

EXPLORING AUTHENTIC LEADERSHIP IN THE CONTEXT OF WOMEN'S RETENTION
AND ADVANCEMENT IN SMALL- TO MEDIUM-SIZED PUBLIC ACCOUNTING FIRMS

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Doctor of Education

By

Joy C. Pillay, MBA

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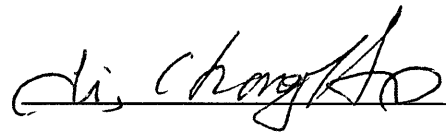
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Dissertation Chair

Dr. Chang-Ho Ji

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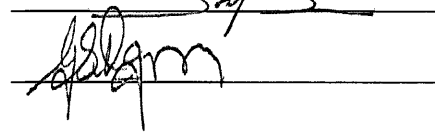
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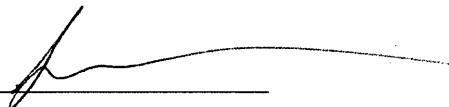
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Abstract

Although the literature has suggested implanting strong leadership programs in public accounting, as well as the need for a new theoretical construct of authentic leadership related to auditing, there has been no research that considers the influence that authentic leadership theory practiced by supervising partners may have on women's advancement and retention. This study sought to explore that gap in the research. To understand how partners practice authentic leadership and how it influences female accountant's retention and advancement in their firms, two main research questions qualitatively sought to explore this process via phenomenological and constructivist grounded theory methodologies. Through these methodological explorations, the lived experiences of five supervising partners and five women in public accounting firms throughout Southern California were purposively explored through homogenous sampling. Pertinent to the findings of this study, rich theory emerged through in-depth interviews of the study's participants revealing the following five emergent themes that impacted the advancement and retention of women accountants employed in their respective firms: (a) self-identifying with their profession and valuing their relationships, (b) practicing transparency and objective communication, (c) experiencing transparency in leadership, (d) honest and fair professional development, and (e) experiencing the acceptance of new things. Additionally, implications and recommendations were presented based on the present study's findings for both practitioners and academicians, including areas that could be considered for future research.

Acknowledgments

Thank you to my husband, Liam Pillay; you are a very special man. You are someone whom I respect, love and look up to, and are a powerful example of a strong, authentic leader in the workplace and at home. I count myself blessed to be your wife and friend. Thank you for all your unfailing support and dedication to helping me achieve my dreams one day at a time. Thank you to my parents, Chinagozi and Joy Wogu. Thank you for the authentic example you have given me as parents and being invaluable role models. I love making you proud; as you have made me proud to be your daughter. To my unborn children: you can do anything and everything you put your heart and mind to. You are special and you matter. I love you.

Thank you to all my dear mentors who have been with me through my academic journey; you know who you are. I hold you close to my heart, and will remember that as I go along on my journey, to pass the kindness, patience, and opportunities you have given me on to someone else. Thank you.

With gratitude,

Joy

Dedication

I dedicate this scholarly piece to my late grandmother, Helen Grace Wagner Lindsay, “Grammy.” I look forward to the day I can tell you that this work is for you, and that through me, you were able to finish the dissertation you were working on 50 years (1968) ago. You are an inspiration, Grammy, and the epitome of an authentic, progressive, intelligent, kind, and caring woman. I’m honored to continue your legacy.

Love,

Joy

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CHAPTER 1

Impetus of the Study

During my junior year in college, I took a class called “Women in Management” by an esteemed professor, who is a very accomplished management professional, and who is a dear mentor to me today. In her class, we discussed the benefits, challenges, and triumphs of women in management were discussed. One of the challenges that women face is retention and advancement in their respective industries, and, this challenge was highlighted throughout the course and which personally resonated with me as a woman in management. This idea of women experiencing challenges in the workplace deepened the curiosity in me as a budding professional, and further stoked a fire inside of me as I began my career in management.

Some of my deepest ideals surrounding career, success, and motherhood were challenged by the continued obstacles to women’s retention and advancement in the workplace and begged the question, “Can we really have it all?” I read books and listened to inspiring lectures that guaranteed if I had enough drive and support it could be done. However, as I stepped out in the workforce, I realized that there were plenty of working mothers, such as mine, as well as those who had to choose between their career and motherhood. While this choice was welcomed by many, I heard several anecdotal accounts, personally and professionally, where women were not advancing, many times merely because they were not being retained or were exiting their careers voluntarily, feeling that they could not be both mother and boardroom executive.

I further began to internalize not only what I had learned in that management class, but also my own development and experience as a practitioner, as well as what the literature and my colleagues were articulating to me regarding the growing phenomenon of the lack of women being retained and advanced in the workplace. Ely, Ibarra, and Kolb, (2011) posited that women have been steadily entering the professional and managerial ranks in U.S. corporations at about the same speed as men, yet they remain greatly underrepresented at senior levels. As a female entrepreneur, starting my own accounting and bookkeeping business, I began to focus on the topic of retention and advancement concerning women. I wanted to influence women's career choices and help increase their confidence, by seeking to understand how factors influence advancement and retention.

