

The Perceived Impact of Working Agreements toward Employed Female in the Accounting Profession: Evidence from Iran

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Abstract

Purpose – After graduation, many female accountants tend to ordinarily have professional work experience to obtain an ideal position in the career; but under the influence of both internal (in profession) and external (in life) adverse conditions, the application of their potential talent would be failed and they cannot utilize their abilities to progress in the career. Relevant studies in this field are in developed countries with minimal attention to females in other countries. This study contributes to the literature by examining the case in a developing country-Iran.

Design/methodology/approach – A mixed-method study was undertaken to gather data by a postal questionnaire distributed in 2016-2017 and structured interviews with females who assuredly have working experience in the corporate finance department of firms listed in the Tehran Stock Exchange (TSE).

Findings – It is concluded that the primary issue affecting the career vision of women is to achieve a better working environment. This issue admittedly can be considered as a reason for women to change their employer. The salaries and benefits are also the least important to them. Most women prefer to work in the educational part because of flexible working hours and they broadly obtain almost no desire to work in the field of tax and cost accounting.

Research limitations/implications – When answering the questionnaire or during the interviews, women are supposed to think about events that happened in the past, so it is recognized that they may selectively remember such events and interpret them with reference to the intervening events and the values that they hold at the time of the data collection. Moreover, all selected respondents may be naturally influenced by a desire to provide socially acceptable answers. Accordingly, the inherent limitations of the results are acknowledged. However, the prime focus of this paper is to consider and give voice to the female experience, which may or may not replicate the experience of their male counterparts.

Practical implications – This paper contributes meaningfully to the debate on the issues affecting the career vision of women and may result in their departure. Furthermore, the impact of the dual work-life burden of women on career progression is assessed which contributes to the extant literature on the career progression of women in the context of developing countries such as Iran.

Keywords: Dual work-life burden, Female Accountant, Working Environment, Career Progression, Iran.

1. Introduction

This paper represents an assessment of the career satisfaction and progression of female accountants who typically have working experience in TSE. In particular, the paper discusses whether the female participants in the study have experienced barriers in the accounting profession as their career to progress and reasonably consider if they are looking for a different work-life balance. Generally, critical and typically gender-related issues that may affect the female's vision are examined. Women represent more than 50% of accounting graduates entering the profession for the last 20 years, but they play a little role in career nationwide (AICPA, 2018). Devine (1994) expressed well-qualified women were not achieving the same levels of career success as similarly-qualified men. Lyonette and Crompton (2008) find that women in the UK do not progress in accountancy to the same extent as men and earn considerably less. Flynn et al. (2015) argue that women in Ireland succeed in the accounting profession by adapting to masculine occupational values and norms. They found there are fewer Irish women in senior positions, and it takes women longer to be promoted to partner as Hines (1992) and Broadbent (1998) confirm the opinion that the nature of accounting practices signifies masculine values, hindering feminine qualities and undervaluing the emotional dimension.

Indeed, according to Parker (2008), accounting has declared gender blindness so far, maintaining the myth of gender-neutral accounting because of accounting standard's 'objectivity' and 'rationality' (Elbakry, 2010), whereas reality, accounting processes have been linked to male characteristics. Zhao and Lord (2016) sufficiently reveal that women accountants in China encounter barriers throughout their career paths. However, the primary barrier represents a negative perception of women's work performance after having a child. They argue that although the modern communist state claims that women have a role equal to that of men in their work contributions, centuries-old Confucian attitudes constrain women in their choices of balance between work and home life.

In spite of the above evidence, several recent empirical studies discuss females abilities in management and accounting profession. For instance, Post and Byron (2015), statistically combine the results of 140 studies and report that female board representation is positively related to accounting returns. This reflects the capacity of women to progress and since accounting profession becomes increasingly feminized (Ciancanelli, et al., 1990; Adapa et al., 2016), it is imperative for various financial departments of firms to employ females and allow them retain and sufficiently develop their talents to progress and contributes positively to the organizational success.

However, the studies report women express their dissatisfaction and hence changing their post or leaving professional practice (Gammie and Whiting, 2013), it is likely that firms may experience a serious deficiency of practicing accountants with enough knowledge requested by clients (Whiting, 2008). Much of the extant literature has focused on the inability of firms to promote women to higher levels of their organizational structures (e.g. Fisher 2006; Gammie et al. 2007), because women are characterised as bitchy and temperamental and therefore said to be unsuitable for higher positions (Siboni et al., 2016). Explanations indicate that "professionally acceptable" work practices, like very long and inflexible working hours and over-riding client services are inherently gendered (Gammie et al., 2007; Lightbody, 2008; Windsor and Auyeung, 2006, Gammie and Whiting, 2013) and so hinder or exclude women from reaching partnership. However, women are interested in occupying socio-economic roles within society and actualizing their potential abilities to gain a proper position in the accounting profession (Adapa et al., 2016) as Broadbent (2016) sets a discussion in general with concerns to gender-related issues and specifically to consider whereby the nature of accounting information comprises by gendered values. Therefore, with regard to the particular circumstances, if the specific fields that women act more successful in the accounting profession can be specified, then it develops the practical possibility of planning in such an efficient way that opportunities and human resources

be used in an optimum manner, then women could obtain a position commensurate with their qualifications (Kabeer, 2009; Farré, 2012).

For women to obtain a proper position in the career, they naturally need appropriate knowledge which contributes to their promotion in the career (Liff and Ward, 2001), thereby developing women's knowledge guarantee their success in the profession. Indeed, determining female's knowledge and tendency in various field of accounting in accordance with their ability, they can fulfill more appropriate roles in the community which promptly lead them to progress particularly in their profession.

Given that almost no study consider women's tendency in a different field of accounting career such as financial accounting and finance, auditing, education and training, taxation, management and cost accounting, by determining which fields women are interested in, their pressure-volume work and progress path would be disclosed. Besides considering the particular burden of women at home as mother and wife (Windsor and Auyeung, 2006), they need to balance their work-life circumstances based on pressure-volume work and progress path (Gammie and Whiting, 2013). The issues make it difficult but possible to accept professional responsibilities. Adequately reviewing the matters, the causes of female absence in senior corporate roles can be further investigated, then provide an ideal condition in which the knowledge and ability of females be known as the criteria of earning success in the profession.

