

# Enhancing female graduate employment through a women-only professional services firm in an economically remote city

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## Abstract

**Purpose** – The purpose of this paper is to report on a study that investigated the feasibility of a women-only professional accounting firm in the city of Al Ain in the United Arab Emirates (UAE) that could help reduce female graduate unemployment in the city. Practically, the study sought to find out if, and under what conditions, a women-only professional accounting firm in Al Ain might be useful in providing employment for women in professional accountancy and facilitating the entry of female graduates into the job market by providing them with professional training. Theoretically, the study sought to add to the literature on positive discrimination to help women's job prospects.

**Design/methodology/approach** – The study followed a qualitative research approach. It sought to show some specific connections between various professional, cultural, and economic factors by crystallising them through a hypothetical, innovative solution to the problem of local female unemployment, namely, a women-only professional accounting firm in a location of limited employment opportunities. It did so by investigating the views of male and female accounting graduates and other stakeholders.

**Findings** – The main finding is that the model women-only professional accounting firm could be used to overcome family objections to female graduate employment by removing the requirement that women work a long distance away from their families. The study also showed the deep cultural entrenchment of gendered stereotypes of female professionals.

**Research limitations/implications** – The study could have had a larger sample size with the survey, but it is important to note that this was not the focus of the study. However, the strength of the paper is in the qualitative aspect of canvassing views from various stakeholders.

**Practical implications** – The study brought to light key opportunities and challenges for policy makers who are seeking to address female graduate unemployment in economically remote locations.

**Originality/value** – The paper adds to the literature on positive discrimination for female job seekers in an adverse cultural and economic context.

**Keywords** Entrepreneurship, Accounting profession, UAE, Gender, Female graduate employment, Job entrants

**Paper type** Research paper

## Introduction

The disadvantages of female graduates in the job market are well documented. Research suggested that female graduates tend to earn less than male graduates (Dumbrell *et al.*, 2000; Morley, 2001). Unemployment rates of female graduates are often substantially higher than those of male graduates (García-Aracil *et al.*, 2007; Mora *et al.*, 2000). In Britain, for example, being a woman is recognised alongside social class, ethnicity, age, and disability to affect negatively employability after graduation (Moreau and Leathwood, 2006). Unemployment immediately after graduation matters because it has been associated with substantial and permanent future earnings loss for graduates (Gartell, 2009). These widely documented disadvantages of female graduates can be exacerbated by cultural context. Prior research suggests that in an Arab context, cultural and family level factors affect women's labour market participation and success at finding employment (Miles, 2002). Miles (2002) refers to



this as the “gender system”. There is, presently, still a paucity of female graduate unemployment studies in different cultural contexts and in Arabia in particular.

A number of approaches have been suggested to address the issue of female graduate unemployment. The female talent argument argues that firms which discriminate against female graduates fail to capitalise on an important talent pool and that, over time, such firms should underperform (Cabrera, 2009; Rhodes and Brundrett, 2009; Robinson and Dechant, 1997). Early labour market discrimination models suggested that loss of profit due to discrimination could lead to a crowding out of discriminating firms in the long run (Becker, 1971). This was called into question by later models that incorporated a variety of imperfect information scenarios (Black, 1995). Wage gaps would persist, for example, if minority workers cannot distinguish discriminating from non-discriminating employers and reduce their reservation wage as a consequence of low wage offers (Bowlus and Eckstein, 2002). This intuition is supported by observations of persistent gender pay gaps in the economy (Altonji and Blank, 1999). Realistically, one would therefore not expect market forces to eliminate gender discrimination.

