Professionalisation and gender in accounting - an unavoidable ‘truth’

Historically approaches towards advancing egalitarianism, the role of women within accounting has not been sufficiently scrutinised in the professional, media, and academic circles.

Despite positive strides towards gender equality, including increasing academic and professional engagement by women in accounting, gendered challenges remain preeminent for women within the profession. There is progress to celebrate including advancements from history, obvious changes like pay and promotion, and a range of diversity measures. But despite these changes accounting as a profession remains implicated in reinforcing and perpetuating broader social inequalities across gendered lines.

Accounting for gender? A brief history

In an examination of where we are today within the accounting profession in relation to gender relations, the masculine history of the profession and notable struggles of women for entry may not be overlooked. As official estimates remain subject to debate, periods between the late nineteenth century and the mid-twentieth century underscore the feminisation of bookkeeping and clerical duties, against the masculinisation of the accounting profession. Although it must also be noted that this represented the broader masculine based gender domination within society, reflected through education and other professional occupations.

Against this backdrop of a male dominated Victorian age, the Education Act of 1870 and Universities (Scotland) Act of 1889 provided basic elementary education for working class females and the admission of females into universities. However, admission into the profession remained subject to closure and a ‘single-entry’ regime in which women were outsiders. This was particularly evident when considering the inception of professional bodies such as the Society of Incorporated Accountants and Auditors (SIAA) and the Institute of Chartered Accountants of England and Wales (ICAEW), advocating exclusively male membership until 1918 and 1919 respectively. However, quite significantly, the more progressive approach taken by the Association of Chartered Certified Accountants (ACCA) must be noted. Thus, in negating the convention of the time, the ACCA (a less established newer body), admitted its first female member Ethel Purdie in 1909.

The notable struggles of women and their positive outcomes within this historical perspective has not gone unnoticed but has received insufficient recognition within discourses of historical accounting, and mainstream research. An exceptional example being Helen Lowe, one of Scotland’s foremost chartered accountants establishing her practice in 1928, demonstrating success beyond confines of the firm and championing business causes for women. These included a diverse number of women’s organisations where she performed a variety of accounting functions and the organisation of the business activities of her several

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female clients. Her charitable impact though researched to a limited degree was also central to causes for the elderly and medical women.

Like Helen Lowe, the influence of Ethel Purdie, the first registered female accountant in the United Kingdom may not be overlooked. Especially as a tax adviser to women considering the prejudiced nature of the tax system at the time; and her central role in illuminating the positive contributions by women accountants to feminist organisations, the suffrage movement, and ultimately women in Britain in the late nineteenth and early twentieth century.

Present realities - Statistics and the role of standard-setters

Realities evident through statistics from 2018 show that despite women making up two-thirds of legal and accounting services in Europe (53.5% in the UK), only less than 20% of principals at the five largest firms are women. Similarly, in the USA where women make up more than half of accountants and auditors, only a few (10-20%) lead audits at major accounting firms. Therefore, confirming assertions in academic literature which demonstrate beyond technical expertise accentuated through professionalisation, the limitations of gender domination which persist for women in forms of advancement within the profession.

Gender relations from the perspective of standard-setters within accounting, remains a sub-researched area, receiving scant attention from the mainstream likewise. However, the role of standard-setters within the profession cannot be overlooked. Particularly in appreciating the influence of financial information users and ensuring accounting information about economic entities accurately reflect financial performance. Accordingly, the International Accounting Standards Board (IASB) is a board responsible for the development and publication of International Financial Reporting Standards (IFRS), adopted in approximately 90 countries.

Using the gender balance at the International Accounting Standards Board (IASB) as a point of reference, there are currently 14 members appointed by trustees of the IFRS foundation, with one as a chair and another as vice-chair. There are 9 members who are men and 5 of whom are women (35%); with a man being chair and a woman as vice-chair. Similarly, when evaluating the gender balance of governance structures through trustees, a disparity of 64% to 36% is highlighted; despite women making up 58% of all staff including board members. Therefore, looking beyond gender relations within organisations, the perceptions of standard-setters and the standard-setting process should be explored in advancing an understanding of the interaction between gender and the accounting profession.

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4 See Jeacle (2011)
7 Catalyst, Quick Take: Women in Accounting (May 9, 2019).
Present realities - Technical knowledge and certification

Technical knowledge cannot be overstated when underlining its function as a prerequisite to professionalisation within accounting. Pedagogic considerations form the basis for appropriate conduct and rhetoric as career guides and are aimed at producing congenial practitioners of aspiring students. Particularly recognising the exposure to a range of professional examinations/qualifications and practice specialisms directed at dealing with the most complex issues faced by individuals and organisations. Underscoring similarities to other professional occupations in law and healthcare.

However, the translation of increasing expertise into improved gender relations within accounting remains insufficient. Despite an increase in the number of women studying accounting, and parity in recruitment to the profession, steps towards egalitarianism are hindered by practices of ‘occupational segregation’, variegated across specialist practices. Notable examples are presented through research from France on the difficulties faced by women in auditing, peculiarly delineated through the instrumentalization of female bodies by organisations, and the cost paid for motherhood through obstacles to position of partner. Similarly, within the practice of insolvency, the ‘essentialism’ of gender is concomitant with the allocation of tasks, workplace interactions and the failure of diversity-oriented policies. Consequently, underlining the inherently gendered male nature of the insolvency sub-field.

Professional vs personal conduct: An uncomfortable dichotomy

As academic, professional qualifications, and technical expertise form the basis of professional conduct, the nuances of personal conduct including salient characteristics and their interplay with professional socialisation; underline the distinction between the superficial (entry into profession) and the real (success within the profession).

Debates range from the need to ‘act a certain way’ or ‘play the game’ when addressing some of the differences that arise between professional conduct as an outcome of technical knowledge, and personal conduct as an outcome of individual traits. This is also expressed through biases embedded within individuals, organisational and societal structures, as outcomes of both wider and workplace socialisation processes.

Facile arguments are presented for differences in leadership styles, the inability to ‘fit-in’ due to maternal commitments, as rationales for the limitations experienced by female accounting professionals in comparison to male counterparts. However, harsh realities exist when conceptualising the gendered nature of recruitment and selection processes to upper echelons of organisations, and the prevalence of socialisation conditions inherently

13 Bitbol-Saba, N. and Dambrin, C., 2019. “It’s not often we get a visit from a beautiful woman!” The body in client-auditor interactions and the masculinity of accountancy. Critical Perspectives on Accounting.
15 See Joyce & Walker, (2015)
advantageous to men. Thereby, accenting some of the reasons for the chronicled failures of organisational policies designed to combat gender disparities.\textsuperscript{17}

Therefore, beyond providing a basis for equal opportunities, a multifarious approach to gender diversity should be embraced by organisations. Thus, acknowledging gendered peculiarities, differences, and experiences as a given in underlining the economic and philosophical arguments for diversity. Especially, looking beyond the 'number of professionals', but to the range of personalities which underpin ever evolving socio-cultural, learning, and working discursive practices.

**Concluding reflections**

The aim of this piece is to provide an insight from a micro perspective of 'professionalisation' to the macro realities of the underrepresentation of women at the upper echelons of accounting. Thus, juxtaposing historical and modern day contexts to encourage conversations around the essential role of accounting within society, particularly considering broader social inequalities and how they may be addressed.

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\textsuperscript{17} Kornberger et al., 2010; Anderson-Gough et al., 2005; Joyce & Walker, 2015