In addition, the academic literature suggests that inappropriate working practices significantly influence women's decisions to leave firms; hence they naturally has to obtain considerable attention to the approach the community is treating women because civilized society invariably has to be assured of fair and adequate opportunities concerning every single human being. Women keep being more compassionate, sensitive managers, who act less prone to promptly execute quick decisions which in men, performs oftentimes testosterone driven. All the evidence typically signifies towards the essential point that institutions, nations, and communities would remain better off beside increased women at all practical levels of position and power (Siboni et al., 2016); therefore broadly it resembles that the society expects more attention for women, implying that conducting more investigation for developing justice between females and males in all fields include accounting is valuable and contributes to the available literature; thereby the ultimate aim of the current academic paper implies to gently explain women's barrier to progress in their jobs and develop professionally women's contributions in the society, specifically in the accounting arena.

After briefly reviewing previous and relevant academic literature within gender issues, the current study establishes two critical questions as following:

- What are the most critical issues intimately affecting the vision of women in accounting?
- Is it true to recognize the dual responsibilities of women as a possible obstacle to career progression?

Since the extant literature is mostly derived from the studies in developed countries, the general contribution of this paper is to examine the issues affecting career vision of women as a sign of departure (changing the employer) and the present study further investigates whether dual responsibilities of women influence females progress inside the career in the context of developing country (Iran) to understand why some female accountants are unsatisfied with their current position or career. This is an urgent challenge for the females and particularly within the accounting profession.

Respectfully addressing the above research questions would benefit accounting career efficiently utilize females potential abilities to meaningfully improve the position in the accounting profession and on a wider scale to promote the country in this field. The paper is structured thus. Next section sets the theoretical context in which the study is undertaken and reviews the relevant literature.

Section 3 outlines the research method adopted for the study. Section 4 will present the analyses and results. Section 5 is the discussion and highlights relevant issues from the perspective of interviewees and the last section is confirmed conclusion.

2. Theoretical Underpinnings and Relevant Literature

2.1. Background

Since the 1970s, growing numbers of women have entered the accountancy profession (Ciancanelli et al., 1990; Broadbent and Kirkham, 2008). However, historically women were excluded from the professional echelons of the accounting (Roberts and Coutts, 1992; Adapa et al., 2016) and they were marginalized into secretarial, clerical and bookkeeping roles (McKeen and Richardson, 1998; Dambrin and Lambert, 2008) which were unrelated to an accounting role (Lehman, 1992; Gammie and Whiting, 2013). Furthermore, the increasing emphasis on commercial gains has resulted in a dramatic expansion in the scope of accounting activities over the past few decades (Suddaby et al., 2009; Makarem et al., 2018). This expansion has also been accompanied by a more litigious environment (Topping, 2008), more bureaucratic control, less individual discretion and increased compartmentalization and utilization of work (Jeacle, 2008). This increased utilization has not favored women as there is evidence to suggest that women get marginalized and segregated into the more routine functions of the profession (Hooks, 1996, Whiting, 2006; Adapa et al., 2016). This exclusion from critical roles has been challenged in recent years as women increasingly participate in education and subsequently outperformed men (Broadbent and Kirkham, 2008; Gammie and Whiting, 2013). During the past few decades, accounting literature has been driven to questions related to gender roles. Previous studies show traditional gender roles, particularly of women has been changing since the 1980s, mainly due to education that has partially influenced their autonomy. Progressive change in attitudes toward females has appeared in the recent past (Farooq and Kayani, 2014).

2.2. Breaking the glass ceiling or experiencing the glass cliff

Recent international reports denounce an urgent under-representation of women in the sciences worldwide (UNESCO, 2012). As Broadbent and Kirkham (2008) admirably expressed it is counterproductive to deny the legacy of the 1970s women's movement. They reasonably believe women now succeed in a wide range of promotional activities, for instance, educational examinations and assessments. However the concept of the glass ceiling as a metaphor for the obstacles faced by women in their career is accepted as assisting us in recognizing why there are so few women in senior management and accounting positions, regardless of occupation (Morrison and Von Glinow, 1990; Broadbent and Kirkham, 2008; Adapa et al., 2016). Hays (2016) in a comprehensive survey of 11,500 women and men worldwide reveals that the leader of 80 percent of organizations are male, even though male/female career ambitions are similar. Broadbent (2016) announced studies have found that only a small group of women reach senior positions in the accounting profession. It is distinguished as an invisible barrier particular to females that typically prevents advancement through the managerial and accounting hierarchy, which is more pronounced further along one's career (Twomey et al., 2002; Flynn et al., 2015); thus females experience injustices in their ultimate achievement levels (Broadbent and Kirkham, 2008). Even while some females break through the glass ceiling, there is empirical evidence that they simply make it to a glass cliff (Nutley, 2005); for instance only 22 percent of senior positions in the accounting profession are held by women in New Zealand and these women in top positions earn less than their male counterparts (Chartered Accountants Australia and New Zealand, 2015; Zhao and Lord, 2016). That is to say that for instance when they experience top accounting roles, they are more likely to have stress (Haslam and Ryan, 2008) and to lose their jobs when things go wrong, than is the case for their male colleagues (Ryan and Haslam, 2005; 2007; Broadbent and Kirkham, 2008).

2.3. Glass ceiling in the accounting profession

Academic studies have investigated women's presence in the accounting profession, illustrating the rising appearance of women in male-dominated accounting professions since the 1970s (e.g. Dillard and Reynolds, 2008; Broadbent and Kirkham, 2008). These researches discover evidence of and denounce, the "glass ceiling", i.e. the invisible artificial barriers formed by attitudinal and organizational prejudices, which prevent women from senior executive positions (Siboni et al., 2016). The remarkable fact that female accountants have experienced barriers to career advancement is not surprising (Flynn et al., 2015). Historically Morrison et al. (1992) mentioned three sources of pressure that hinder women's advancement in the accounting profession: (1) Job pressures, such as long working hours, harsh working conditions. (2) The leadership related pressures for women positions, like being perceived as a pattern for other women and being minority in top-level positions. (3) The pressures of dual work-life burdens of women. In a similar study Farhangi and Esfidani (2004) considered the barriers for women career advancement in Iran, and two key obstacles were enumerated: (1) The cultural beliefs of the community and organization. (2) The attitude of managers to women abilities and skills. Haynes (2008a) revealed that accountancy as a social microcosm reflects the structural gender inequalities in 21st century. Indeed, female accountants have struggled to overcome the barriers of rigid social structures, discrimination, misconceptions, and conflicts between the demands of motherhood and career (Dambrin and Lambert, 2008, 2012; Lyonette and Crompton, 2008; Ramananda and Atahau, 2019). Taken together, one can say that the glass ceiling remains a very relevant and stubborn issue, explained, partially by the interrupted nature of the female accountant's career path and by sociological factors that impede progression (Broadbent and Kirkham, 2008; Flynn et al., 2015). After adequately reviewing previous and relevant academic literature, table (1) provides overviews on the investigations based on *Special Issues* published in the accounting journals that are mainly about "Gender and accounting" which is related to the current topic.

