

How to improve gender balance in accounting profession

Ruosi CHEN, Jingyi DING

1. City College of Science and Technology, Chongqing University, 402167, China
2. Société d'expertise comptable - CAUDEC

ABSTRACT. *During the recent year, although the female partner rate in big four has an obviously increases (INSEE 2015), women still under-represent in accounting firm. The purpose of this paper makes people understand that women have not been fully utilized in human resources by studying the gender imbalance of management positions between man and women, and women play a positive role to organization in term of management. This paper examines the three main reasons of fewer women in high position and explains importance of gender diversity to organization performance. In order to achieve the objective, using questionnaire. The entire respondent comes from big four and local accountant firm. The research further explores the ability of the female accountant how to balance her work and family life.*

KEYWORDS: *Gender balance, auditing, accounting, gender stereotype*

1. Literature Review-The reason of why fewer women in high position in organization

1.1 Women's personal choice between working and returning to their family according to their own value

The first approach refers to the “preference theory” proposed by British scholar Catherine HAKIM (2002, 2004). She argues that women in rich countries (as in Western Europe, Northern Europe and North America) have the right to freedom of choose. Depending on their own values, women can decide whether to continue to work or return to their family. The embodiment of their personal values will have different influences on the social culture and at the same time they will react

differently to the social policies and the environment[1-3].

1.2 The influence of the social culture

The German research Pfau-effinger (1998,1999) put forward a “gender culture model” to explain the development of motherhood in European society. She thinks that motherhood is the product of social culture.

West and Zimmerman (1987) developed a theory of “doing gender”. They thought that the individual behavior is affected by the expectations of others, therefore, men and women tend to do some behavior in line with their own gender expectations in order to gain the approval of others, this kind of stereotype such as “women should take care of children and parents at home”, “men should work outside” make people difficult to ensure role beyond their identifier.

1.3 Glass ceiling in organization

In 1986, Hymowitz and Sechellhardt created words “glass ceiling” in order to describe an invisible barrier to women’s promotion way in an article which about corporate women in Wall Street Journal. According to the definition of the US Department of Labor, glass ceiling can be clearly defined as: a deviation based on some attitude or organizational. This obstacle makes qualified employees cannot promote to managerial position in organization. Women is easy to encounter “glass ceiling” when they get promotion chance. It is why fewer women in high position in organization[4-6].

2. Methodology

2.1 Research object

Based on these theory , we collect one survey of 122 respondents, 3 individual interviews from China and France, compare the reason of gender problem in real life and analyze the important factor, which influence the gender balance.

2.2 Survey of “The Situation In Auditing And Accounting Profession Between

China And France”

2.2.1 Method Of Survey

Because of the restriction of our sample, our survey can reflect some people’s true situation, as an exploratory descriptive study. we use the descriptive statistic method, obtain the obvious relationship and summary the experience to evidence our theory from literature review.

2.2.2 Data collection and analysis:

We use an online application called “问卷星” (Wen Juan Xing) on <https://www.wjx.cn> to collect the data and conclude the obvious relationship showed by the diagram and make the design to be reasonable with certain reliability and authenticity.

2.2.3 Respondents Of Survey

Table 1 Sex and country

Sex	France	China	Total
Woman	22(18.00%)	53(43.44%)	75(61.44%)
Man	6(4.96%)	41(33.60%)	47(38.56%)
Total	28(22.96%)	94(77.04%)	122

2.2.4 Structure Of Survey

Our survey has one-choice question and multiple-choice question, there are mainly three parts:

First part (from first to 9th question) is about individual information of respondents. It includes Sex, Age, Education, Country and city where respondents work, Type of company where respondents work, Position, Years of working. We use one-choice question to collect respondents’ basic information.

Second part (from 10th to 16th question) is about company information. It includes:

- ① Overtime information,
- ② Ambiance of company,

- ③ Respondents' feeling about company and their reason.

We use multiple-choice question to collect the reason why respondents like or dislike their company, then compare the proportion to rank the degree of correlation.

Third part (from 17th to 26th question) is our core content that is about gender problem in life and respondents' expectation of improving the gender balance. It includes:

- ④ Female-male ratio in teamwork,
- ⑤ Company's contribution for gender balance,
- ⑥ Company's treatment for women,
- ⑦ Respondents' expectation for work and family
- ⑧ Respondents' difficulty about gender problem.

