the increasing penetration of the Internet into Saudi society (Dekmejian, 2003; Deif, 2008; Al Lily, 2011). However, many Saudis are uncomfortable with some aspects of this change (Al Lily, 2011), and thus accounting firms are still concerned about the consequences of societal expectations when employing females. They are concerned about the influences that limit women accountants' commitment, such as family's and society's perceptions of women working within a gender-mixed environment. Thus, identification as a professional accountant is subject to moral, social and cultural pressures inherent within wider society arising from gender, class, and parental status (Haynes, 2008b). Mixing young females and males is considered risky for accounting firms, which may limit women's job opportunities to certain sectors that apply the gendered space regulations, and to certain jobs that do not require much interaction with men. These perceptions have been used by Big Four managers to exclude women from being employed in certain jobs such as auditing, believing that the tax field is more suitable for women. The private setting of tax jobs in relation to the supposed protection offered by a private sphere that remains at a distance from clients, and in relation to its lack of commercialism, is unintentionally used by the Big Four firms to suggest that tax suits women more, and thus legitimise women's exclusion from auditing jobs (Khalifa, 2013). Professionalisation in the KSA has been shaped by gender, where tax- and office-based lower-status jobs, with regular hours, and less contact with clients, is perceived by accounting

firms to be more suitable for women accountants, whereas auditing and management consultancy (advisory) careers, which are considered as 'fast track careers', are more likely perceived to be for men (Khalifa, 2013, p. 1236). Women's entry to the profession creates gendered specialisms within the profession and gender stereotypes have shaped perceptions about these specialisms (Gammie and Gammie, 1995; Khalifa, 2013). Thus, women are expected to work in occupations that are an extension of their social role. Such exceptions have made it difficult for women accountants to secure appropriate jobs at accounting firms, being employed in office-based low-status jobs, which are not equivalent to the qualifications they hold. These are examples of a patriarchal strategy, which has helped in reinforcing a masculine identity for the accounting profession (Kirkham and Loft, 1993).

Third, although accounting is perceived to be a 'feminine' job which differs from job stereotypes in Western countries, it does not differ from a pattern that displays the 'feminine' jobs as less prestigious and more poorly paid (Czarniawska, 2008, p.45). Despite women's qualities of qualifications, abilities and ambition, as discussed in section 5.2.4, having given women accountants a competitive advantage in gaining access to accounting firms, women are considered to fit in better to supporting jobs. Within this dual contradicting image within the profession, the Big Four demonstrate a division of labour between the types of work that men and women are expected or allowed to perform. This research found that in the KSA, there is the perception that women accountants are better employed (ghettoised) in technical jobs, such as typist and office-based jobs that do not require physical effort. There is an underlying negative perception of women's traits where women are seen to fit better in jobs that do not require physical effort. Kirkham (1992) highlighted similar arguments against women's entry and progression within the UK accounting profession, where physical inappropriateness was used to exclude women from admittance to the accounting profession. However, it is clear that the great majority of accounting tasks do not require physical strength, and consequently, an alternative approach was also employed to exclude women; masculinity was associated with rationality and femininity with irrationality (Kirkham, 1992; Emery et al., 2002). The occupation of 'accountant' became associated with male and 'clerk' with female, and the professionalisation process for accountants might have resulted in not only an occupational hierarchy but also a gender hierarchy (Kirkham and Loft, 1993). This research identified that in the KSA, despite the perception that feminine traits fit accountancy jobs, women's attention to detail and preciseness may not be valued in all career positions since it is rationalised differently. Women are also presented as lacking characteristics deemed important to climb the career ladder, such as lacking broader perspective and professional judgment. However, lack of experience due to women's late entry into the business world, as well as the limited roles assigned to them in the

workforce, are emphasised as reasons behind women's limited perspectives and thus related limited ability in long-term planning. However, the Big Four believe that along with women's emotional traits these feminine values could be of benefit in certain occupations such as human relations positions (see, for example, Cooper, 1992; Hines, 1992; Broadbent, 1998, Komori, 2008). Thus, the current practice of accounting represents masculine values, while repressing feminine qualities (Hines, 1992; Broadbent, 1998; Komori, 2008).

Fourth, women's exclusion at the entry level is also practiced in the name of the client (Anderson-Gough et al. 2000, p. 1162); where 'the client' is used to legitimise the gendered organisational practices at the application level. The research findings raised the issue that the Big Four, in the KSA, are paying more attention to clients' preferences and wishes and excluding women from auditing occupations. Women's level of utilisation in a firm is a key issue for the Big Four firms when employing women auditors, thus reproducing aspects of gendering within them. Auditing is found to be highly specialised within audit firms in the KSA compared to consultancy, as opposed to auditing being a lower specialisation within audit firms in the UK context (Khalifa, 2013). Women's minority in the Big Four accounting firms is attributed to the limited number and range of clients who accept women. This corresponds with the argument that acceptance and advancement, within accounting firms, is more about 'fitting in' rather than knowledge or expertise, and that client attitudes are used to rationalise exclusion (Grey, 1998). The accountancy profession is more dependent on corporate client patronage than many other professions, and this dependence increases the likelihood that accounting firms will recruit individuals who fit the corporate model (Annisette, 2003; Hammond et al., 2009).

Fifth, another form of women's exclusion at the entry level is physical appearance and Saudi women's dress. The role of the client in professional services firms, such as the Big Four, is essential to defining the nature of professionalism, where the requirement of a professional image is influenced by the expectations of the client (Haynes, 2012). In this study, veiled women were not accepted by some clients, a situation which is used by accounting firms to legitimise discrimination at the application level, where women may be asked to uncover their faces before being accepted for a job. Within this discursive strategy there are two possibilities behind women's exclusion - the client's preferences and the firm using the client. Thus, women accountants' dress is explicitly defined and discussed in job interviews, which contradicts the informal rules governing women's dress and professional self-presentation in the UK and the US (Haynes, 2010). Thus, within globalisation and the increased influence of Western-style accountancy firms, Saudi women's dress is seen as a barrier to women accountants' employment. This is consistent with women's

experiences in Syria where Western multinational accountancy firms practiced prejudice against the employment of veiled women (Kamla, 2012).

In summary, exclusionary practice at the entry level to accounting firms is governed by societal expectations in relation to women's acceptance in the workforce and is one of the major difficulties for women in gaining access to the Big Four firms. Cultural barriers in terms of accepting women at the entry level continue to exist for women accountants at an organisational level, where organisational practices in the Big Four accounting firms are guided to a great extent by the gender norms held by Saudi society as a whole.

5.3.2 Gendered organisational practices built on socially constructed gender roles and attitudes

Gender imbalance in the profession has been examined in the Big Four accounting firms and is suggested to be due to both informal organisational practices and formal organisational structures within audit firms (Anderson-Gough et al., 2005). The obstacles which Saudi women have faced at the entry level continue to challenge them in the practice of accountancy within the Big Four accounting firms, through formal and informal organisational practices. After obtaining access to the Big Four, Saudi women accountants face difficulties at an organisational level, as discrimination against women at work reflects the values and norms perpetuated in society as a whole (Ciancanelli et al., 1990). Organisations work within this society and, as such, work within the norms and values of the society (Anderson-Gough et al., 2005). However, organisational processes are themselves a media for the reproduction of such norms and values through the way in which they may then follow assumptions about men's and women's lives (Anderson-Gough et al., 2005). These assumptions, maintained at both societal and organisational levels, are explicitly practiced within the Big Four firms in the KSA by the way they shape professionalisation processes and affect the identities of women accountants. Social norms concerning, for example, the traits associated with gender where men embody power while women embody emotional traits, as well as the perceptions of their predefined social roles, where men are naturally managers and women are naturally mothers, have shaped the experiences of women accountants in these firms.

A powerful barrier causing gender inequality in the Big Four accounting firms in the KSA results from gender stereotypes embedded in organisational culture (Dambrin and Lambert, 2012). Although the Big Four management appreciated women's traits and skills as adding value to the profession, Saudi women accountants have struggled against male prejudice which perceives women as emotional and subjective and therefore that certain accountancy jobs are less suited for them as it requires intelligence and strength to withstand tough conditions and pressure (see Lehman, 1992; Kirkham

and Loft, 1993). Consequently, women may be given less challenging assignments and are not being exposed to work pressure. The traits attributed to women are incompatible with the current practice of accounting that represents masculine values (Hines, 1992; Broadbent, 1998; Komori, 2008). This has been witnessed in a Western context (Kirkham, 1992; Lehman, 1992; Kirkham and Loft, 1993; Dambrin and Lambert, 2012); however, for women accountants in the KSA, the prejudice they face is less related to women's traits and more related to the socially constructed gender roles and the notion that men have a duty to protect women from risky jobs. Using the 'risk' logic, the Big Four have managed to control women and women's work. Thus, the end result is that women are restricted; however this may be caused by caring attitudes towards women which does not seem to be so evident in the Western culture, but is consistent with women's experiences in Eastern contexts such as Japan (Komori, 2008), which might reflect another cultural version of the profession. This finding relates to literature that suggests that female traits of nurturing, warmth and tenderness has led to overprotection and pampering which can be interpreted as a type of positive discrimination (Kim, 2004).

Literature on tokenism suggests that minority women in male-dominated professions receive less support than their male colleagues (Taylor, 2010). In contrast, this research found that Saudi women accountants receive support, care and protection as an outcome of their minority status, as well as patriarchy. Saudi women accountants feel that the support they receive may not last forever and may be just temporary, as a way to encourage their inclusion within the profession. On the other hand, social support literature suggests that, as a result of gender socialisation, women typically receive more emotional support than men, but less informational and instrumental support (Wallace, 2014). However, this literature suggests that it is unclear whether women are actively seeking more support than men or whether they are more receptive to receiving it, or perceived as needing it more (Wallace and Kay, 2012; Wallace, 2014). In the KSA men have more control in the profession and employ control-directed strategies, playing their social role as protector. Thus, they perceive women as being more receptive to receiving care and 'needing' it more, where 'caring' becomes a reason for control, a reason that cannot be challenged by women.

Consequently, a more powerful barrier causing gender inequality in accounting firms in the KSA is patriarchy and the stereotype associated with the predefined social roles of men (protector) and women (protectee) in Saudi society. Emotional support in the form of understanding, caring, comfort, and encouragement facilitates employees' attachment to organisations (Ng and Sorensen, 2008), yet over-caring and over-protection can have adverse effects. Women's social roles in the KSA have afforded women accountants a unique position which they assume is a privilege and might

take advantage of; however it actually constrains their experiences. These attitudes are a facet of patriarchy, which is generally valued by Saudi society (Hamdan, 2005; Elamin and Omair, 2010; Jamjoom, 2010; Mobaraki and Söderfeldt, 2010); however patriarchy does not only have one form. A man's social role, as breadwinner and supporter of the family, motivates him to protect his wife and daughters from possible threats (Deaver, 1980; Jamjoom, 2010; Charrad, 2011). In addition, a woman's sensitive position in Saudi society, where her reputation is always a concern of the family, requires men to protect her from any issues which may hinder the family's reputation (El-Sanabary, 1993; Metcalfe, 2008; Elamin and Omair, 2010). Thus, factors such as the general reputation of a family, implies the potential moral and social risks of women's participation in male-dominated occupations. In Saudi society, if a family loses its honour, it loses everything (Del Castillo, 2003); consequently male relatives are expected to provide protection and be responsible for female family members (Deaver, 1980). As such a woman's behaviour is important regarding family honour; however this can make it difficult for them to successfully integrate in the work environment, which might affect female professionals. The concern over a woman's reputation and honour can limit their access to and continuation in certain assignments which may threaten the family honour. Men managers within the Big Four perceive women accountants as 'sisters' whose 'family has left you in our care', and thus men act as the 'big father', within the notion of patriarchalism, who operates with the power to control. This research identified that within the Big Four firms in the KSA, women accountants receive exceptional attention from men who play their social role as protectors, and this has created gendered practices such as women being subject to limited out-of-office assignments (clients), different versions of working hours, different forms of performance appraisal, and different mentoring processes. However, this different version of accounting practices perpetuates and reproduces gender inequality in the Big Four accounting firms, and male colleagues' resistance against the culture of the organisation which they perceive as somehow discriminating against men.

5.3.2.1 Client expectations and acceptance

Accounting studies, on gender effects, argue that clients are vital to accounting firms and as a result dominate practice, revealing the importance of presentation and client service for professionals (Anderson-Gough et al., 2000; 2005). Thus, clients define the nature of professionalism, where presentation and client service are essential for professionals. Through this client-focused strategy, managers and seniors assert their authority over subordinates; thus they may unintentionally reproduce aspects of gendering within audit firms such as client preferences, and legitimise embedded gender relationships, where the expectations of the client is assumed to prefer male

professionals (Anderson-Gough et al., 2005; Loft, 1992). In addition, the client might pose an organisational obstacle in terms of their demands for things such as availability and mobility which take priority over the lifestyle desires of male and/or female accountants (Hooks, 1998). However the situation for women is more problematic. Historically, women in Western contexts were excluded from auditing, accounting and tax work as several clients considered that they were not capable of doing this work (Lehman, 1992). Similarly, studies in a non-Western context, such as Japan, has shown that clients did not treat women as equal to men, which resulted in women being excluded from certain types of work, such as auditing (Komori, 2008). This present study shows that client expectations and acceptance of women auditors is essential for their progress and affects women's professional identities and experiences. Saudi women auditors are missing valuable experiences by not penetrating all business sectors, which can affect their career progression. Although the Big Four value women's skills they are not providing them the opportunity to handle real jobs, which has an impact on women auditors' identity and self-confidence.

Accounting firms in the KSA are trying to utilise female auditors in the best way and in accordance with clients' wishes. This situation has been identified by studies examining women accountants' experiences in the USA, the UK and Japan (see Lehman, 1992; Anderson-Gough et al., 2005; Komori, 2008, Khalifa, 2013), where gender norms espoused by the clients have considerably influenced the accounting profession. However, for Saudi women auditors, the situation is more structured and explicit and the clients are pre-specified. Women auditors mostly audit women-only client' firms and/or clients with female sections, international client firms, clients within the city and, above all, clients who accept working with women. The culture of the Big Four firms continues to be shaped by the explicit social norms of males who dominate the accountancy profession in the KSA, and by the social norms of males who constitute most of the client base. Although there are diverse attitudes among clients in the KSA, with some being supportive and others not, the majority of clients have a negative view towards women and may reject female auditors and ask to have them replaced with male auditors. Such attitudes from clients facilitate a 'hostile' work environment (Kornberger et al., 2010, p.781) where the 'environment' or the 'client' can somehow impose working conditions on accountancy professionals (Khalifa, 2013, p.1224). Thus, accounting firms do not provide Saudi women accountants/auditors with equal opportunities at work, explicitly because of their gender. The rejection of Saudi women accountants by some clients exemplifies the explicit nature of cultural barriers practiced consistently through informal gendered organisational processes. Thus, audit managers need to communicate with clients before sending females in an audit team to prevent rejection of and embarrassment to women, as cultural norms can strongly influence company practice regarding allocation of staff. This is consistent with the situation in South Africa, where

professional closure rules within the micro processes were structured and explicit, and based on cultural preferences of white elites and economic power of corporate clients (Hammond et al., 2009). However, the current study of professionalism in the KSA emphasises gender domination, whereas Hammond et al.'s (2009) study of professionalism was grounded in class domination.

Interestingly, Saudi male auditors also experience some sort of non-acceptance from clients who prefer male foreign auditors. However, for Saudi women the situation is more difficult where having women auditors on the team is a new occurrence in the KSA. Therefore, getting used to a female Saudi auditor in particular affects their productivity in the profession, particularly in a 'self-profession' such as accounting, where one of the key lessons of professional socialisation is the importance of behaviour in front of clients (Anderson-Gough et al., 2001, 2005). Thus managers, in this study, suggested training courses in an attempt to ensure that the relevant behaviour displayed in front of clients is developed, by teaching professionals how to dress, act and deal professionally in front of the client.

The reasons behind clients' attitudes can be related to clients undervaluing of women's capabilities which contradicts the perceptions that accounting firms have about women's skills. In this study, clients considering women as not capable of auditing work can be attributed to men's unfamiliarity with seeing women in the workforce and/or working with Saudi women; in other words, to the awkwardness of seeing a 'Saudi' woman auditor. The small number of Saudi women in the business sector and physical gender segregation in the workforce are a contributory factor to women's lack of experience in communicating with male clients (Komori, 2008). These client perspectives can be attributed to the role of local culture in maintaining male dominance in almost all business sectors in the KSA. However, firms with female employees are believed to be more accepting of female auditors, suggesting that when people see women's work they realise that their previous perceptions about women may be wrong. This confirms that things new to people may be rejected in the beginning; however, people need to give women the chance to prove they *can* achieve. Other reasons for clients' limited acceptance of women auditors are the clients' gender norms which are reflected in the difficulty they have in taking orders from females. Furthermore, male clients do not like their work being reviewed by a woman auditor, who may find errors and correct these, simply because she is a woman. Clients might perceive the awkwardness of having a female auditor in terms of what the person is really thinking, where the client is used to male auditors and is able to anticipate what the male auditor will be asking, but may not be able to understand/anticipate what the female may be asking. Therefore there is resistance to having a female auditor who might note things that could be embarrassing or uncomfortable to her male counterparts and more importantly

to the client. The belief that women cannot or should not exercise authority over men is used as a discriminatory practice built into work structures (Lehman, 1992). Such client expectations are used to exclude Saudi women auditors from auditing. This situation has been witnessed by studies examining women accountants' experiences in the USA, the UK, and Japan (see Lehman, 1992, Anderson-Gough et al., 2005; Komori, 2008; Khalifa, 2013), where the gender norms held by clients are highly influential on the accounting profession. The interdependent relationship between auditors and clients further reinforces the exclusion of women. Auditors rationalise their behaviour by claiming sensitivity to clients' wishes, in refraining from taking women to auditing jobs where this would violate the social norms of the client (Anderson-Gough et al., 2005). A further explanation of clients' attitudes towards women auditors is the Saudi male's mentality and background where the idea, dominant in Saudi society, is that a woman's place is in the home. Thus, male colleagues and clients, because of their cultural image of women, have some difficulty in dealing with women as professional colleagues in the social aspects of work (Barker and Monks, 1998). In this study, female interviewees revealed explicit comments by male clients indicating that they did not believe that women belonged in the accountancy field and that traditional occupations are more suitable for women. Again, this is parallel to the situation of several black South African accountants whose colleagues or supervisors explicitly told them that accounting was not a suitable profession for black people, and that they should consider more traditional fields instead (Hammond et al., 2009). Whatever the basis for these attitudes from clients, audit managers at the Big Four firms are paying more attention to clients' wishes, exercising their authority over subordinates (e.g. women), and thus reproducing gendering aspects at work.

These client attitudes influence accounting firms to pre-specify certain clients for women auditors. Saudi women are generally assigned to clients who are willing to work with women; to foreign clients as they are more used to working with women and thus are more accepting of them; and to female clients or clients that have female sections in order to comply with client preferences and Ministry of Labour directives in relation to women's space. Saudi women auditors have limited clients compared to their male counterparts, as women's field-work assignments are governed by the availability of their 'own space' in the client's firms. Thus, client preferences are being used to legitimise embedded gender relationships. The Big Four accounting firms are gendering accounting practices on the basis of societal expectations. There are no rules in these accounting firms that prevent women from auditing a 'men-only' client firm; the fact that women face obstacles in this case has the effect of limiting women's practical experience. The Big Four gendering practice of pre-specifying clients for women auditors is attributed to the difficulties women face in terms of client acceptance and the issue of male dominance in all business sectors in the KSA. Thus, client places

which are already gender-mixed environments such as banks, hospitals and international firms are more accepting of women, and by restricting women to these environments they are creating a specific service line to which women are overwhelmingly assigned.

Clients' preferences and attitudes towards women auditors is not the only cause for excluding women from auditing jobs. Women auditors are not allocated the same type of work as men due to the patriarchal attitude of male managers to protect women from risky jobs, and not due to the perception that women's skills are inferior to those of men as in other contexts (see Lehman, 1992), which is evident in the way accounting firms value women's skills (as discussed in section 5.2.4). This corresponds with the literature on Japanese women, as they were not allocated the same type of work as men due to the traditional belief of men's and women's social roles (Komori, 2008). Gender norms in Saudi society have helped to create prejudice against women and limit the number and kind of public assignments given to them. This research identified that women auditors receive extra attention from male managers, who see women as family members who require exceptional care and protection. In the belief that women may not fit all types of auditing work environments, audit managers tend to choose 'respectable' client locations that women can be sent to. This is achieved using the risk logic to control women's work, which leads to assigning women auditors to different and fewer clients compared to their male colleagues, where industrial areas are seen as not suitable for women, as they are too distant and risky, and the client may not be ready to work with women. Thus, although in both cases women are restricted, this is the outcome of a caring attitude which is reflected in Eastern countries (Komori, 2008) but does not seem to be reflected in Western culture. Even within Eastern countries the case may differ depending on the degree of cultural values effect. While allocation of women auditors in the KSA is similar to the case in Japan, as both were not allocated to audit in male-dominated construction sectors for safety issues, they differ with regard to the banking sector. Interestingly, women auditors in the KSA were mostly allocated to audit the banking sector since it has completely separated female branches. This is opposed to the case in Japan where women were not allocated to audit the banking sector since it is a male-dominated business sector with a gender-based hierarchical structure, and thus the clients were not accustomed to treating women as equal to men (Komori, 2008). Male managers seem to be paying more attention to social norms and traditions than women themselves do. Even if women are ready to challenge these social norms and traditions, patriarchy and men's social roles as 'protectors' are more powerful, and used to legitimise the Big Four's gendered practices.

The overall situation is that women auditors' jobs depend on clients' acceptance, which results in restricted equality of opportunities for women accountants. Women are not allocated the same type

of work as men due to the level of client acceptance and patriarchal attitudes of management. These informal practices are clearly implemented consistently in terms of clients and audit work, where a critical issue to career progression in any audit firms is the work allocation. Consequently, Saudi women auditors are excluded from job assignments that are necessary for job development and professional advancement. Further gendering practices built on patriarchal attitudes by managers are presented in the different working hours set to female and male professionals.

5.3.2.2 Working hours

The barriers and obstacles facing women in the practice of accountancy are embedded in the social structure which also influences organisational structure. The issue of women working late at night in the office is not accepted within a patriarchal conservative society such as the KSA. Thus, male managers in the Big Four continue to play their social role as protectors and offer women accountants different versions of working hours, where they are not required or allowed to stay late due to socio-cultural expectations, and moral issues. This gendered organisational practice is a facet of patriarchy where men protect women by excluding them from working late nights, a common practice in public accounting. While such practices are positive in terms of safety, security and protection, such behaviour limits women's career opportunities and advancement. In addition, the need to understand societal restrictions placed on women, such as family agreement for working late nights and women's domestic role, has created the need for flexibility. Thus the Big Four do not expect women accountants to stay late at night to work. The different version of working practices perpetuates and reproduces gender inequality in the Big Four accounting firms. Underlying this practice is a belief that female accountants, who leave earlier than males, might work at home. On the other hand, this research found that male professionals who worked until midnight might not produce quality work on time. Thus, the gendered organisational culture has created new norms of time management, which is highly supported by the Big Four, with a positive image for women who do not stay on to work late nights. This conflicts with the experiences of women professionals in the UK, where there is a negative image associated with departing from group norms of working long hours, even if there is an attempt to make up for it by working more efficiently or at different times (Khalifa, 2013).

Along with patriarchy and societal restrictions is the restricted mobility Saudi women have in terms of transportation, all of which have created different version of working hours. Women are forbidden to drive in the KSA, which presents obstacles for female auditors. Therefore, the Big Four understand women's situations, in terms of mobility, and give them more flexibility in managing their work time. Thus, both structural and cultural restrictions imposed on Saudi women created

new norms of working hours within the Big Four. These restrictions may further affect the performance appraisal process.

5.3.2.3 Performance appraisal

The gendering of the Big Four accounting firms is viewed as being connected to important elements of formal organisational structures, such as the appraisal processes (Anderson-Gough et al., 2005). In the Big Four, the evaluative scheme is heavily influenced by techniques introduced into the firm by human resource management practices, where being 'part of the team' references the norms of formal individual evaluation (Anderson-Gough et al., 2005, p.490). In other words, the formal norms of team playing and networking shape appraisal processes, following assumptions about male rather than female conduct to the disadvantage of females (Anderson-Gough et al., 2005). In this way, the homo-sociality of the predominantly male trainees, for whom social interests are common, has served male trainees who are evaluated positively on social interests (Anderson-Gough et al., 2005); however the opposite occurs in the case of Saudi women accountants.

Cultural restrictions on Saudi women can create a situation where men 'will give more' in terms of work, and thus women are expected to give less. The appraisal process within the Big Four in the KSA is being shaped by gender since the employee's evaluation is based on the expectations set for them; the expectations set for Saudi women accountants are different from and lower than the expectations set for their male counterparts due to cultural restrictions imposed on Saudi women. This sort of gender inequality, within the informal work structure, heavily influences the appraisal process. Patriarchal attitudes toward women might serve the purpose for managers to legitimise the requirement to work fewer hours and work within the expectations of the clients, and society. Thus socialising in the Big Four and networking takes place within a largely male environment; in situations that women accountants are seen to be excluded from, consequently having an effect on their appraisals, but in a positive way. Managers clearly understand the issues women have in terms of socialising with male colleagues and clients. Saudi women accountants are not expected to take part in the same sort of socialising and networking as their male counterparts due to socio-cultural norms. Consequently, women are in an advantageous position when it comes to the appraisal processes. When managers know that women are not able to enjoy the networking that men can engage in, lower expectations are set for women, and based on these (lower) expectations they may receive the same or better evaluations than their male counterparts.

Other than socialising, since Saudi women accountants are expected to work fewer hours and undertake fewer assignments (clients) than their male counterparts, the performance expectations

set for each gender will be different. The expectations set for women accountants in terms of working hours and out-of-office assignments (clients) are different (lower) than the expectations set for their male counterparts; subsequently the appraisal process in the Big Four is being shaped by gender. Another process being shaped by gender is the mentoring process.

5.3.2.4 Mentoring

One way for firms to promote mentoring of employees is to establish formal programmes that match employees with potential mentors (Viator, 1999). Through mentoring relationships, and other means, accountants learn the significance of mixing with colleagues and raising their profile (Anderson-Gough et al., 2005). However, matching female employees with potential mentors and raising their profile is difficult for Saudi women accountants where almost all of the Big Four mentors are males. While the Big Four firms in the KSA are trying to ensure consistency across their offices globally, women accountants are missing out on the opportunities of having an adequate mentoring process. Mentoring women accountants is considered to be 'at a certain level' where mentoring women in meetings or in business trips is difficult to achieve due to local socio-cultural beliefs (e.g. family and society may not approve women's business trips with male mentors). Thus, the harmonisation and globalisation of practice in the Big Four firms across the globe (Chua and Poullaos, 2002) are limited in other contexts due to local socio-cultural beliefs.

Globalisation is a process that involves detailed everyday activity in different local institutions (Barrett et al., 2005). Social norms are governing what is socially appropriate behaviour for a woman as compared to a man. The Big Four have to accommodate the culture which they operate in, and provide female accountants with a female mentor or role model. However, through this 'female only' mentor relationships, women accountants might lose the significance of mentoring in mixing with colleagues and raising their profile (Anderson-Gough et al., 2005). Female mentoring policies appear to produce adverse effects such as creating secondary women's networks outside the main networks of power (Lupu, 2012). Since women partners or women in positions of responsibility are second-rate partners (Dambrin and Lambert, 2008), they have neither the power nor the organisational knowledge to help their mentees (Lupu, 2012). This situation is of significance to Saudi women accountants since the power of a female mentor is not only a matter of women being second-rate partners, but is further restricted by socio-cultural norms and practices that limit their ability to network with male colleagues and acquire organisational knowledge. Thus, Saudi women accountants would lack successful female role models (Gammie et al., 2007) who have the power and the organisational knowledge to help them raise their profile. As a consequence, their choice of models often falls on men, which can lead to networking failures (Lupu, 2012). Since mentoring

relationships are critical to promotion (Barker et al., 1999), Saudi women accountants might be in a disadvantageous position compared to their male counterparts. Within the strong social norms that influence women to socialise with male colleagues, women might have negative effects on their profile in the firm. This is opposed to the situation in other contexts (e.g. Ireland) where the benefit of mentoring to male accountants tends to be affected by the mentors' gender, while the benefit to women is unaffected by the mentors' gender (Barker et al., 1999). Saudi women are facing greater barriers to obtaining a mentor, compared to males and compared to women in a Western context (Viator, 1999). These barriers are augmented by the gendered space regulation discussed in section 5.3.3.