Table1. Special issues published in the accounting journals about "gender and accounting."

Row	Journal	Year	Vol/Issue	The frequency of related articles
1	Accounting, Organizations and Society	1987	Vol. 12, issue 1	4
2	Accounting, Auditing and Accountability Journal	1992	Vol. 5, issue 3	9
3	Accounting, Organizations and Society	1992	Vol. 17, issue 3/4	9
4	Critical Perspectives on Accounting	1998	Vol. 9, issue 3	15
5	Accounting, Auditing and Accountability Journal	2008	Vol. 21, issue 4	7
6	Meditari Accountancy Research	2016	Vol. 24, issue 2	7
7	Critical Perspectives on Accounting	2016	Vol. 35, March	8

Proceeding particular issues published in the accounting journals are remarkably toward gender in accounting and tries to highlight the apparent injustices and foster discussion within gender issues. These issues comprised conventional full-length scholarly papers, debate pieces reviews addressing themes such as:

- The introduction of accounting and gender.
- "Work-Life" balance in the accounting profession.
- A review on the accountancy and the gendered division of labour.
- Accounting and gender revisited.
- Current trends in flexible work in the accounting profession.
- Gender (in) accounting: insights, gaps and an agenda for future research.
- Equality, diversity and inclusion in accounting.

As it seems, a stream of research commenced with the concept of gender in accounting, addressing some critical issues like “Work-Life” balance and up to this point discusses equality and diversity in the accounting studies.

2.3.1. *Why female accountants abandon the career and how to preserve them in the career?*

Abidin et al. (2009) adequately expressed the primary reasons why female accountants leave work and the related solution; his published findings are succinctly summarized and presented in the following table:

Table2. Possible reasons for leaving and ways to retain female accountants in the profession.

Parameter	Reasons for leaving	Ways to retain
Job Demand	Too demanding; Too heavy; Work pressure; Long, inflexible working hours Transfer; Relocation; Extensive traveling No job specifications; No job satisfaction; Not motivated.	Workload not too heavy Flexible and shorter working hours; Part time job; Transfer; Relocation; Outstation; Traveling; Clear job specification; Job satisfaction; Job security; Less stressful; The clear line of communication.
Work-Family Policy	Family commitment; Lack of quality Time spent with family; Married No personal life Policies on leave; Benefits.	Work from home; Child care center; Work-family balance policy.
Gender	Unfair treatment; Performance evaluation.	Equal treatment; Fair performance evaluation.
Role of Supervisors/ Management	Not happy with management superiors; Corporate politics; Lack of management support; No appreciation from management.	Recognition; Appreciation; Understanding by superiors management support.
Career Prospects	Better job prospect; Higher salary elsewhere; Poor salary No promotion; No career progression; No training provided.	Salary increment; Bonus; Attractive remuneration package; Career prospect; Opportunities for career advancement; Partnership; Promotion; Empowerment motivational factors; Incentives; Training and development program.
Accommodating Workplace/ Work Environment	Location of the workplace and home; Facilities not conducive; Problem with the subordinate.	Conducive; The workplace near to home; Friendly staff; Good corporate governance; Professional management; Supporting colleagues.
Women Commitment		Promote societal interaction; Give them respect; Health reasons; Positive thinking; aggressive; Committed; Accept changes; Challenges; Show interest; Support from spouse and family.

2.4. *Working conditions and environments for female accountants*

A sense of professional identity emanates from two sources; one is the possession of a specialist technical body of knowledge where women do well (Broadbent and Kirkham, 2008) and the second, the internalization of a set of practices, values, and behaviors that demonstrate you are a “professional” (Empson, 2004). These practices are adequately established within the professional environments by the dominant power group and influenced by the values of commercialization (Empson, 2004; Kornberger et al., 2010) and are not gender-neutral (Anderson-Gough et al., 2005;

Gammie et al., 2007). From initial training the temporal commitment in terms of working hours and client service is significant. Accountants must adjust their schedules to the specific needs of clients (Pasewark and Viator, 2006). To the extent the career ladder you progress the temporal commitment increases (Gammie et al., 2007). Hence, the acquisition of time commitment knowledge comprises a key element in a trainees' subsequent decision to remain with their training firm or seek employment and pursue a career elsewhere (Anderson-Gough et al., 2005); thereby, the utilization of alternative work arrangements is still regarded in a negative light for career progression as flexible working practices are in conflict with the societally constructed professional norms of client service and visible long hours (Cooper and Robson, 2006; Kornberger et al., 2010; Gammie and Whiting, 2013). Thus, it is not sufficient to merely introduce flexible working initiatives unless the culture within the organization is simultaneously altered in order that it is truly acceptable to promptly take advantage of such company programs (Johnson et al., 2008; Zarei and Yazdifar, 2020; Zarei, et al., 2020). Whilst such policies may exist, women who take career breaks and engage in flexible working practices are likely to incur a mismatch with the values and norms of the organization and consequently compromise their career progression (Almer et al., 2003; Frank and Lowe, 2003), while there is now mechanisms that block their career advancement (Siboni et al., 2016).

For employees the perceptions of how similar they see themselves to other employees and whether they think they are treated fairly influence how identified and committed they become to their organizations (Carmon et al., 2010). Exclusively women are interested in an environment outside professional accounting practice due to the perceived greater flexibility of their working week (Gammie et al., 2007). Dambrin and Lambert (2008) concluded that the accounting profession suffered from resource wastage because they cannot or will not manage flexibility. However, there is some suspicion that working environments outside the accounting profession may not necessarily support a more amenable work-life balance (McKeen and Richardson, 1998).