3. Result And Analysis

3.1 General situation-general conclusion

3.1.1 General information

Graph 1. male-female ratio

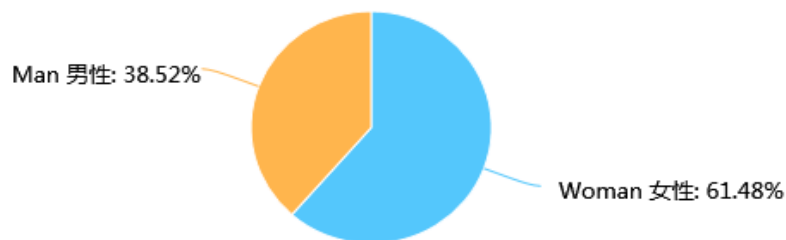


Fig.2 Degree of age

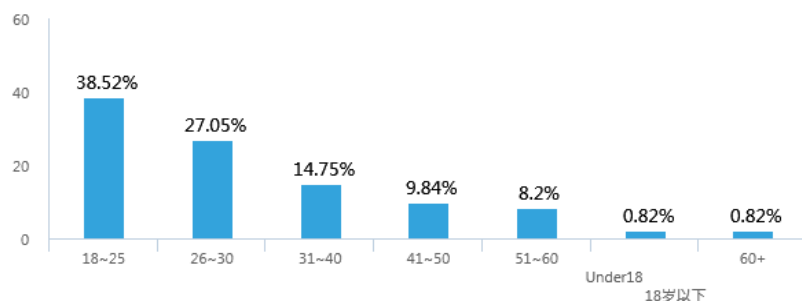


Table 2 workplace

Company	Number of people	Proportion
A local accounting firm	31	25.41%
An international large accounting firm ("Big 4")	12	9.84%
Others	57	46.72%
Accounting department of company or government	22	18.03%
Total	122	

3.1.2 General result

3.1.2.1 The factor that make employee to stay in auditing and accounting profession

Reason of liking their work	Number of people	Proportion
Get on well with your colleagues	47	51.09%
Good training and development opportunities	45	48.91%
Good work environment and enterprise care	43	46.74%
Wages and benefits are fair and just	42	45.65%
Promotion smoothly	17	18.48%
Others	16	17.39%





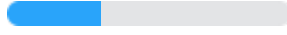
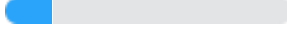
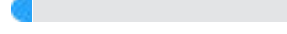

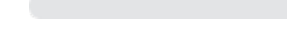
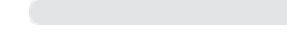
Total	92	
Reason of disliking their work	Number of people	Proportion
Low wages and benefits	16	 53.33%
Bad work environment and enterprise care	14	 46.67%
Too much pressure	13	 43.33%
Bad training and development opportunities	12	 40%
No promotion	10	 33.33%
Others	5	 16.67%
Too much mobility	2	 6.67%
Gender discrimination	1	 3.33%
Bad relationship with your colleague	0	 0%
Family issues	0	 0%
Total	30	

Table 3 Reason of liking and disliking

Thereunto, “getting on well with colleagues” is not an important reason of disliking the industry but an important reason of liking it; “low wage and benefits” is the biggest reason for the people who don’t like their work. Whether people like or dislike their work, they regard “work environment and enterprise care” as important. We think that people will focus on the spiritual acquisition more than material acquisition in long term. So “enterprise care and culture” is crucial for all of employees.

3.1.2.2 Male-female ratio in auditing and accounting industry

We find that the figure is evidenced in China, there are two phenomenon in China very presentative: female employee is majority in this industry; under-presentation of high position of female employee in this industry.

The number of women more than that of men is a universal phenomenon in China’s auditing and accounting industry, but there are more fewer women in high

position. It's not difficult to understand that "doing gender" and "gender stereotypes" exist in China, an old traditional country that has five thousand's history and culture. The situation is more popular in local auditing firms. Every end of financial year, it's time that many small and middle size auditing firms scramble for audit project, they will choose to sacrifice employees' benefit to obtain more revenue under the competition. It is a challenge for female employees who should balance the work and family, under the high pressure and high competition, so many female employees have to leave the industry. It's also a typical glass ceiling phenomenon, we will study deeply the reason according to interview.