5.3.2.5 Male colleagues' resistance to gendered organisational practices

Women's presence in the profession has initiated changes to work-related practices, which have formed what might be called a 'feminine version' of accountancy practices. Although this version has made it difficult for women to progress in their careers, it has created a visible site of resistance for male colleagues against the culture of the organisation and against specific organisational practices, thus producing additional gender effects. This resistance has been constructed based on a range of arguments, one of which is that if a firm can manage without everyone working long and/or late hours (as in the case of women) then such a practice could be applied to all employees regardless of gender. This questions the Western-style approach, which is typical in the Big Four firms, and corresponds with the view that where there are 'power-effects', there is also resistance (Jermier et al., 1994); yet here the resistance is from male rather than female professionals. This study found some expressions of grievance regarding reverse discrimination. Not surprisingly some male participants in this study expressed dissatisfaction with the different treatment they receive at work, where accounting firms are more accommodating with females, requiring male members of the team to cover female absences. This type of situation has created tension between male and female employees, and the belief among male participants that accounting firms are practicing discrimination against them in favour of women. The gendered organisational practice of assigning female and male auditors to different types of clients further stimulates male colleagues' resistance. Male resistance against the culture of the organisation, in terms of caring more for women, is highly visible and explicitly expressed by male colleagues in the firm asserting that there is discrimination against men in the KSA. This can create competition between male and female auditors, and affects the whole objective of diversity that the Big Four are committed to. On the other hand, some women accountants are satisfied working in the Big Four due to these practices.

Some women in this study accept this notion of patriarchal approach (protection); however, in terms of making progress in the profession, women are restricted by over-protection. This over-protection is to the benefit of male practitioners and managers because it is keeping them in control and maintaining privileged positions and rewards. This study argues that in order for the experiences of women accountants in the profession to encounter change, society's norms and attitudes towards working women need to be challenged, particularly in that the gender norms of the whole society affect the organisational policies and practices in the Big Four accounting firms (Anderson-Gough et al., 2005). Another important influence on the Big Four accounting firms is that of physical gender segregation or the gendered space.

5.3.3 Gendered space

Gendering is embedded within accounting firms and is reproduced through a process of socialisation (Anderson-Gough et al., 2005). Such socialisation may be further reinforced by country-specific cultural factors (Jeacle, 2011). In the West, the possibility of women obtaining promising job opportunities, promotion and salary increments is influenced by the extent of their compliance with the professional accountant socialisation and identity construction processes within accounting firms (Grey, 1998; Anderson-Gough et al., 2005). Demonstrating technical competence is not enough; accountants exhibit their professional identity through adapting to a set of values and behaviours established by the dominant power group (Empson, 2004), who are mostly male partners and senior executives - and these behaviours and practices are not gender-neutral (Anderson-Gough et al., 2005). Here lies the most significant obstacle to Saudi women accountants attaining professionalism. It is situated within the context of physical gender segregation in all aspect of life (Baki, 2004), which limits the extent of Saudi women accountants' conformance to professional accounting practices and socialisation. Literature suggests that space matters to gender, calling for further research to explore the ways in which gender segregation is performed and materialised in, and through, space (Tyler and Cohen, 2010). In the KSA, although the government has introduced policies for gender equality and inclusion of women in the work force, there are contradictory policies regarding gender equality such as the physical gender segregation law. Saudi laws and regulations, which are based on the Sharia, guarantee a woman's right to work; however they require that she should work in an 'appropriate environment', where she does not run the risk of mixing with men or being exposed to harassment (AlMunajjed, 2010, p.5). Thus, the work environment in this study context greatly differs from that in other countries. Inspections by the Ministry of Labour are carried out to ensure State regulations are being effectively implemented in the workplace, and the firms which do not apply them correctly are fined.

A physical gender segregation system is instituted by the State; however culture plays a critical role in this segregation, as State regulations regarding women's space are built on society's perspectives and expectations. Participants in this study believe that the issue of gender mixing is exaggerated by Saudi society since Islam does not prevent gender mixing in public places (such as work), indicating the role of local interpretations of Islam in shaping the social structure within the KSA. The role of local Saudi culture in shaping State regulations is evident in the contradiction of the gender mixing issue. The work environment in other Muslim Arab countries is different where Muslim men and women work together in the same work space. Socio-culture pressure also differs within the same country; gender segregation law is applied slightly different in the different cities of the KSA depending on society's acceptance of the gender mixing issue. Interestingly, there are even contradictory segregation laws in the same city. Different professions apply gender segregation differently within the same city; for example, the health profession has different environmental settings where there is no gendered space as the health profession operates under the Ministry of Health's regulations. In this study, female participants attribute this contradiction to the rigidity of the Ministry of Labour regarding women's issues; yet males ascribe this to the Ministry's strategy in accommodating culture and satisfying society. This points to the different perspectives between the dominant and subordinate groups, and within the sub-groups themselves. Consequently cultural aspects continue to play a major visible role in shaping women accountants' work experiences and environments.

Gender segregation of space has a significant impact on accounting firms and physical gender segregation is applied in the Big Four environment where women should work in a 'private section' separated from men's sections. However, this does not mean that they cannot work with men or attend meetings. State regulations regarding women's space have relaxed over the past years; which signifies the effect of globalisation and changes in societal expectations on the State. However, these regulations are still making it harder economically for accounting firms to arrange a space for women and to have a larger space architecturally than they actually need. While the Big Fours' resources have assisted them to accommodate the gendered space regulation and push change forward, other non-Big Four accounting firms have been more affected by these regulations. Non-Big Four accounting firms have not feminised their environments to the same extent, thus negatively affecting women accountants' employment opportunities. This shows how the resources of the Big Four have assisted them in accommodating these regulations, thus making them the drivers of social change where size and wealth has enabled them to push through this change. Gendered space regulations have also made it culturally hard for accounting firms to employ women where family contentment with the work environment is a concern. This indicates how, at one level, the firms

cannot dominate culture and diversity but how at the same time they do cause change. The Big Four have to adapt to the culture in which they work; this contradicts what they claim as operating standardised global practices, and shows that alterations to practices are needed in order to fit the context in which they operate and consequently, globalisation in these firms has its limits.

The physical setting of the Big Four environment in the KSA is completely different from those of their counterparts in the West. In Western literature, spatial notions have been generally associated with hierarchy. There is no evidence of separate gender space apart from socialising where accountants tend to socialise in places which are considered as male spaces such as football clubs (Anderson-Gough et al., 2005), and thus gender segregation is outside the organisation. However, in the context of this study, gender space segregation is inside the firm, indicating that space is more formalised, structured and institutionalised in the KSA. Consequently, this highlights how transnational accounting firms operate, while having to adapt to the culture they operate in. This breaks down the notion of a homogenous culture, which the Big Four claim to encourage (Barrett et al., 2005). The KSA provides an example of how they cannot operate in the same way as elsewhere because there is a different way of being that is happening in these firms. As a result, the gendered space in the KSA clearly shows how professions evolve differently in different countries, how globalisation of practice in accounting firms has its limits, and what it means to be a transnational accounting firm.

The Big Four apply physical gender segregation for statutory reasons, with their managers supporting the idea of separate female space for societal reasons which are highly valued in these firms. Managers and partners believe that providing a separate women's environment in the profession may not hinder women's careers, considering some accounting and auditing jobs do not require direct interaction with men, and proposing alternative ways to accommodate the gendered space and to obtain this required knowledge, such as information and communication technology. This view of professionalism contradicts the case in Western contexts, where socialisation and interaction with peers are considered as essential aspects of professionalism (Anderson-Gough et al., 2005; Lupu, 2012; Khalifa, 2013). While accountancy is an inter-dependent practice, not mixing results in independent working. The physical gender segregation, applied within the Big Four in the KSA, is creating a different type of accounting; an accounting practice which is less inter-dependent, which has less potential for being good accounting where there is interdependence, more communication and thus better work. In other words, the Big Four are creating barriers to professional development. Thus, professionalisation in Saudi Arabia has caused a gendered division of labour in accounting, segregation between 'men's work-space' and 'women's work-space', not

only between 'men's work' and 'women's work', as is the case in the West (Roberts and Coutts, 1992; Gammie and Gammie, 1997, p. 169). The Big Four consider that this form of environment (the gendered space) will attract more women accountants, where some women do not prefer gender mixing. Thus, the Big Four are using women's own desires, choices, and socio-religious beliefs as reasons to justify gendered practices, and thereby endorsing the gendered space. This limits women accountants' work and training opportunities to certain places and to clients who apply the physical gendered segregation. This study also found that male employees in the Big Four prefer the gendered space due to the belief that it provides a more professional environment and makes the organisation culturally more respectable; and that mixing young women with young men may affect their work productivity, which contradicts the whole objective of the diversity the Big Four aims for. Interestingly, some women themselves support this approach despite its impact on their acquisition of organisational knowledge, believing that a separated female section does not constrain women from hearing or knowing about things happening in the firm, as they have their own 'information sources' or networking. This indicates a reproduction of masculine professional embodiment, embedded in the culture of the accounting profession, which to some extent can be regarded as natural and which rewards those who more closely relate to such practices (Haynes, 2012).

Moreover, SOCPA believes in the provision of gendered space, due to the different needs women have compared to men such as 'privacy', using personal and assured or legitimate needs to discriminate; considering that the gendered space will provide a better environment and will encourage more people to enter the accounting field. SOCPA's preference for gendered space is due to the fact that the profession does not encourage an environment that could lead to socially perceived 'wrong practices', considering that the issue of proper behaviour between members of the profession is a global issue. Here, by drawing an explicit link between segregation and ethics, social custom becomes part of professional ethics. The underlying assumption here is that mixing men and women leads to so-called 'wrong practices'; and thus segregation is made ethically professional, where women's exclusion through segregation and gendered space is believed to maintain a 'moral' work environment which in turn maintains the profession's privileged position in a conservative society such as the KSA. This corresponds with the literature on professionalism as a strategy of exclusionary closure which aims to regulate and limit entry into an occupation so as to maintain and improve its market value and privileged position in society (Parkin, 1979; Roberts and Coutts, 1992); however, in the KSA, it differs in how this privileged position is rationalised. While in the West, it is suggested that women's inclusion to the profession lowers standards in terms of lower occupations and payments, leading to segregation strategies and in turn to de-professionalisation (Roberts and Coutts, 1992), in the KSA, it is suggested (by the profession) that

women's inclusion within the profession lowers standards in terms of improper behaviour when socialising with men, leading to physical segregation which may also cause de-professionalisation in the long run.

This research found that the physical gender segregation have a number of consequences for women accountants careers. Other than the effect on women accountants' employment opportunities (as discussed earlier), on a more personal level, working in an environment of a separate closed female section affects women's self-esteem, productivity and physical well-being. The gendered space has an impact on Saudi women accountants' self-esteem, making them feel incompetent, in terms of their acquisition of organisational knowledge, and in terms of having clients who accept female auditors. This may affect women's choices not to work in auditing jobs which require more interaction with the team and thus is not available with the existence of gender space; consequently it may influence their choices to move towards office-based jobs, such as tax. In addition, it is suggested that women's space affects woman's professional identity and integration in the company. Literature suggests that an active company-based social life is important for two reasons; firstly it brings employees together as a team, and secondly it emphasises to the employees the value of the 'social' in the development of client business and maintenance of good business relationships; together these form a basis for developing successful career skills (Anderson-Gough et al., 2005, p.483). However, in the KSA, informal networks are more available to male employees compared to females within the firm and even more visibly so outside the firm. Socialisation for Saudi women is only achieved within a 'female-only' social network; in turn this affects females' acquisition of organisational knowledge and development of successful career skills. Saudi women accountants have also experienced student life in female-only institutions where socialising formed an important component, yet within a female network. The importance of the success or failure of professional men and women may depend on their socialising and networking as much as on their work abilities (Khalifa, 2013). Women accountants' experiences in the UK revealed how outside socialising was more prevalent in auditing, considered as important in attracting more clients to the firm, whereas inside socialising with peers during lunch breaks was more common in the personal tax department, considered as important and functional to compensate for intensive work, extend personal networks, and also shape groups and strengthen group norms (Khalifa, 2013). Within this study context, social gatherings, and building informal relations with their superiors and clients (who are mostly male) are exclusive to Saudi males. Thus, if this form of socialising is prevented in the KSA, women will be in a disadvantageous position. Although social interactions in events outside of normal working hours are experienced differently by male and female staff in the West (Anderson-

Gough et al., 2005), this gendered experience is more explicit in the Saudi context where socialising outside the firms is also achieved in gender-separated social networks.

Furthermore, women's physical segregation, where they cannot be in contact easily with their male managers and mentors, excludes them from acquiring the required knowledge and adequate mentoring which in turn will affect their professional performance. Male managers' tasks in mentoring, evaluating and observing their female employees are made more difficult, which in turn affects women's professional performance when they do not get immediate feedback on their work. A more significant aspect of gendered space is the exclusion of women from professional discussions, which occur in wider communities of practice, from which they would benefit by exchanging professional knowledge within their own field. Women in this study acknowledge that a separate space for women may be more comfortable for them; however it allows no interaction between female auditors and their male counterparts and managers, and thus they believe it has both advantages and disadvantages for them. A similar situation arises in the West with the exclusion of women from the acquisition of organisational knowledge necessary to pursue a career in accounting through the 'old boys' network' (Crompton, 1987; Lehman, 1992; Roberts and Coutts, 1992; Anderson-Gough et al., 2005); however, this sort of exclusion is more structured in this study through the physical gender segregation.

To summarise, State regulations, applied in the KSA, based on social expectations and the way the Big Four accommodate them, highly affect women accountants' experiences and the ways accounting and auditing are practiced; and in turn this can limit globalisation of practice. As a result, not only are accountants' identities hemmed in by social expectations (Dambrin and Lambert, 2012) but so are the identities of the Big Four. Clearly, if a firm is operating differently in a national context from how it operates elsewhere, it cannot claim to be the same firm. It is suggested that ghettoising female employees in separate sections will put them at a competitive disadvantage compared to their male counterparts. As a result, women will be unable to compete and have equal opportunities with men in the workplace. By excluding women from having the same understanding, networking and communication as their male counterparts, physical gender segregation in the Big Four is contributing to the marginalisation of Saudi female accountants. On the other hand gendered space is associated with providing women with privacy in terms of their required cultural mode of dress.

5.3.4 Professional dress code

An important facet of professionalism, within accounting, remains the presentation of the self in terms of appearance, mode of conduct and appropriate clothing (Anderson-Gough et al., 2002),

where physical appearance is symbolic of aspects of identity and the self (Haynes, 2008b, 2012). In this study, professional dress code was identified as a barrier that Saudi women accountants face; they have experienced situations where some accounting firms have shown prejudice against the employment of veiled women. The client is used to legitimise this discriminatory practice; the view that covering the face will not allow identification of the person may make the client uncomfortable. Thus, issues of professional conduct, appearance and the ability to communicate non-verbally are rationalised in the name of the client. This indicates pressure towards conformity, which creates implications for the careers and the identity of professionals (Anderson-Gough et al., 2005; Haynes, 2010; 2012). Thus, the nature of professionalism goes beyond technical attributes to include required dress and presentation (Grey, 1998).

In the KSA, a professional accountant's dress code, in front of the client, is important to professionals, regardless of their gender. For example, in previous years, Saudi males had to wear foreign-style clothes in order to be accepted by the client; however, for women professionals, the situation is more complicated. The complexity of gender cannot be understood without connecting the broader social and economic changes relating to women's rights in Islamic nations (Metcalf, 2007). Although the notion of professionalism, through dress and appearance, is similar to the experiences of Arab veiled women in Syria for example (Kamla, 2012), they are more visible in the case of Saudi women accountants. Syrian women have been denied opportunities because they are perceived as not modern enough and are therefore 'not good' for the company's image or its clients; however, this is set within the context of women's free choice to wear the veil, as a symbol of their purity and ethical stance in order to gain respect in society (Kamla, 2012). In the case of Saudi women, veiling is more institutionalised by the State; the women's hijab in Saudi Arabia is a religious obligation and is mandatory according to the State (AlMunajjed, 1997; Al Lily, 2011). Metcalfe (2007) argued that the hijab or veiling constitutes an important part of a woman's professional and social identity; for example, Saudi women are obligated to wear the hijab at work - more specifically a traditional abaya and in some cases a niqab. These bounded choices of permitted dress are raising situations of limited acceptance by employers and clients. This is a sensitive issue in a strict, conservative Islamic society. The key issue here is to balance religious and cultural values and job requirements.

In the West, it is difficult to define the exact nature of the required professional self-presentation, through dress and appearance (Haynes, 2010) and even more difficult for women, as informal rules governing women's dress is not always explicit, compared to the typical professional male suit (Haynes, 2012). However, for Saudi women accountants, professional identity through dress and appearance is highly explicit and traditional, with women having to present themselves in a way that

shows their status and ability as professionals; and at the same time corresponds to, and presents, their Muslim identity. Thus, conformity with Sharia law and a person's religious beliefs, in terms of appearance, can affect women's acceptability as professionals.

The role of the client in professional services firms, such as the Big Four, is essential to defining the nature of professionalism, where the requirement of a professional image is influenced by the expectations of the client (Anderson-Gough et al., 2002; 2005; Haynes, 2012). In this study, clients' socio/religious beliefs created an expectation of a specific form of self-presentation by female professionals, where veiled women auditors were not accepted by some clients. Thus, issues of professional conduct such as dress codes are rationalised 'in the name of the client' (Anderson-Gough et al., 2005 p.479). Power is exercised in the Big Four where a woman may be asked to uncover her face before she is accepted for a job. On the other hand, conservative client firms in the KSA are practicing discrimination against unveiled women and denying them work opportunities, failing to consider that, 'what's in a woman's head is a lot more important than what is on it' (Zuhur, 2008, p. 318). Whether the Big Four's gendered practice, in relation to women accountants' dress, is a result of stereotypes or an accurate reflection of religiously conservative clients' attitudes, or whether it is a legitimating device used to maintain the dominance of male accountants in the firms, is open to question. In both cases women are struggling with the contradiction that while they need to dress respectably, both socially and religiously, and to present themselves in a way that shows their ability as professionals, they still need to dress to the client's expectations. Here the hijab appears to only emphasise a certain social awkwardness about women. The hijab is not the reason for the problem; it is the social awkwardness, which is just magnified by the hijab. Even though some women were unveiled, however, they still face problems.

Women's struggle with their self-presentation is not always initiated by the clients' wishes. This research identified that this struggle is also considered by male participants as a personal issue, as it depends on a women's self-confidence not only on the client's expectations. Thus, Saudi women accountants are struggling to balance religious and cultural values and job requirements within a profession that defines professionalism with reference to technical knowledge, conduct and speech, more than to physical appearance. Based on their social norms, some Big Four partners in the KSA perceive dress as that it 'does not matter' to attaining professionalism. This is in contrast to the case in Western contexts where professionalism is defined with reference to outer appearance through dress, more than by technical knowledge (Anderson-Gough et al., 2005). More significantly, women's dress in the KSA limits female auditors' opportunities to conduct out-of-office assignments, such as in industrial corporations. Such barriers can ghettoise women in certain jobs, thus identifying

a new line of inventory jobs for women only, which indicates that Saudi women are possibly facing discriminatory practices, in relation to dress and appearance, within the profession. This issue of ghettoising women in certain jobs is intensified by the masculine model of working conditions within the Big Four.

5.3.5 Working conditions in the profession

Working conditions in the profession, built on the masculine model (i.e. overnight working and long working hours, out-of-office assignments, regular business trips), are barriers affecting women's accountants' experiences, career progression, and turnover rate (Anderson-Gough et al., 2005; Kornberger et al., 2010; Gallhofer et al., 2011; Dambrin and Lambert, 2012). Thus, flexible work arrangements are implemented in accounting firms in order to ease the difficulties women face in combining a career with caring for a family, although these arrangements have greater social costs for women than for men (Kornberger et al., 2010). In the KSA, the Big Four firms are not providing official flexible work arrangements, in order to assist women in balancing work and family, although this is implemented elsewhere; which contradicts the homogenous nature of the Big Four globally (Barrett et al., 2005). The long working hours and frequent business trips required in the profession, along with the absence of work-life balance options, affect Saudi women accountants' experiences and their turnover rate. Motherhood is suggested to be one of the most powerful influences on the career choices of women accountants (Windsor and Auyeung, 2006; Dambrin and Lambert, 2008; 2012). In this study, most of the women working currently in accounting firms are either single or recently married with no children; however they acknowledged that marriage and family can put them at a competitive disadvantage position. In a society where the main responsibility for childcare and house duties is placed on women, Saudi women face difficulties in the practice of accounting and auditing while trying to balance work and family, and societal expectations. Women accountants may change their jobs to places which provide work-life balance options, representing a risk to accounting firms who might face problems with retaining female staff. Thus, the lack of flexible working arrangements has an impact on women's work-lifestyle choices which in turn affects their career in the profession (Gallhofer et al., 2011), although in some cases the Big Four in the KSA are managing this problem, due to the high supply of women, thereby having the chance to find alternatives for women who opt out. In other cases managers recognise this risk, with some in the Big Four suggesting a need to change the organisation's culture by developing human resource policies that will help women achieve job stability. However, by developing human resource policies labelled 'for women', they may participate in the ghettoisation of accountants of both genders (Dambrin and Lambert, 2012, p.13).

In the West, the existence of these flexible working arrangements did not overcome 'the embedded practices and beliefs operating in the areas of norms of conduct and professional identity' within the firms (Anderson-Gough et al., 2005, p. 487; Kornberger et al., 2010). Women taking advantage of work-life balance benefits, offered in their firms, are perceived by their managers as having lower commitment to the organisation; thus women may suffer in terms of career progression (Anderson-Gough et al., 2005; Johnson et al., 2008). In the KSA, although managers in the Big Four suggested that they are planning to offer part-time options in the future, these may not apply to all jobs. The job of auditing is not regarded as lending itself to flexible arrangements, although intensive audit work can be managed by 'teaming up' (Khalifa, 2013, p.1231). Saudi women auditors who opt for part-time work are considered as an 'addition to the team' rather than a 'part' of the team. Thus, within the intention of the Big Four to offer part-time options in the future, ordinary and support jobs are perceived as more suitable for women who choose part-time work. This study identified that Saudi women accountants are aware that working part-time or utilising flexible working hours will negatively affect their promotion and development prospects, which corresponds with the literature which suggests that part-time employees are considered as stepping off the career path to partnership, in business organisations which are dominated by males (Dambrin and Lambert, 2008; Lupu, 2012). Women are expected to sacrifice work for the home with males being considered to be financially responsible for women (Elamin and Omair, 2010). Thus, what is more important than just implementing these programmes is to fight male stereotypes (expect men to become more involved in family life) in order to overcome the barriers women face in maintaining a work-life balance (Dambrin and Lambert, 2012).

As organisational and work practices at the Big Four are built on the masculine model, Saudi women accountants work within contradictory organisational, social and structural constraints. Although the Big Four are not providing official work-life balance programmes, managers in these firms are being flexible with women, in terms of working hours and business trips, noting the cultural and structural constraints imposed on women. Structural barriers, such as the working conditions in the profession, have been noted in the experience of women accountants in Western and Eastern countries as they conflict with women's roles at home (Barker and Monks, 1998; Dambrin and Lambert, 2008; Komori, 2008; Kornberger et al., 2010; Lupu, 2012). However, in the KSA, these structural barriers are more significant for women accountants as they are not only due to the conflict with women's roles at home, but also arise from patriarchy and family control which makes the nature of accountancy jobs a significant barrier to Saudi women accountants. There is a complex interrelationship between cultural barriers and structural barriers in the KSA, where wider societal and political culture strongly influences organisational structure. This interrelationship is evident in the critical role the family

plays in a woman's life where a family's disapproval restricts a woman's ability to work under certain conditions. Long working hours were reported by participants as a barrier: a woman accountant who wants to work late needs not only her husband's or male guardian's support, but also their approval (Deif, 2008). Although patriarchy and family control over women's lives is also witnessed in other Arab countries, these cultural restrictions are much more visible in the KSA and have several implications for women accountants, including career progression, long-term careers, and influence on their career choices.

In addition, out-of-office assignments, movement between clients, and travel out of the city which are required for auditing jobs are influenced by women's restricted mobility. Women are forbidden to drive in the KSA, which presents obstacles for female auditors. Saudi male auditors have more clients due to the constraints imposed on women auditors such as restricted mobility. A consequence of transportation issues is that it affects women's flexibility, which indirectly restricts their job opportunities and progression in the profession. There is a strong reluctance by the Big Four to give women public assignments, which is noticed in women's experiences in both Western and Eastern contexts (Lehman, 1992, Komori, 2008). The same is applied within the Big Four in the KSA, but the underpinning argument for this is different. For Saudi women accountants, out-of-office assignments and auditing jobs are given to those who have the tools to be committed, such as unrestricted transportation, family agreement, societal expectations, and personal desire. Accounting firms are not taking women's mobility difficulties into consideration by providing transportation for women or paying transportation allowances, claiming instead that structural processes tie their hands in this regard. The restricted mobility that Saudi women encounter is to some extent similar to the experiences of some black South African clerks who were unable to afford the transport they needed to perform their work. However, in South Africa this is related to economic inequality where the transportation issues stem from the inability of black trainees to economically afford cars (Hammond et al., 2009); for Saudi women the restrictions are structural *and* cultural.

In summary, the obstacles that women auditors face in terms of their out-of-office assignments have influenced their decisions to move to office-based jobs such as tax jobs. Thus, in the KSA, the barriers facing women accountants in terms of the working condition in the profession are institutionalised by State policy and are also a result of social pressures and expectations. The opportunities and barriers which Saudi women accountants experience within the professionalisation project of accountants shape women's roles and positions in the accounting profession. However, gender barriers can affect women in different ways as the effect of the barriers

depends on the individual's response to the problems they create (Komori, 2008). Thus, in order to understand the roles and positions of Saudi women accountants, it is important to recognise how they have dealt with these challenges and the impact of this on their position within the profession.

5.4 The role Saudi women have played in the process of change

This study argues that the result of a process of change and the achievement of strategies for change are heavily dependent on the cultural context in which they operate. Change depends on the level of independence that the accounting profession has gained relative to other institutions and the degree of independence the individual practitioner has compared to other practitioners. The existence of some elements of change - the presence of women practitioners and the efforts made by the State and the profession - is not enough to understand the process of change. The professional accounting field and practitioners within that field are not endowed with the same influence; this influence is determined by where and when societal rules are applied, and how knowledge is transformed into power (Ramirez, 2001). A woman accounting practitioner has her own history, a history that requires close attention being paid to the social background including her involvement in accounting practice, and other elements that play a role in the construction of her social identity (Ramirez, 2001) which include the State, society, family, class and religion.

I am aware that change can include multiple meanings and different processes for women and men, and reject the claim that women do not want change or have no interest in changing their current position in the accounting profession. This claim assumes that women are actually free to make this choice, which is not true for the majority of the women participants in this study. Women individuals in this study have choices; yet 'Individuals, after all, exist in time and place and are shaped by a pre-existing social and political environment' (Ciancanelli, 1992, p. 133). By presenting women as individuals who have no choice but to comply with male domination tends to reproduce rather than transform the structures of domination (Annisette, 2006). It is assumed that women freely make their own lifestyle choices, which creates individual obstacles to women's career progression (Barker and Monks, 1998; Bernardi, 1998). However, the literature shows that in reality these individual factors appear to be determined by external factors such as organisational barriers and social stereotypes (Roberts and Coutts, 1992; Ciancanelli, 1998; Dambrin and Lambert, 2008; 2012). Organisational practices and discourses partly structure processes of thinking about the 'self' and the identity of the 'self' with notions of appropriate male and female behaviour (Anderson-Gough et al., 2005, p.471). In the KSA, organisational and societal practices facing women accountants in the practice of accountancy have influenced their self-identities. Saudi women accountants, as members

of the accounting profession, are part of the process of change taking place in the profession; thus they have a part to play in this change. However, societal expectations and attitudes affect women accountants' own interpretation of the role of accounting, their role in it, and their response to society's expectations of them.