2.4. Work-life balance

Considering specific burden of women at home as mother and wife (Windsor and Auyeung, 2006), they need to balance their work-life circumstances based on pressure-volume work and progress path (Gammie and Whiting, 2013). Prior investigation has assuredly found that women move into other working environments to typically avoid demanding work culture and facilitate a better work-life balance (Anderson-Gough et al., 2001; Gammie and Whiting, 2013). Remarkably, women with children invariably choose to seek alternative employment to be more conducive to the dual work-family roles that women proceed to play in the current society (Dambrin and Lambert, 2008). Flynn et al. (2015) stated gender continues to typically have a dramatic influence on the accountant's career. They sufficiently emphasized that in a civilized society that highly values the worker with an uninterrupted career route, punishing those with gaps in their work life, the hallmarks of a successful accountant are long working hours, continuous employment and subordination of pursuits external to one's professional life, irrespective of talent or intelligence. Storytelling is further utilized in accounting gender studies to highlight the intricacies women face to gain access to the accounting profession and to concentrate the attention on the forms of exclusion they meet (e.g. Lehman, 1992; McKeen and Richardson, 1998; Kirkham and Loft, 1993). For instance, Dambrin and Lambert (2008) study the career vision of women working for the large public accounting firms in France, representing the hardness of motherhood and the dilemma of whether to pursue motherhood. They affirm that women who want to manage this dilemma more effectively shape working practices and execute tactics to adapt the team to their work-life balance, however, these efforts frequently cause conflicts with colleagues and results in being relegated to the marginal position within the organization. Haynes (2008b) investigates the relationship between the experience of motherhood and employment within the UK accounting profession, finding that, as the identities of mother and accountant become entwined, women undertake a process of redefinition and transformation of the self. Komori (2008) explored the

experience of Japanese women in the accounting profession, finding they have changed accounting practices by employing a feminine approach to their day-to-day work.

Zhao and Lord (2016) study the employment of women in senior accounting positions in China, where the culture is dominated by Confucianism, which is highly discriminatory towards women. The recent shift that China has made towards a socialist market economy, the authors speculate, should have provided more opportunities for women. By submitting semi-structured (Alkaraan, 2020; Onulaka and Shubita, 2019) interviews to accountants (both males and females), the study found that the greatest “external barriers” to female career advancement is motherhood because, in the perception of interviewees, a woman can’t be a mother and a successful worker at the same time. Furthermore, the study recognized the following “internal barriers” to career progression: sometimes women make a conscious choice between work and home-life in favor of the latter: a lack of self-confidence and no expectation of reaching high-level positions and some women reveal their emotions, which is usually unexpected from a successful senior manager. Taken together with specific regards to the gender-related difficulties women encounter and under the considerable influence of both internal (in the profession) and external (in life) adverse conditions, it is reasonably expected the practical application of their potential talent would be failed and they cannot efficiently utilize their abilities to progress in the career.

2.5. The Mindmap of the main research question

The following figure provides the most critical issues that we suppose affect the vision of women in the accounting concerning the main research question.



Fig 1. The most critical issues affecting the vision of women in accounting

3. Methodology

A cross-sectional mixed-methods investigation is conducted in 2016-2017. Academic literature reveals mixed-method research schemes have proposed the sufficient strength of confirmatory results properly drawn from quantitative analysis, along with ‘deep structure’ explanatory descriptions as drawn from qualitative analyses (Adhikary, 2016). The society of the investigation attends all women working for the financial department of listed firms in TSE (they’re reasonably supposed to hold at least a four-year bachelor’s degree in accounting). The selected samples constitute of a quantitative survey with 156 women of specified society. In the same way, a total of 11 in-depth interviews are further conducted with women working for listed firms in TSE primarily involved in the managerial level. The study is conducted concurrently and both data (quantitative and qualitative) are gathered at the same time and the key findings have been integrated with the ultimate results and discussion sections (Creswell and Creswell, 2017).

Structural questionnaires are properly administered in the quantitative survey. In the initial step, firms are requested to introduce females who are now working for them; then data was collected through a postal questionnaire distributed to the purposed female in TSE who had qualified in the years 2005–2014; hence were likely to be in their early 30 to late 44¹. Follow up questionnaires were sent out two weeks after the initial mailing to non-respondents. Purposed females were elected as it was perceived that they would have progressed sufficiently in their working lives (Gammie et al., 2007) and were likely to have embarked on personal relationships and potentially motherhood. Hence, it was instantly realized that these females would have made career choices based on their professional and personal experiences (Gammie and Whiting, 2013). Although acknowledging the arbitrariness of an age limitation, any respondents who were aged 45 or over at the time of the data collection were excluded on the grounds that these ‘older’ women would have been exposed to a more ‘traditional’ society and thus were likely to have been societally conditioned to adopt a more ‘traditional’ attitude to their role within both the working and family environment (Altman and Simpson, 2000; Gammie et al., 2007; Gammie and Whiting, 2013). Obviously, the range of female’s age was determined among 30-44 to ensure that besides a well enough understanding about the profession to respond, they are less prone to traditional diversions. Therefore they can answer the questionnaire on the basis of professional and personal experiences in both work-family environments.

Primarily, with respect to related psychological matters, the questionnaire is designed to elicit information from as many females as possible within this particular age range, to gain an overall picture of women’s vision of the accounting career and to receive an overview of changing the employer or departure from the career. Furthermore, before the onset of the questionnaire, adequate explanations about the subject, purpose and the function of the study were presented to all the selected respondents.

Statistical analyses were conducted employing the Microsoft Excel software. Likewise, in-depth interviews were conducted with the aid of an interview checklist and probes to cover the study questions. The interviews were transcribed verbatim and coded using thematic analysis. The quotations included below best represent the range of ideas voiced around key themes (Rijal and Wasti, 2018).

4. Results and analysis

4.1. Background details of the questionnaire respondents

The average age of the elected women was at 37.6 years. Table 3 reveals 156 samples, which included both married (72.4%) and unmarried (27.6%) respondents. The marital status of women exhibits most women being “married.” This can be reasonably attributed to the key fact that many married women continue working to advance their distinguished careers. Indeed, data on children indicated a slightly high percentage of married women had children (72%). The important note here implies that the samples of women employees are highly learned and qualified as they attained at least a bachelors or a higher degree, with .05% holding a doctoral degree.

Table 3. Socio-demographic characteristics of selected respondents.

Variables	Frequency	Percent
Marital status		
Married (and not separated)	113/156	72.43
Unmarried	43/156	27.56
Have children	82/113	72.5
Qualification of respondents		
Doctoral	9/156	0.057

¹ Standard qualification path can be defined as follow: school education (18 years old on leaving) followed by university (4-6 years) and a 2 year training contract, then the qualification age is around 24-26; data collection in 2016-2017 was at least 6 years after qualification, so the participants were expected to be in the age range of 30–44.