Regulation offers a range of alternative approaches. One lies in mandated quotas for female employment. This has, thus far, only been a niche strategy of particular sectors, such as board directors of public companies in Norway (Ahern and Dittmar, 2012). The Norwegian experience has given rise to criticism of lower returns and increased risk taking as a consequence of gender quotas (Ahern and Dittmar, 2012). Likewise, increased women representation on boards without quotas has not resulted in clear indications of better performance (Adams and Ferreira, 2009). A different example has been the quota regulation for employees of federal crown corporations and federally regulated companies in Canada (Leck and Saunders, 1992). The requirement has been that organisations put employment equity programmes in place and assess their success at employing women, aboriginal peoples, disabled persons, and “visible minorities” in sufficient numbers to reflect their share in the population of qualified applicants. This approach can impose considerable monitoring costs on the anti-discrimination regulator and is widely believed to be politically difficult to realise across the entire private sector (Tienari *et al.*, 2009). This approach is also open to many evasive strategies. For example, similar approaches to affect the quotas of nationals in selected economic sectors in the United Arab Emirates (UAE) have given rise to specific evasion strategies such as “ghost” employees (Forstenlechner and Rutledge, 2010).

Such examples bear testament to the difficulties of making operational broad policy objectives such as gender mainstreaming, i.e., to routinely conduct analyses of the effects of any decisions on men and women separately (Hafner-Burton and Pollack, 2002, p. 340). However, mainstreaming, even if successful, is not without controversy among feminists. On the one hand, the general adoption of gender mainstreaming in principle would usually be seen as a useful first step on the road to singling out women for special treatment in order to address discrimination (Minow, 1988). Frequently, however, it is also regarded as having the consequence of ultimately hindering full equality for women because by receiving special treatment they remain the “other”, the exception from the “norm” (Bruni *et al.*, 2004; Harding, 1986; Rabe-Hemp, 2009). Special treatment could thus be a temporary measure, often with regards to how women are treated in a specific sector of employment, until greater equality of treatment and opportunity has been established. Special treatment, if not clearly labelled as temporary, brings together arguments from feminism with economic arguments because economists have pointed towards a general problem of minority quotas, namely, the risk that minority workers are incentivised by their special treatment to shirk training, thus locking themselves into a lower skill equilibrium (Coate and Loury, 1993).

This paper explores a specific version of the temporary special treatment strategy that does not try to establish special rules for individual sectors. Rather it explores an idea for

special treatment of female graduates in the initial employment phase of individual women, when, research suggests, the life time earnings effects and career prospects are particularly affected (Gartell, 2009). The researchers canvassed respondents' views on the employment of female accounting graduates and especially on their employment by a to-be-established accounting firm in Al Ain that offers employment only to women (hereafter, the model firm). The motivation for the study was the high unemployment among female accounting graduates in Al Ain, an Emirati city of about 650,000 residents in 2013 ([www.thenational.ae/uae/government/abu-dhabi-population-doubles-in-eight-years](http://www.thenational.ae/uae/government/abu-dhabi-population-doubles-in-eight-years)). Al Ain offers with limited employment prospects located some 160 km from the UAE's economic centres of Abu Dhabi and Dubai and directly on the border to Oman. Unemployment was particularly prevalent among female graduates because, unlike most male graduates, they would not tend to commute or relocate to the economic centres.

The model firm concept of a women-only accounting firm in Al Ain was thus suggested as a device for reducing Emirati women unemployment through a particular form of employee segmentation (i.e. women) and localisation (Al Ain) in accounting. Accounting has been identified as an important area of professional work, with great significance for the future of the Emirates and its economy (Khalifa, 2012a; Kamal Hassan, 2012). The approach pursued in this research was similar in spirit to the gender segregation argument for education, where research has suggested that segregated classrooms can shield some female students from unhelpful gender dynamics that can arise during the learning process (Else-Quest and Peterca, 2015). The intended contribution was to explore the feasibility of a specific solution to the wider problem of unemployed women accounting graduates in the UAE. The key motivation of the women-only accounting model firm is to give women a temporary special treatment at the beginning of their career, after which, it is hoped, they will be better able to compete for their own career on a more equitable footing.

### Literature and theory

This research project was justified with reference to three different literatures with considerable resonance in the accounting and audit literatures. They were gender studies, actor network theory (ANT), and action research. All three were, in combination, drawn upon during the conception of this research project.