Studying the case of Saudi women in the accounting profession shows that Saudi social values and stereotypes differ from those in the West. This corresponds with the literature which identifies cultural differences between Saudi and Western societies as visible, because Saudi culture is a complex mixture of traditional and Islamic values to a degree that makes it difficult to distinguish between 'the social' and 'the religious' (Al Lily, 2011, p. 119). Even people campaigning for liberalisation did not challenge the existing socio-cultural system, but sought to work within it (Doumato, 2000). Consequently, women's issues in Saudi society and gender inequalities are institutionalised and became difficult to change through individual action (Hamdan, 2005). So to achieve equality, Saudi women need to devise their own strategies to challenge gender inequality and achieve social justice in all life matters, within the bounds of a patriarchal Islamic society (Hamdan, 2005). Although women accountants in this study believed they have an essential role to play in dealing with their difficulties and determining their own position, other issues, such as the family and the workplace, still define this role. These women have responded to these problems in different ways, with some trying to challenge the social expectations of working women, while others are following societal expectations in several ways. By following societal expectations, some women are confirming societal expectations and thus creating personal obstacles, while others are trying to work within societal expectations and/or taking advantage of women's socially allocated roles.

5.4.1 Challenging societal expectations of working women

Although accountants' identities are hemmed in by dominant societal expectations (Dambrin and Lambert, 2012), Saudi women accountants are trying to play a role in challenging the social expectations of women in society. This starts at the entry level where women accountants decide to challenge the traditional careers designated to Saudi women, such as teaching, and seek new fields in order to achieve 'something different'. Thus, within the project of feminising the profession and as an emerging field for Saudi women, where there is no precedent, women accountants choose to target the Big Four and build new careers in the profession.

It is generally assumed that patriarchy and gender discrimination hinder women's career progression; however these actually generate more challenges for the women (Komori, 2008). This study found

that women accountants considered the discrimination they face as a challenge and sought to overcome the barriers they face from patriarchy and society's expectations by choosing new fields, such as a career in auditing, for personal accomplishment. While some women accountants believed that to play a role in challenging the difficulties they face and succeeding in their professional careers, they need support from the family and the workplace, others recognised that as accountancy is a male-dominated profession, they need to challenge this dominance themselves, work harder to prove themselves, and not to wait for support. As a result, it is suggested that change has to come from the person themselves, and not to wait for encouragement. However, women accountants are still a minority in the accounting profession. After entering the profession, the challenge for Saudi women accountants has become implicit, as no action is taken when they express their views, despite the belief that women have a role in challenging and changing the current situation within the profession. For example, although women accountants are dissatisfied with the gendered space (physical segregation) and how it does not fit auditing jobs, they accept having to work in their own section as no action plan has been identified by any of the respondents in this research. However, this may indicate that for many Saudi women, gender segregation does not imply a lesser social status (Huyette, 1985), and thus it may open the way for women accountants to enter the field. Previous studies have identified that many educated Saudi women suggest, with regard to women's employment rate, that because of segregation they have access to more jobs and do not have to compete with men (Hamdan, 2005), which gives women a professional advantage since there is no competition with male counterparts for jobs in women's schools, banks and universities (Fakhro, 1996, p.257). However, this advantage could only be a temporary way for Saudi women accountants to enter the field (as described in section 5.4.4).

As within the concept of tokenism (Kanter, 1977) women accountants' experiences in male-dominated occupations have identified that they are isolated, excluded from important informal social and professional networks, and offered little support by their co-workers (Taylor, 2010, Wallace, 2014). An example of tokenism, as identified in this research, is women's disappointment with the lack of opportunity to participate in SOCPA committees and not having a role to play in the professional accounting body. Pioneer female chartered accountants have a desire to create a female accountants' network, by having a female committee under SOCPA which deals with women accountants' issues, links all practicing female accountants, and broadens their knowledge about the profession and their rights within it. Despite these initiatives, Saudi women's aspirations for change are practiced within the boundaries of their culture; for example, while acknowledging their rights to have a 'female' committee, they are overlooking their right to participate in the main committee of SOCPA, which is completely dominated by men. This perspective contains the seeds of a separate

gendered form of accounting within the KSA. This may correspond with the liberal feminism notion to enable equality. Saudi pioneer female accountants are creating these structures for women with the idea that this is going to create change, but at the same time the ghettoisation idea is developing. By creating these temporary solutions for women, Saudi pioneer female accountants are creating a ghettoisation for women. On the other hand, the perspective of other Arab non-Saudi female participants in this study defines the role of Saudi women professionals in SOCPA committees as being on an equal basis with men, in order to give women accountants a bigger role to play in the development of the accounting profession, which implied that change and progress is better achieved if women work as 'insiders'. However, SOCPA does not support this proposal, stressing women's own roles and responsibilities in achieving their goal by working within the regulatory framework of the profession. This is an exclusionary strategy practiced by the profession which may influence women's desire for change.

The professions' exclusionary approach leads to other techniques that women accountants are proposing to challenge the dominant patriarchal structure and achieve the desired change; such as educating society about women's rights, encouraging women accountants to obtain more qualifications, and work harder in order to promote their employment, challenging clients' perceptions, women behaving more like men and having more assertive personalities in order to prove their ability, and trying to learn from the experiences of other female accountants in other contexts. Change, in the status of women accountants, requires implementing educational programmes that change gender stereotypes and attitudes towards working women, in other than their traditional fields, among men and women so that more of them express interest in such change. Clearly, however, changing society's perceptions and conceptions needs a great deal of effort, and time, and cannot be done through individual action (Hamdan, 2005). Thus, Saudi women accountants are trying to speak in the name of Islam and using religious language, a language that cannot be challenged by their male peers, to attain their goals, as a powerful way to confront the status quo (Hamdan, 2005). For example, Saudi women accountants suggest that the issue of gender mixing is exaggerated by Saudi society, and argued from an Islamic point of view that not all forms of interaction are prevented in Islam; it simply prohibits a man and a woman (who are not close family members) from being alone together.

Women accountants have a role to play in proving themselves, in order to make society recognise their abilities, to encourage other women to work on themselves, and to acquire adequate knowledge, as this helps a person to gain the respect of others. In addition to the required knowledge and effort to progress in the profession, female auditors believe that clients' acceptance

of women also determines their position in the profession; therefore, women auditors have to make more effort and challenge clients' perceptions. Consequently, behaving more like a man and developing assertive personalities is another technique which women accountants are proposing in order to prove their ability. These were identified as important issues for women if they were to climb the ladder, and to assert their authority in male-dominated environments such as the Big Four. This corresponds with the literature on how women, who achieve partnership status, have usually played the game by male rules (Hantrais, 1995), where to reach the highest ranks in accounting firms, women should be 'aggressive and go beyond just the standard male social arenas' (Pillsbury et al., 1989, p. 69). This also points to the way that professionalism is being understood by Saudi women accountants. In this highly patriarchal society and with the superior role men have in the profession, some women accountants choose to ignore the obstacles they face, and overlook society's expectations and perceptions in order to maintain their ambition. Although some women accountants are trying to challenge the difficulties they face and/or ignore societal expectations of them, other women chose to accept these expectations and thus create personal obstacles.

5.4.2 Creating individual barriers – the mindset

In this study, women accountants believed that an individual has a role in creating their own obstacles. Although some women accountants are motivated to bring change to the profession, they have had to operate within a series of constraints that restrict their ability to do so; these constraints are taken for granted as natural. In this way Saudi woman accountants are creating individual barriers by setting in their mind on certain things as 'difficult'. However, women accountants' roles or choices in creating obstacles are not freely made by women. Rather, society's norms and attitudes towards working women, as well as women's social backgrounds, have an impact on what they consider difficult.

Socio-cultural forces in the KSA, and the gendered organisational practices which are set according to these forces, influence women's identity and self-confidence in being able to succeed in the work place. This creates personal barriers facing women accountants in the profession, where they establish in their minds certain things as obstacles that they cannot or will not overcome. This mindset is suggested to be caused by the social pressure that Saudi women accountants are living under. Society's attitudes affect female auditors' own interpretation of their role in auditing, and their response to society's expectations of them. This corresponds with the literature which emphasises a person's social background as an obvious issue in allowing equality of opportunity within the profession (Haynes, 2010). Saudi women's social background and the women-only environment they study in have influenced women accountants, resulting in their fear and

awkwardness in the work environment and consequently in their dealing with men and facing the client, particularly working in all-male-client firms.

This study identified that social pressure and women's social backgrounds affect women accountants' roles in promoting or eliminating the obstacles they face. For example, women need to be strong in order to face people who make them feel undervalued or that they may be doing something wrong by working in the profession. However, subordinate agents, women in this study, may internalise the discourses and practices of dominant agents as natural (Haynes, 2012). The Big Four gendered organisational practices manifest themselves when, for example, women receive special protection from men, who are playing their social role as 'protectors' and consider industrial areas risky for women to work in. These practices have an impact on female accountants in establishing in their minds that industrial areas are not a good environment for them. Such a belief can sow seeds in their minds that that inventory jobs and travelling to certain area are difficult for women despite the experiences they miss. This has an effect on women accountants' career choices where tax jobs, for example, are perceived by some women to be more suitable for them, whereas auditing jobs are more likely to be perceived as suitable for men. For example, women see in their minds that it is difficult travelling to a job even if societal pressure is more relaxed for them. This corresponds with the literature that suggests that the symbolic value of masculine professional embodiment is embedded in the culture of the accounting profession to such a degree that it is regarded as natural and rewards those who more closely relate to its forms, thus reinforcing the masculine culture (Haynes, 2012). This is symbolic violence (Bourdieu, 1977), which develops not only when subordinate agents internalise the discourses of dominant agents as natural, but also when dominant agents come to perceive their own domination as natural (Neu et al., 2003; Haynes, 2012).

Accountants' identities are hemmed in by the dominant societal expectations (Dambrin and Lambert, 2012). Social pressure, women's social background, and the socially constructed gender roles influence women's mindsets not to work under certain conditions, such as gender-mixed environments; which explains why banks are the number one choice for women accountants. The social pressure (e.g. men's view that auditing jobs may not suit women) also impact on women's mind-sets, affecting women's choice to work in auditing since it is a male-dominated job. This indicates the importance of women's mindsets in determining women's positions in the profession, where women agree with men's view that auditing jobs may not suit women. Women perceive it easier to work with females and since auditing work requires women to deal with men, not all women accept it. Even if some women accountants are trying to resist the social pressure they live under, they still feel the need to conform.

Literature suggests that the scarcity of women in the upper ranks of the profession is not only due to selection strategies by accounting firms, but also due to self-selection by women themselves (Dambrin and Lambert, 2008). Thus, women seem to exclude themselves from the traditional paths to partnership, which may be explained by their mindset, where some women in this study believe that men are better at planning, decision making and judgment. Such a view may be related to women's lack of experience and may change over time, although judgments about effective management could be associated, in women's minds, with a purely masculine stereotype. Thus, Saudi women accountants are culturally undermined by prescribed socially constructed roles (Jamali et al., 2005).

Class is also an associated problem; a woman's social-class background has an influence on her career choice. The more advantaged groups, in terms of open-minded family background, who are influenced by other cultures and beliefs, are more likely to enter prestigious occupations and professions than the socially disadvantaged who are less likely to pursue a career in a male-dominated workplace. Within the accounting profession, the majority of the women who graduate from university and enter a male-dominated profession come from middle- and upper- social class backgrounds; thus women of the social elite choose the prestigious field of accounting, where family background and business connections have played a role in their entrance to the Big Four. For other women, who may also be from middle- and upper-class backgrounds, but with less open-minded family backgrounds, the academic field of accounting is a status symbol, where women working as lecturer in a women-only workplace are perceived as better than women working in a gender-mixed workplace. Very few are willing to risk their social prestige by entering a gender-mixed accounting workplaces. In contrast to public accounting, the demand for academic accounting is high. The opposing images of the two fields prompt women to seek academic positions and make them reluctant to enter public accounting.

In summary, Saudi women accountants' lifestyle and career choices are not freely made by them; they are influenced by societal pressure and organisational practices which create individual obstacles to women's career progression. Thus, it could be argued that women accountants are products of, and governed by, their culture and background, which has 'blinkered' them to their exclusion (Emery et al., 2002, p.28). Therefore, women accountants may try to accommodate and cope with the obstacles they face.

5.4.3 Coping with societal expectations

Some women accountants in this study were frustrated with the barriers they face, such as the physical segregation, clients' attitudes, and the working conditions; however, they did not seek to change male dominance in the profession but accepted the status quo (Emery et al., 2002). Saudi women accountants recognise and accept their limitations due to social values and pressures, and thus choose to work within with them. This finding is similar to that of a study of women accountants in New Zealand, who obtained satisfaction from their chosen career despite the obstacles to progression they faced, where as far as they were concerned, discrimination was simply a reflection of society's values, which enabled them to accept their position as 'invisible' members of the profession (Emery et al., 2002, p.30). Saudi women accountants are developing coping strategies, choosing to apply this approach instead of demanding their rights through immediate change. Women accounting professionals in Japan were found to redirect their energy to continue their career and focus on their day-to-day practice, rather than dwelling on the problems of career development (Komori, 2008). In this study, some of the women accountants expressed their discomfort with the barriers they face, but coped by trying to enjoy their daily work. Thus, Saudi women accountants' overall approach to attaining the desired change is to recognise and accept their limitations, choosing to work within them, rather than dealing with the obstacles at present. There are some reasons behind these choices including opening the way for other women to follow, and to gain experience in a Big Four firm and build up their knowledge and skills to pursue their careers elsewhere. Although some women are planning to move to other places which offer work-life balance programmes, other women are satisfied working at accounting firms although they do not offer these programmes, due to the special care they receive from their employers.

Saudi women accountants have a strategy of being patient with the obstacles they face; believing that change towards their acceptance in the profession needs time. Thus, even though the masculine professional embodiment is embedded in the culture of the profession to such a degree that it is regarded as natural by both dominant and subordinate groups (Haynes, 2012), it is used by women to 'ease people into' change. As a result, Saudi women accountants are being patient in order to achieve desired change and are accepting the organisational culture and structure, knowing that their problems will be solved over time when their numbers increase. This corresponds with the argument that it is only a matter of time before women will reach managerial positions in accounting firms, since they initially have positive personality traits (Davidson and Dalby, 1993), which suggests that the problems will be solved by increasing the female numbers in the profession. However, others studies argue that this is not enough considering the gender segregation that still exists in the profession (Roberts and Coutts, 1992; Hantrais, 1995; Hull and Umansky, 1997).

However, Saudi women accountants believe in focusing on their goal and taking it 'piece by piece' instead of taking the whole which may have adverse effects.

Saudi women accountants see themselves as part of the change process taking place in the profession and believe that they are in the phase of proving themselves in the field; thus they need time to achieve a powerful position in the profession. One approach being taken by women in their patience strategy is to follow what other Saudi women in other professions did (e.g. medicine), and what other women accountants in other countries did, in order to be accepted into the workforce; they consider these women as role models. This suggests that the agenda for female accountants in the KSA can be described as needing people 'who insist, who are patient and who have a long-term vision'. In turn Saudi women accountants could be role models for others following them in the future. This creates patience in asking for more rights in the profession. As women accountants' initial access to the accounting profession is recent and not easy, they are taking it step-by-step, experiencing accountancy and change in terms of phases.

In addition, when women accountants receive special care from male managers acting as 'a protector' they do realise that this special care is temporary; that men are caring about women only in the initial stages and that this will change in the future. This perception may cause women to think of taking advantage of their current situation, until change happens. Although Saudi women accountants feel that they have had to cope with the roles appointed to them by society, they continue to struggle with the contradictions inherent in Saudi culture, while believing that change needs time. Thus, they may choose to play another role, which is taking advantage of their socially assigned roles until change takes place.

5.4.4 Taking advantage of women's socially allocated role

Another role women accountants are playing, in the movement of change taking place in the profession, is taking advantage of women's socially allocated roles in the KSA until change happens. Literature on social support suggests that one of the explanations for the gendered patterns of support is that men are socialised to be self-reliant and independent whereas women are socialised to seek support, take advantage of that support and be a source of support when necessary (Ng and Sorensen, 2008). When Saudi women accountants receive support and special care from men, they are playing a role by taking advantage of women's predefined social roles in the KSA. This links to the literature which suggests that the image of weakness coupled with warmth and tenderness has led to rather positive discrimination in the form of overprotection and pampering (Kim, 2004). For example, when accounting firms acknowledged women accountants' difficulty with mobility or in

staying late to work, women noticed that they received different treatment than their male colleagues did, and used it to their advantage. Thus, discrimination within institutional practices crucially takes different forms and has distinctly different effects on their targets (Smith and Stewart, 1983).

Women accountants and auditors are turning a negative situation to their advantage, noticing that discrimination can be a two-way process. Women do not like discrimination when it makes them feel inferior and weak; however they are pleased with the kind of discrimination which benefits them, despite its impact on their careers in the long run. This suggests that women accountants have a role to play in eliminating the discrimination they face, or accept and promote it. Other women believe that discrimination can be advantageous for them, since women are physiologically and physically different to men. For example they cannot do what men do in terms of long working hours, thus reinforcing the masculine culture of the profession. Thus Saudi women accountants believe in their right to receive different treatment to that of men, perceiving it as natural and that this special care is about 'kindness and respect and public morals' and not discrimination, due to the fact that women's responsibilities with the home and family are different than those of men's, which prevents women from working like men. This signifies the way that women are more receptive to care or are perceived as needing it more (see section 5.3.2).

Saudi women accountants are experiencing discrimination in the workplace; although it is not the same as the experiences women are having in the West. This study does not match evidence in Western accounting studies, which have seen it as a restriction to career paths or negative discrimination (e.g. Lehman, 1992; Kirkham and Loft, 1993; Reed et al., 1994; Barker and Monks, 1998; Dambrin and Lambert, 2008). Women in the KSA are seeing it as positive discrimination and at the same time they are able to make that work for them, in the sense that they have more time, they have different benefits, and they are willing to give up on the notion of going to the same clients as men, engaging in networking, and so on. However, when considering the process of change, Saudi women accountants are possibly giving up some things that they see as far in the future, such as career success, for the benefits they are enjoying now. This links to the accounting literature in the UK (Anderson-Gough et al., 2000; 2005), which introduced the concept of temporal commitment and how women trainees make the difficulties of professional life manageable. The trainees are able to work every hour they can, and even at the weekends, because they know the end result is only three years away; as a result thus they can manage any problems they encounter through this temporal/time-bounded horizon. However, this study provides a different version of that: Saudi women accountants are making the difficulties of professional life bearable, believing

that change needs time, and they are coping with this particular version of the profession. This pragmatic approach is considered through the lens of feminist critical theory as it helps us to understanding the process of change, within the context of the cultural and political factors that influence this process. Saudi women accountants do not experience it as oppression or discrimination. Clearly, women are aware it is different; it does not offer the same opportunities but at the same time it offers benefits that can be used to ease people into change. Thus, Saudi women accountants appear to want change, yet they need to be careful with their desire for change, where gender, religion, and all the cultural and institutional aspects are interrelated in the Saudi context and very visible to the people who are living them. Saudi women accountants are experiencing accountancy and change in terms of phases; they are willing to accept a partial role, as they see themselves in a process of change and they are willing to be patient to attain that change.

In summary, from the above discussion, it appears that there are different ways that women respond to the problems they face, which shows how gender barriers affect women in different ways and how the effect of the barriers depends on the individual's response to the obstacles they face. This confirms the argument in the literature where gender experience at any one time is seen as a shifting set of multiple experiences (Giddens 1991, Linstead and Pullen, 2006; Nentwich and Kelan, 2007). Gender is not a property of a person but a process that people enact in everyday situations (Linstead and Pullen, 2006; Nentwich and Kelan, 2007). Gender experience is certainly not a bounded experience (not just man and women); this study found that gender, religion, and all the cultural and institutional aspects are interrelated in the Saudi context and at the same time, very visible to the people who are living them. This study provided evidence of the multiple forms of alignment which gender can signify (Linstead and Pullen, 2006). The role and position of women in the accounting profession, the role played by accounting firms, and the profession's organisational practices all vary depending on national context. Women accountants' careers, roles and positions in the profession are affected by the Saudi social context. Listening to the voices of women from a range of national and social contexts signals that 'there is no single story' (Lehman, 2012, p.283).

The following section brings together the previous discussions to present the key findings, along with a theoretical framework for understanding women's experiences within the Big Four professionalisation project, and thus the notion of change within this context.

5.5 Conclusion

This study set out to understand Saudi women accountants' experiences and roles and the implications for the accounting profession. By examining women accountants' experiences, the

nature of the problems they have encountered in the profession, and the different means they have employed to cope with these problems, the study presents, through a gender lens, the impact their roles and positions have on the accounting profession as a whole. This study has revealed how the accounting profession is organised in the KSA, with an emphasis on so-called global firms (the Big Four).

The feminisation project undertaken by the accounting profession in the KSA raises the question of whether women will be changed by the accounting profession, or whether the accounting profession will be changed by the presence of women. Thus, studying the impact of a previously excluded group on the profession, and the difference that the entrance of women will make in the profession is significant to understanding the development of the accounting profession. Women's entrance to the accounting profession has brought changes in the way accounting and auditing are practiced and in the structure of work. However, will this cause the status of the profession to decline? Women in most male-dominated professions have been clustered in jobs typically ranked lowest in the social hierarchy in almost all countries. Saudi women, although in small numbers, are attempting to change this in their way of understanding change. In order to make changes 'we must perceive new ways as plausible, legitimate, and worthy, and then, we must consciously re-evaluate, and push our boundaries once again' (Lehman, 2012, p.258); in other words we must re-imagine new ways of change.

Building on the professionalisation processes framework informed by the critical feminist perspective discussed in Chapter 3 (see figure 3.4), Figure 5.1 presents the key findings of this study; the elements that affect the professionalisation of accounting in the KSA and the potential consequences for developing accounting in terms of gender lines. The Big Four located in the KSA have worked towards a process of feminising their jobs and thus opening up new opportunities for women due to several factors. These include a desire for profit, State regulations, recent societal changes towards accepting women working in non-traditional jobs such as accounting, globalisation, and implementing gender diversity based on the belief in women as valuable resources to the firm. All these factors seem to have encouraged these accounting firms to initiate the process of equality, leading them to gain good reputation and symbolic capital globally. These factors have contributed to women's inclusion in the profession, particularly to the Big Four; however, since the acceptance of the notion of equality is not a straightforward matter in the KSA, it entails time and effort to materialise. Within women's inclusion to professional jobs, professionalisation strategies for accountants evolve. These professionalisation strategies are guided by macro factors such as socio-cultural norms and values including local interpretations of Islam (cultural aspects), as well as State

regulations (material aspects), and are practiced within the firms through micro-organisational processes, both formal and informal (see Figure 5.1). Socio-cultural norms impact on State regulations, and thereby both of these macro factors (socio-cultural norms and State regulations) inform the feminisation processes, and how the gendered organisational processes are produced and reproduced within the Big Four. In this case, gendered organisational practices include exclusionary practice at the entry level from certain jobs, assigning women to different, and fewer, clients than their male counterparts, different versions of working hours, and different appraisals and mentoring practices. Physical segregation, professional codes of dress and working conditions built on a masculine model, with the lack of alternative work arrangements in accounting firms are other organisational practices shaped by gender.

Women's presence in the profession has instigated changes to work-related practices, which have formed what might be called a 'feminine version' of the accountancy practices. These gendered practices have reproduced the masculine gendered nature of the accounting profession due to local socio-cultural beliefs. All these micro practices have an impact on women's sense of self and how they perceive change. The gendered organisational practices, along with other factors such as women's background, personal barriers and socio-cultural barriers, influence women's sense of self and their desire for change. The desire for change is a result of a two-way process - receiving and reacting to influences in the sense of the self bringing about change. Some women are trying to challenge these barriers; the majority, however, are coping, being patient, and taking advantage of them, which all affect change. Women's subjectivity and experiences generate changes to perceptions regarding gender equality through the sense of the self - yet the sense of the self is influenced by the environment in which it has been developed. Women's desire for change towards gender equality is found to be strongly influenced by cultural values and local interpretations of Islamic law.

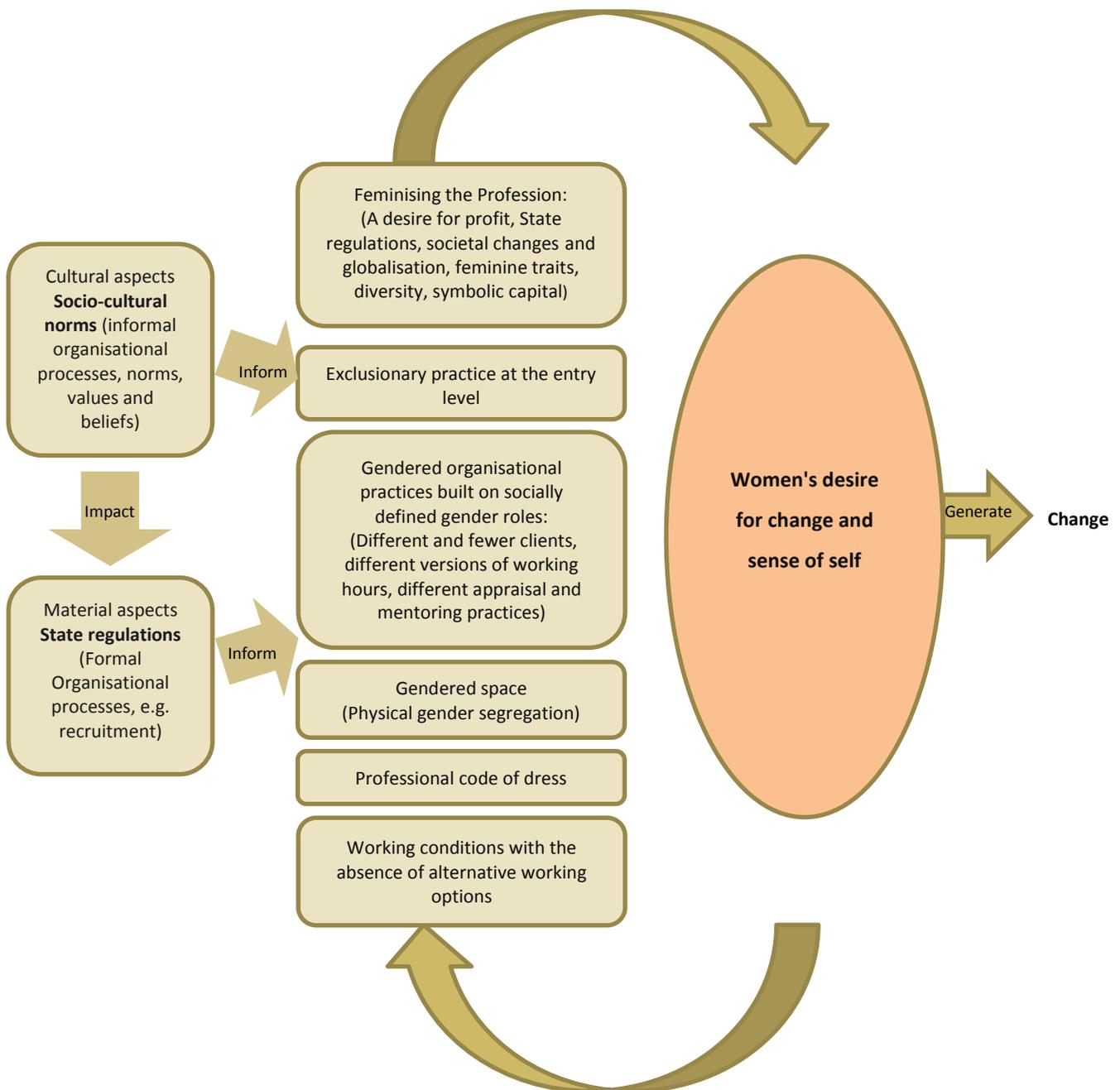


Figure 5.1: Professionalisation processes and change in the Kingdom of Saudi Arabia: a gender perspective

Feminist critical theory seeks to challenge the status quo, by examining the social, cultural and political contexts of gender relations, taking into account the historicity of the actors involved in the strategies for change; given consideration to dominant and subordinate subject positions in terms of who has the power to effect change (Haynes and Murray, 2013). Here, women’s desire for change is fostered through the gendered practices in the Big Four, women’s background, and cultural values and local interpretations of Islamic law; it is a product of these contexts. For example, symbolic

capital, one of the influences on the self, has encouraged women to follow others into the profession, changing women's sense of self so they feel that they can actually do the work and seek new fields other than traditional ones. On the other hand, gendered space for example has influenced women accountants' sense of self to feel insecure in terms of their ability to converse with male colleagues and clients while they are physically segregated. This feeling, in turn, has influenced women's choices either to change their job or to be patient with these difficulties on the way to seeing change happen; consequently women may live within their culture but may not accept all its features. Alternatively, they can choose to be proactive and seek change, thus trying to change traditional gender norms and expectations and inform a newer idea of gender at work. However, in a restrictive culture such as the KSA, the change may occur at a different pace than in other environments.