Masters	46/156	29.4
Bachelor	101/156	64.7

4.2. The key reasons affecting career vision of women

Altogether 128 women (82.0%) declared they are interested in their job and willingly entered the career in practical terms of professional knowledge. Working hours of the women were on average 41.4 hours per week without overtime work (range 31-57); and 104 women (66.6%) stated that long working hours signifies an effective factor on their possible decision to change the employer; in the meantime, 71 women (45.5%) have mandatory overtime work. In the questionnaire, respondents were invited to determine one issue as the most critical item affecting career vision of women. As Table 4 shows, particularly 63 women (40.3%) affirmed achieving a better working environment represent the primary issue affecting their career vision.

Table 4. Career vision of women.

Question	Working environment		More flexibility		Interesting work		Career progression		Salary and benefits		Total	
	#	%	#	%	#	%	#	%	#	%	#	%
Which issue mostly affect your vision in the career?	63	40.38	32	20.51	19	12.18	24	15.38	18	11.53	156	100

Next, the respondents of the questionnaire were requested to prioritize the issues of table 3 from the most important to the least. The results are presented in table 4. Entirely 121 women (77.51%) regarded better working environment as the most influential issue in their work-place. In the same manner 111 women (71.15%) marked more flexibility as the second critical issue. Furthermore 96 women (62.82%) affirmed that salary and benefits represent the least significant issue for them. The determined sequence of Table 5 mostly affirms the ultimate result of the prior independent question concerning Table 4.

Table 5. Prioritization of the key issues affecting career vision of women.

The key issues	Most Influential			Least Influential	
	1	2	3	4	5
Working environment	63	41	17	8	13
	40.38	26.28	10.89	0.05	0.08
More flexibility	32	54	25	14	9
	20.51	34.61	16.02	0.08	0.05
Interesting work	19	14	33	54	36
	12.18	0.09	21.15	35.89	23.07
Career progression	24	25	54	41	39
	15.38	16.02	34.61	26.28	25.0
Salary and benefits	18	34	27	39	59
	11.53	21.79	17.30	25.0	37.82
Total	156	156	156	156	156
	100%	100%	100%	100%	100%

As it is apparent, the most influential factor typically affecting the career vision of women is achieving a better working environment for women. Indeed, the least influential factor is salary and benefits. Furthermore, because of the importance of a working environment, the attributes of this issue were admittedly questioned, and the following results are achieved in Table 5. Generally as Table 6 reveals, 117 women (75%) announced the attributes of the working environment were an influencing factor affecting their career vision. Also, the way others treat women at work-place is reflected as another attribute of the working environment. Totally 72 women (46.15%) asserted others had a different attitude toward them because of their gender. Particularly 74 women

(47.43%) assume that the way others treated with them lead to gender inequality and constitute an obstacle for career progression.

Table 6. Working environment attributes for women.

Question	Strongly disagree		Disagree		Uncertain		Agree		Strongly agree	
	#	%	#	%	#	%	#	%	#	%
All samples (N=156)										
Working environment attributes influence my career vision.	3	0.01	26	16.66	11	0.04	49	31.41	68	43.58
Others have a different attitude with me at work, just because I am a woman.	14	0.08	49	31.41	21	13.46	51	32.69	21	13.46
Gender inequality influences my career progression.	15	0.09	53	33.97	14	0.08	58	37.17	16	10.25

As it is obvious in Table 7, constant availability and office politics are respectively the most outstanding attributes of a working environment based on respondents judgment.

Table 7. Critical items affecting the working environment.

Question	Constant availability		Office politics		Organizational culture		Challenges of office personnel		Total	
	#	%	#	%	#	%	#	%	#	%
Which issue is the most critical item affecting working environment?	63	40.38	51	32.69	23	14.74	19	12.17	156	100

4.3 Work-life balance

Married respondents of the questionnaire admitted they had difficulty in managing the dual roles and maintaining a work-life balance after getting married. The significant note here implies that 77 married women (68.14%) expressed that working conditions affect their decision to be a parent or having more children. As Table 8 displays, 102 women (65.38%) admitted that conflict with family responsibilities constitutes an obstacle to their career progression. Respecting the details reveal that most of them are married (88/102=86%). Indeed 92 women (61.52%) believed family commitments is an influencing factor on their decision to change the employer. Considering the details confirm that most of them are married (82/96=85%).

Table 8. Work-life balance.

Question	Strongly disagree		Disagree		Uncertain		Agree		Strongly agree	
	#	%	#	%	#	%	#	%	#	%
All samples (N=156)										
Conflict with family responsibilities is an obstacle to my career progression.	9	0.05	32	20.51	13	0.08	56	35.89	46	29.48
Family commitments is an influencing factor on my decision to change the employer.	13	0.08	37	23.71	10	0.06	67	42.94	29	18.58
Married women (N=113)										
Conflict with family responsibilities is an	2	0.01	15	13.27	8	0.07	37	32.74	51	45.13

obstacle to my career progression.										
Family commitments is an influencing factor on my decision to change the employer.	8	0.07	16	14.15	7	0.06	58	51.32	24	21.23
Single women (N=43)										
Conflict with family responsibilities is an obstacle to my career progression.	7	16.27	17	39.53	5	11.62	9	20.93	5	11.62
Family commitments is an influencing factor on my decision to change the employer.	5	11.62	21	48.83	3	0.06	9	20.93	5	11.62

Table 9 confirms that on average selected women allocated about 52 hours per week for child care and household chores. Acknowledging the visible details verify that married women allocated about 64 hours per week for mentioned household chores whereas single women only allocated 26 hours per week. This designates that married women have to work both at the office, home, and have dual responsibilities. Comparing the responsibilities of married women with single ones, it is explicit household chores can be an obstacle to career progression for married women.

Table 9. Household chores as a perceived gender role (hours per week).

Question	Min	Max	Mean	SD*
All sample (N=156)				
Estimated time allocated by women for child care and household chores like cooking, washing dishes, etc.	10	70	51.92	18.47
Married women (N=113)				
Estimated time allocated by women for child care and household chores like cooking, washing dishes, etc.	50	70	64.41	7.86
Single women (N=43)				
Estimated time allocated by women for household chores like cooking, washing dishes, etc.	10	40	26.04	11.44

* Standard deviation

4.3. The most desirable field in accounting in the eyes of women

In this section, the number of tendencies to determined practical fields of career is taken into account in five separate parts (Fig.2).