The initial motivation of the model firm project was derived from gender research in accounting (Kirkham, 1992). This research has shown that women accountants have historically been seen as a threat to the profession's prestige (Khalifa and Kirkham, 2008). Historically, male accountants have sought to marginalise women by reserving for them low prestige segments of accounting related work, such as bookkeeping (Kirkham and Loft, 1993). The consequences of this are still with us today. Women tend to be over-represented in low profile sections of accounting firms, such as personal taxation (Khalifa, 2012b). In this, accounting is not dissimilar from the medical and legal professions (Witz, 1992).

Moreover, professional success in the high profile international Big Four accounting firms is predicated on conforming to cultural expectations that are gendered masculine. These include assertiveness, profit-seeking, and being available for work during evenings and on weekends (Anderson-Gough *et al.*, 2005; Khalifa, 2013), thus disadvantaging those with caring responsibilities for their families. It stands to reason that trends towards internationalisation in the UAE can bring with them these gendered work roles and exacerbate the employment prospects of women accounting graduates (cf. Kamla, 2012). Examples of internationalisation would be the presence and growing influence of the Big Four in the UAE and the offering of the CPA qualification in the UAE (Khalifa, 2012a). The present research on a model firm presents an innovative response to the multitude of obstructions for women's ability to join the accounting profession and advance professionally, as demonstrated by the gender literature in accounting.

The process of developing the notion of the model firm drew on ANT (Callon, 1998; Latour, 1999, 2007). ANT has found widespread application in accounting research (Briers and Chua, 2001; Skærbæk and Melander, 2004). It is concerned with the assembly of social facts, actors, and action out of heterogeneous elements. Following ANT, what appear as “facts”, “actors”, and “action” are strictly speaking “network effects”, laboriously maintained assemblages of diverse components (Latour, 2007). The branch of ANT concerned with the production of social change and social movements is often referred to as the “sociology of translation” (Law and Hassard, 1999). It conceives of new projects as exercises in the assembly of powerful actors in four general phases: problematisation, interessement, enrolment, and mobilisation (Callon, 1986). Briefly, they refer to problem definition, the possibilities of identifying and committing interested actors – including institutions and technologies – to collaborate, and the practical orchestration of collaborative action. This conception has previously been used to explore changes to the organisation of accountancy in the context of diverse social interests (e.g. Skærbæk, 2009).

As such, ANT is compatible with the overall research approach of this project, namely, action research (Kemmis and McTaggart, 2005). The main inspiration for this study is taken from action research in accounting (Jönsson and Lukka, 2006). Action research uses scholarly insight and research methods in order to improve specific practices by way of an intervention process (Lewin, 1997). Since social change is usually complex the ANT notion of assembling actors and actions is a useful one. Action research’s passion to improve practices, and society more generally, is entirely compatible with the values of academic research: “Political activism should be theoretically informed just like any other social practice” (Kemmis and McTaggart, 2005, pp. 570-571). The key to action research lies in the careful design of social change to elucidate social conceptions and explore modes of variously “improved” social functioning. Unlike consulting, action research is primarily motivated by knowledge gains. Unlike experimental laboratory research action research cannot control the key variables of the research and must therefore work with flexible, emergent research designs that can produce valid and reliable findings (Labro and Tuomela, 2003).

Combining the three building blocks of gender studies, ANT, and action research, casts light on a problem that lies at the heart of much change-oriented gender action research (Greenwood and Levin, 2006), and that applies to accounting as well as other fields. It concerns the question of whether change programmes seek to simply increase the share of women in the workforce or, more ambitiously, whether they want to increase this share without women giving up feminine characteristics of organisational behaviour (Witz, 1992). This latter ambition has been discussed, for example, in the context of female accounting partners (Khalifa, 2013). Here, an important debating point has been the extent to which women who achieve accounting partner status, or prestigious organisational roles more generally, retain feminine characteristics (Leskinen *et al.*, 2015). This is important for the subjectivity of the individual women in question, but also organisationally: If female employment is supposed to expand the organisational talent pool, would this pool be impaired if the additional women only managed to enter this pool by expunging certain elements of their femininity?

The remainder of this paper is organised as follows. The next section lays out the research approach. The following two sections present findings from accounting students who reflect on women’s job prospects and expectations and from other stakeholders who assess the chances of a model firm and reflect on the economics of resourcing it. The final section offers concluding comments.