Accordingly, change(s) towards gender equality is (or are) conceptualised differently, being interpreted through culture, socio-cultural values and selective interpretation of religion. The Saudi women's case provides us with new insights to understanding change as *bounded* change or *stunted* change. The study argues that women's desire for change is a key aspect in the process of change, and presents new ways of thinking about the agents of change. This study identifies how gendered practices can be changed, not only by changing social arrangements and fighting against exclusion, but by thinking of different ways in which certain specific transformations can play a role in redefining these gendered organisational practices. Thus, another form of change '*the desire for change*' has the potential of bringing change and of pushing change forwards. Although longer and difficult, it will take time and effort, but will eventually occur. This notion of change relates to the 'Form' of social change in sense of how, in what form and in what way change will happen, instead of *what* will change (Boudon, 1984). In the case of Saudi women accountants, the desire for change reflects a 'form' of an evolution model of social change (Boudon, 1984); where change occurs slowly and gradually, and requires the removing of blinders, the abandoning of entrenched ideas, and the discarding of binary thinking (Penn, 2009). This notion of change relates to how society generally deals with change, where changes and distribution of power and authority in organisations is not random but is a part of social stratification in the larger society (Lehman, 2012). In other words, change relates to the social construction of desire, prestige, status and value (Lehman, 2012). Value is familiar and quintessential to the language of accounting (e.g. market value, historical value, present value, fair value); thus a fundamental linkage to the social construction of value and desire for feminists and accountants continues (Lehman, 2012).

Within the 'desire for change', women devise their own strategies to challenge gender inequality in order to avoid resistant to change. In this case women seek to work within the existing social-cultural system, and adopt a strategy of being patient with change in order to ease people into it. Saudi women have chosen this strategy instead of seeking to change the entire social order as advocated by radical feminism, or seeking fundamental changes to the political, economic and social structures as advocated by Marxist feminism, which both may bring adverse outcomes.

Multinational accounting firms applying their Western practices, in terms of gender relation, in a non-Western context, have contributed to furthering women's exclusion and marginalisation (Kamla, 2012). If accounting firms go with a quick solution there is the potential of more segregation, a 'false dawn', which links with the liberal feminism notion of change. Such notion of changes and solutions will serve legitimate accounting firm and government action; it will have good outcomes; but the deeper implication is eventually segregation. Thus the Big Four firms in the KSA are managing their approach of constructing gender relations in a different way to the approach adopted in the West, in order to integrate Saudi women accountants into the profession by easing the situation. Women's roles in taking change step-by-step along with the profession's role in being patient with women and not constructing gender in a Western style have the potential of integrating women into the accounting profession in the KSA.

Chapter 6: Conclusion

6.1 Introduction

The aim of this chapter is to present the conclusions of the research, which has explored the experiences of women accountants within a developing economy context, using insights from feminist critical theory as a lens through which to understand the professionalisation processes and gendered organisational practices within the 'Big Four' firms. The research focuses specifically on the processes and meanings of professionalisation from a critical gender perspective and to what extent the Big Four are implementing their globalised approaches. It identifies the key barriers to and potential incentives for change in accounting firms, providing some points of departure for the possible practical transformation of the accountancy profession. A theoretical framework has been utilised to uncover the formal and informal organisational practices that are employed within the professionalisation projects of accounting firms, enabling the study to explore new ways of understanding change. The study emphasises the importance of studying the experiences of women accountants to understand the development of accounting and the complexity of the interrelations between gender, organisation, and cultural values. The study demonstrates the importance of studying the role and position of women in accounting within a different social and historical context for developing gender research in accounting.

The chapter begins with a summary of the key findings. The implications of the research for gender and accounting literature, as well as for the profession and policy makers are then discussed. The contributions to the field are then stated, and the chapter concludes by discussing the limitation of the study and making suggestions for future research directions.

6.2 Summary of the research findings

The overall aim of this study was identified as follows:

To explore the experiences and roles of women accountants within the Big Four accounting firms in the Kingdom of Saudi Arabia and the implications for the accounting profession.

To address this overall aim, two research objectives and questions were formulated. This section presents the key findings by addressing each research objective, question, and conclusion reached in light of the data collected, and drawn from feminist critical theory and the professionalisation framework presented in Chapter 3 (see figure 3.4).

The first research objective:

To explore the socio-cultural and institutional practices which shape women accountants' experiences and roles within the profession.

Associated research question:

To what extent do socio-cultural and institutional practices in Saudi Arabia shape women accountants' experiences and roles within the profession?

The major findings indicate that there is a growing interest in women's inclusion within the accounting profession; however they still face various obstacles to joining the profession and gaining access to professional practice, with local gender norms greatly influencing the experiences of women accountants in the workplace. Economic and social changes have helped Saudi women accountants gain entry to the accounting profession, more specifically to the Big Four; however more subtle exclusionary processes have emerged. Within the feminisation and professionalisation project of accounting in the KSA, cultural aspects represent the major barriers to women's inclusion in the profession and subsequently in gaining access to professional practice. The study has identified differences between the professionalisation processes of the accounting profession in the KSA as compared to the West, where 'discrimination seemed simply to shift from the hiring arena to the area of promotion' (Reed et al., 1994 p. 36; Emery et al., 2002; Dambrin and Lambert, 2008). These differences are shaped by the authoritative and dominant role of the State, socio-cultural norms, and local interpretations of Islam in the KSA. The prevailing cultural norms, which are sometimes of tribal, not religious, origin, have imposed pressures on women's ability to involve themselves in the economic development of their society (Sidani, 2005). Patriarchalism is about tribal honour, which is used to control the women. Thus, religion is not the obstacle, patriarchy is. Patriarchy is the origin of the obstacle, and religion, as a way to integrate society, absorbs existing local customs and structures that are very common. The study has provided an insight into the continuing impact of socio-cultural practices in shaping women accountants' experiences, as the organisational practices in the Big Four firms in the KSA is strongly influenced by cultural values and local interpretations of Islamic law. Although most of the barriers and exclusionary practices are informal in the KSA, they are nonetheless very visible and inform/direct how the formal practices are reproduced within accounting firms. By incorporating a gender perspective, this study reveals how the global convergence of accounting and auditing in the KSA is closely linked to the internal

dynamics of its society. The current status of global accounting, perceived as satisfactory (acceptable) by the accountant and the client, is observed to be limited in the study context.

Women's entry to the profession has brought changes to accounting practice, where male and female professionals are subject to different job assignments and clients, different forms of working hours, different appraisal and mentoring practices, physical gender segregation, and professional code of dress. These practices are strongly rooted in local socio-cultural norms and traditions that overlap with selective interpretations of religion. Thus, the Big Four organisational processes are media for the reproduction of such norms and values by following assumptions about men's and women's lives (Anderson-Gough et al., 2005). These assumptions, maintained at both societal and organisational levels, are explicitly practiced within the Big Four firms in the KSA by the way they shape professionalisation processes and affect women accountants' identity. Thus, most of these practices are informal but they are implemented consistently within the Big Four firms, which restrict professional development. The gendered practices within the Big Four firms in the KSA are contributing to perpetuating male dominance in the profession. Effectively, in the Saudi context, there are two professional groups in accountancy, one for men and one for women, in terms of work practices and physical setting, which contradicts the picture presented in the literature of accounting as one homogeneous group that shares common characteristics (Barrett et al., 2005). In terms of the Big Four gendered practices, exercised within the professionalisation projects of accountants, this study provides new insights which do not chime the evidence from Western accounting studies. Issues of gender in accounting, in Western-based studies, have always been discussed either in relation to vertical segregation or horizontal segregation. The profession in Western contexts has accepted women but they are being ghettoised; being situated in either the lower levels of the profession or moved sideways (Kirkham, 1992; Lehman, 1992; Roberts and Coutts, 1992; Kirkham and Loft, 1993; Anderson-Gough et al., 2005; Broadbent and Kirkham, 2008; Khalifa, 2013). This study goes beyond aspects of ghettoising women in specific occupations and also goes beyond ghettoising women at the lower levels of the accounting profession, to include two different versions of accountancy groups, one specifically for women and one for men; both in auditing, both practicing accountancy, but being two different professional groups of the same profession with some reverse discrimination. Therefore, this study argues that women's desire for change is a key aspect in the process of change taking place in the Big Four.

The second research objective:

To explore the implications of women accountants' experiences and roles for the profession

Associated research question:

To what extent do Saudi women accountants' experiences and roles have implications for the accounting profession?

The findings of the study indicate that Saudi women accountants do experience discrimination in the workplace; however, at the same time, they are able to make it work for them as a way to attain change. In the KSA the barriers facing women in the practice of accountancy and the limited role women play in the workforce cannot be explained only as an outcome of gender discrimination. The barriers and obstacles facing women in the practice of accountancy are embedded in the social structure which explicitly influences the culture and structure of the Big Four. This study has some consistency with that of Anderson-Gough et al. (2005, p.470) where gender appears to be an embedded element of organisational practice and not a product of 'gender difference' (Anderson-Gough et al., 2005, p.470); however, the organisational practices in this study differ in their degrees of visibility. Gendering practices in the KSA are more explicit and practiced both formally and informally within the firms. Issues related to the gendering practices in the Big Four in the KSA are not only rooted in notions of male and female characteristics; they are embedded in the firms' structure to such a degree that they are regarded as natural (Haynes, 2012). More than simply gender stereotypes, it is also the result of social pressure and is embedded within the social structure. This study has identified the role of context-specific cultural factors in shaping gendering embodiment within accounting firms (Jeacle, 2011). The evidence from this study does not coincide with the evidence from Western accounting studies which have identified discrimination purely as a restriction to a career path, without any corresponding benefits. In this study women accountants were found to experience accountancy and change in terms of phases, willing to accept a partial role, as they see themselves in a process of change and they are willing to be patient in order to open up the way for others and achieve that change. Women's desire for change toward gender equality is found to be strongly influenced by cultural values and local interpretations of Islamic law.

When considering the process of change, Saudi women accountants are willing to give up some things that they see as happening far in the future for the benefits they enjoy now. This pragmatic approach is considered through the lens of feminist critical theory, as it facilitates an understanding of the process of change and thus promotes new ways of change. Saudi women accountants are making the difficulties of professional life bearable, believing that change needs time, and they are coping with this particular version of a profession. Some women do not experience it as oppression, discrimination or inequality. Clearly, women are aware it is different; it does not offer the same opportunities that it does for men but at the same time it offers benefits which they may utilise in

the process of change, in other ways to ease people into change. Thus, Saudi women accountants appear to want change, yet they need to be careful with their desire for change, where gender, religion, and all the cultural and institutional aspects are interrelated in the Saudi context and very visible to the people who are living them. Thus, organisational practice in the Big Four follows the gender norms of the society, and these gender norms may conflict with a radical (revolutionary) form of change. Changing anything in the Saudi context is not easy and society plays a major role in this, which may explain why change is slow. In this case, change relates to the social construction of desire and value for feminists and accountants (Lehman, 2012). Consequently, change takes the form of 'desire', where an evolutionary, gradual, and small change has the potential to generate a chain reaction which progressively affects and transforms (Boudon, 1984) not only the condition of women accountants, but the whole profession and society. Women's desire for change has the potential to bring profound implications and changes for the profession.

In summary, gender issues in accounting in the KSA have developed at a different pace and in different ways from those in the West from those in the West; they are more formalised, institutionalised and structured in the Saudi context where culture plays a critical role so any change or developments must work within this socio-cultural system. Even if some practices have been applied in the West, the underlying argument for these practices is different within the Big Four in the KSA. Women accountants' experiences have been shaped by society's expectations and their social role and position outside the workplace, with patriarchy and cultural aspects continuing to play a major visible role in shaping women's work experiences and environments. The study has presented how professions evolve differently in different countries, and highlighted what it means to be a transnational accounting firm. It shows how the Big Four operate today, and how globalisation of practice in accounting firms has its limits, because firms have to adapt to different cultures. The Big Four gendering practices and the physical gendered space break down the notion of a homogenous culture which the Big Four claim exists (Barrett et al., 2005). The case of the KSA is an example of how they cannot operate in the same way as elsewhere because there is a different way of being that is happening in these firms: in other words, because of the different socio-cultural and gendered norms in the Kingdom, compared to the case in developed countries. However, this research concludes that women *have* brought changes in accounting with their feminine approach to their work practices; this takes place alongside their feminine approach in perceiving change. Change, which includes feminine thoughts, values, and desires, is developing in the KSA, with the potential to bring substantial changes not only in the position of women accountants but also in the position of the profession as a whole.

6.3 Reflexive statement of my role in the research

The choice of theory and topic are influenced by the researcher's perceptions and preconceptions (Kamla, 2013). Although subjectivity cannot be avoided in qualitative research (Seale, 1999; Haynes, 2008b), it does not mean that the analysis is not rigorous (Haynes, 2008a). By locating myself reflexively within this research my 'emotional sensibilities can be used creatively and analytically to enhance the research process and outcomes' (Haynes, 2008a, 549). I believe that my own history, background and experience is an essential part of a journey into the understanding of the self, both mine and my participants, since 'What is first articulated in a personal voice allows private perspectives and understandings to be communicated and formulated as public knowledge, to challenge social and cultural structures' (Haynes, 2006, 415). This reflexivity and subjectivity have derived the methodological principles to explore the lived experience of women accountants within the accounting profession in KSA.

This research derives from my own desire to explore and understand the experience of women accountants in KSA, and my own experience as a Saudi female accountant, a mother, and a lecturer in accounting. Since I finished high school to date I have been within the accounting world. I studied bachelors in accounting for 4 years then I went to work as an accountant (in a financial department of one of the largest hospital in KSA) for 5 years, during my work I had my two children, and I was also studying my masters in accounting. After I had my master degree I went to work as a lecturer in accounting for 7 years before I started my PHD journey in accounting in 2011. Thus for almost half of my life I have been living around women in accounting (class mates, work colleagues, students, academics), particularly in that the context of these environments were mostly female⁴³ apart from the hospital. I have seen women in accounting are almost going in a circles/circuit; a large number of women graduate with a bachelor in accounting, less than half of them work, and when they work, they mostly work as academics, only few go to work as accountants in banks or hospital as bookkeepers, secretaries, they are not practicing professional accounting. Here I started asking myself what is stopping women from practicing professional accountancy? Why SOCPA and accounting firms are only run by men? Why is it that women have to fight for the opportunity to take CPA exams? And I was one of them. Then I heard the greatest news that women have entered accounting firms; and become chartered accountants. Thus I asked myself, why now? What changed? What are they going through?

I looked at women's experiences in Western contexts, although there has been a mass entry of women into the accounting profession, at the same time processes of marginalisation and

⁴³ Universities in KSA have a completely separated female campus.

subordination continue to be practiced. This marginalization continues in the professions even with globalization, this marginalization continues even when countries become more developed. Consequently, if this marginalization exists worldwide, how do KSA women experience it, especially that the profession was completely dominated by KSA men? What are the local factors that affect women experience within the profession? I have been there, working as a female accountant in a gender mixed environment (within the health profession), and I have experienced how a Saudi women work in such an environment. While I was interacting with the participants in the field, some of the things that happen to me before going to the field start making sense and informed the way I understood the experiences of women in this study.

For example during my work as an accountant in a hospital I was single (not married), thus I struggled with the contradiction in Saudi society' perceptions, including my own family, of working women. My father was always an advocate of women's work; thus he approved my work at the hospital, despite its gender mixed environment which was not accepted by most families in KSA. However, other members of my family did not approve it; thus after one year I had to change my job where concerns about getting married were all what my family want for me. Comments such as 'what well people say when they see you working in a hospital' ('people' in this case refer to future husband), have put pressure on me to accept these expectations and change my job. I went to work as a teacher, teaching mathematics in an elementary school. It was not me at all, I felt my identity was being constructed by society, and thus I quitted this job. After I got married to an open minded man who helped me rebuild my dream of being a professional accountant, I went back to my old job in the hospital. In the research field some research participant indicated the role of male members of the family (father and/or husband) in shaping their work experiences. The role of my father and my husband in my own work experience helped me understand the responses of research participants in relation to the difficulty they have encountered in such cases. After I worked there for 4 years and had my first two kids and my master degree, the contradiction between work and motherhood has put pressure on me to change my job. Thus, I went to work in the accounting academia field, where the flexibility of working hours and working days helped me manage the roles of being a wife, mother, and working women.

The situations I have experienced as a Saudi female accountant helped me in dealing with the role of the self, or myself, in this research, since 'pre-existing understanding is constantly revised in the light of new understandings' (Haynes, 2008a) and affect the research process. The emotionality and pressures of professional and mothering identity (Haynes, 2006), in addition to the social pressure

which shaped my experience, have informed the way I interpreted the participants' responses and narratives derived on that subject.

6.4 Research implications

This study has identified the gendered practices that affect the way accounting and auditing is practiced and the impact of these gendered practices on the profession as a whole. It has made a solid contribution to the knowledge in this field and consequently researchers and practitioners (particularly in Saudi Arabia and other developing countries) should respond to, incorporate, and build on the findings of this research.

The study highlighted the importance of viewing accountancy firms as the site of practice that constitutes social reality. This research has provided evidence of the practical aspects that accounting firms need to consider for future feminisation and professionalisation projects, and has contributed to our understanding of accountancy experiences, through prioritising and giving importance to the individual voice, which has until recently remained largely silent. The findings have informed a specific understanding of women, men, power and organisations and the study has generated new knowledge to critically inform public policies and social movement (Fine and Weis, 1996). This research has two implications, which are discussed in the following sub-sections.

6.4.1. Theoretical implications

The study findings have a number of insightful implications for academic research. This study extends previous research concerning gender relations in accountancy firms (Anderson-Gough et al., 2005; Kornberger et al., 2010; Haynes, 2012; Khalifa, 2013) by investigating women accountants' experiences within the Big Four accountancy firms in a developing economy context (the KSA). This has resulted in the construction of a theoretical framework which explains professionalisation processes and change within the accounting profession in the KSA from a gender perspective. The framework presents a useful theoretical approach to understand how gender relations, informal processes, and the structure of the profession in which they interact, can shape professionalisation of accountants and bring about favourable (or unfavourable) changes. The case of Saudi women accountants and the notion of 'desire for change' are argued in this research to offer an explanation for the complex interplay between the individual and broader social structure within the context of the accounting profession. In other words, it explicates how the development of the profession interacts with the social, economic, and political structures, to promote different ways of understanding change. The study emphasises the importance of studying the experiences of women

accountants in different contexts to understand the development of accounting and the complexity of the interrelations between gender, organisation, and cultural values. Accounting researchers need to address gender and accounting issues in the broader context, direct their analysis at the individual level, and understand women's experiences and choices subjectively in relation to different cultures, since Western perspectives do not necessarily represent the thinking in non-Western countries.

This study extends gender and accounting studies by applying a qualitative research approach and integrating both interpretive and critical perspectives to understanding the lived experiences of women accountants. There have been concerns raised in gender and accounting research about gender being considered as an object or a variable in most personality trait studies, while broader political and cultural issues which promote gender inequalities are overlooked rather than being incorporated into the research methodology and theory (see Oakes and Hammond, 1995; Haynes, 2008a; Dambrin and Lambert, 2012). By utilising a qualitative methodology, with multiple methods of gathering data (interviews, observation and document analysis), this research has revealed multiple and diverse realities which explain the political and cultural conditions shaping the experiences of women accountants in the KSA. In addition, adopting an interpretive perspective to understand and interpret the social roles and subjective experiences of women accountants in their everyday actions (Saunders et al., 2009), along with a feminist critical perspective to examine the social, cultural and political contexts of gender relations and challenge their basis and continuing existence (Haynes, 2008a), has the potential to provide a deeper understanding of gender and accounting issues.

Critical feminist theory may not solve all the problems in relation to gender equality, but it can go some way to raising awareness of the various notions of change. Assessing the experiences of women accountants requires consideration of the dominant and subordinate subject positions, in terms of who has the power to effect change (Haynes and Murray, 2013). Professions have the ability to move the discourse towards their agendas; however, accounting research has the capacity to give visibility to this practice (Haynes and Murray, 2013). The implication here is that by basing the research on critical feminist theory this research has identified the need to use accounting constructs, values and desires, and to ask different questions, in order to support further understanding of the accounting profession with regard to gender equality.

6.4.2 Accounting and policy implications

By empirically investigating professionalisation from a gender perspective, this research contributes to practice by highlighting the understandings, practices, and challenges of professionalism which

women accountants face within the profession. Such understanding has the potential to direct professional practices beyond simply technical attributes, towards incorporating other aspects of professionalism such as conduct, appearance and behavioural aspects, and thus achieve professional development. The research offers new insights into the local and cultural aspects of professionalisation in the Saudi context; these insights have the potential to inform a more efficient policy agenda which links the country's socio-economic development and related equality policies.

On a global level, the research reveals how multinational accounting firms are not homogenous in their approach towards gender equality. Thus, international organisations (the parent firm) must attempt to understand and negotiate their approaches towards gender equality with the relevant institutions in other countries, taking into account the complete range of institutional and social forces in each country, and its specific structural, organisational and individual traits. Furthermore, training of employees and managers on equality and diversity should help the trainees to contextualise organisational practices. Therefore, such training must be supported by local insights.

This study presented explicit gendered practices within accounting firms, where the socio-cultural context of KSA has drawn these practices to the fore. Some of these practices are known in other context but are more implicit and thus, less noticeable. An implication of this research is that the explicit gendered practices in KSA have some consequences for cases in other contexts or countries where the same issues exist but are more implicit, and thus these consequences may not be seen or noticed because of their implicit nature. For example, space could be part of an informal realm or how people set together in an informal way where this idea is almost mechanically; however clearly it has implication in a knowledge type firm, such as the big four, where knowledge is very much shared. This makes the idea of space in all knowledge type firms important. In other words how to organize space in such a way that brings better development, better mentoring, among others. Accounting firms should take care of the danger of these informal practices because they might evolve naturally or socially. Some countries, even not necessarily Islamic in nature, may encourage the separation of women and men simply by the way society is operating, thus as an accounting firm these practices are implicit and happens in a very technical way that people may not even see it, and suddenly they notice certain interactions that is happening in certain way and then recognize that women are in one place and men in the other. Therefore, the Big four globally ought (need) to be taking issues that are happening in the current study context (KSA) to see what is happening in their own context.

On the policy level, in spite of a number of legislative and policy provisions to promote gender equality within the Saudi workforce (e.g. Saudization policy, and employment and training

initiatives), the findings suggest that social stereotypes perpetuated within corporate cultures (stereotypical roles maintained at both societal and organisational levels) conceal the ways in which organisations structurally exclude those who do not fit the culture of the organisation. Policy makers must carefully evaluate the efficiency of the gender equality regime in organisations to avoid the risk of ghettoisation. Despite the rhetoric of formal policies and verbal commitments to these policies, an assessment of the state of gender equality in employment and work allocation, such as women's participation in formal networks, is essential. Therefore, the study suggests that adequate mechanisms may be developed to assess the impact of gender equality programmes. One way forward is to engage with practitioners, particularly women, in order to acquire their insights in developing a context-specific approach to gender equality within the profession. On an institutional level, attention should also be paid to enforcement, penalties and sanctions for non-compliance with equality policies.

Within the Saudi accounting profession a number of implications have been identified for the profession. The study findings have implications for the future of the Saudi accounting profession and for the practitioners within it, both managers and accountants, to improve professional status of women and the overall position of the profession. **On the profession level**, the findings suggest that evolutionary changes towards gender equality in general, and within the profession in particular, can be viewed in the Saudi context as a way out of unemployment, inequality, and de-professionalisation. Therefore developing and maintaining gender equality approaches and initiatives in the profession is essential, within a gradual (evolution) approach to achieving change. In order to effectively mobilise the State efforts for gender equality, as well as economic and social progress in the Saudi context, the first step is to understand change at the individual and organisational levels which is embedded in the prevailing cultural traditions and religious beliefs. By highlighting the links between individuals (women and men), power, and organisations, this study suggests that the focus should therefore turn to the individual level which is characterised or shaped by social construction of change, in order to contribute to the growth of the professional status of the individual practitioner and the profession as a whole. In addition, policy makers in the profession need to develop a binding regulatory structure or framework for gender equality within their organisations (accountancy firms), aiming to align organisational practices with the goals of gender equality to attain professional development. Support should be provided by offering, for example, incentives for the organisation, to make it economically attractive to establish long-term projects aimed at achieving diversity, equality, and professional development.

On the level of accounting firms, there is a serious need for these firms to address their informal practices and the meaning they ascribe, in order to effectively utilise their formal policy initiatives. The feminisation project within the Big Four does not necessarily imply that women are integrated within the profession on an equal basis with men. A practical implication of this study is supported by evidence that multinational accounting firms (the Big Four) need to reconsider their practices in relation to their construction of gender relations in non-Western contexts, to enable greater participation by female accountants in the accounting profession and maintain the overall position of the profession. Nonetheless, as the Big Four in the KSA are operating in a conservative society and thus have had to adapt to the culture they operate in, they should first identify and acknowledge women's equal abilities and rights in order to overcome the existing customs and social barriers which hinder women's professional success. Change strategies need to focus at the level of micro-organisational practices, on assumptions in the organisational culture that underpin gendered practices and behaviours. The theoretical framework and insights obtained in this study might enable accounting firms to identify areas of further development in relation to professionalisation processes and organisational practices. By gaining knowledge about the implications of gender relation and practices, these firms can develop new ways of understating change.

The findings suggest that substantive changes in the structure of the profession will depend on the extent to which the changes to feminine practices bring about changes in the structure of power within the profession. On one hand, if the change in terms of feminisation of the accounting profession is not accompanied by a corresponding change in the Big Four's organisational practices and the socially constructed gender roles, there is the potential for a growth in the numbers of female accountants, yet along with processes of ghettoization; and thereby only symbolic changes that continue to service male elites would occur within the profession (liberal feminism notion of change). If, on the other hand, the profession is successful in fostering the development of women accountants through its initiatives of easing people into change, considering the social, cultural and political conditions, and not applying a Western version of accounting practices, substantive changes in the accounting profession would occur (feminist critical notion of change). In other words introducing radical changes in the structure of the profession, and applying Western notions of gender construction and accountancy in a non-Western context might have adverse outcomes which could contribute to further exclusion and marginalisation of women, and limit the ability of the profession and women accountants to achieve professional development.

By managing their construction of gender relations in a different way to the approach taken in the West, in order to integrate women and ease in the changes, the accounting profession in KSA, and

women within it, have has the potential to bring favourable changes. Despite this, the Big Four still need to recognise that the issue of empowering women is not only to enhance their status, by presenting a more Westernised or globalised image, but also to enhance the status of the woman at an individual level within the profession. This would, in turn, reduce the threat to the position of the profession as a whole (Roberts and Coutts, 1992), which may come from ghettoising women in lower-status occupations. Having descriptive ways of doing accounting work as independent work, would create barriers to professional development. The Big Four need to acknowledge that accounting/auditing is an interdependent work, where communication and networking, conduct, and physical appearance are important elements of accounting professionalism, not just technical expertise. The Big Four need to recognise that their informal practices, such as controlling socialisation processes, shape accountants' self-understanding of professionalism, which would create other notions of professionalism within this context that do not take these aspects into account.

In addition, this research highlights individuals' (women and men) experiences and views of discrimination. The voice of the individual needs to be heard by the regulatory bodies which form Saudi accountancy - SOCPA and the Big Four - in order to facilitate equality and diversity. The different social roles of women and men in the KSA, combined with the work conditions within the profession, determine professional status and development. The implication here for accounting organisations is their need to develop human resource policies that will help their employees retain job stability, and increase the visibility of these policies. The constraints facing Saudi women accountants, throughout their careers, may need to be addressed through a change in the culture of transnational accounting firms in the KSA to provide an encouraging work environment where women can develop and realise their full potential. These would include the provision of corporate support mechanisms (work-life balance programmes) which are applied by the same accounting firms in other countries and can be helpful in allowing employees to have job stability and particularly helpful for women to effectively reconcile their multiple roles.

Furthermore, the implementation of the feminisation project within the profession (specifically, the Big Four) does not mean that women are integrated in the profession as a whole; for instance, other local accounting firms have not yet considered the feminisation project. The Big Four accounting firms need to place more emphasis on their social responsibility by extending and sharing their experiences in the feminisation project to other accounting firms and organizations including SOCPA. This will help in giving women accountants a greater role in the profession as a whole.