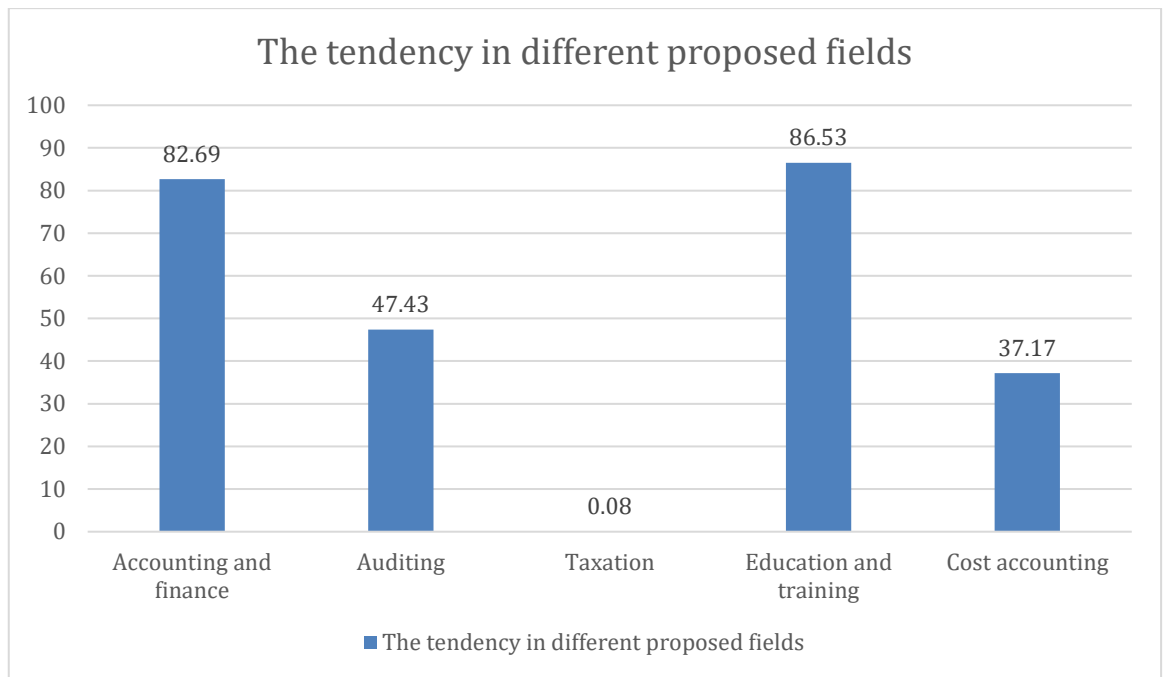


Fig. 2. The number of tendencies in various proposed fields of career

Among the mentioned fields, 135 women (86.53%) choose the education and training field as an alternative job if they decide to change the employer; thus, one can say this field is selected as the most popular arena due to the desired flexibility of education activities from the perspectives of women. The next priority for women is to operate in the accounting and finance department as 129 women (82.69%) elect this part. Therefore feminine activities in this field highlight a number of benefits related to the presence of women in terms of financial performance (Siboni et al., 2016). Moreover, taxation (0.08%) is selected as the least favorable field.

5. Relevant issues from the perspective of interviewees

The current paper reveals that a better working environment and flexible working hours represent the most critical issues affecting career vision of women from the perspective of women respondents in the TSE of Iran. Regarding the working environment, qualitative findings affirmed that:

You know, I believe that the most critical concern affecting my view to replace the employer is the lack of professional justice in my work-place and I guess this issue further affect working environment.

(ID3: Chief Financial Officer)

There are I think several factors influencing my possible decision to change the employer like the pressure, stress and anxiety which I am supposed to carry at work-place, and such factors are rooted in my working environment.

(ID7: Hedge Fund Manager)

The result of the better working environment as an important issue is previously emphasized by other investigations; previous studies on the gendered-related working norms of the firms have naturally suggested that women exit current environment to facilitate a more amenable working week (McKeen & Bujaki, 1998; Altman & Simpson, 2000; Gammie et al., 2007; Gammie and Whiting, 2013). This issue has been mentioned by the interviewees and they confirmed that the working environment affects their decision to change the employer.

Other interviewees admitted that achieving a better working environment with a more peaceful and less job stress comprises a primary factor; they additionally pronounced the morale of female employees is a prominent and decisive concern outlined in the accounting profession.

About achieving more flexibility, qualitative findings showed that:

The firm I'm working for, doesn't allow a provision for flexible working programs to support female employees. We have to work from 8 am to 7 pm. There is problem for women staff because they have double work-life responsibilities.

(ID2: Chief Financial Officer)

I guess...Industry working hours are more flexible because you're not involved with customers and you don't necessarily have to work at your work-place...you could go in much earlier, so performing your task is somehow different, however working hours is almost the same. I believe flexible working hours impact on employees abilities.

(ID9: Finance Manager)

When accountants become mothers, they accommodate their identity roles (Haynes, 2008b) and some may compromise to flexible working hours. Windsor and Auyeung's (2006) research of career progression in Australia and Singapore confirmed children affect the management advancement of mothers, causing the authors to state that it is suitable for international accounting firms to predict policies like flexible working agreements to assist more mothers into senior management. Kornberger, et al. (2010) research discovered when Big 4 firms launch flexible working arrangements to develop the advancement of professional women/mothers at senior levels, the manner is weakened and such flexible working perceptions also act as a gendering process as it is women, the purpose of the policies they are intended to support, who are more likely to be affected negatively by their implementation. The myth of 'choice' in flexible working designs is exhibited as a construct that is subordinated to organisational constraints and societal norms (Lyonette & Crompton, 2008).

As Table 3 reveals, after working environment, achieving more flexibility represent the most significant issue; meaning that the respondents promptly announced that flexible working hours is the second critical issue. In fact, women who have been examined in this study, have reached to the stage of life that they are expected to inevitably adopt more gender roles as a housewife or motherhood in particular, till they can make a more appropriate balance of work-life in their lives and care more about family home affairs. Previous studies admitted thoughtfully that flexible working hours is a critical factor influencing women abilities and their career progression at work (Lightbody, 2008; Rija and Wasti, 2018; Gammie and Whiting, 2013; Almer and Kaplan, 2002). This result is consistent with Dambrin and Lambert (2008) and Haynes (2008b). They explained that married women are supposed to make an appropriate work-life balance, however, these efforts frequently cause conflicts with colleagues and results in being relegated to marginal positions within the organisation. Therefore the dual burdens of women in work and family raise the required and expected level of flexibility in an actual and potential form.