### Research approach

As previously mentioned, the research approach was action research. The action element resided mainly in the conception of a vehicle for addressing the unemployment of female

accounting graduates in Al Ain. The model of the women-only accounting firm was intended to improve a disadvantage suffered by a minority group of labour market participants. It tackled a career phase, right after graduation, known to be crucial for life time earnings (Gartell, 2009). Action research frequently adopts a mixed-methodology approach of qualitative and quantitative research. This applied also to the present research project, with an emphasis on qualitative research. The research sought to establish through qualitative data collection, such as interviewing, the perceptions, understandings and motivations of some actors towards the proposed model firm.

Whilst the causes for the recruitment difficulties and unemployment in the nation are complex, the proposed research seeks to help develop a specific solution to those two problems for a subgroup of the unemployed, female Emirati graduates, in the local labour market of Al Ain. The strategy of targeting a local labour market for women unemployment makes sense because female Emirati labour is almost always much less mobile than male labour. Compared to the cities of Abu Dhabi and Dubai in particular, Al Ain offers considerably less employment opportunities. This poses a problem for women for whom a cross-desert commute to work is not an option. Seen as an opportunity, the unemployed women accounting graduates of Al Ain constitute a potential labour force of junior accountants. The purpose of this project is to study the feasibility of a model that provides 3-year accountancy training to those women in Al Ain with a prospect of subsequent accounting employment in the model firm and other firms.

The outline of the model for investigating the feasibility of a women-only accounting firm in Al Ain, is assembled from the following seven elements:

- (1) a recruitment process of female accounting graduates in Al Ain;
- (2) high quality accountancy training provision in Al Ain by a consortium of large and medium sized reputable accounting firm and UAEU (the federal university located in Al Ain), and under the supervision of accounting academics;
- (3) the foundation of an all-female accounting and consulting firm in Al Ain (the model firm) that employs the women trainees and some of those who qualify as licensed auditors/accountants after completion of training;
- (4) the support of a funding agency, in the setting up of the accounting and consulting firm as an Emirati new entrepreneurship venture;
- (5) a mentoring programme for the firm jointly supported by accounting firms and UAEU;
- (6) the marketing of the services of the new accounting and consulting firm to obtain contracts from various organisations and especially from women-owned and run businesses in Al Ain and government organisations in Al Ain; and
- (7) the enrolment of local community resources for the programme, such as relatives of the women trainees, retiring and retired auditors and accountants in Al Ain, Al Ain municipality, Al Ain women entrepreneurs, and UAEU.

The research investigated the initial phases of the model, and examined the factors that may support or obstruct model firm. The chosen methodology, ANT, is allowed to add or subtract elements from the model during the research process.

An accounting student survey was completed by 44 students (36 female, 8 male), aged 20-24. All attended UAEU in Al Ain. The homes of 50 per cent of the respondents were in the city of Al Ain, 25 per cent in the remainder of the Abu Dhabi emirate, 13.6 per cent in Fujairah, 6.8 per cent in Ras Al Khaimah and 2.3 per cent in Dubai. Their nationalities were 70.5 per cent Emirati, 6.8 per cent Sudanese, 6.8 per cent Jordanian, 4.5 per cent Palestinian, and 2.3 per cent each Pakistani, Qatari, Syrian, Saudi, and Iranian. Interviews were conducted with 12 stakeholders. Stakeholders

included a range of professionals working in diverse areas of accounting, e.g., audit, internal audit, consulting, financial services, government, and academia. Accounting work was the preferred career for 11 of them.

## Views of accounting students

### *Support for the model firm*

Respondents were overwhelmingly positive towards the idea of a women-only audit model firm in Al Ain. The reasons were manifold. In general, respondents were optimistic about the job prospects of professional accountants. To this end, the model firm would be regarded as supporting a promising career. Furthermore, some respondents praised the opportunities for independent and creative work afforded by self-employment. Insofar as the model firm creates the a first step of a career in professional accountancy that can potentially lead to self-employment in an independent accounting firm it may support such goals of female accounting graduates.