On the level of the individual practitioner; the accounting profession in the KSA is still greatly dominated by males who retain control over women's opportunities to fully participate in the profession. Saudi women accountants differ in their cultural background and for them to challenge gender inequalities they need to ignore their cultural differences and unite and collaborate with each other to establish their strategies for change, in order to challenge and overcome the male dominance in the profession. To accomplish this, they need to train themselves and other women to remove the personal barriers (mindset) and see themselves as capable of succeeding in any job and in any workplace. Although most women in this study believe they need to take things gradually in order to achieve change, they should reconsider that evolutionary change needs challenging. Otherwise, merely creating temporary solutions for them may create or endorse further ghettoisation for women. Women need to develop the best approach that they can use to challenge male dominance. They need to be better prepared in their academic, social and cultural environments, prior to joining the profession in order to reduce the impact of gender stereotyping, taking into account the ability to challenge clients and to socialise with clients and peers, as well as conduct and appearance, as important elements to professionalism, not only technical expertise. On the other hand, individual men in the profession need to give women the chance to prove they can achieve, and prior assumptions about women and women's work should not be taken for granted. These men also need to consider that technical knowledge is not the only aspect of professionalism, and that there are other aspects related to appearance, behavioural aspects, socialisation and interaction with peers that are important to professionalism and professional identity.

On the level of other professions; the research findings and framework could be interesting to other professions, in particular knowledge-based firms; for example, consultancy and law firms or other firms where professionalisation and dress code matter. The theoretical framework and insights gained from this study might support/enable these firms, and practitioners within them, to identify areas for further development in relation to professionalisation processes and organisational practices, by gaining knowledge about the implications of gender relations and practices, and how change operates within them.

6.5 Research contributions

This study contributes to the area of gender and accounting in four ways. **First**, it makes a valuable contribution to gender and accounting research as it comes from a developing economy context while most of the previous research in the field originates in Western countries. Gender research examining the accounting profession has developed considerably during the last two decades,

particularly in Western countries; yet the experiences of women accountants in the accounting profession in the KSA represents a gap in previously published accounting studies in the US (e.g. Lehman, 1992), the UK (e.g. Kirkham, 1992; Kirkham and Loft, 1993, Anderson-Gough et al., 2005, Dambrin and Lambert, 2008; Haynes, 2012; Khalifa, 2013), New Zealand (e.g. Emery et al., 2002), Japan (e.g. Komori, 2008), and Arab contexts (Kamla, 2012). This study has gone some way to addressing this gap and contributing to existing gender and accounting studies of the accounting profession. By articulating the experiences of women accountants within the Big Four in the KSA, this research contributes to an understanding of how accounting is organised in an Islamic, non-Western and 'developing economy context', and promotes different ways of understanding issues surrounding gender and accounting. Highlighting those aspects of gender and accounting in a different context in terms of their values, beliefs and culture, and in the light of the call for further research to broaden the international scope of understanding of the relationship between gendered values and accounting (see Annisette, 2007), this study reveals the experiences of women accountants in Saudi Arabia and contributes new insights. These new insights assist in identifying the organisational practices responsible for the continued gender domination in the Big Four accounting firms, and thus contribute to an 'under-researched area' (Anderson-Gough et al., 2005 p.486).

Second, the study contributes theoretically to the development of the feminist perspective in accounting from a non-Western standpoint to challenge 'the taken for granted' assumptions embedded in Western theoretical lenses (Broadbent and Kirkham, 2008; Komori, 2008; 2012). By questioning and explaining the underlying assumptions that guide meaning and action for change in the Big Four, and explaining the stages towards change, this study contributes to understanding new notions of change in the KSA, where change is conceptualised differently, being interpreted through culture and socio-cultural values as well as selective interpretation of religion. The notion of change is important in developing a profession (Anderson-Gough et al., 2005; Benschop et al., 2012); however, most gender and accounting studies do not explain that, as they have been built on 'feminist liberal thought', which overlooks broader political, social and cultural origins and implications of gender inequalities (Oakes and Hammond, 1995; Gallhofer, 1998; Haynes, 2008a). This study focused on the subjectivity of women accountants and interpreted it critically, thus extending critical feminist theory by introducing the concept of 'women's desire for change'. It is argued in this study that professionalisation processes employed by the Big Four have an impact on women's sense of self and how they perceive change. The ways in which professionalisation processes are implemented and practiced, and the underlying causes of these processes (e.g. patriarchy and cultural norms and values), generate changes to perceptions regarding gender equality. Saudi women accountants are experiencing accountancy in terms of phases because they

see themselves as part of a process of change and they are willing to be patient and see the process through. The Saudi women's case has brought new insights to the field in understanding change as *bounded* or *stunted* change. The study contends that women's desire for change is a key aspect in the process of change, and presents new ways of thinking about change. This study identifies how gendered practices can be changed, not only by changing social arrangements and fighting against exclusion, but by thinking of different ways in which certain specific transformations can be capable of redefining these gendered organisational practices. Thus, another form of change, 'the desire for change', has the potential of doing just that; to push change forward. Although, arguably, this involves a longer and more difficult process, which will take time and effort, it will eventually occur. Thus by changing the question to 'how', 'in what form(s)' and 'in what way(s)' change will happen, instead of 'what' will change (Boudon, 1984), a new understanding of the notion of change can be promoted. In the case of Saudi women accountants, the notion of change relates to how society generally deals with change, since change and distribution of power and authority in the profession are part of social constructions in the larger society. In other words, change relates to the social construction of desire, prestige, status and value (Lehman, 2012). *Value* and *desire* are familiar words in the language of accounting; thus a fundamental linkage to the social construction of value and desire for feminists and accountants continues (Lehman, 2012).

Third, on a methodological level, this research follows a qualitative design that allows understanding of the lived experiences of women accountants within the profession. In most personality trait studies (e.g. Davidson and Dalby, 1993; Ameen et al., 1996; Hull and Umansky, 1997; Mynatt et al., 1997; Glover et al., 2000; Lowe et al., 2001; Chia, 2003), gender was viewed as a variable and women were considered as a research category rather than part of the feminist theory or methodology, thus overlooking broader political and cultural issues by providing functionalist explanations of gender differences which further promote gender inequalities (Oakes and Hammond, 1995; Haynes, 2008a; Dambrin and Lambert, 2012). This research therefore makes a methodological contribution, by applying a qualitative approach, with multiple methods of gathering data (interviews, observation and document analysis), which allows for capturing multiple and diverse realities, and thus presents a better explanation of the political and cultural conditions shaping the experiences of women accountants. Furthermore, this research makes a methodological contribution by applying the interpretive approach augmented by feminist critical thinking. In response to calls made by gender and accounting scholars (e.g. Haynes, 2008a) for feminist methodologies to work within critically reflexive modes of thought, this research extends the previous gender and accounting research by augmenting critical thinking to an interpretive approach. This study argues for an interpretive approach to understand the social roles and

subjective experiences of women accountants in their everyday actions (Saunders et al., 2009), but with a critical focus on questioning and explaining these roles and experiences (Laughlin, 1995, 2004, 2007; Jonsson and Macintosh, 1997; Dey, 2002). The feminist critical perspective helps us to examine the social, cultural and political contexts of gender relations and challenge their basis and continuing existence (Haynes, 2008a). In this way, a deeper understanding of women accountants' experiences and the various aspects of professionalisation within the Big Four firms can be achieved.

Fourth, this study contributes empirically to the field of the gendering practices within the Big Four accounting firms by introducing how different ways professionalisation of accountants is practiced (e.g. the gendered space and professional code of dress); enhancing understanding of how the so-called 'global' accounting firms operate 'locally'; and explaining how the extant talk of a 'globalization of accounting practice' (see Caramanis, 2002; Chua and Poullaos, 2002; Barrett et al., 2005) is largely rhetorical when considering the role and position of women accountants in a particular socio-cultural context. The research provides evidence on how the accounting profession differs in the KSA, where the recent access of women to the accounting profession has brought changes to accounting practice. Subsequently, accounting is not one homogeneous group that shares common characteristics, as the literature suggests, but rather two prototypes of professional groups in the context of Saudi accounting - one for men and one for women. The study also found some expressions of grievance regarding reverse discrimination. In addition, many of the issues that women struggle with within the profession, in a Western context, e.g. supply labour to work in audit and the issue of longer working hours, among others (Kornberger et al., 2010; Khalifa, 2013) are reversed in the Saudi context. Although it is not by women's choice, some of these issues are working to their advantage in seeing change through.

Understanding the development and organisation of accountancy is critical to the understanding of almost every aspect of accounting (Khalifa, 2013). The study offers an understanding of how accounting firms operate today and how the globalisation of practice in accounting firms has its limits. The study contributes to the area of gender and accounting empirically, by showing how a profession evolves in different contexts. Globalisation of practice, in transnational accounting firms, has its limits in the KSA where it has to adapt to this country's national context, culture and institutionalised structures. This national context includes women's space, dress code and structured mobility. Gender issues are more formalised in the KSA; thus accounting firms are having to practice accountancy and gender relations within this context. This study has revealed the mechanisms and organisational practices that reproduce the masculine gendered nature of the accounting profession. A contribution of this study is that it has identified explicit social values and dynamics influencing

professionalism and gendering practices within accounting firms, which might be much more implicit in other settings. Thus, within the notion of professionalism used by managers as a discursive strategy to control staff (Grey, 1998; Anderson-Gough et al., 1998a, 2000, 2005; Fournier, 1999; Evetts, 2003), the study contributes to the wider debate on the sociology of professionalism by analysing various aspects of professionalisation within the Big Four firms, focusing on discursive and informal gendered practices (Grey, 1994; Anderson-Gough et al., 2005; Haynes, 2008) such as appropriate socialising to fit the culture of the firm, and the role of social values and dynamics in these practices. The difference between the current study and other Western studies is that the latter have identified the same issues and practices but they were more implicit. These new insights identified the organisational practices responsible for the continued gender domination in accounting firms, and contributed to an 'under-researched area' (Anderson-Gough et al., 2005 p.486). This study focused on a single, high-status, professional occupation - namely the Saudi accounting profession. Some of the findings presented in this study may be limited to this particular occupation, or specifically to Saudi women accountants, or high status professionals more broadly. The findings of the study are applicable for Saudi Arabia, which is an extreme case, but this sheds light on the fact that what this study has identified could be happening in other places at different levels.

6.6 Limitations and areas for future research

The study focused primarily on the Big Four accounting firms in the KSA and therefore the findings may not necessarily reflect professionalism understandings and practices in small accounting firms or other sectors such as the public sector. In addition, by concentrating specifically on the Saudi context, the findings may not necessarily reflect understanding and practices of professionalism in the MENA region or the Arab world overall. However, they generate useful insights of a developing country context, in which the macro factors are relatively similar. Thus, the accounting practices identified here should not be taken as universally representative. As highlighted in previous research (e.g. Kirkham and Loft, 1993; Komori, 2008), the concept of gender and the meanings attributed to men and women are socially and culturally embedded. Moreover, this study was conducted at a single point in time and does not show a changing situation over time. Time and funding constraints prohibited the use of a larger sample by incorporating multiple sectors; thus in future works, other methods could be considered to expand the analysis. This study has taken a qualitative approach which gives a certain level of understanding, but how it applies in other accountancy firms or a range of different firms needs further exploration by other methods. Finally, concerns about confidentiality in the Big Four firms was used to deny the researcher access to some documented

information in relation to equivalent pay scales of men and women and job grading, among others. Despite these limitations, this research has provided useful insights into the current status of the accounting profession in the KSA where there is limited investigation in this field.

The limitations of this research pave the way for future research opportunities. Since this study is an early investigation of the experience of women accountants in the KSA, many emerging research issues have been identified for future research projects. The current study was limited to the Big Four in the KSA. There are, however, opportunities to study a wider variety of businesses (sectors) in the KSA involving accountancy (e.g. non-Big Four accounting firms and financial companies), and to investigate how understanding of professionalism may vary according to different sectors. Future studies may use the findings of this study to build an effective framework to measure quantitatively the benefits and difficulties of practicing accountancy among Saudi women accountants in companies, other than the Big Four. Further research could investigate the experiences of Saudi women accountants in small local accounting firms that are not subject to globalised practice. The findings identified the difficulties that limit women's full integration into the profession. It would be insightful to review the situation in the near future. Using the current study's methodological approach, studies could also be conducted in other countries, particularly in developing economy nations in the Middle East.

Further research could also examine Saudi women's accounting practices outside the patriarchal constraints of the accounting profession and the hierarchy of the Big Four firms. Examining women's accounting practices in the domestic households, small family businesses, and voluntary organizations may help in highlighting the enabling potential of accounting in the context of a developing economy.

This study has touched on the class dimension as a factor that, in addition to gender, also influences women accountants' experiences. As this study is more about gender than about class, a future research direction would be to examine the development of the accounting profession in the KSA within a class dimension.

Furthermore, Saudi women have more job opportunities in institutions other than accounting firms (e.g. banks, hospitals). Participants in this study perceive these institutions as less patriarchal and more female-friendly than the Big Four. This perception requires questioning over whether it is a matter of 'numerical feminisation' that these institutions are aiming for simply because women are a 'cheaper' resource or whether it is a matter of actually caring about the issue of gender bias in the

labour market. Further studies may explore whether female accountants are equally represented in senior positions at these other institutions.

This study found that women accountants attract caring attitudes and protection from men within the accounting profession where factors such as patriarchy (men feeling responsible for supporting women stimulates the belief that men have a role to protect women from threat), as well as social norms and traditions in society, have created this attitude (support) from men colleagues. Further research should examine whether women accountants receive more, less, or similar support, caring and protection when they work in more female-dominated environments such as academic institutions.

Although the present study is specifically about women's work experiences in accountancy, it does contribute some insights on how women find the transition from university to working life, in terms of how their experiences as students have subsequently influenced their work opportunities. The individual barriers women encounter in the practice of accountancy appear to be determined by external factors such as the lack of English language-based accounting study opportunities and the inadequate training women receive at national universities. Women's limited experience in the workforce, along with the education system in the KSA which lacks effectiveness in preparing women accountants for work, affect their personal attitudes and abilities and in turn their experiences in the profession. This study is specifically about women's work experiences in the Big Four; further research could investigate the educational barriers that women face which affect and influence their future careers after graduation, how women accountants find the transition from university to working life, and whether they experienced discrimination at university and at transition points in their lives.

The current research presented its data as quotes extracted from the participant's interviews; further research could adopt composite narratives to reflect a number of women's stories in two or three such narratives. This could be useful for further research with a much larger sample.

The study provides evidence of different institutional practices between the accounting profession and other professions in the KSA (e.g. physical segregation and socialisation is implemented differently within accounting compared to the health professions). Further research could examine the local specific ways which shape how professions develop in the KSA, by investigating the local situation in terms of how competition between professions develops and how professions are shaped within the same context (Abbott, 1988). Such research can offer evidence of different forms

and phases of evolution among professions, and show which professions are dominant in Saudi Arabia at different points in time.

Appendices

Appendix 1-A detailed review of the empirical studies on gender and accounting

Literature review (main empirical studies)

| Paper | Objectives | Method | Findings |
|---|--|---|--|
| Alev, K., Gonca, G., Ece, E. A., & Yasemin, Z. K. (2010). Gender stereotyping in the accounting profession in Turkey. <i>Journal of Modern Accounting and Auditing</i> , 6(4), 15-25. | Examines the occupational gender stereotyping in the accounting profession in Turkey | Quantitative methodology using questionnaire. -A survey conducted with undergraduate students studying business administration in Turkey -A visual study used to define occupational accounting stereotypes and to explore participants' perceptions of accountants via pictures. | -There exists occupational gender role stereotyping, with a significant difference between the stereotypes of male and female accountants' in Turkey, where the profession is (largely, overwhelmingly) male dominated -Male domination in the accounting profession may be rooted in gender role stereotypes -In accordance with the students' perceptions, accounting profession is, "men's occupation" in Turkey. -Occupational gender stereotyping labels may serve as one of the barriers to women's career advancement -Women accountants, as compared to men, are stereotyped more positively. They are more likely to be considered creative, open to variety, interesting, exciting, interactive with others, solution finders, extrovert, conceptual, innovative, intuitive, people-oriented, effective, imaginative, unpredictable, detailed, changing, caring and mathematical. -Accounting stereotypes for female accountants was found as different from the image of accounting profession in general, which is considered to be accurate, challenging, conforming, detailed, planned, practical, thorough, boring, definite, precise, compliance driven, number-crunching, inflexible, detail oriented, unexcited,.... -The findings are consistent with the suggestion of gender difference within the accounting profession, as in many other occupations. However, in contrast to the negative image found in previous studies, this study reveals that the negative image is more likely related to the male stereotypes rather than the female. |
| Almer, E. D., Lightbody, M. G., & Single, L. E. (2012). Successful promotion or segregation from partnership? An examination of the | Explores the nature of post-senior manager positions and the potential impact they may be having on women accountant's careers | Quantitative methodology - A survey designed to capture information from senior women accountants in public practice about their | -While post-senior manager positions might appear to offer new opportunities for promotion beyond the traditional 'up-or-out' model, they may in fact constitute 'exclusion-as-usual' for women professionals by facilitating a new form of gender segregation or exclusion strategy at the most senior level of accounting firms; -The post-senior manager role does not appear to be either the equivalent of a partnership role nor a step to partnership, but rather allows the firms to create a 'reserve army of labour' to perform work traditionally undertaken by partners but without the status or remuneration of partnership. |

| Paper | Objectives | Method | Findings |
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| <p>“post-senior manager” position in public accounting and the implications for women's careers. Accounting Forum, 36(2), 122-133. Elsevier.</p> | | <p>perceptions of post-senior manager positions.</p> | <p>-Such positions do not appear to be providing the majority of women accountants with either desirable career choices, nor with career flexibility, but rather with a terminal position described by the study participants as a temporary “holding place” for woman.</p> <p>-If women are disproportionately appointed to such positions, a new source of vertical segregation for women accountants might be created</p> <p>-There is a need for in-depth research to ensure the impact of such positions on gender equality and the upward mobility of women accountants is understood and critically evaluated, not just asserted by accounting firms.</p> |
| <p>Anderson-Gough, F., Grey, C., & Robson, K. (2001). Tests of time: organizational time-reckoning and the making of accountants in two multi-national accounting firms. Accounting, Organizations and Society, 26(2), 99-122.</p> | <p>Explores one aspect of professional socialization in two of the Big Five accountancy firms: the discourses and practices of time-reckoning and time-management.</p> | <p>Qualitative methodology - semi-structured interviews with audit trainees employed by accountancy practices</p> | <p>-Organizational socialization of trainees into particular forms of time-consciousness and temporal visioning is a fundamental aspect of securing and developing professional identity. Rather than simply being seen as a matter of learning to manage time, the temporal experiences of work and study structure the connection between ‘professionals’ and their ideas of that supposedly core trait of the professional person, the body of professional knowledge.</p> <p>-The connection between professionals and their knowledge in accountancy firms is instrumental in that the focus upon time as a technique maintains and enhances the notion that the examinations are merely a hurdle to a future lucrative career.</p> <p>-The examinations are experienced by trainees very much as ‘tests of time’.</p> <p>-The construction of a particular kind of service ethic, in the name of the client is a major power-effect of the time practices of the firms and the development of a time-conscious professional identity.</p> <p>-In auditing firms there is cultivated amongst trainees a strong sense of being always at the service of the client, undoubtedly there is resistance to the sacrifice of private time that trainees perceive, but their projections of any future careers keep as a central element the notion that private time is available at the service of the firm and the client.</p> |
| <p>Anderson-Gough, F., Grey, C., & Robson, K. (2005). “Helping them to forget.” the organizational embedding of gender relations in public audit firms. Accounting, Organizations and Society, 30(5), 469-490.</p> | <p>Explains gender domination in Big Four firms, and understand the key organizational processes that contribute to the reproduction of gender predominance in these firms, especially processes of professional socialization implicated in the reproduction of gender relationships in UK offices of two multi-national audit firms.</p> | <p>Qualitative methodology, --Semi structured interviews with audit trainees employed by accountancy practices.</p> | <p>-Informal and formal organizational processes are intertwined so as to reproduce gender domination, where policy initiatives and reforms face problems in attempting to redress organizational gender imbalances.</p> <p>-Gendering processes in Big Five firms combines consideration of both the formal mechanisms of organizational structuration such as recruitment, appraisal and training, and the informal processes that in some senses give an organizational site its culture in terms of norms, values and beliefs that play through how the formal processes are enacted and reproduced. (e.g informal processes: the correct form of socializing involved in ‘getting in and getting on’ within Big Five audit firms)</p> <p>-Patriarchal relations in the workplace appear resistant to change</p> <p>-The key organizational processes that contribute to the reproduction of a gender predominance in large audit firms: 1-homo-sociality which structures the processes of recruitment, mentoring and performance evaluation in routine and predictable ways 2-identification of future ‘partner material’ involves a complex evaluation of not simply technical and perceived managerial skills of leadership, team-working, but also an integration into norms of</p> |

| Paper | Objectives | Method | Findings |
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| | | | <p>temporal commitment and a firm-approved social life (socializing)</p> <p>3-Embedded gender processes are reflected and reproduced through the interactions between organizational actors in both formal and informal situations and contexts.</p> <p>4-Formal ideals of the capable auditor interact with the informal to support and thus reproduce unequal gender outcomes.</p> <p>5-While dominant discourses of the accounting 'professional' place emphasis upon temporal commitment and associated ideals of client service the position of individuals who attempt to take advantage of part-time and flexible working is likely to be problematic in terms of norms of career advancement.</p> <p>6-Wider social norms that inform self-identity and the division of labour are also in play.</p> |
| <p>Barker, P. C., & Monks, K. (1998). Irish women accountants and career progression: a research note. <i>Accounting, Organizations and Society</i>, 23(8), 813-823.</p> | <p>Study the career progression of Irish Chartered Accountants, compare the career progress of men and women, and examine the obstacles to progression encountered by women.</p> | <p>-Qualitative and quantitative methodology</p> <p>-Focus group interview</p> <p>-Questionnaire sent to 358 members of the Institute of Chartered Accountants in Ireland.</p> <p>-The research was not confined to women: the attitudes and experiences of men were also sought so that comparisons could be made and differences identified</p> | <p>-women face obstacles that are not encountered by their male counterparts, where women career progression is frequently made at substantial cost to their personal lives.</p> <p>-these obstacles include the long hours of work, the lack of family friendly policies, and the exclusion from male networks</p> <p>- Women's lack of self-confidence results in their slower career progression</p> <p>- The social roles of women at home affect and hinder their career progression</p> <p>- Irish women are experiencing much the same set of obstacles as their counterparts in the U.K. and the U.S.A. There is evidence that the "glass ceiling" has been broken by some women. But success for these women is often at substantial cost to their personal lives. They have to work very long hours and have to forgo or defer long term relationships and the opportunity to have children if they wish to progress to the top of the profession</p> <p>-Women also have to gain entry to or bypass male support networks which focus on rugby and golf and may have to suppress many of the qualities with which they are most comfortable and competent</p> <p>-Individuals have very different attitudes, values and needs. While women decisions and choices are obviously tempered by social, organisational and professional factors, they are also a product of individual needs and decisions. These needs also change during the timescale of an individual's employment career and life career</p> <p>-More attention needs to be paid to the individual level of analysis within accountancy research. While frameworks which proffer explanations at the societal or professional level enable understanding to be gained at a macro level of analysis, they may be of limited benefit to the individual woman accountant who is faced with the difficulties of balancing the demands from her family and her career.</p> <p>-Both men and women indicated the cost to family lives imposed by long hours of work and men as well as women indicated that they would like choices in their work and non-work lives</p> <p>-The obstacles faced by women who wish to progress within the accountancy profession therefore raise issues for all members of the profession, both men and women.</p> |
| <p>Bernardi, R. A. (1998).</p> | <p>Examines the lifestyle</p> | <p>Quantitative</p> | <p>-40% of the newly-hired females preferred a lifestyle that meant they would leave public</p> |

| Paper | Objectives | Method | Findings |
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| <p>The implications of lifestyle preference on a public accounting career: an exploratory study. <i>Critical Perspectives on Accounting</i>, 9(3), 335-351.</p> | <p>preferences, initial attitudes towards the work environment, and the effects of lifestyle preference on thoughts concerning a career in public accounting</p> | <p>methodology -a survey of 253 newly-hired juniors (133 males and 120 females), from nine offices of two Big-Six accounting firms located in the New York City</p> | <p>accounting and not return until their youngest child was in school, 64% of the of those females, would depart at or before the promotion point for manager - Nearly all of the females who intend to have both a family and a long-term career preferred to start their family by age 30 (i.e. before being promoted to senior manager - While public accounting has been working at creating an environment within the traditional career pattern in an attempt to retain more females, this research suggests these efforts will not be effective for 41% of newly-hired females. Because leaving until their youngest child is in school implies a 7/8 year absence from the profession, it can be especially difficult or impossible for females to return to public accounting. During their absence, they will have been removed from the changes in their profession. most of their contemporaries and mentors will have departed public accounting and all of the remaining staff members who worked for them prior to their departure will now be senior to them</p> |
| <p>Ciancanelli, P., Gallhofer, S., Humphrey, C., & Kirkham, L. (1990). Gender and accountancy: some evidence from the UK. <i>Critical Perspectives on Accounting</i>, 1(2), 117-144.</p> | <p>provides a broad overview of the position of women in accountancy in the UK, in particular an aspect of women inequality: the difference in career patterns</p> | <p>Quantitative methodology survey data (ICAEW) membership and other UK professional accounting institutes critical perspective</p> | <p>-within the last decade the number of females joining the profession has increased significantly, however women are underrepresented in the higher ranks of the profession which is reflective of gender asymmetries within female and male career patterns -the dramatic quantitative changes are not, as yet, accompanied by expected gender transformations of the profession's hierarchy -The study suggest that number-balancing may be insufficient as a means of ensuring women equal treatment and experience with the profession, and implies that there may be organizational and societal structures and ideologies which need to overcome before gender asymmetries can be eliminated.</p> |
| <p>Crompton, R., & Lyonette, C. (2011). Women's career success and work-life adaptations in the accountancy and medical professions in Britain. <i>Gender, Work & Organization</i>, 18(2), 231-254.</p> | <p>Examines gendered career paths in two feminizing and highly qualified professions, medicine and accountancy</p> | <p>Quantitative and qualitative methodology -Survey: access to the ten-year cohort study conducted by the British Medical Association (BMA), which tracked the careers of a sample of doctors; in addition to access to the 2004 ICAEW membership survey. -Interviews conducted with 20 doctors and 20 accountants (women and men)</p> | <p>-The medicine profession is internally segregated by sex, as women tend to opt for the family friendly but clinically inferior specialty of general practice. -In accountancy, internal segregation by sex is less evident but women fail to rise through organizational hierarchies. -In both professions, sex discrimination is still an issue to some extent, with references to the old boys' club emerging from interviews with both doctors and accountants. However, the major factor contributing to these gendered career differences is the adaptations that many women feel they have to make in order to accommodate their domestic responsibilities. -Doctors have been able to exercise more control over their working hours than accountants, even when accountants work part-time, they work longer hours than contracted. -The highly competitive commercial environment in accountancy requires the ability to work long hours as essential to career development and working part time is regarded as a serious barrier to a professional career -The crowding of women into family friendly occupations or family friendly niches in occupations will not only reproduce occupational sex segregation but might also have little impact upon the gendered division of labour in its wider sense — which includes women's normative responsibility for domestic and caring work. -An important strand of American feminist thinking argued against special employment treatment</p> |