Thus, it is logical to assert that based on Fig. 2 woman tend to the areas that are more flexible, such as education; because women prefer to have less overtime work; actually summer vacation affects this attitude, too. Women tend to operate in the educational sector after possible change of the employer. Professional activities of education is selected as the most desirable area in women's view, because of its appropriate flexibility; as in the background Callaghan and Papegeorgiou (2015) explain that female accounting students take more personal responsibility for their studies than male students and that females outperform males; indeed in professional qualification examinations, females outperform men in the examinations of the Chartered Institute of Management Accountants (Roos, 2009); therefore this is sensible for women to participate more in academic activities. however, Fig. 2 emphasizes that women show a tendency to remain in the accounting and financial field, but one can say that due to the lack of appropriate conditions such as working environment or flexible working hours, the capacity to left the career is created for them.

Regarding the work-life burden of women, qualitative findings validated that:

I can say that working is a huge part of my life. I can barely remember the last time my family and I had kinds of entertainment such as cinema or birthday party. We're told that If you wanna proceed and experience career progression you're supposed to spend long hours at work.

(ID6: Associate Finance Manager)

Actually, I have a serious problem to balance my work-family roles, because I must spend a lot of time at work. Working almost 10 hours a day is enough to forget your motherhood responsibilities.

(ID4: Finance Manager)

Work-life limitations appear in various working circumstances, for both women and men, however in accounting they are intensified by the necessity for long-working hours considering perceived levels of commitment (Anderson-Gough et al., 2005). women are subordinated to gendering manners in both accounting and society. They are challenged by the societal norms linked with mothering, and the stereotypical assumptions surrounding mothers in firms; leading to complex personal choices concerning career family balance (Haynes, 2008b). Although parenting is recognized to be a joint responsibility, mothers retain the primary caregiving role in most countries and particularly in emerging economies. Whiting and Wright (2001) observed mothers are supposed to engage a balancing act between work and life responsibilities which takes the form of part-time working, whereas male accountants work longer hours and suffer less discrimination. It is hard to separate parenthood from other aspects of career advancement, as it is obviously intertwined with society's expectations of mothers, especially working mothers, in terms of stereotyped ability to commit to work and the organization, and the ability to work the required hours. This points to tensions and choices in managing the interface between 'work' and 'life', as they are two separate spaces and relations; whereas they are incommensurably intertwined in modern family life and organization (Haynes, 2017).

During the interview, women emphasized that dual work-family roles constitute an obstacle to career progression and balancing their work-life responsibilities with long working hours is unmanageable. Gammie and Whiting (2013) confirmed that women leave professional accountancy firms in order to attain a better work-life balance.

particularly married women announced that work-life balance remain an effective factor in their possible decision to departure. Most of the married women affirmed that their job has an impact on their personal-family relations and the decision of being a parent.

Entirely 135 women (86.53%) prominently mentioned that if they were unable to achieve their desired post, they won't leave their current job because of the poor conditions for obtaining another job. Moreover, 121 women (77.56%) proclaimed they had no plan to change their employer in a short time.

In the last section as a "free talk" some interviewees pointed to the interesting and comprehensible issues. With regard to the items mentioned in this section, it is worthwhile to pay attention to the following marks:

...Professional accounting activity requires professional justice and qualified managers because such kind of issues have a significant impact on the spirit and abilities of women subordinates employees.

(ID10: Chief Financial Officer)

However, there are claims about the repetitive nature of the accounting profession, but this issue couldn't affect my decision to change the employer, maybe just because I like my job.

(ID8: Associate Finance Manager)

Using traditional systems and methods in the accounting profession causes routine official tasks to be done manually, then the volume of work increases and pressures arising from it can result in exhaustion, therefore it will demoralize

staff. This is one of the prime factors that influence the departure. Hence, there's an urgent need to create modern accounting systems and utilize up to date practices to reduce working pressures in developing countries.

(ID5: Hedge Fund Manager)

Responsibility for managing the household affairs and family, poor working conditions, long working hours, the anxiety and stress at work are important concerns affecting my career progression.

(ID9: Finance Manager)

...It should be noted that entering accounting profession requires interest and recognition.

(ID1: Finance Manager)

There's a considerable difference between academic lessons and expectation in practice, so qualified graduates face unfavorable conditions; academics have to reform and promote educational planning at universities, especially in accounting.

(ID11: Financial Controller)

Concerning the above quotations, Lehman (2012) showed for its role in moving feminist accounting investigation forward in advancing sexual rights and evolving professional justice, necessitating openness in our ways of imagining and relating to each other, and implementing a 'foundation for new insights and improved possibilities for transforming the field' (Lehman, 2012). Gammie and Whiting (2013) recommended that the main reason women leave professional accountancy firms is that they have less interest in the accounting profession. Furthermore, Naseri and Zarei (2016) provided some evidence that the repetitive nature of the accounting profession, the lack of modern accounting systems and poor working conditions in emerging economies, and the distance between academic lessons and expectation in practice are acknowledged as barriers for women to proceed in the career.

Overall, the current paper aims to emphasize the practical relevance of investigation within gender-related affairs in accounting. We reasonably believe academic researchers are supposed to make further investigations in this arena and criticize any unfairness towards females, especially in the accounting profession, because females are still systematically eliminated from higher levels of organizations within financial sections in emerging economies and even if they attain the senior position, are oftentimes compensated lighter than men in the equivalent position; for example in the section of auditing or foreign direct investment (Zarei, et al., 2020; Siboni et al., 2016; Uddin, et al., 2019). Also, the salary and benefits are the least important issue affecting their career vision and opinion to change the employer. Most of the interviewees indeed mentioned to other important factors influencing their career vision and possible decision to change the employer.

6. Conclusion

Previous studies have suggested women abandon firms and move into a different working environment to accommodate more flexibility, experience less pressure, achieve consistency of hours and hence attain a better work-life balance (Anderson- Gough et al., 2005; Gammie and Whiting, 2013). Therefore issues such as flexible working hours and constant availability at work-place are common themes for criticism. In the current study, the most influential factors affecting on career vision of women for possible decision to change the employer based on women's judgment are respectively better working environment and flexibility in the accounting profession. Furthermore, the attributes of the working environment are raised and its impact on the career vision and progression is explored. In each case, the quest for a better working environment is ranked by the respondents as the most influential reason affecting career vision of women which can attend a significant case about changing the employer. This result is additionally verified by interviewees. Indeed constant availability at work-place and office politics are recognized to be

the two overriding attributes of working environment respectively. Previous studies confirmed that to make the steady presence of women, officials are supposed to deal with them respectfully and raise their morale in the accounting profession (Gammie and Whiting, 2013). The quest to obtain more flexibility is ranked as the second influential reason after working environment; could this apparent concern about the flexibility of working arrangements be related to the life stage at the point of changing the employer? As regards that the prevalent marital status is married; most females declared that their job has the impact on their decision to be a parent; therefore it can be deduced that the amount of flexibility demanded by females is related to the life stage of them. Given that, it can be detected reaching the optimum balance in work-family life requires more flexibility to perform motherhood responsibilities and play the partner's role as well (Gammie and Whiting, 2013). Moreover, salary and benefits are considered to have the least influence on career vision to change the employer from the perspective of women; this is possibly because women tended to do lighter work during the week and experience less job stress (Q1).