3.1.2.3 Company's treatment for female employee

6.56% of respondents think female employees can't benefit their right from their company because of a lack of maternity leave, menstrual leave and low benefit, there-into, 62.5% are Chinese women. 4.92% of respondents find that their company has done something to ensure a health gender balance: equally treatment, good work environment and a teamwork with mix sex.

This answer is very important for our study, we can know female employees' requirement: maternity leave and menstrual leave is about that if company's benefit and system is perfect; equally treatment and good work environment is about that if company's culture is male-dominated or equal culture. Company can improve their gender balance from these factors.

3.1.2.4 Different job content and treatment

33.6% of respondents think that the opportunity of promotion is different between women and men; 32.79% of respondents think that there is restriction of workplace for women; 15.57% of respondents think that women can only do some auxiliary work.

From the figure we can see the unequal treatment between the women and men still exists nowadays in China and France.

3.1.2.5 Exception of work about family with children

49.18% of respondents would like they won or their wife/ future wife to start to work right now after maternity leave; 40.16% would like to continue to work after the children become elder; just 5.74% don't want to give birth to a child, always

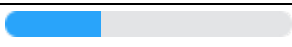
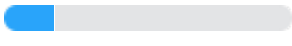



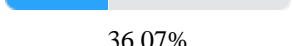

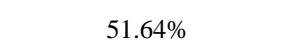
working and 4.92% want to be full-time housewife.

This figure clearly show the thought of modern women and men, that is, everyone should to has right and responsibility to work, whatever woman or man, even they have strong desire to work, to balance the work and family. But due to social reason, enterprise's reason and physiologically reason of women themselves, women need to overcome more difficulty to balance the work and family. So we consider that women always have desire to work and can work well, but sometimes they have to leave their favorite industry, they sacrifice for their family.

Then from next question we can find some suggestion for the dilemma of female employee:

The kind of job (time, type, location) respondents (or their wife / future wife)want to do after giving birth to a child:

Table 4 Working form

Choice	Number of people	Proportion
time: full-time	42	 34.43%
time: part-time	21	 17.21%
time: the time according to their own choice	61	 50%
type: formal work	68	 55.74%
type: informal work	13	 10.66%
type: freelance work	44	 36.07%
location: must work in the company	22	 18.03%
location: you can work at home when there is special situation	63	 51.64%

location: you can work at home one or two days per week	32	26.23%
Total	122	

We can find that the optimal combination is a formal work with flexible working time according their own choice and flexible location (can work at home when there is special situation). This is an ideal condition for employees, we think the exception of employee can inspire company to improve the “flexible work system”, help women to balance the work and family.

3.1.2.6 Difficulty of work about family with children

The table shows the ranking of difficulty for respondents or their wife / future wife to continue working after having a child:

Table 5 Difficulty

Choice	Number of people	proportion
have no time to take care of children and elderly	74	60.66%
have no time for children's education	80	65.57%
have no time to do housework	41	33.61%
family does not support	16	13.11%
company does not support	19	15.57%
Re-employment system for women isn't perfect	30	24.59%
others	9	7.38%
no difficulty	10	8.2%
I don't know	10	8.2%
Marital discord	5	4.1%
Total	122	

We can see children’s education, taking care of family and the housework became the

Top 3 difficulties. At the same time, 24.59% of respondents think the difficulty

come from incomplete re-employment system and 15.57% of respondents think the difficulty come from a lack of support of company. In a word, reason of family, society and enterprise are important factor, which influence the gender problem.

3.2 crossover analysis and classified statistic

From the survey we can find 2 important variables: sex and nationality. It's interesting that various answers were influenced by the two variables. We continue to analyze these answers to discuss:

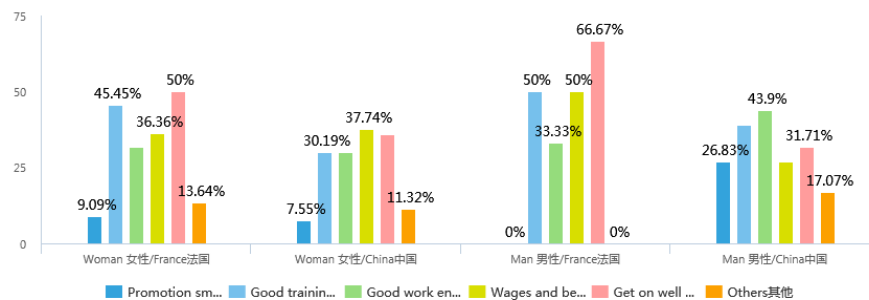
If different sex has different attitude for their work? The attitude will impact their career path? What the company does for them?