| Paper | Objectives | Method | Findings |
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| | | | for women as mothers, as this would be disadvantageous for them and increase gender inequality although the consequences for the losers are more severe |
| Dambrin, C., & Lambert, C. (2008). Mothering or auditing? The case of two Big Four in France. <i>Accounting, Auditing & Accountability Journal</i> , 21(4), 474-506. | Analyses the relationships between the glass ceiling and motherhood, and identifies the mechanisms explaining the difficulties encountered by auditor mothers in their hierarchical progression within the Big Four in France. | Qualitative methodology -interviews with male and female auditors of various hierarchical levels. | <ul style="list-style-type: none"> -The rarity of women at the top levels of the accounting profession stems from selection organized by accounting firms as well as self-selection by women themselves, although this self-selection is not freely made by women -Public accounting firms place both implicit and explicit obstacles in their way, tied to a desire to neutralise the effects, deemed costly, of motherhood. -The expectations of the organisation and society as a whole conflict on many points and confront female auditors with a dilemma: how to be a good mother and have a bright career? -Women who want to better manage this dilemma shape working practices imposed on the whole team and implement tactics to adapt their work-life balance (specialisation and lateral move to staff departments). This leads to individual trajectories that break out of the organisational model and account for the scarcity of women in the upper management levels in audit firms. -Women's tactics and their trajectories in relation to the dilemma may appear to relate to individual choices; however social stereotypes on sex-roles and organisational expectations seem to determine these choices. |
| Emery, M., Hooks, J., & Stewart, R. (2002). Born at the wrong time? An oral history of women professional accountants in New Zealand. <i>Accounting History</i> , 7(2), 7-34. | -focuses on the development of the status of women within the accounting profession in New Zealand | quantitative and qualitative methodology -questionnaires sent to all women members of Auckland branch who joined the NZSA from 1930 to 1950 -oral history methodology: interviewees with 8 women who joined the New Zealand Society of Accountants in the 1940s and 1950s | <ul style="list-style-type: none"> -although the percentage of women in accounting has increased, there has not been a corresponding change in the hierarchy of the profession -the obstacles to progression, identified in the literature on other countries, existed within the New Zealand context; If, however, women did secure an accountancy position, it was likely to be at a lower rate of pay than that paid to a man Despite these obstacles, women obtained satisfaction from their chosen career. They were at times frustrated with the routine tasks they had to perform, the general unavailability of partnership options to them and the differential pay levels. However, they did not seek to change the male-dominated profession but accept the status quo. As far as they were concerned, discrimination was simply a reflection of society's values at the time. This enabled them to accept their position as the 'invisible' members of the profession. Ironically these women managed to achieve the statuses of 'professional accountants' but the problem was that in some ways they were treated more like 'clerks' in terms and conditions even though they often did professional accounting work. Their gender disadvantaged them even though they had the formal qualification. -women accountants are products of their cultural governness and background, which has 'blinkered' them to their exclusion |
| Fearfull, A., & Kamenou, N. (2006). How do you account for it?: A critical exploration of career opportunities for and experiences of ethnic | Examines career opportunities and experiences of ethnic minority women | Qualitative methodology -Semi-structured in-depth interviews conducted with 26 ethnic minority women employed in a | <ul style="list-style-type: none"> -Structural and cultural dimensions of organisations can be discriminatory, in terms of policies and practices, in an 'impersonal', indirect manner. -Organisations are, institutionally, both sexist and racist and this combination has clear and potentially detrimental implications for ethnic minority women. -The interaction of gender, ethnicity and race is important for some of the ethnic minority women. The negative effects of this interaction might be intensified where culture and religion are more |

| Paper | Objectives | Method | Findings |
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| <p>minority women. Critical Perspectives on Accounting, 17(7), 883-901.</p> | | <p>range of occupations, professions and industries, within public, private and voluntary sectors. -Social constructionist framework adopted</p> | <p>clearly apparent through, for example, dress, hairstyle and general appearance. One consequence of the combination of those factors is the exclusion of many ethnic minority women from influential networks.</p> <ul style="list-style-type: none"> - Building a successful career is dependent, in part, upon access to organisational and social networks , however, the predominantly white male culture of organisations can hinder advancement opportunities for ethnic minority women, by stereotyping them and excluding them from the influential 'old boys networks' on the bases of their gender and their race. -Ethnic minority women are more likely to face discrimination at work than other social groups, their development and maintenance of agency is potentially compromised by social, organisational and/or religious culture. -ethnic minority women often have to downplay, or even deny, their own cultural identity and abandon some of their cultural or religious values, or at least outward representations of them, as a strategy for 'fitting in'. -Ethnic minority women are often seen, and see themselves, as lacking in managerial skills and assertiveness, and that this is a result of their exclusion from powerful networks - stereotyping is one of the reasons why ethnic minority women are excluded from networks thus compromising the benefits of strategic career planning. -Asian, and specifically Muslim Asian women, may have to deal with additional stereotypes due to their culture and religion -Career strategies are very important but they must be examined against the structurally- and culturally-defined constraints of organisations and society since, even for the most practised networker and systems negotiator, such constraints can prove formidable. |
| <p>Gallhofer, S., Paisey, C., Roberts, C., & Tarbert, H. (2011). Preferences, constraints and work-lifestyle choices: The case of female Scottish chartered accountants. Accounting, Auditing & Accountability Journal, 24(4), 440-470.</p> | <p>Explores the work-lifestyle choices made by female members of The Institute of Chartered Accountants of Scotland (ICAS), in terms of both structural constraints and preferences.</p> | <p>Qualitative and quantitative methodology -Questionnaire survey -14 interviews with female members of ICAS. -Drawn on both feminist theory and preference theory.</p> | <ul style="list-style-type: none"> -There is a complexity of the interrelationship between preferences and structural constraints in the work-lifestyle choices of female ICAS members. -Preferences are expressed in a context, therefore different contextual constraints impact upon the possibilities women have to express their preferences, as well as the work-lifestyle choices they make -Although structural constraints are evident in limiting women's choices, most women were able to make work-lifestyle choices based on their preferences -Women who worked part-time or had other flexible working arrangements have made their work-lifestyle choices given preferences for combing motherhood and employment -Structural constraints impacting upon their work-lifestyle choices were experienced by several women who would have preferred to work part-time but could not do so because their employer did not offer this option. -A very small number of women had not been able to work part-time, which would have been their preference, because of financial constraints. -Where they can, female ICAS members often prefer to work part-time rather than full-time. -This counter the argumentation, which is evident in the literature drawing from equality feminism that women are choosing part-time work because structural constraints do not allow them to work |

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| | | | <p>full-time.</p> <ul style="list-style-type: none"> -Women who prefer working part-time reduce their career opportunities because of the work-lifestyle choices they make, which may influence their ambition and confidence. -Although there is a negative impact of the women work-lifestyle choices on their career prospects, most women were happy with the work-lifestyle choices they had made, thus large part of the data of this study fits well with preference theory, the female ICAS members who work part-time are not seen as victims of a system, which does not facilitate their full-time participation in the labour force, but as women who are in the fortunate position of being able to make their preferred work-lifestyle choices. |
| <p>Gammie, E., & Gammie, B. (1995). Women chartered accountants–progressing in the right direction?. <i>Women in Management Review</i>, 10(1), 5-13.</p> | <p>Examines why so few women chartered accountants in Scotland reach the top and analyses their personal profiles to construct role models for women who aspire to this level. This study focuses on the Scottish perspective exploring recruitment, examination performance and career progress.</p> | <ul style="list-style-type: none"> -Qualitative and quantitative methodology -Case-study approach -Interviews with all the women partners in the “big six” Scottish offices. -Questionnaires to 1,000 randomly selected chartered accountants, women to men | <ul style="list-style-type: none"> -No visible gender differences were found in recruitment, training, and early career structure, although women do perform better in the examination process. However, differences arise at senior manager and particularly partner levels. -Women can reach the top in certain areas, but that the “glass ceiling” is particularly thick in others. -prioritizing and balancing lifestyles is the reason for so few reaching women the top, suggesting therefore that the barrier is one of choice, although this choice may be discriminatory in itself. -Women’s priorities lay with the part of their lives outside the workplace, thus women are opting out of partnership through individual choice. -there is always doubt within the organization about women’s commitment, where men are given credit for greater dedication. Men largely took the decisions regarding promotion, and their traditional views made it more difficult for women to progress. -The importance of the “old boys network”, where “promotion is dependent on who you know, what you know, who you are seen with, and where you are seen”. -Some women felt that there were no barriers preventing women reaching the top apart from the women themselves, and they expect numbers of women at partnership level to increase in the next decade. -In sum: Concerns were raised about traditional views, and the “old-boys” network, with two thirds of the women mentioning some form of discrimination. It would also appear that the experience of women within the firms is different. |
| <p>Gammie, B., & Gammie, E. (1997). Career progression in accountancy-the role of personal and situational factors. <i>Women in Management Review</i>, 12(5), 167-173.</p> | <p>Examines the personal and situational factors that determine career progression for women in the accountancy profession within the context of the Big Six firms in Scotland</p> | <p>Quantitative methodology</p> <ul style="list-style-type: none"> -Questionnaire to both male and female senior managers (the grade below partnership) within the Big Six firms | <ul style="list-style-type: none"> -Both person and situational factors determine the pace and structure of the careers of senior managers in the accountancy profession when analysed from a gender perspective. Analysis of person-centred data indicates that the most common aspiration of the senior managers relates to the attainment of partnership status. -Women are not as focused towards ultimate career fulfilment -Motherhood appears to modify career expectations. Females who planned a move to industry all had pre-school children, thus there is a perception that industry is able to provide greater flexibility for women looking to combine a career and a family -There are different gender attitudes towards acceptability of long working hours with women indicating a general reluctance to match the number of hours worked by men. Women with children who opted for part-time work, believed that this had resulted in restricted future career |

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| | | | <p>options, slowed up promotion and limited participation in special projects.</p> <ul style="list-style-type: none"> -Female accountants experience incompatibility between their career aspirations and marriage, -Women delayed having children until a suitable time in their career, such as senior manager <p>Analysis of situational factors revealed that:</p> <ul style="list-style-type: none"> -Men have moved into the new areas of work resulting in women being segregated into the less prestigious, more routine functions of the profession. -Women appear to be moving away from their traditional niches within the profession and into previously male-dominated areas. However, this may be because men are now choosing other specialisms which offer higher salaries indicating that women may only be gaining footholds in areas such as audit as a consequence of men choosing to move to new, more dynamic functions like corporate finance where there are no women at senior manager level in Scotland. -Men are headhunted into senior management positions, while women remain loyal to their training firms in order to be promoted. -Professionalization has caused a gendered division of labour in accounting, a segregation between “men’s” work and “women’s” work, despite the achievement of professional status for both sexes |
| <p>Gammie, B., Gammie, E., Matson, M., & Duncan, F. (2007). Women of ICAS reaching the top: the demise of the glass ceiling. The Institute of Chartered Accountants of Scotland, Edinburgh.</p> | <p>Examines women career progression to partnership, how they experienced the glass ceiling and why do they decide to leave the firm.</p> | <p>Qualitative and Quantitative methodology</p> <ul style="list-style-type: none"> -questionnaire to female member of ICAS -Semi-structured interviews conducted with female and male partners in big 4 firms and other large firms in Scotland’s. <p>questionnaire data</p> | <ul style="list-style-type: none"> -Despite social and cultural changes little progress has been made to women’s self-perception, thus the glass ceiling remains intact. -The perception of the ‘macho’ culture in professional accountancy firms continue to exist, which needs to be changed if firms wish to recruit, retain and promote women. -Interviews with women partners suggest that in relation to marriage and children, women did not believe that it was necessary to place their personal life on hold or postpone having a family until they have reached their ultimate career goal. thus it was possible to balance marriage family and career at the top -Relationships issues such as mentoring, networking and lack of role model can be a problem. -Client relationships could either be misconstrued or deemed inappropriate, and this could extend to work colleagues, which could hinder women career progression -Behaviour ranging from insensitive to sexual harassment had also been encountered by women partners |
| <p>Haynes, K. (2008b). (Re)figuring accounting and maternal bodies: the gendered embodiment of accounting professionals. Accounting, Organizations and Society, 33(4), 328-348.</p> | <p>Examines the relationship between the body and the self for women accounting professionals</p> | <p>Qualitative methodology</p> <ul style="list-style-type: none"> -Oral history narratives of 15 women -Bourdieu’s theory of social reproduction and physical capital | <ul style="list-style-type: none"> -Gendered embodied self can be seen simultaneously both as a mechanism of social control, and as a form of self-expression and empowerment for women. -In the professional habitus of accounting, the acquisition and maintenance of physical capital through particular embodied forms is derived from the socialization processes of the profession, which inculcate the norms and values of appearance and behaviour. -Women accounting professionals strive to embody what we perceive, or what we believe others perceive, to be the archetypal successful, professional accountant, in terms of dress, behaviour, voice and presence. This has implications for identity, as the body represents a significant component of how the self is perceived by oneself and others. The body becomes a site of identity definition. -The image of the desirable, legitimate body in accounting is gendered, in that categories and |

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| | | | <p>practices operate as material forces which help to shape and form women's and men's bodies in ways that reinforce particular images of femininity and masculinity.</p> <ul style="list-style-type: none"> -The body may be an essential component of identity, agency and the self, but the assumed ability to mould it freely in the accounting context is problematic. -When women accountants are pregnant or in early motherhood, they stand outside the system of legitimation, outside the accounting habitus, as a different socio-political category. The two embodied identities and subjectivities of professional accountant and mother have the potential to clash -The women in this study found that they embraced a newly gendered identity during and after their pregnancies, which could be either oppressive, liberating, or both, depending on the context and their response -During pregnancy, the body rather than the mind becomes the focus of attention, the body is deemed to be public property, and professional embodied norms are challenged. As well as affecting the responses of others to her professional identity, pregnancy affects the woman's own sense of her relationship with her body and her professional self. Bodily change during pregnancy is both a resource upon which women can draw in negotiating their social positioning, as well as a form of social control and a means by which they may feel reduced to their biology. -The ways in which women's and men's bodies are perceived, categorized and valued are undoubtedly important in legitimizing and reproducing social inequalities in the profession. Similarly, the way in which the women in this study sought to differentiate their professional and mothering embodiment highlights the body as a source of sameness, but also of difference and inequality, in which gendered images and practices themselves can also become embodied. The body is delineated by and delineates social life, being both cultural and natural. |
| <p>Haynes, K. (2008c). Transforming identities: accounting professionals and the transition to motherhood. <i>Critical Perspectives on Accounting</i>, 19(5), 620-642.</p> | <p>Investigates the relationship between the experience of motherhood and employment within the UK accounting profession and evaluates the social, institutional and cultural aspects of accounting and motherhood, which shape and restrict the ways in which the self is experienced.</p> | <p>Qualitative methodology</p> <ul style="list-style-type: none"> -Oral history interviews with five women who have recently become mothers and returned to work. -Drawing from contemporary theories on identity | <ul style="list-style-type: none"> -As the identities of mother and accountant are entwined, they undertake a process of redefinition and transformation of the self. -Motherhood and its interaction with the accounting profession demonstrate an area of social life where private, domestic and personal lived experience interrelates with professional, public-facing working life. It is not only the private that takes a gendered form, however, as the public life of the accounting profession and the changing gender balance within it has historically been problematic for women. The interaction of personal and public life for women was challenging, with their understanding of idealised motherhood and childhood often being in contradiction with their desires to continue their professional career. -While the women in this study had reached senior manager or partner status, and had received some degree of accommodation by the firms to their new status as mothers, they were still subject to varying degrees of inequality. This was manifested in the lack of role models, derogatory comments, institutional long-hour culture, lack of understanding of childcare constraints, and apparent virtual constructive dismissal, such that her experience of employment was uncontroversially negative after she returned to work after maternity leave. -The experience of becoming a mother is transformative through the way the woman reformulates |

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| | | | <p>her sense of self. The altered self is explored and constructed as part of a reflexive process of connecting personal and social change. The women in this study negotiated this transitional stage of their lives in a process of entwining their professional and personal identities. Fusion between their experiences of their mothering and professional selves brought about elements of continuity, discontinuity, fragmentation and refocus.</p> <p>-Professional identity and mothering identity, therefore, rather than being simply opposed to one another, are entwined; the continuities and contrasts between them being multiple and complex. Women's identities as mothers and as accountants are forged within the social and cultural practices of motherhood and professionalism, both of which are subject to gendered norms and socialisation processes within the structures of the profession and wider society. Social institutions, such as professional accountancy work, or motherhood, hold out the possibility of emancipation of the self by achieving one's aspirations, but at the same time they create mechanisms of suppression and oppression, rather than actualisation of self, such that women may be confined to experiencing both certainty and anxiety simultaneously, leading to insecurity and lack of well-being.</p> |
| <p>Haynes, K. (2012). Body beautiful? Gender, identity and the body in professional services firms. <i>Gender, Work & Organization</i>, 19(5), 489-507.</p> | <p>Explores the professional identity formation of professionals (women in accounting and law) and its relationship with their embodied physical image,</p> | <p>Qualitative methodology -Interviews with women professionals in accounting and law firms. -The study draws on Bourdieu's concepts of capital to explore how physical capital is implicated in processes of socialization, subordination and control.</p> | <p>-Notions of physical capital remain highly gendered in professional services firms, with implications for equality and diversity in the professions.</p> <p>-The paper examined the relationship between the body and identity in professional services firms and found that:</p> <p>-Concepts of professional identity and gendered embodiment are closely interlinked. The physical body is an important facet of professionalism because it is symbolic of aspects of identity and the self, an embodied representation of a perceived identity</p> <p>-the historical challenges of gendered body image and fitness to practice remain an issue in contemporary firms.</p> <p>- Women are still subjected to marginalization as certain forms of physical capital are associated with legitimate professional identity.</p> <p>-Professional embodiment involves meeting the expectations of clients and fellow professionals by looking the part to maintain credibility, and conducting oneself with gravitas and appropriate body language.</p> <p>-physical capital and a particular masculine form of professional embodiment become associated with hierarchical and inegalitarian notions of worth.</p> <p>-Women have to tread a fine line between hiding negatively constructed aspects of femininity while displaying positively construed masculine forms of embodiment in order to be taken seriously.</p> <p>These issues may have severe implications for the women themselves as they subsume facets of their identity and sacrifice aspects of their bodies. They also have potentially serious implications for the professions. While the women in this study have all remained in the profession and some have achieved partnership status, the findings might help to explain if and how women continue to feel marginalized in accounting and law.</p> |
| <p>Ioan, I. (2009). Women in</p> | <p>Reveals the mechanisms</p> | <p>Qualitative methodology</p> | <p>Women career path is influenced by organizational factors as well as by individual factors.</p> |

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| <p>the French accountancy profession: the test of the labyrinth. In <i>Interdisciplinary Perspectives on Accounting</i> (IPA).</p> | <p>fostering women's scarcity in top positions in the French accounting firms; and explore women's professional trajectories</p> | <p>-27 semi-structured interviews with male and female accountants in middle sized and small accounting firms. - using Eagley and Carli's (2007) metaphor of a labyrinth</p> | <p>-In spite of the recurring obstacles women nonetheless seem to have a certain degree of influence on the shaping of their own lives. -Women's scarcity is not due to the existence of a barrier close to the top which prevents women from reaching it, but rather it is due to a series of obstacles, in connection with both the formal structure of the organization and the informal structures (Anderson Gough et al., 2005), that little by little cut the majority of women off from the road to the top. - It is the winding path that women are often constrained to follow, because of family ties and the multitude of successive obstacles, which gradually induces the reduction in the number of women in competition to reach the top. -the organization erects both implicit and explicit sanctions, tied to its desire to neutralize the effects of motherhood, sanctions which may delay or stop women's advancement to top positions, sending them to wander in the labyrinth, offering them compensation positions or determining them to take an early exit. -As a side effect of the existence of the labyrinth and of women gradually understanding that they will never become partners, there is an exodus of women from public accounting firms especially larger ones. The main destinations of women's migration are: non-accounting businesses, starting their own practice, and smaller accounting firms. -The concepts of masculinity and femininity have proven to have a powerful explanatory ability in understanding the context of audit firms because the culture of these organizations displays traits of masculinity in which top positions are highly political. These traits are being characterized by careerism, competition, and networking. As a consequence, the employees displaying feminine traits such as favouring family life (not doing extra hours or working part-time etc.), whether they be men or women are deemed incompatible and excluded -In spite of the existence of gender-balanced recruitment policies, formal qualification exams, objective promotion criteria and assessments, patriarchal relations in the workplace appear resistant to change (Walby, 1997, p. 41). -The entry of women in greater numbers in the profession, together with the importance their skills and talent represent for the firms, may be able to slowly change the practice of accounting, mainly through the introduction of work-arrangements. But for work-arrangements to be acceptable at the level of the organization they have to cease to be connected with an attitude of less dedication toward the organization and cease to penalize employees in terms of promotion.</p> |
| <p>Johnson, E. N., Lowe, D. J., & Reckers, P. M. (2008). <i>Alternative work arrangements and perceived career success: Current evidence from the big four firms in the US</i>. <i>Accounting,</i></p> | <p>Examines the influences of alternative work arrangements, subordinate gender, and supervisor attitudes and beliefs regarding these arrangements on performance evaluation</p> | <p>Quantitative methodology using questionnaires. 142 experienced professionals from two US Big Four firms evaluated a hypothetical subordinate's</p> | <p>-Subordinate gender and alternative work arrangements participation were significantly related to supervisors' perceptions of the subordinate's career success. -Individual differences in supervisors' attitudes and beliefs regarding alternative work arrangements were systematically related to their performance evaluation judgments, -Cultural support for alternative work arrangements is not uniform among experienced Big Four professionals. -The association between these attitudes and beliefs and performance evaluation judgments are consistent with an organizational justice interpretation of alternative work arrangements use.</p> |

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| Organizations and Society, 33(1), 48-72. | judgments in public accounting. | performance in an experimental setting. | <ul style="list-style-type: none"> -Supervisors rated a subordinate working in an alternative work arrangements less favourably compared to a subordinate working under a traditional schedule -A part-time work arrangement was judged as less consistent with career success than a flexi time arrangement -Reduced hours signal a lower level of commitment to the subordinate’s firm and clients, as well as resentment if peers perceive that the subordinate is not contributing equitably to the office workload -because supervisors’ judgments on the Formal measure closely resemble those that they would actually make as part of the subordinate’s formal end-of-job evaluation, these judgments might have elicited “politically correct” attitudes that are in line with their firms’ public stance on work-life balance initiatives. - The results suggest that alternative work arrangements have not yet been fully integrated into the workplace culture of large public accounting firms. Rather, it appears that, while some forms of alternative work schedules are considered acceptable (particularly for female professionals others still negatively impact a professional’s current and future career success) |
| Kamla, R. (2012). Syrian women accountants’ attitudes and experiences at work in the context of globalization. Accounting, Organizations and Society, 37(3), 188-205. | explores how globalisation is impacting on the experiences of Syrian women accountants working in the accounting and finance professions | Qualitative methodology using postcolonial theory to interpret face-to-face in depth interviews with female accountants and in particular their experiences and attitudes regarding wearing or not wearing the hijab in Syria. | <ul style="list-style-type: none"> -Syrian women accountants have been able to use the practice of veiling in order to negotiate greater opportunities for access to work in a patriarchal context, however, as a result of globalisation and the increased influence of private/Western accountancy and finance companies, the hijab is seen as a barrier rather than an enabler for female employment and progress (it has hindered veiled women’s ability to access and progress at work). -Western multinational accountancy and finance firms are discriminating against the employment of veiled women. Considering that many of these women come from the lower–middle classes, as they are not modern enough and are therefore not good for the company’s image or its clients. These tendencies are mostly disadvantaging and excluding those women that most need this employment, thus hindering possibilities of greater social equity and cohesion in society. -This impact of imperialism on the accountancy profession globally draws attention to the need to configure new ways of thinking in respect to managing these multinational accountancy firms in relation to their construction of gender relations in non-Western and Islamic contexts. Failing to do so may result in a shift among the Syrian accountancy profession to mirror professional socialization and gender relations in Western accounting firms, where client-friendly notions are shaping ‘power-effects’ within these organizations in relation to image, appearance, time-keeping and behaviour. -A shift towards Western style professional socialization in Syria may contribute to the further alienation of Muslim veiled women from the profession and thus to their marginalization. -There is a need to go beyond the politics of the hijab and to focus on addressing broader socio-political, cultural and global conditions that are contributing to Syrian women’s marginalization in the accounting and finance professions, and beyond. -Critiquing should not only be directed to the hijab as a limiting practice, but also to socio-economic and political conditions (including colonialism, imperialism and capitalism) that give the hijab its |

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| <p>Khalifa, R. (2013). Intra-professional hierarchies: the gendering of accounting specialisms in UK accountancy. <i>Accounting, Auditing & Accountability Journal</i>, 26(8), 1212-1245.</p> | <p>Investigates professional identities within UK accountancy and how specialisms can emerge through and, in turn, be shaped and recreated by gender as well as other processes.</p> | <p>Qualitative and quantitative methodology using interviews, brochures, web pages, and results from a questionnaire survey. -Research approach combines the sociology of professions with critical gender studies.</p> | <p>paradoxical meanings.</p> <ul style="list-style-type: none"> -Accountants' self-articulated notions of professionalism in the different specialisms are gendered and ordered hierarchically. Gender offers an encompassing conceptual frame for ordering discursive attributes of the different. -Working long and unpredictable hours was central to accountants' understandings of their professional life. -Socialising with clients was seen as functional in bringing new opportunities to the firm. Socialising with peers also was deemed important, especially in solving internal frictions and in controlling new entrants' behaviour in firms. -The more "public" the ideology of a specialism, the more masculine it was perceived to be. Without regards to the technical, political, and cultural softening's between traditional conceptions of public versus private, the "professional" was seen to be the masculine bread-winner who could dedicate time to work without interruptions from home (e.g. The sex of the professionals in personal tax, and sometimes audit, informed the interviewees' understandings of the professional hierarchy. The greater presence of women with families who took career breaks and worked in personal tax signalled the low status of this specialism by contrasting it to fast track careers in other specialists. Careers in personal tax became synonymous with "mummy track" careers). -Those notions of professionalism played an important role not only in further understanding the relative professional status of the various accountancy specialists, but also highlighted the intra-professional demarcation strategies of a profession that struggles to maintain its professional status -Examining intra-professional hierarchies in accounting through a gender lens has the potential for improving our understanding of a profession that is becoming increasingly fragmented |
| <p>Kim, S. N. (2004). Racialized gendering of the accountancy profession: toward an understanding of Chinese women's experiences in accountancy in New Zealand. <i>Critical Perspectives on Accounting</i>, 15(3), 400-427.</p> | <p>Examines the experiences of Chinese women accountants' in New Zealand accountancy profession, in order to gain insights into the experiences and concerns of non-White, non-Black and non-indigenous ethnic minority women accountants in a western accountancy profession</p> | <p>Qualitative methodology -In-depth, semi-structured interviews with 5 Chinese women accountants working in the accountancy profession in New Zealand</p> | <p>By articulating the impact of culture on the experiences of Chinese women accountants within a western male dominated accounting environment, the study found that:</p> <ul style="list-style-type: none"> -Ethnic minority women in general and Chinese women in particular are positioned at the very bottom of the power structure in the domain of predominantly this White-male profession. -Gender and race/ethnicity are still the most significant barriers/obstacles that have prevented the Chinese women from enjoying full participation in the western accountancy profession. -Despite their remarkable success in gaining entrance into the accountancy profession, however, overall they are still marginalized within the profession. -The most commonly used strategies to exclude ethnic minority women are the negative social stereotyping and the internal politics. These western-male practices are so deeply ingrained they hardly give rise to comment, being regarded as natural. -The very "gendered" nature of NewZealand society is also reflected in accountancy. -the experiences of Chinese women accountants within the western-masculine accounting environment are a reflection of the differences between men and women and western culture and Chinese culture -The implications of culture on the career development of ethnic minority women in the |