Gammie and Whiting (2013) observed once the women had left professional accountancy practice they experienced very similar working practices and environment. There was no evidence to suggest women working outside the professional accountancy firm environment had progressed in any greater numbers to the higher echelons of their organisations in comparison to their counterparts employed within professional accountancy offices. Also, Haynes (2017) stated that women may exercise 'choice' toward flexible working hours, particularly linked to parenthood issues, but if they want to advance their career they are still subjected to stereotyping, gender pay gaps, gendered hierarchies, and discrimination. A more politically informed feminist perspective is therefore still relevant to explain gendered power relations in accounting, and furthermore to recognize where 'choice' is constituted by social relations.

Earlier findings accurately show that most married women's career progression slowed down after marriage and after having children (Brinin, 2009). Women have to choose between their job and family. Sixty percent of the women in a same field of gender study perceived the possibility to combine career and family; actually, past researches revealed that the load of women's career decision is on the family and husband (Rija and Wasti, 2018). Broadly one can say that perceived gender roles and the dual burdens of married women is a social factor that affected the career progression. The married women announced they desired to achieve balance in their work and life; more precisely, besides the importance of their work and career progression, personal and family relationships such as particularly motherhood responsibilities as well as being wife are really considerable for them. Women interviewees surely admitted that long working hours present a significant obstacle to balance their work-life roles. Thus, the dual responsibilities of women is an obstacle to advance in the career (Q2).

In this regard, widespread social beliefs and mores concerning the parental status of women and their role in family demonstrate why few women advance to the senior level. When women are viewed for advancement, their parental status is considered more negatively than that of their male counterparts, especially in the competitive work environment of the large accounting firms (Anderson et al., 1994; Windsor and Auyeung, 2006). In this relation, Peetz et al. (2003) confirmed that long working hours regarded a tacit barrier for progression at work. Long working hours not only discourage work-life balance, but also threaten health and safety. Indeed, previous investigations of career, motherhood, work-life choices and segmentation exhibit that study on gender inequalities in accounting requires to take account of the context in which they take place. The profession reflects broader societal norms concerning the role of women and men in society; but it further forms that society through the employment of professionals in global firms. Women's career and work lifestyle opportunities are restricted by structural constraints, both organisational and societal. In a post-feminist climate, where there is a pervasive belief that equalities have been met and feminism is no longer relevant (McRobbie, 2009; Haynes, 2017).

Most reviewed literature considered the feminist theory that applied to the accounting in the concerns of the deconstruction of and emancipation from patriarchal relations, and the critique of accounting's purpose in perpetuating global capitalism. The feminist theory further provides novel forms of evoking development (Dillard & Reynolds, 2008) and educating for sustainable development (Haynes & Murray, 2015). In a special issue of *Accounting, Auditing Accountability Journal* vol. 21 issue (4), Broadbent and Kirkham (2008) discussed feminist approaches contribute to the research of gender and accounting, and that gender is a factor that should be embedded in the study in accounting. Given these aims, it is remarkable that feminist theory has not been more prevalent in the intervening years in the accounting context (Haynes, 2017). In the current paper, therefore, we have utilized the relevant literature and papers to illustrate the theoretical foundations, and no specific theory is discussed in this concern. Overall, the contribution of current research on theoretical underpinnings remains significant in terms of enriching the literature of the existing investigations, particularly in the emerging economies like Iran.

Conclusively current research finds that most women tend to enter the educational area. Also regarding that, the number of female students to male ratio supported a growing trend within the accounting profession in recent decades in Iran (Tabatabaei, 2007; Siboni et al., 2016), it can be assumed that women possess sufficient knowledge to enter the career. Therefore it is required to provide necessary grounds for the entrance and continuous presence of women in the accounting profession.

Another effective issue is incompatibility with the nature of what is taught in the universities with professional activities in practice. In fact, as szendi and Elmore (1993) argued, teaching accounting students should be done in such a way that prepares them to serve the present and future organizations.

It is obvious socio-economic and cultural advancement of each nation owe to the human resources, hence all communities and particularly developing countries like Iran have to make the best efficiency of human resources (both males and females); in recent decades at the undergraduate level, females were more interested than males in universities and the proportion of women attending universities have increased (Shank et al., 2001; Siboni et al., 2016). Graciously according to a recent report from the National Center for Education Statistics, the increasing trend of women dominating higher education continues (GOOD, 2018), because women generally work harder at their studies and achieve higher grades than their male counterparts; which is happening now in accounting studies, as there are now more women than men (Siboni et al., 2016), hence to recognize dissuasive issues that affect the participation of women in profession and societal progress, it is expected to actualize the skills and competencies they have. Many gender theorists argue men build protective organizational process and structures within firms as a mechanism for excluding females, hindering their progress and facilitating their exit from the accounting profession (Gammie and Whiting, 2013).

Despite the improvement of women in developed countries, the fact is inequalities persist in developing countries. Merely review that how few females typically occupy senior positions in education, businesses, etc. For instance, less than 20 percent of full professors and fewer than 10 percent of Vice Chancellors/Rectors of universities are women (UNESCO, 2012). The gender schedule particularly remains necessary at universities where the cultural viewpoints of subsequent managers are shaped. The reality that females sustain to be under-represented in positions of power typically describes the effectiveness of the suggestive manners of the exclusion of females. Females are commonly distinguished as emotional, whereas men who manifest similar attributes are assumed to be passionate and knowingly committing their controlled aggression to get jobs done (Siboni et al., 2016).

There are still underexplored areas of gender in accounting. Here are some study approaches that could be extended:

- Considering the experience of women working in various accounting positions like companies, the accounting profession, universities, etc., to recognize the difficulties they may face.
- Exploring the role of organizational culture in perpetuating the vertical/horizontal segregation of women.
- Investigating the distance between educational materials in the university and the needs of accounting professional activities in practice.
- whether women accountants desire to be in the education sector in developing economies? Why?.

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