Respondents also offered gendered views on the preferences and needs of women employees that confirmed the literature's indications for (Anderson-Gough *et al.*, 1998; Khalifa, 2013), and that, they thought, the model firm might be able to address. When considering motivations for job choice in general, respondents indicated strongly the importance of a work life balance, which expressed itself, for example, in preferences for a long summer holiday, a desirable perk for many workers in the UAE. Flexible work hours were also regarded as an important option if desired by the female worker. Respondents did, however, express the fear that flexible work might result in relatively lower fixed and variable emoluments.

The model firm was expected to make its employees more employable by enhancing their communication skills and creativity, providing work-related training and experience, and adding technical accounting knowledge in a practical context. These were skills sets usually deemed desirable in men as well as women. Other expected benefits were more clearly gendered. As additional benefits the respondents named greater privacy at work (without male colleagues), the ability to build a network of professional contacts, and a less pressured working environment. Overall, respondents expected that the model firm would be able to strengthen women's confidence to succeed professionally. These benefits were also mentioned as contributing to enhancing the experience of the model firm employees.

Additionally, respondents identified a number of culturally gender-specific reasons that indicated that they wanted the model firm to tackle the cultural causes of female disadvantages in the graduate labour market head on, further detail of which is provided in the next section.

### *Criticism and extensions of the model firm*

A key point for the student respondents was that the model firm be able to pay an attractive salary. Whereas the literature suggests that for an unemployed female graduate the most important aspect of a first job would be that it can be made available as soon as possible after graduation in order to avoid the lowering of total life time earnings, the respondents laid considerable emphasis on also wanting a high salary to begin with. They thus saw the model firm less as a temporary special arrangement put into place to facilitate getting a regular job later. To put it differently, they suggested that they might be less willing to compromise on initial salary for the benefit of starting their career at all. In this regard they evinced a particular kind of short term decision horizon.

An important extension to the model was the finding that student respondents regarded the independence from their family, which a salary of their own would grant them, as a key benefit of the model firm. Confirming earlier research (Miles, 2002), respondents opined that

families want to restrict female employment to single-sex environments and that this acted as a barrier to their labour market entry. Consequently, the existence of the model firm voided this argument against female employment and opened an opportunity for labour market participation.

Respondents also considered some of the disadvantages that a model firm might have for the women working there. Some of these referred to stereotypical views of women at work. Thus, respondents thought that women's emotional nature, tendency to gossip, jealousies, and social expectations of having to look after husband and family might be disadvantageous. Others opined that a single sex environment may be inherently disadvantageous, especially if employees eventually envisaged leaving the model firm and seeking regular accountancy employment. The level of difficulty of work and long hours were also considered potential problems, albeit not ones that were specific to the model firm but rather widely regarded as problems of professional accountants in general.

An implicit criticism of the model firm was that respondents preferred government employment rather than work in an accounting firm. It served as a reminder that the model firm would only be able to address the female accounting graduate unemployment problem to the extent that such graduates considered working in the accounting profession at all.

### **Views of stakeholders**

#### *Assessments of the model firm*

Stakeholders, too, thought that the model firm would be attractive to female accounting graduates. The main reasons were that the model firm would allow women to work closer to their families and that a women-only work place would accommodate family pressures to avoid male company at the work place. Family was strongly perceived as the key reason for the immobility of female accounting graduates and thus as the main reason for female graduate unemployment (cf. Miles, 2002). Some evaluated the dynamics of women working with one another as positive. Some made the attractiveness of the model firm conditional on salary and other terms and conditions. The perceived attractiveness of working for the government was seen as an obstacle to the success of the model firm. Key advantages of government employment were listed as the retirement package, benefits, rights, work hours, flexible working, and vacations. Private sector employment was seen as inferior. The key advantage of self-employment was independence.