How is the gender situation between different country, is it representative or particularity?

Factor of under presentation of women in accounting and auditing in different country.

We choose the sex and nationality as independent variables; “why like your work” and “why don't like your work” as dependent variables:

Graph 3. reason of liking the work between different country and different sex



French man and women think “get on well with your colleague” was the most important reason to stay in an industry, Chinese women think “wages and benefits are fair and just” was the most important and Chinese men think “good work environment and enterprise care” was most important.

From this figure, it seems that French pay more attention to the feeling of life;

Chinese pay more attention to the actual income. So are that means Chinese women having stronger bearing capacity if the wage is enough high? Distinctly, the thought is our hypothesis; we need more argument and test to evidence that. At this stage, we have no capacity to complete the hypothesis. Assume “Chinese women have stronger bearing capacity if the wage is enough high” is valid, that can explain why there are more female auditor/accountant in China, assume further, under China’s growth of GDP, women’s role has changed, they also can take the responsibility of making money for family, they also can work well in auditing even take a high position. The “gender performance” is changing with development of economy. We can get a thought, that is, the civilization progresses with the development of economy. Indeed, this is our hypothesis, but we can study the solution of improving the gender balance from economic factor.

4. Discussion and Implication

From the study of survey , some interesting phenomenon and detail let us so curious, however this information have not a complete representativeness, we are appreciated to get 2 hypotheses to develop our discussion and implication[7].

“Is high female-male ratio a reason of under –presentation of women in auditing and accounting?”

“Have Chinese women stronger bearing capacity if the wage is enough high? On the contrary, French women would not bear the bad treatment, they are easier to leave the industry?”

In the crossover analysis stage for survey, we find the reason of “liking the industry” is different between Chinese women and French women. Chinese women focus on wage and French women focus on good work relationship and environment. So when women have stronger capacity to create value and gain money, they will be more confident, as time pass, “gender performance” will change, traditional thought will change. Meanwhile if the enterprise can do something to promote the change, maybe in the future the gender problem will not be a problem about women, but a problem about helping men. Indeed, these hypotheses need a lot of complete verification; this thought could be a new study in the future.

Reference

- [1] Chih-Shun Hsu, Lopin Kuo, Bao-guang Chang(2014). Non-linear relationship between gender diversity in the partnership and profit performance in accounting firms. *Pacific Accounting Review*, Vol. 28, no.3, pp.306-336.
- [2] Loana Lupu(2012). Approved routes and alternative paths: The construction of women's careers in large accounting firms. Evidence from the French Big Four. *Critical perspective on accounting*. Vol.23, no.4-5, pp.351-369.
- [3] Claire Dambrin, Caroline Lambert, (2008) "Mothering or auditing? The case of two Big Four in France", *Accounting, Auditing & Accountability Journal*, Vol. 21, no. 4, pp.474-506.
- [4] Jane Broadbent, Linda Kirkham, (2008) "Glass ceilings, glass cliffs or new worlds?: Revisiting gender and accounting", *Accounting, Auditing & Accountability Journal*, Vol. 21, no. 4, pp.465-473.
- [5] Shelley J. Correll, Stephen Benard, In Paik(2007). Getting a Job: Is There a Motherhood Penalty: *American Journal of Sociology*, Vol. 112, no. 5 (March 2007), pp. 1297-1339.
- [6] C.W. Von Bergen, Barlow Soper, John A. Parnell, (2005). "Workforce diversity and organizational performance", *Equal Opportunities International*, Vol. 24 no. 3/4, pp.1-16.
- [7] Elizabeth Gammie, Bob Gammie(1995). "Women Chartered Accountants – progressing in the right direction?", *Women in Management Review*, Vol. 10, no. 1, pp.5-13.