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| <p>Komori, N. (2008). Towards the feminization of accounting practice: lessons from the experiences of Japanese women in the accounting profession. <i>Accounting, Auditing & Accountability Journal</i>, 21(4), 507-538.</p> | <p>Explores women's experiences upon entry into the Japanese accounting profession, considering their relationship with accounting from a Japanese perspective</p> | <p>Qualitative ethnographical research. Using in-depth, semi-structured interviews with 66 Japanese women accounting professionals in Japan.</p> | <p>accountancy profession is an area which requires further examination in future studies on gender and race/ethnicity.</p> <ul style="list-style-type: none"> -The cultural notion of "interdependence" underpinning Japanese society has significantly influenced the experience of women accounting professionals in two ways. The interdependent relationship between men and women signifies that there is a strict segmentation of roles between the domestic realm and corporate/business/national economic spheres. In the corporate business arena, on the other hand, the intertwined relationship that has operated between auditors and business clients stems from the network-oriented corporate structure. -The ways in which women's lives have been shaped within social institutions beyond the workplace have significantly affected the development of their careers in the accounting profession. Their experiences within the household have created diversity among women in terms of their desire for independence and accomplishment. -Japanese women have faced gender-related career dilemmas where their employment opportunities were limited, and they were excluded from those types of work that were essential for career development and from positions that required organizational knowledge and skills -Japan's interdependent social context has enabled women to cope with gender discriminative practice differently from women accounting professionals in the Anglo-Saxon countries. They have sought their own ways of coming to terms with gender obstacles in their day-to-day practice. -Having rebelled against traditional gender roles to pursue an independent life even before entering the profession, they are not surprised by the discrimination, instead rationalizing it as symptomatic of wider society and unlikely to change in the short-term. On the other hand, the advantages that the interdependent gender relationship offers to female accounting professionals have helped them to accept the gender norms prevalent in Japanese corporations even where these are obstructive to their career. Rather than being seen as "inferior", they are widely respected by men for their support of the interdependent partnership through their social role as "wife and mother". Thus, they choose patiently to reflect upon and adapt their attitudes in the light of their day-to-day observation of and experiences in a male-dominated workplace, while simultaneously taking advantage of the unique position held by women in Japanese society. However, some women have subtly challenged the difficulty they encounter in the "intertwined" role of the auditor with its particular notions of accountability. by applying a uniquely feminine approach and demonstrating the value of their work -Cultural underpinnings Japanese corporate accounting have played a more important role in the experiences of professionals than gender differences. -In order to understand the issues surrounding gender and accounting, it is important to consider the prevailing social context and its underpinnings. |
| <p>Kornberger, M., Carter, C., & Ross-Smith, A. (2010). Changing gender domination in a Big Four</p> | <p>Explores the effects of a flexible work initiative developed in one of the Big Four accounting firms with</p> | <p>-An empirical field study of managers in one of the Big Four accounting firms (pseudonym Sky</p> | <p>The study suggests several critical reflections on the dynamics of bringing about change in relation to gender inequality:</p> <ul style="list-style-type: none"> -The initiative that was designed to challenge the status quo was, in practice, translated into a mechanism that actually reinforced gender barriers because it provided Sky's (male) establishment |

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| <p>accounting firm: flexibility, performance and client service in practice. Accounting, Organizations and Society, 35(8), 775-791.</p> | <p>the aim of creating “the best professional workplace for women”.</p> | <p>Accounting) -The study draw on contemporary theoretical approaches to gender from both accounting and organization theory</p> | <p>with an institutionally sanctioned and externally awarded program that demonstrated its good intentions and values; and it rationalized the lack of progress of women who opted to participate in the program through ostensibly objective notions of time, performance and client service that were beyond the control of those in power. -The design of Sky Accounting’s flexibility policy per se did not represent an obstacle to the pursuit of equality. Instead, the problem emanated from the way in which the policy was enacted and made sense of within the organization. The policy became gendered through Sky Accounting’s organizational practices and social structure. the three gendering practices which subverted the flexibility program are: (1) the redefinition of what it means to work flexibly; (2) the link between performance and flexibility; (3) Linking client needs to flexibility. -Organizational members performatively constitute the relations of power through the language that they use. - The language of gender at Sky Accounting did not extend to conceiving it in terms of social relations and processes. Rather, it framed gender as sex-based categories of “common sense”. One could argue that gender is something that is performatively constituted in and through organizational practices. -This study show that gender was essentialized and de-coupled from the social and political arena in which gender struggles are fought over. -In order to change the gendered sub-structures of Sky Accounting, the dominant stories need to change and be displaced by different set of narratives. -Change in the discursive practices of an organization is a necessary precondition for accomplishing positive change in gender relations.</p> |
| <p>Kyriacou, O., & Johnston, R. (2006). Accounting for (in) visibilities: resistance, gender and control. Accountancy Business and the Public Interest, 5(2), 54-88.</p> | <p>explores how the experiences of ethnic women accountants have been shaped by the institutional structures of accounting organisations</p> | <p>Qualitative methodology Using an oral history approach to document and give visibility to the experiences of three ethnic women accountants working in different accounting environments.</p> | <p>- Various forms of resistance, gender and control appear to operate through a variety of invisible and visible forms in the structured work and workplace of accountancy. -The interviewees were engaged in various forms of monitoring and self-monitoring which cut through aspects and issues of gender, ethnicity and class. In Particular, they experience various forms of self-surveillance which are mediated through aspects of their dress and appearance as they go about carrying out their work. Their work concerns the financial surveillance of visible others, in the form of clients. Currents of resistance can be seen whereby the experience of these women’ surveillance through their position as agents of capital and exploited labour.</p> |
| <p>Lowe, D. J., Reckers, P. M., & Sanders, D. (2001). The influence of gender, ethnicity, and individual differences on</p> | <p>investigates the accounting culture’s view on diversity issues as well as other personal characteristics of the auditor, and examines</p> | <p>Quantitative methodology -An experiment approach conducted with 95 audit seniors from one of the</p> | <p>-Gender and ethnic heritage are important factors in the career prospects of audit seniors. -The demeanour of an auditor was also important as an interactive factor and influences judgments differently depending on the gender or ethnic origin of the auditor evaluated. -Gender is still an issue in the career prospects of audit seniors. Females are more likely to be promoted and less likely to be counselled-out than males.</p> |

| Paper | Objectives | Method | Findings |
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| <p>perceptions of career progression in public accounting. <i>International Journal of Auditing</i>, 5(1), 53-71.</p> | <p>the effects of gender, ethnicity, and other individual differences on performance evaluations of audit seniors</p> | <p>Big 5 public accounting firms. -Using the process model of performance evaluation for guidance, and selecting ratee, rater, and contextual characteristics as factors to analyse. -Utilizing organizational socialization theory in examining the accounting profession's view of diversity issues.</p> | <p>-Aggressive individuals were perceived more likely to be successful than quiet individuals but the advantage was not great. This trait was even found to be advantageous for women -Ethnic heritage was found to be an important factor in promotion decisions but not in involuntary counselling-out of an audit senior. For example, having a quiet demeanour is more acceptable for Asians and women. An aggressive demeanour was shown to be particularly beneficial for the non-ethnic group and for males but not beneficial for Hispanics. -Organizational culture is generally set at the top and passed down through the organization through the socialization of employees. -Auditors in the early stages of their career observe current situations within their organization and develop future expectations based on these observations. auditors' perceptions detected in this research are embedded within the culture of large public accounting firms as a whole -the study results suggest that diversity is a very complex issue. Examining single factors without considering the interactions of a variety of factors may lead to incorrect conclusions.</p> |
| <p>Lupu, I. (2012). Approved routes and alternative paths: The construction of women's careers in large accounting firms. Evidence from the French Big Four. <i>Critical Perspectives on Accounting</i>, 23(4), 351-369.</p> | <p>Explores the mechanisms fostering women's rarity in top positions within French accounting firms in terms of organizationally constructed approved paths, alongside the construction of alternative, feminized routes, lacking the legitimacy of the former and often implying a derailment of women's careers from a very early stage -The focus of this study is to understand how the discursive and practical components of daily routines contribute to the reproduction of Big Four's gendered culture.</p> | <p>-Qualitative methodology -Constructivist grounded theory -23 semi-structured interviews with both male and female French public accountants, and trainees. -Draws on theoretical perspectives from sociology and organization theory to frame the analysis</p> | <p>-The rarity of women in top positions is constructed by the interplay between both lifestyle preferences and practical constraints. It is not about one main obstacle, but a series of obstacles building up in time and often determining a change of career course, such as: The recruitment process which is designed to ensure the homogeneity of employees with the aim of reducing uncertainty and risks, such as maternity The importance of the cohort effect for the securing of identity and belonging, and how difficult it is for anyone interrupting a career to re-imbed in the organizational structure The relation women have with time is different from that of their male counterparts, mainly because of the uneven distribution of roles in the family sphere. The approved professionals are constructed as visible first because their behaviour is constantly evaluated against professional norms, and second because they are expected to make themselves visible by various practices. -This paper challenges the concept of the glass ceiling and instead conceives of the construction of women's careers in the accounting profession in terms of a labyrinth. The labyrinth metaphor, with its focus on trajectory, progress and continuity, is more appropriate than the glass ceiling for shedding light on the multitude of ups, downs and sideways moves marking women's career paths. - The organizational labyrinth has a main way and several sideways that may lead those who take them to end the game and to exit before reaching partnership. The Labyrinth metaphor allows a focus on trajectory and progress as well as throwing light on the impact between women's career choices and the existing constraints, in terms of routes available, for example: women are more inclined because of family responsibilities to choose secondary roads over approved ones, as the former are constructed in order to allow balancing career and family while the latter are not. Thus, women may opt for jobs with less travel that are usually technical positions support for the audit business and which are less prestigious than "front" jobs.</p> |

| Paper | Objectives | Method | Findings |
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| | | | <p>Another example: women are often not aware of the importance of networking or, because of the family ties, cannot give it the required time.</p> <p>-On the one hand, this study highlighted the existence of an approved organizational path to partnership. This path is characterized by linear, constant upward mobility, which leaves little margin for identity creativity. Nevertheless, this approved career model appears to conceal the existence of a sort of maze pattern for all those who do not fit into the organizational mould. Thus, this professional model, constructed as masculine, does not appeal to a majority of women, and especially mothers, who often decide to have recourse to alternative models. On the other hand, this study identified several alternative paths that women may choose to follow in order to balance their professional and family aspirations: part-time work, narrow specialization, support jobs, and the early voluntary exit from the path to partnership.</p> <p>-This research highlights the difficulties of women who, having stepped off the track at least once to raise children, care for elderly parents, or manage other family demands, find it difficult to get back on track. Thus, many women are lost and organizations miss the chance to leverage this talent pool.</p> |
| <p>Lyonette, C., & Crompton, R. (2008). The only way is up?: An examination of women's "under-achievement" in the accountancy profession in the UK. <i>Gender in Management: An International Journal</i>, 23(7), 506-521.</p> | <p>Explores the reasons for the apparent "under-achievement" of mothers working in accountancy, even when at similar levels of qualification to those of fathers.</p> | <p>-Quantitative and qualitative data sources. -Analysis of the Institute of Chartered Accountants of England and Wales membership dataset -semi-structured work-life interviews with ten male and ten female chartered accountants with children</p> | <p>-Women do not progress in accountancy to the same extent as men, and earn considerably less. -qualitative evidence suggests that some residual gender discrimination is still present, but more important are the difficulties in combining paid employment with family responsibilities, particularly for those in higher-level positions. -although employers certainly have a responsibility to their employees, women as individuals are also very much constrained by their domestic responsibilities and are therefore not free to make career choices in the same way as similarly-qualified men. -Part-time and flexible working carries with it a penalty in relation to both earnings and organisational status. -quantitative evidence suggests that women, with or without children, were less likely than men, particularly married men, to reach the highest levels in accountancy. -By focusing on both organisational and domestic issues, the research outlined that, even when women are highly qualified and committed to careers in accountancy, the lack of change in the division of domestic responsibilities means that women are not competing with men to the same degree - This is not to undermine the fact that certain organisational practices still operate to discourage women's career progression, but some evidence of positive organisational change was evident. However, While men (and women) continue to work very long hours in the UK, while the gender pay gap persists, and while women continue to take on the majority of childcare and housework, women are also likely to "choose" to work below their abilities, especially when economic pressures are not a primary issue. -Thus, unless such changes are made, and until men are willing (and able) to share domestic and childcare responsibilities more equally, women will continue to "under-achieve" in the accountancy profession, and thus the "gender gap" in accountancy careers and remuneration will persist into</p> |

| Paper | Objectives | Method | Findings |
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| <p>Maupin, R. J., & Lehman, C. R. (1994). Talking heads: Stereotypes, status, sex-roles and satisfaction of female and male auditors. <i>Accounting, Organizations and Society</i>, 19(4), 427-437.</p> | <p>Study the identities imposed on audit specialists, referred to as stereotypical sex role characteristics, over a period of five years in order</p> | <p>Quantitative methodology</p> | <p>the foreseeable future.</p> <ul style="list-style-type: none"> -Identifying behaviour as masculine or feminine is a historical and culturally determined activity, promoting and maintaining stereotypes -The analysis reveals that a high stereotypical masculine sex-role orientation was significantly (positively) related to higher occupational status and job satisfaction, and lower turnover. Such results illustrate that behaviour is culturally restricted as to what is considered socially appropriate, with inevitably limiting and negative consequences on organizational, personal, and social life - “a high ‘stereotypic masculine’ orientation is indeed a key ingredient to advancement, job satisfaction and long tenure in contemporary ‘Big Six’ accounting organizations” (1994, p. 435). -based upon the Bem Sex-Role Inventory Masculine/ Feminine/Neutral Scale, individuals of both genders who advance up the ranks in public accounting firms tend to adopt a more “masculine” orientation. Further, individuals who adopted the more “masculine” orientation had lower turnover rates and higher job satisfaction. - women who are successful in public accounting tend to adopt more “masculine” attributes (e.g. aggressive, analytical, assertive, forceful) as they progress in their career. |
| <p>McNicholas, P., Humphries, M., & Gallhofer, S. (2004). Maintaining the empire: Maori women’s experiences in the accountancy profession. <i>Critical Perspectives on Accounting</i>, 15(1), 57-93.</p> | <p>Articulates the experiences of Maori women in the accountancy profession of Aotearoa/New Zealand. and focusing on how Maori women experience and perceive organisational practices and their possible consequences respecting career development and progression, and considering the potential implications of the experiences of Maori women for themselves and accountancy firms and the accountancy profession of Aotearoa/New Zealand.</p> | <p>-qualitative methodology -semi-structured interviews with 13 Maori women accountants from accountancy firms</p> | <ul style="list-style-type: none"> -the processes of colonisation within the context of the accountancy profession continue to impact on Maori women’s lives in particular and Maori culture in general. -Maori women have been oppressed on the basis of gender, race and class. Both historically and contemporarily, the dis-establishment of their power base can be directly linked back to colonial rule - Maori women, therefore, struggle together with Maori men against racism, while also struggling with the sexism of Maori men. -When Maori women endeavour to enter the labour force, they are what are commonly referred to as ‘doubly disadvantaged’. Firstly, because they are Maori and secondly because they are Maori women, a position which is supported by employment statistics. Maori women often accept this position as a fact of life. Though they may try to minimise this situation, they are already positioned as second class -Maori women are currently able to enter the accountancy profession, as the settlement of Treaty claims have led to an increase in the number of Maori clients seeking accountancy services, which the accountancy firms assume are best serviced by Maori staff. At least two of the large accountancy firms have specifically set up Maori divisions within their organisations to deal with the growth of Maori clientele. -a concern is the fact that accountancy firms may merely become a continuation of colonisation and that Maori women face the potential risk of further assimilation, as they are groomed to meet the corporate and profit needs of Western capitalistic firms -an enabling attitude would be for the profession and its organisations to allow Maori women to maintain their ‘authenticity’ on equal terms and provide them with a space to define and represent themselves -unless effective policies and strategies are developed to address the needs of Maori women, the |

| Paper | Objectives | Method | Findings |
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| Paisey, C., & Paisey, N. J. (1995). Career development of female chartered accountants in Scotland: marginalization and segregation. <i>International Journal of Career Management</i> , 7(5), 19-25. | Reviews the achievements of female chartered accountants in the profession to assess the extent to which women's careers differ from those of men. | Quantitative methodology Questionnaire survey of male and female chartered accountants in Scotland | <p>similar needs of Maori clients might also not be met.</p> <ul style="list-style-type: none"> -The results of the questionnaire survey indicates that marginalization and segregation of women does exist in Scotland, with women achieving less senior positions than men, working in smaller firms and in different areas of work. -Males and females display different career patterns. Men reach more senior positions, work in more prestigious firms and perform different types of work. This segregation is important because it indicates that the segregation which existed at the beginning of the twentieth century persists at the end of the century too, albeit in a different form. - Women in accountancy appear to face increasing discrimination as their careers progress, particularly if they have children. Women's job satisfaction diminished when they had children as they felt that they were given less interesting and challenging work and had reduced promotion prospects. Women also appear to carry more domestic responsibilities than men, which affects their career achievements. In order to address this burden, women desire increased flexibility and greater opportunities for part-time work. -There is, in effect, still "men's" work and "women's" work in accountancy. While segregation exists, it will be difficult for the profession to claim that women have equality. -Given the existing sex segregation in chartered accountancy in Scotland, such measures – intended to aid women – may lead instead to increased segregation. Further distinctions between male and female careers may result in a reinforcement of the impression that men and women perform different work. |
| Smithson, J., Lewis, S., Cooper, C., & Dyer, J. (2004). Flexible working and the gender pay gap in the accountancy profession. <i>Work, Employment & Society</i> , 18(1), 115-135. | explores the relationship between flexible working arrangements and the gender pay gap | <ul style="list-style-type: none"> - Quantitative and qualitative methods -questionnaires to 670 Chartered Accountants - In-depth semi-structured interviews working in small, medium and large firms in Britain. -thematic analysis was used as the primary analytic approach, and some elements of conversation analytic approach | <p>This paper considers whether gender-neutral discourses of flexible working succeed in encouraging more men and non-parents to use flexible working arrangements, thereby potentially reducing the gender pay gap and found that:</p> <ul style="list-style-type: none"> -Gendered responses to pressures from greedy organizations, coupled with fears of negative impact on career progression, are contributing to maintaining the gender pay gap in accountancy. -Worries about career progression are a major barrier to taking up flexible working arrangements for both men and women in this profession. Women who do take up flexible working arrangements are clear that their salary and career prospects are lower because of this. Women who worked flexibly or part time typically did so to combine working with caring commitments, in ways that damaged their career prospects. In contrast, pay and salary are more important for men's decisions about working patterns, because men still think in 'breadwinner' mode in this profession. Men who do work part time or flexibly in this profession tend to do so at a later stage when their career had progressed further, both career-wise and family-wise, than do women. The decision to work flexibly therefore impacts less on their career progression and salary. -There was therefore a clear impact on current and future salary for women taking up flexible working arrangements, which was not equivalent for the men who did so. In this context, the promotion of flexible working arrangements is reinforcing the gender pay gap. |
| Wallace, P. (2009). <i>Reasons women</i> | Examines the careers of women CAs, in particular | <ul style="list-style-type: none"> -Qualitative approach -interviews, narrative | <ul style="list-style-type: none"> -Two major themes emerged: the absence of stated aspirations/desire to become a partner; and frustrations with the intrinsic and monetary value of services delivered by public accounting firms. |

| Paper | Objectives | Method | Findings |
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| <p>chartered accountants leave public accounting firms prior to achieving partnership status: A qualitative analysis. Canadian Journal of Administrative Sciences, 26(3), 179-196.</p> | <p>what their careers look like and how women in the accounting profession make sense of their careers, why they pursued the CA designation and why they chose to leave public accounting firms.</p> | <p>inquiry of 13 Canadian women Chartered Accountants (CAs)</p> | <p>-many reasons for pursuing a CA designation, often influenced by institutions such as universities and individuals such as parents. They did not enter the profession with any explicit goal of becoming a partner in a public accounting firm -The reasons for women choice to leave public accounting firms: 1-the belief that they lacked the skills necessary to be partner and thus sought positions in industry. 2- Their lack of interest in or commitment to becoming a partner leading them to leave a firm. In an environment that has, until very recently, promoted an “up or out” advancement philosophy, it should not be surprising that women CAs leave public accounting firms prior to partnership when they have no interest or aspiration to become a partner. 3- Many found an absence of challenge and value in the performance of audit work. They did not appear willing to remain in an area or position in which they perceived there was limited or no value to their clients and to themselves. Thus they sought out positions either in other areas of a firm or in industry that would provide the challenge and learning opportunities they were looking for. This included returning to public accounting firms after working in industry or attending to family matters, which suggests that changes in the profession and/or public accounting firms at particular points in time offered new learning and potential new challenges</p> |
| <p>Whiting, R. H., & Wright, C. (2001). Explaining gender inequity in the New Zealand accounting profession. The British Accounting Review, 33(2), 191-222.</p> | <p>Investigates the current state of gender equity within the New Zealand accounting profession</p> | <p>-Quantitative approach -Questionnaire to members of the Institute of Chartered Accountants of New Zealand -Using a comprehensive framework encompassing attributes, structure and attitudes, and their interactions.</p> | <p>-Females are found to hold lower job status and be remunerated less than their male counterparts, due to fewer years of work experience and lower career aspirations which are the major influences on job status. -Lower weekly working hours and discrimination also contribute to their lower job status. Compared to other female accountants, higher status women show a greater desire for responsibility and are more competitive. -In the male accountant sample the higher achievers work longer hours and are subject to less discrimination. - There has been a move towards remuneration equality between the genders at the lower organisational levels. - The results support the use of the comprehensive theoretical framework, illustrating that a complex array of factors influence the gender difference in status and salary of New Zealand accountants such as personal attributes, organisational structure and attitudes towards women -There are significant influences of personal attributes, but these appear to be linked to both structures of the organisation and attitudes towards women of the main players in the organisation</p> |
| <p>Whiting, R. H. (2008). New Zealand chartered accountants' work/family strategies and consequences for career success. Pacific Accounting Review, 20(2), 111-137.</p> | <p>To investigate New Zealand chartered accountants' work/family strategies and consequences for career success</p> | <p>-Qualitative approach -Interviews with 69 male and female experienced chartered accountants</p> | <p>-A comprehensive work/family strategy typology for New Zealand chartered accountants was developed. The five types identified were Traditional Men, Traditional Women, Work First Women, Family Balancers, and Stepping Stone Men. -those who followed a male linear career model (Traditional Men and Work First Women) demonstrated higher levels of career success. -Some notable exceptions showed that career success could be achieved by those with higher levels of family responsibilities, if the employing organisation does not demand rigid conformance with the linear career model. Career aspirations and work experience have the most influence on</p> |

| Paper | Objectives | Method | Findings |
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| | | | <p>job status, regardless of gender.</p> <ul style="list-style-type: none"> - One of the major reasons for the lower job status of females is their lower level of work experience, which may suggest that an increase in female participation would lead to an improvement in their position and facilitate equality. But the solution to gender inequity is not that simple. Throughout their careers, female accountants differ from their male counterparts in several ways, which appear to be interconnected and related to their lower job status levels. Once child (ren) become part of the family structure, females generally take more responsibility for these children, and consequently work fewer hours, take more time out from their jobs, and have lower career aspirations. As career aspirations is the most influential factor on job status, the resultant lower job status of female accountants in general is not surprising |
| <p>Whiting, R. H. (2012). Reflecting on perceived deinstitutionalization of gender-biased employment practices in accountancy. <i>Qualitative Research in Accounting & Management</i>, 9(4), 300-336.</p> | <p>Assesses whether the influx of women into New Zealand's accountancy workplaces over the past thirty years has been accompanied by evidence of deinstitutionalization of gender-biased employment practices</p> | <p>Qualitative approach</p> <ul style="list-style-type: none"> -interviews with 42 female and 27 male CAs - 56 interviewees employed in business, public sector and education, and non-partnership-level public practice positions - Using Oliver's (1992) model of deinstitutionalization | <ul style="list-style-type: none"> - Many of the gender-biased practices existing in accountancy workplaces thirty years ago (eg. biased recruitment, salary differentials, reduced assignment and promotional opportunities, male culture and linear career model and sexual harassment) are no longer accepted nor evident in firms. Reflecting on this change through a deinstitutionalization lens (Oliver, 1992), suggests that deinstitutionalization of gender-biased practices has taken place and is partially complete. -Rejection of some practices has occurred but there is still some awareness that not all practices detrimental to women's progress, have disappeared. -The strongest pressures for accountancy organizational change appeared to come from external social and legislative factors. The external social and legislative factors have acted in tandem, although one may precede the other. Often they appear to have been the precursor to, and trigger for, political pressure on the firm for change. Of major importance has been the successful participation of women in tertiary education, which technically opened entry for women to the accountancy profession. -Other societal changes, such as reduced numbers of children, provision of childcare services and automatic household devices, have allowed women some freedom from domestic work and increased their ability to continue participating in paid work once they were mothers. However, even then, old boys' network and discrimination still hampered entry for women into the accountancy profession. -The influx of women into the accountancy profession in New Zealand over the last thirty years, has contributed to the erosion of institutionalized gender-biased employment practices in accountancy workplaces. Use of Oliver's (1992) model of deinstitutionalization was pivotal in interpreting the change as one arising from a cumulative interaction of political, functional and social pressures. Biased recruitment, sexual harassment and non-equitable salary differentials have been rejected by firms. However, other more subtle gender-biased practices concerned with the male linear career model and opportunities for promotion at the senior level have lessened but not been rejected. Further cultural change is required in order to deinstitutionalize these practices and change the culture in accountancy organizations. This could help to avoid resource wastage and a serious deficiency of senior CAs in practice in the future. |

ERGO application form – Ethics form

All mandatory fields are marked (M*). Applications without mandatory fields completed are likely to be rejected by reviewers. Other fields are marked “if applicable”. Help text is provided, where appropriate, in italics after each question.

1. APPLICANT DETAILS

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| 1.1 (M*) Applicant name: | Abeer Alsalloom |
| 1.2 Supervisor (if applicable): | Dr. Dila Agrizzi Dr. Teerooven Soobaroyen |
| 1.3 Other researchers/collaborators (if applicable): <i>Name, address, email, telephone</i> | Not applicable |

2. STUDY DETAILS

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| 2.1 (M*) Title of study: | The Role of Women Accountants, and the Implications for the Accounting Profession in Saudi Arabia |
| 2.2 (M*) Type of study (<i>e.g. Undergraduate, Doctorate, Masters, Staff</i>): | Doctorate |
| 2.3 i) (M*) Proposed start date: | 15/07/2012 |
| 2.3 ii) (M*) Proposed end date: | 14/01/2013 |

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| 2.4 (M*) What are the aims and objectives of this study? |
| <p>Research aim: To explore the role of Saudi women accountants, and its implications on the Accounting Profession in Saudi Arabia</p> <p>Research Objectives: 1- To explore the professionalization strategies in the Saudi accounting profession and to what extent do they impact on the role of Saudi women accountants. 2- To explore the career opportunities and outcomes which may shape female accountants' experiences within the profession, and the progress that has been made in encouraging women to join the profession. 3- To investigate and identify the career constraints facing Saudi female accountants.</p> |

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| 2.5 (M*) Background to study (<i>a brief rationale for conducting the study</i>): |
| <p>There are many studies of the development of the accounting profession, and the professionalization strategies developed to include and exclude women. Accounting research has highlighted the exclusion of many groups from mainstream studies of the profession including clerks, women and ethnic minorities (Cooper, 2001; Hammond, 1997; Kirkham & Loft, 1993). However, there is an absence of accounting research on women in non-Western contexts as research builds heavily on ‘feminist liberal thought’, where a particular category of women is privileged</p> |

(White, Western, Middle-class, educated women) while many others are displaced (Gallhofer, 1998, p. 358).
 Therefore, attention needs to be paid to specific characteristics of different settings and cultures (Gallhofer, 1998, Broadbent & Kirkham, 2008).
 Other than Komori (2007, 2008) study in Japan & Kamla (2012) in Syria, research in accounting concerning women in non-Western contexts is scarce.
 This study attempts to fill this gap in the literature and to challenge the Eurocentric, class and cultural biases of mainstream feminist accounting research by exploring the experience of Saudi women accountants in a society that is significantly different in terms of their values, beliefs and culture.
 By understanding the actual phenomenon, positive changes in the position of Saudi women accountants can be achieved.
 The research findings are expected to improve the employability of female graduates in order to enhance their involvement in accounting careers effectively.
 This may be achieved by assisting Higher Education to create partnership, networks, and good relationship with accounting firms to enhance training opportunities for female students to make them more employable and acceptable in the accounting career field, and this is expected to inform policy makers and professional bodies on the use of appropriate strategies to enable greater participation of female accountants in the accounting profession.

2.6 (M*) Key research question (*Specify hypothesis if applicable*):

- 1-What are the professionalization strategies adopted by Saudi accounting profession members, and to what extent do they influence the role of Saudi women accountants' in the development of the accounting profession ?
- 2- What are the career opportunities and outcomes that can shape Saudi female accountants experiences within the profession?
- 3- What are the career constraints that Saudi female accountants encounter at work and to which factors can these constraints be mainly attributed to?

2.7 (M*) Study design (*Give a brief outline of basic study design*)

Outline what approach is being used, why certain methods have been chosen.

The epistemological and ontological assumptions for this research focus on understanding the experiences and position of Saudi women accountants. Therefore, the perspective adopted in the research is a subjective interpretative approach.
 This study will apply phenomenology as its strategy.
 The qualitative technique is undertaken in this research.
 In order to explore the impact of gender on the accounting profession in Saudi Arabia, Semi-structured interviews will be conducted with female and male accountants and managers drawn from professional accounting organizations in Saudi Arabia. A sample of female and male accountants will be chosen from that list using non-probability sampling techniques (further details in section 3.1, 3.2).
 Data will be analysed using thematic analysis and the application of NVivo software.
 Issues of professionalization strategies and closure can only be gathered by subjective interpretative studies, similar studies relied on semi structured interviews.
 That is because how strategies are developed in the accounting profession can be obtained by why questions.