The stakeholders' view of the needs of female accounting graduates was gendered. When asked for what they expected to be most significant if female accountants changed jobs, childcare was mentioned as important. By contrast, childcare received no mentions when asked what they expected to be most significant if male accountants changed jobs. When asked about the ideal job conditions of women accountants' proximity to where the family lives was mentioned most frequently as the most important item. Respondents also laid great emphasis on the availability of working from home and having long summer vacations. Flexible work arrangements were expected to be of particular interest to female accountants. At the same time respondents expected flexible work arrangements to lead mainly to lower remuneration. Other effects of flexible work arrangements were expected to be loss of social contact with colleagues, less interesting work allocation, and worse promotion prospects. Other job important aspects of particular interest to women were seen to be salary, childcare facilities, allowance made for family commitments, holidays, and organisational culture. On the whole, women were clearly expected to be the carers of families.

When asked about the route to success for professional accountants the main elements were education and training, even at the expense of a lower initial salary. It appeared that the stakeholders very much embraced the lesson that immediate post-graduation unemployment was to be avoided. There was strong consensus that an accounting career

required initial investment in education and training and that this investment would pay off over the career. There was also a strong sense that accounting graduates do not understand this trade-off and that graduates were wrongly emphasising initial salary.

### *Resourcing the model firm*

Research among stakeholders sought to shed light on some key issues, principally, the training costs and the economics of client availability in Al Ain. With regards to the cost of training the model firm's female graduates, UAE industry practice, for example in the Big Four accounting firms, is that the firm does not provide any initial financial support for employees to complete their professional qualification. Professional qualifications are obtained through combinations of practical work experience and examinations conducted by professional associations. Graduates are hired at an entry level with a fixed salary of about AED 8,000-14,000 per month in order to perform audit work and not, formally, in order to train with the professional associations. Even though, eventually, the career path of employees is indeed linked to obtaining the professional qualification, usually an employee can start the career as a trainee or junior auditor and even be promoted to an auditor and then to a senior auditor without having obtained the professional qualification. Only those who seek to be promoted beyond senior auditor must obtain their qualification in order to be considered. Therefore, the Big Four firms do not incur training costs specific to the professional qualifications of trainees insofar as the annual routine training and on-job training that they provide is not intended to help trainees pass the professional examinations. It is meant to help the employees do their jobs better.

An exception to this are time off for study and reimbursements of some training costs. Specifically, some firms provide an extended paid vacation so that employees can prepare for their examinations. Typically, employees initially spend from their own pocket on any training materials and courses and examination. If an employee successfully passing the examinations, the Big Four would reimburse only about 80 per cent of such costs which can amount to AED 20,000-25,000. This is on the understanding that the employee stay with the firm for at least two more years.

The second aspect of resourcing relates to the utilisation of staff time. The business of accounting firms is to sell the time of its professionals, so they are very concerned that they are not sitting idle. In view of the scarcity of audit firms clients in Al Ain, an important question for the resourcing of the model firm concerns how its employees might be integrated into work flows of clients outside Al Ain, for example, in Abu Dhabi or Dubai. This is difficult to achieve over any of the three stages of a typical audit. During Client Scoping, the engagement manager visits the client who is looking for an audit engagement. The proposal stage is also done by managerial level staff who calculate the budget, management the client acceptance procedure, and allocate staff. Finally, after acceptance of the engagement, the audit needs to be planned, field work is conducted, and the audit is completed and signed off. The Planning stage contains some data gathering that requires the physical presence of staff. Field work, the most work intensive phase of the engagement, requires a lot of presence of auditors in the field. From this point of view; it is unattractive to hire a pool of accounting trainees on fixed monthly salaries who are not leaving Al Ain.

A possible solution from the point of view of Big Four accounting firms would be to register a pool of female auditors from the model firm with any government authority, such as ministry of finance or the Abu Dhabi Accountability Authority, and utilise them based on demand and only when needed. Then these auditors would only get paid for the hours they get requested only, which would yield an unattractive remuneration for them. On the positive side those female auditors would also get Big Four work experience.

A more attractive solution would be to make the award of government contracts for audit, accounting, and other consulting work conditional upon the bidding accounting firms employing female accounting graduates in Al Ain, i.e., the recruits of the model firm.



The scope of work should encompass not only external audits but also internal audits and consultancy work as these engagements tend to be more financially rewarding. Such arrangements could be made for government entities across all the Emirates.

### Conclusions

This paper reported on a study that investigated the desirability and feasibility of a women-only professional accounting firm in the city of Al Ain in the UAE, in which female graduate unemployment is prevalent. Working on the assumption that the speed with which graduates can find employment is of great importance to the future career of graduates (Gartell, 2009), the study explored future graduates' and stakeholders' responses to the concept of a women-only accounting firm that would eliminate post-graduation unemployment for female graduates interested in professional accountancy training while working as a junior auditor and offer long term employment for some female graduates after they become professionally qualified in accountancy. The findings support many insights established in the literature but also added some new insights.

Accountancy students found the model firm attractive but were often unaware of the significance of training for a successful career as accountants. Whereas stakeholders with longer experience in accountancy and other professional work emphasised the importance of obtaining a training position, studying, and gaining professional experience, the students emphasised salary as a key criterion and made the attractiveness of the model firm conditional on salary.

The gender system (Miles, 2002) that makes young women subject to family demands and limits their mobility and, hence, access to work also operated in Al Ain. It was articulated as a relationship of mutual "caring". The family "cared" for the women and wanted them to remain close by, protected, and looked after. This was expressed in a preference for a single-sex work environment, for example. The family wanted the women to "care" for the family and be flexible about their work commitments. Specifically, this became clear in demands for flexible work, and long holidays especially in the summer. At the same time, respondents clearly expected workers who demanded flexible work to suffer with regards to remuneration, promotion, and access to the most interesting work assignments. The demands for "caring" women were made knowing very well the professional disadvantages to which they gave rise. The gender system knowingly disadvantaged female graduates.

A key element of the gender system and how it functions is that family members themselves need not articulate the "family views and demands" as outlined above. This research did not ask family members. Rather, these expectations were culturally reinforced to a degree that made the respondents, students and professionals, articulate what they knew the family would demand. In those imaginings of the respondents there was an element of role play ("What would my family members expect of me?"), but there were also some deeply held gendered assumptions about the roles and capabilities of women at work. Respondents commented on the nature of women at work, characterising them as potentially emotional and jealous. When using the concept of the gender system as a cultural force that acts upon the employment options of women it is therefore important not to think of the gender system simply as an external force upon the lives of those women. Even though families seek to extract benefit for themselves by controlling the movements of young women and using them as readily available carers, the women who believe and enact the gendered discourses of caring, emotional, and jealous women are complicit in reinforcing the gender system and limiting their own access to employment.

From a cultural point of view, the findings of this study suggest that the model firm could well offer an acceptable route for female graduates to enter the accounting profession in a manner that complies with the gender system. With time, the experience of female graduates at work might begin to contribute to weakening the gender system, especially if those who use the model firm to qualify professionally use their new-found status to bargain for agreement that they begin to work in other cities.

The findings on the resourcing dimension paint a more complex picture of the model firm. The stakeholders' view is that the absence of a Big Four accounting firm office in Al Ain indicates that the Al Ain market would not justify keeping a permanent audit or consulting staff in Al Ain. They also made it clear that any permanent Al Ain staff would normally need to conduct field work in Abu Dhabi or Dubai, thus violating the condition that female graduates should not travel.

The solution suggested by stakeholders requires commitments beyond the model firm. Their view was that the government, which is a large client of the Big Four and other accounting firms, could make contract awards subject to utilising female accounting staff working in Al Ain in the engagements. To what extent the government might be willing to do so and if it is possible to successfully impose such conditions on accounting firms that contract with the government (and monitor them) is beyond the scope of the present paper.

Substantially, the present study contributes through showing some specific connections between various professional, cultural, and economic factors on female graduate employment. It adds to our knowledge of the gender system as a cultural barrier for female graduates to enter the labour market in areas with limited graduate employment. No studies of the gender system had been conducted on accounting graduates specifically. Another contribution is to use the concept of a model firm to stimulate responses from potential employees and stakeholders on a specific graduate labour market. These insights can be used by policy makers who are interested in segmentation (women) and localisation (Al Ain) strategies seek to reduce Emirati unemployment in an important area of professional work (accounting). As such, this study has sought to add to the literature on positive discrimination to help women's job prospects.

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