3. SAMPLE AND SETTING

3.1 (M*) How are participants to be *approached*? Give details of what you will do if recruitment is insufficient. If participants will be accessed through a third party (e.g. children accessed via a school, employees accessed via a specific organisation) state if you have permission to contact them and **upload any letters of agreement to your submission in ERGO or provide the name and contact details of the person granting you permission to access the sample (to check that permission has been granted).**

The participants (female and male accountants and managers) will be accessed mainly through professional accounting organizations, but also other employers of accounting staff.
Furthermore, a small number of participants will be contacted through personal contacts.
I already have permission to contact participants through the organization they work in.
Further contacts are being made, and as when company approval are given they will be uploaded for approval.

3.2 (M*) Who are the proposed sample and where are they from (e.g. fellow students, club members)? List inclusion/exclusion criteria if applicable. NB The University does not condone the use of 'blanket emails' for contacting potential participants (i.e. fellow staff and/or students).

It is usually advised to ensure groups of students/staff have given prior permission to be contacted in this way, or to use of a third party to pass on these requests. This is because there is a potential to take advantage of the access to 'group emails' and the relationship with colleagues and subordinates; we therefore generally do not support this method of approach.

If this is the only way to access a chosen cohort, a reasonable compromise is to obtain explicit approval from the Faculty Ethics Committee (FEC) and also from a senior member of the Faculty in case of complaint.

The proposed sample is female and male accountants who are qualified and those who are working as an accountant, in addition to managers.
At the moment I am targeting 30 participants.
The research will not rely on older participants and children.

3.3 (M*) Describe the relationship between researcher and sample (Describe any relationship e.g. teacher, friend, boss, clinician, etc.)

No relationship, except that the researcher was employed as an accountant in one of the organization that will be accessed (King Faisal Specialist Hospital and Research Centre, KFSH & RC). Some of the participant may be friends or (former) colleagues.

3.4 (M*) Describe how you will ensure that fully informed consent is being given. Upload copies of the participant information sheet and consent form to your submission in ERGO.

Participants will be provided with a participant information sheet that describes what participants can expect by participating in the study prior to giving their written consent to participate in the study.

3.5 (M*) Describe the plans that you have for feeding back the findings of the study to participants. Upload a copy of the debriefing form to your submission in ERGO.

The participant will be given a written debriefing that describes the main research questions after they complete the study.
An executive summary of the research will be provided to interested parties.

4. RESEARCH PROCEDURES, INTERVENTIONS AND MEASUREMENTS

4.1 (M*) Give a brief account of the procedure as experienced by the participant *(Make clear who does what, how many times and in what order. Make clear the role of all assistants and collaborators. Make clear total demands made on participants, including time and travel). Upload any copies of questionnaires and interview schedules to your submission in ERGO.*

The researcher will ask open-ended questions, guided by the set of questions provided in the attached document. Once the participant have been made aware of the participant information sheet, consent will be sought and obtained from participant. Then the audio recording will start. Participants will be interviewed for a period of 45 minutes to one hour. The recording will then be stopped and the participant will be provided with the debriefing form and offered the opportunity to seek any further clarifications.

5. STUDY MANAGEMENT

5.1 (M*) State any potential for psychological or physical discomfort and/or distress?

Participants are not expected to experience any psychological or physical discomfort as a result from participating in this research. Participants do not have to answer questions that they don't feel comfortable answering without any penalty.

5.2 Explain how you intend to alleviate any psychological or physical discomfort and/or distress that may arise? (if applicable)

Participants do not have to answer questions that they don't feel comfortable answering without any penalty.

5.3 Explain how you will care for any participants in 'special groups' (i.e. those in a dependent relationship, vulnerable or lacking in mental capacity) (if applicable)?

Not applicable.

5.4 Please give details of any payments or incentives being used to recruit participants (if applicable)?

Not applicable.

5.5 i) How will participant anonymity and/or data anonymity be maintained (if applicable)?

Two definitions of anonymity exist:

i) Unlinked anonymity - Complete anonymity can only be promised if questionnaires or other requests for information are not targeted to, or received from, individuals using their name or address or any other identifiable characteristics. For example if questionnaires are sent out with no possible identifiers when returned, or if they are picked up by respondents in a public place, then anonymity can be claimed. Research

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| <p><i>methods using interviews cannot usually claim anonymity - unless using telephone interviews when participants dial in.</i></p> <p><i>ii) Linked anonymity - Using this method, complete anonymity cannot be promised because participants can be identified; their data may be coded so that participants are not identified by researchers, but the information provided to participants should indicate that they could be linked to their data.</i></p> |
| <p>Linked anonymity applies in the case of the study. The findings will be coded so that participants are not identified.</p> |

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| <p>5.5 ii) How will participant confidentiality be maintained (if applicable)? <i>Confidentiality is defined as the non-disclosure of research information except to another authorised person. Confidential information can be shared with those who are already party to it, and may also be disclosed where the person providing the information provides explicit consent.</i></p> |
| <p>There will be no mention of the participants and organizations name, aliases names will be used instead.</p> |

| |
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| <p>5.6 (M*) How will personal data and study results be stored securely during and after the study? <i>Researchers should be aware of, and compliant with, the Data Protection policy of the University (for more information see www.southampton.ac.uk/inf/dppolicy.pdf). You must be able to demonstrate this in respect of handling, storage and retention of data (e.g. you must specify that personal identifiable data, such as consent forms, will be separate from other data and that the data will either be stored as an encrypted file and/or stored in a locked filing cabinet).</i></p> |
| <p>Personal data and study results will be stored on a password protected computer and in a locked filing cabinet, and it will only be used for the purpose of this study.</p> |

| |
|--|
| <p>5.7 (M*) Who will have access to these data?</p> |
| <p>The researcher and the supervisors.</p> |

N.B. - Before you upload this document to your ERGO submission remember to:

1. Complete ALL mandatory sections in this form
2. Upload any letters of agreement referred to in question 3.1 to your ERGO submission
3. Upload copies of your participant information sheet, consent form and debriefing form referred to in questions 3.4 and 3.5 to your ERGO submission
4. Upload any interview schedules and copies of questionnaires referred to in question 4.1

Participant Information Sheet

Study Title: The Role of Women Accountants, and the Implications for the Accounting Profession in Saudi Arabia

Researcher: Abeer Alsalloom

Ethics number: 2974

Please read this information carefully before deciding to take part in this research. If you are happy to participate you will be asked to sign a consent form.

What is the research about?

The researcher is a PhD student at the University of Southampton doing a research about the professionalisation strategies in Saudi Arabia with regards to women accountants. The study aims to understand the role and experiences of women accountants in the accounting profession in Saudi Arabia and the implications for the accounting profession. The research focuses on the potential challenges women might be facing when attempting to enter the profession, and after entering, and the factors that earlier may have informed such a career choice.

Why have I been chosen?

You were chosen because you are employed in one of the accounting firms in Saudi Arabia, or you are an accounting staff in a non-accounting firm.

What will happen to me if I take part?

The researcher will ask a number of questions, it will last for an hour; audio recording will be used upon your agreement. There is no expectation for a follow up, however if there is a misunderstanding I will contact you.

Are there any benefits in my taking part?

The research will add benefit to the general community of accounting. By improving the employability of female graduates in order to enhance their involvement in accounting careers effectively. This may be achieved by assisting Higher Education to create partnership, networks, and good relationship with accounting firms to enhance training opportunities for female students to make them more employable and acceptable in the accounting career field, and this is expected to inform policy makers and professional bodies on the use of appropriate strategies to enable greater participation of female accountants in the accounting profession.

Are there any risks involved?

This is a study about your experience and perceptions and will have no bearing on you or your organization.

Will my participation be confidential?

The researcher complies with the Data Protection Act/University policy. Information collected about you during your participation in this study will be kept strictly confidential. It will be coded and stored on a password protected computer and this information will only be used for the purpose of this study. All files containing any personal data will be made anonymous.

What happens if I change my mind?

If at any time during the interview you feel unable or unwilling to continue, you have the right to withdraw without your legal rights being affected. In addition, should you not wish to answer any particular question or questions, you are free to decline. Moreover, if you don't feel comfortable answering any question you don't have to do so without any penalty.

What happens if something goes wrong?

You can contact:

Dr Martina Prude, Head of Research Governance

Tel: +44 (0) 2380 595058

Email: mad4@soton.ac.uk

Where can I get more information?

If you have any questions, after reading this information sheet, you can contact the research supervisors:

Dr. Dila Agrizzi

Email: d.a.agrizzi@soton.ac.uk

Dr. Teerooven Soobaroyen

Email: t.soobaroyen@soton.ac.uk

CONSENT FORM (Version 2, 13/7/2012)

Study title: The Role of Women Accountants, and the Implications for the Accounting Profession in Saudi Arabia.

Researcher name: Abeer alsalloom

Study reference: 2974

Ethics reference: 2974

Please initial the box(es) if you agree with the statement(s):

I have read and understood the information sheet (dated 13/7/2012, Version 2) and have had the opportunity to ask questions about the study.

I agree to take part in this research project and agree for my data to be used for the purpose of this study

I understand my participation is voluntary and I may withdraw at any time without my legal rights being affected

I agree to the tape-recording of the interview

I am happy to be contacted regarding other unspecified research projects. I therefore consent to the University retaining my personal details on a database, kept separately from the research data detailed above. The 'validity' of my consent is conditional upon the University complying with the Data Protection Act and I understand that I can request my details be removed from this database at any time.

I understand that information collected about me during my participation in this study will be stored on a password protected computer and that this information will only be used for the purpose of this study. All files containing any personal data will be made anonymous.

Name of participant (print name).....

Signature of participant.....

Date.....

Appendix 5-Interviewees' profiles

| Gender/Participant | Position | Organization ⁴⁴ | Marital status | Duration of Interview |
|--------------------|------------------------|----------------------------|----------------|---|
| F/9 | Audit Supervisor | Big-2 | Married | Interviews in two consecutive years (69, 20 mins) |
| F/11 | Audit Supervisor | Big-3 | Single | 50 mins |
| F/18 | Audit Supervisor | Big-2 | Married | 70 mins |
| F/4 | Senior Audit Associate | Big-1 | Married | 90 mins |
| F/10 | Senior Audit Associate | Big-2 | Single | 45 mins |
| F/13 | Senior Audit Associate | Big-2 | Married | 70 mins |
| F/26 | Senior Audit Associate | Big-1 | Married | 50 mins |
| F/17 | Audit Associate | Big-4 | Single | 65 mins |
| F/20 | Audit Associate | Big-1 | Single | 60 mins |
| F/21 | Audit Associate | Big-1 | Single | 60 mins |
| F/34 | Audit Associate | Big-1 | Single | 80 mins |
| F/35 | Audit Associate | Big-3 | Single | 60 mins |
| F/8 | Tax consultant | Big-1 | Single | 60 mins |
| F/16 | Tax consultant | Big-4 | Single | 45 mins |
| F/23 | Tax consultant | Big-3 | Single | 45 mins |
| F/24 | Tax consultant | Big-1 | Single | 50 mins |
| F/29 | Tax consultant | Big-2 | Married | 80 mins |
| F/41 | IT in advisory | Big-4 | Single | 45 mins |
| F/31 | Trainee | Big-4 | Single | 60 mins |
| F/42 | Trainee 1 +2 | Big-4 | Single | 45 mins |
| F/7 | Trainee 1+2+3+4 | Big-2 | Single | 30 mins |
| F/22 | HR officer | Big-3 | Single | 25 mins |
| F/40 | HR officer | Big-4 | Single | 30 mins |

⁴⁴ In this study the Big Four accounting firms are referred to as Big-1, Big-2, Big-3, and Big-4.

| | | | | |
|---------------|---|------------------------------|---------|---------|
| F/2 | Partner | Family-owned accounting firm | Single | 70 mins |
| F/1 | Manager of Financial and Administrative Affairs | Local accounting firm | Single | 90 mins |
| F/37 | Lecturer | King Saud University | Married | 45 mins |
| F/30 Lecturer | Lecturer | King Abdul-Aziz University | Married | 80 mins |
| F/3 Lecturer | Lecturer | Princess Nora University | Married | 45 mins |
| M/6 | Audit Partner | Big-2 | Married | 45 mins |
| M/15 | Partner & Head of Audit | Big-4 | Married | 75 mins |
| M/25 | Office Managing Partner | Big-1 | Married | 45 mins |
| M/27 | Chairman & CEO MENA Region | Big-1 | Married | 60 mins |
| M/28 | Audit Executive Manager | Big-1 | Married | 45 mins |
| M/36 | Audit Executive Manager | Big-1 | Married | 45 mins |
| M/5 | Audit manager | Big-2 | Single | 50 mins |
| M/14 | Audit manager | Big-2 | Single | 60 mins |
| M/12 | Audit Associate | Big-3 | Single | 50 mins |
| M/19 | Senior Audit Associate | Big-2 | Single | 45 mins |
| M/32 | Government Official in the Ministry of Labour | Ministry of Labour | Married | 45 mins |
| M/33 | A representative of SOCPA | SOCPA | Married | 65 mins |
| M/38 | HR Manager | Local Accounting Firm | Married | 20 mins |
| M/39 | HR Manager | Big-4 | Married | 25 mins |

Appendix 6-Interview questions guide

A- Interview questions for female accountants

| Questions |
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| <p>1- Describe your career progression to me.</p> <ul style="list-style-type: none"> • educational background • career background • family background |
| <p>2- Why and how did you choose accounting as a career?</p> <ul style="list-style-type: none"> • encouragement , support • why not other career |
| <p>3- Tell me about your experience of entering the accounting profession?</p> <ul style="list-style-type: none"> • SOCPA exam • your experience at the initial stages of the big four • Any restrictions? |
| <p>4- How was your experience of applying for a job in an accounting firm?</p> <ul style="list-style-type: none"> • No. of application, • style of interview (formal, informal) • experience with interview panel |
| <p>5- How did get your prior experience?</p> <ul style="list-style-type: none"> • university training • organisation training |
| <p>6- In your opinion, what are the factors that have led to the entry of Saudi women to the accounting profession in the first place?</p> <ul style="list-style-type: none"> • Why? • How? • In what way? |
| <p>7- How do you see job opportunities for Saudi women accountants in accounting and auditing firms?</p> |
| <p>8- In your opinion, what determines the position and status of women and their employment opportunities in the accounting profession?</p> <ul style="list-style-type: none"> • qualification • family background, • Professional attitude from colleagues... |
| <p>9- Women in the accounting profession are still in the minority. What is your opinion about their influence on the development of accounting in SA?</p> <ul style="list-style-type: none"> • How? • What level? • How quickly? |
| <p>10- What concerns do you have about women in the accounting profession?</p> <ul style="list-style-type: none"> • personal perceptions • Example... |
| <p>11- Tell me about your experience in combining and balancing your career and family life?</p> |
| <p>12- In your current position are there any polices to assist you in having a work-life balance? If Yes, How do you find them helpful?</p> |

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| <p>How does it facilitate your role as a mother?</p> <p>If no, Why not? What do you see as helpful for you?</p> |
| <p>13- Was there a time when you were expected to choose between work and personal life?</p> <p>If Yes, How, why, and by who?</p> |
| <p>14- In your opinion, what should Saudi women do to balance their overlapping roles and raise and meet their career aspirations?</p> <ul style="list-style-type: none"> • flexibility at work, • career progression, • recognition of ability, skills, experience |
| <p>15- How do you think women are encouraged to achieve their full potential as active members in the accounting profession?</p> <ul style="list-style-type: none"> • culture of Saudi organisations • work environment |
| <p>16- In your opinion, what role do women and men have in contributing to the economic development of the country?</p> <ul style="list-style-type: none"> • value of different roles • Short- and long-term values (e.g. motherhood, family life, work-life, etc.) |
| <p>17- Describe your experience in accommodating an accounting occupation?</p> <ul style="list-style-type: none"> • accommodating a male-oriented career-structure • access to the informal organisational network • working hours |
| <p>18- Are there any obstacles or barriers that prevent your advancement in work?</p> <ul style="list-style-type: none"> • recruitment, training, employee development, etc. <p>if yes Which? Why? Have you find ways of responding to these problems?</p> |
| <p>19- In your opinion, generally when women have problems at work, how do they solve these problems?</p> <ul style="list-style-type: none"> • change workplace • change attitudes, practices |
| <p>20- What are the major difficulties for you in the practice of accountancy?</p> <ul style="list-style-type: none"> • training • In-house support |
| <p>21- How are your skills evaluated as an accountant?</p> <p>process, How effective and encouraging is the process? What effect does this have on you to be an active member of the accounting profession?</p> |
| <p>22- How is your experience in having access to informal organisational network?</p> <ul style="list-style-type: none"> • Socialising (clients, colleagues etc.) • dealing with management practices |
| <p>23- Are you aware of any government policies that protect you as a female and give you equality in the business sector?</p> <p>If Yes Is it implemented in your company?</p> |
| <p>24- What actions you believe should be taken by the cultural forces, media, and organizations, for tackling and addressing the constraints facing women at work?</p> |

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| <p>25- In some previous studies the image of the weak, dependent, emotional “married” woman was mentioned, what is your opinion on this? 25a-can this opinion be changed? 25b-are women fit for an accounting role</p> <ul style="list-style-type: none"> • academically • physically • intellectually |
| <p>26- How do you think you are perceived by your family and colleagues as an accountant?</p> |
| <p>27- In your opinion, how can women handle problems which may face them at work? And if so, why are they able to do so?</p> |
| <p>28- Can discrimination be a good thing for women? 28a-and Why?</p> |
| <p>29- What are the majority jobs offered for women in accounting firms?</p> <ul style="list-style-type: none"> • Audit work • business trips • inventory work • office work • Why? |
| <p>30- In your organisation, are women accountants allocated the same type of work as men? If No, What is the reasoning behind this difference?</p> |
| <p>31- What is your experience in gaining access to field work; jobs which would require you to meet different types of people, such as out-of-office assignments and inventory jobs.</p> <ul style="list-style-type: none"> • work opportunities for women • intensity of the job • influence on acquiring organizational knowledge • barriers and constraints • Other reasons? • Effect on business practices. <p>31a-What do you think are the effects of denying you jobs which may include business trips and inventory work?</p> |
| <p>32- Tell me about the number and/or range of clients that you are assigned to audit? 32a-Which sectors are they in? 32b-How does this affect your promotion prospects?</p> |
| <p>33- How do clients respond to (deal with) you as a female accountant?</p> |
| <p>34- Are there any feminist movements to encourage female accountants, support their activities and have an impact on the experiences of women in the accounting profession? 34a-And how?</p> |
| <p>35- What is your opinion about women being educated about their rights to bring about change in their roles they play in society?</p> |
| <p>36- In the literature, women are considered to be particularly attentive to detail; this gender difference is often cited positively in evaluations of the quality of their work. From your experience, what is your opinion?</p> |

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| 37- Another gender difference cited in the literature is that women are too strict and inflexible and lacking a broader perspective. From your experience, what is your opinion? |
| 38- In your opinion, what do you need to be a female partner? <ul style="list-style-type: none"> • networking • skills, ability • qualifications • opportunity 38a-Why? |

B-Interview questions for male participants

| Questions |
|---|
| 1- Why do you think women in the KSA want to become CPAs? 1a- What is your own view of this situation? <ul style="list-style-type: none"> • Family background • encouragement and support • employment opportunities |
| 2- What factors influenced Saudi women’s access to the accounting profession in the first place? <ul style="list-style-type: none"> • encouragement and support • employment opportunities |
| 3- In your opinion are there any restrictions on women’s access to the profession, as there are only 2% of women accountants? If Yes Which, and why? If No Would you consider gender differences to be factors? |
| 4- In some previous studies the image of the weak, dependent, emotional ‘married’ woman was mentioned what is your opinion on this? 4a-can this opinion be changed? 4b-are women fit for an accounting role <ul style="list-style-type: none"> • academically • physically • intellectually |
| 5- How is your organisation dealing with resources issue? 5a- If there is a shortage of labour, how is your company dealing with that? <ul style="list-style-type: none"> • further opportunities for women • pressure for change in accountancy in the KSA • growing significance corporate governance |
| 6- What is your opinion about women’s scope of judgement required in auditing work? |
| 7- Is there any polices in your organisation, such as the concept of ‘work-life balance’, to assist women to combine work with family responsibilities? |
| 8- How does your organisation retain women as accountants/auditors? <ul style="list-style-type: none"> • accommodating family life • incentives to return after child birth for example 8a- Are there any policies in your organisation to explore possible ways of achieving an increase in the number of female accountants and an improvement of their retention rates? and how? |

| |
|---|
| 9- What is your opinion about the need to change or adjust the culture of Saudi organizations to provide an encouraging work environment where women can develop and realise their full potential? |
| 10- In your opinion what values would women accountants bring to your organisation? |
| 11- Are there flexible working opportunities for both men and women in your organisation? If yes What percentage of men and women take this. |
| 12- Women in the accounting profession are still in the minority. What is your opinion about their influence on the development of accounting in the KSA? |
| 13- In your opinion, how can Saudi women prove their ability to fulfil the roles effectively and establish their competence in the accounting profession? |
| 14- How are the women evaluated in your organisation? • processes, ... |
| 15- Do clients have particular expectations about the audit staff they expect to visit /audit their company? Is this different for men and women? Why? Are business trips and inventory work allocated to women? Why? |
| 16- How are clients responding to the opinions of female auditors? |
| 17- How are women accepted in the profession? 17a- How are they accepted if they are in senior positions? 17b-How would you feel about being managed by a woman? |
| 18- Do you believe education in raising awareness of women rights is a key element for change? How? |
| 19- How do you see job opportunities for Saudi women accountants in audit firms? |
| 20- In your opinion, what determines the position and status of women and their employment opportunities in the accounting profession? • qualification • family background • professional attitude |
| 21- What are the employment practices of accounting corporations in general? 21a-Is it the same for men and women? 21b-How do you see the employment policy implemented in audit firms? |
| 22- As women CPAs are new in the accounting profession, how is your organization seeking to employ them? If Yes, What percentage of women you get. If No, Why not? |
| 23- What is the type of work women are allocated in your organization? • audit work • business trips • inventory work • Why? |

| |
|---|
| <p>24- Are women accountants allocated the same type of work as men? If No, what is the reasoning behind the difference</p> |
| <p>25- In your opinion, what are the characteristic of women’s approaches to accounting in general? 25a-How do you see woman’s approaches and attitudes towards the practice of accountancy?</p> |
| <p>26- In your opinion, what are the characteristic of men’s approaches to accounting in general?</p> |
| <p>27- Have you ever experienced any gender difference in your employees work?</p> |
| <p>28- How would you describe the role of the accounting profession in Saudi Arabia?</p> |
| <p>29- What is your opinion about the power of the accounting profession in the KSA, as it comes under the Ministry of Commerce?</p> |
| <p>30- Are you aware of any trends within the country to increase the significance of women accountants in business operations in the KSA?</p> |

Debriefing

Study Title: The Role of Women Accountants, and the Implications for the Accounting Profession in Saudi Arabia

Researcher: Abeer Alsalloom

Ethics number: 2974

Thank you so much for participating in this study. Your participation was very valuable. It has been acknowledged that you are very busy and very much appreciate the time you devoted to participating in this study. There was some information about the study that could not be discussed with you prior to the study, because doing so probably would have impacted your actions and thus skewed the study results. This form explains these things to you now.

What is the research about?

The research is about the professionalisation strategies in Saudi Arabia with regards to women accountants.

The research Objectives are:

- 1- To explore the professionalisation strategies in the Saudi accounting profession and to what extent do they impact on the role of Saudi women accountants.
- 2- To explore the career opportunities and outcomes that may shape female accountants' experiences within the profession, and the progress that has been made in encouraging women to join the profession.
- 3- To investigate and identify the career constraints facing Saudi female accountants.

The research questions are:

- 1- What are the professionalisation strategies adopted by Saudi accounting profession members, and to what extent do they influence the role of Saudi women accountants' in the development of the accounting profession ?
- 2- What are the career opportunities and outcomes that can shape Saudi female accountants experiences within the profession?
- 3- What are the career constraints that Saudi female accountants encounter at work and to which factors can these constraints be mainly attributed to?

Several studies have been done about the history of accountancy and the accompanying processes of female exclusion and marginalisation of the profession (Lehman, 1992; Loft, 1992; Kirkham and Loft, 1993; McKeen and Richardson, 1998).

Some studies of women in accountancy have examined experiences of prejudice in trying to gain membership of accounting bodies (for example Lehman, 1992; McKeen & Richardson, 1998). Others have examined the lack of opportunity for advancement in the profession (New Zealand studies include: Neale, 1995a,b, 1996; Whiting & Wright, 2001; Whiting & Van Vugt, 2006) and the increasing contribution that women are making to professional bodies (Devonport, 2008).

A number of studies, Gallhofer (1992; 1998) and Cooper (1992a; 1992b), have encouraged research into the exploration of subjectivities and research into marginalised groups such as women from different classes, race and class backgrounds. However, such research is still scarce, especially in developing countries.

In addition, there is a dearth in knowledge about the work experience of Arab women accountant. Thus, the insights that will be provided in this study into the experiences of Saudi women accountants will provide an important source of knowledge on this topic.

Furthermore, the views expressed by Saudi women accountants have broader implications for the Arab and Islamic world as well as for the accounting profession globally. Research findings are expected to inform policy makers and professional bodies on the use of appropriate strategies to enable greater participation of female accountants in the accounting profession.

In addition, the expected findings can improve the employability of female graduates in order to enhance their involvement in accounting careers effectively. This may be achieved by assisting Higher Education to create partnership, networks, and good relationship with accounting firms to enhance training opportunities for female students to make them more employable and acceptable in the accounting career field.

Use of active deception or misleading participants

No active deception is used in this study.

We hope this clarifies the purpose of the research, and the reason why we could not tell you all of the details about the study prior to your participation. If you would like more information about the research, you may be interested in the following:

Anderson-Gough, F., Grey, C. & Robson, K. (2005) "Helping them to forget": the organizational embedding of gender relations in public audit firms. *Accounting, Organizations and Society* Vol. 30, pp. 469-490.

Cooper, D. & Robson, K. (2006) "Accounting, Professions and regulation: Locating the sites of Professionalization", *Accounting Organizations and Society*, Vol. 31, No.4-5, pp. 415-444.

Dambrin, C. & Lambert, C. (2012), "Who is she and who are we? A reflexive journey in research into the rarity of women in the highest ranks of accountancy" *Critical Perspectives on Accounting*, Vol. 23, No.1, pp. 1-16

Gallhofer, S. (1998), "The Silences of mainstream Feminist Accounting Research", *Critical Perspectives on Accounting* 9, 355-375

Gallhofer, S. Paisey, C. Roberts, C. Tarbert, H. (2011), "Preferences, constraints and work lifestyle choices, the case of female Scottish chartered accountants", *Accounting, Auditing & Accountability Journal*, Vol. 24 No. 4, pp. 440-470.

Komori, N. (2008), "Towards the feminization of accounting practice: lessons from the experiences of Japanese women in the accounting profession", *Accounting, Auditing & Accountability Journal*, Vol. 21 No. 4, pp. 507-38.

Roberts, J. & Coutts, J. (1992) "Feminization and professionalization: a review of an emerging literature on the development of accounting in the United Kingdom." *Accounting, Organizations & Society*, 17(3/4), 379-395
Cite books, articles, etc.

If you have any questions or concerns, you may contact me:

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Email: aya1m10@soton.uk.co
Tel. +966 555400932
Tel. +44 7730409505

It is very important that you do not discuss this study with anyone else until the study is complete. Our efforts will be greatly compromised if participants come into this study knowing what it is about and how the ideas are being tested. Once again results of this study will not include your name or any other identifying characteristics.

If you have questions about your rights as a participant in this research, or if you feel that you have been placed at risk, you may contact Dr Michelle Luke, Chair of the Ethics Committee, School Management, University of Southampton, Southampton, SO17 1BJ (02380 597614; email maluke@soton.ac.uk) or Dr Martina Prude, Head of Research Governance, Research Governance Office, University of Southampton, Southampton, SO17 1BJ. Phone: (02380 595058; email: mad4@soton.ac.uk).

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- Abbott, P., Tyler, M., & Wallace, C. (2005). *An introduction to sociology: Feminist perspectives*. Routledge.
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- Acker, J. (2006). Inequality regimes gender, class, and race in organizations. *Gender & Society*, 20(4), 441-464.
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