Further, while pursuing my doctoral studies, I became intrigued by how women's retention and advancement in the field of public accounting could possibly be influenced through the lens of authentic leadership theory. The literature regarding authentic leadership practiced within certified public accounting firms has been explored as it relates to the impact it has on ethics and auditing, as well as contributing findings that lend empirical support, suggesting utility for a relatively new theoretical construct of authentic leadership in the field of public accounting (Morris, 2014). I also grew interested in exploring authentic leadership in public accounting as it relates to women's retention and advancement due to the linear progression to partnership that public accounting firms offer, as well as the dearth of studies of authentic leadership in women's retention and advancement in this industry. Furthermore, I have increasingly become interested in authentic leadership theory as it relates to leaders practicing the components of (a) self-awareness, (b) relational transparency, (c) balanced processing, and

internalized moral processing, which, when practiced, can have significant impact on a leader's role as it relates to his or her followers (Steffens, Mols, Haslam, & Okimoto, 2015).

Background of the Study

Women and Leadership

Much of the way society views women and leadership has been studied and communicated in the literature, articulated by the glass-ceiling phenomena, and the apparent difficulty of women progressing and obtaining responsibility beyond the level of general management (Daily, Certo, & Dalton, 1999). United States Glass Ceiling Commission (1993) further spoke to this reality by positing that “research shows that gender and racial bias at senior levels of corporate management centers around informal culture, selection and recruitment practices, task assignment, performance evaluation and salary decisions” (p. 4). These views carry with them a rich history. Many of these beliefs are communicated through views of the maternal wall, the ideal worker and the ideal homemaker, and centuries-old tendencies to mark women as only suited for the home and men for the workplace (Barnett, 2004). These stereotypes were unfortunately translated into actions, enabling employers to refuse to hire single women of marriageable age, to fire women after they married, and to refuse to hire married women (Barnett, 2004).

The glass ceiling was a phrase coined in the 1980s to describe the invisible and artificial barriers that block women and minorities from moving up the corporate ladder to management and executive positions (Johns, 2013). Magazine editor, Gay Bryant, first documented the use of this phrase in 1984, which was further popularized in an article written by two journalists for the *Wall Street Journal* (Barreto, Ryan, & Schmitt, 2009). Barreto et al. further posited that in 1991, the U.S. Department of Labor spoke to the existence of the glass ceiling defining it as “artificial

barriers based on attitudinal or organizational bias that prevent qualified individuals from advancing upward in their organizations into management-level positions” (U.S. Department of Labor, 1991, p. 1). There is much literature that speaks to this phenomenon in the workplace and that has addressed unequal compensation between women and men (Johns, 2013). There is some debate that suggests that the glass ceiling is more of a societal barricade than an individual barrier, while others argue corporate culture or organizational barriers are to blame (Davis, Elmuti & Jia, 2009). The current literature has presented a clear context regarding how biased societal views held against women are often translated into the workforce. The challenges that women face in the workforce have been long standing and pervasive. In 1991, the U.S. Congress discovered that despite a dramatically growing presence in the workplace, women remained starkly underrepresented in management positions, and these artificial barriers were negatively affecting their advancement (Johns, 2013).

Following that finding, Congress enacted Title II of the Civil Rights Act in 1991 and established a study called the Glass Ceiling Commission (Johns, 2013). This study looked at the following things: The way businesses occupy management and decision-making positions, the development and skill-enhancing practices that are used to encourage necessary qualifications for advancements into these positions, compensation programs that are used in these organizations, and the creation of an annual award for excellence by promoting a more diverse workforce at the management and decision-making levels within an organization (Johns, 2013). The impenetrable barriers to women in the workplace were reaffirmed by the Glass Ceiling Commission in that their findings noted that only 3–5% of senior management positions in Fortune 500 companies were filled by women (Johns, 2013). Such statistics are further supported by other research reflected by Galloway (2012) who noted that the glass ceiling is often seen by

an underrepresentation of women in administrative positions. Per this study specifically, the question of how this glass ceiling affects the industry of accounting is pivotal in helping to frame this study in the context of women's retention and advancement.

A critical question one might ask is: Is accounting as an industry unique from others regarding the challenge of women's retention and advancement? The long-standing issue of retention and advancement of women in the industry of public accounting is not a challenge unique to the field—barriers to women's advancement and retention exist at a systemic level within the workforce in general. Understandably, while operating in a system of biases often projected against women, it is reasonable to assert that the phenomenon of women's lack of retention and advancement to executive positions within firms is reflective in other industries as well. Supporting this assertion, Dambrin and Lambert (2008) articulated that the industry of public accounting is not the only industry where women are faced with the challenge of advancement and retention, citing that men systematically hold majority higher-level executive positions and women are still concentrated in lower-managerial positions.

Dambrin and Lambert (2008) advanced the argument of systematic discrimination that often inhibits women's retention and advancement by stating that this phenomenon is often found in the industry of law and often demonstrated when significant life events, such as pregnancy and parenting, have contributed to delaying or halting women's advancement to partnership within a firm. Although public accounting is not the only industry negatively affected in the context of women's retention and advancement, due to systemic discrimination in the workforce, the industry of public accounting does offer unique features that may exacerbate this phenomenon among women.

Ribeiro, Bosch, and Becker (2016) highlighted some of the unique features in the industry of public accounting that affect women's retention and advancement such as extensive out-of-town travel conducting audits, demanding tax seasons, and lack of flex-time policies. The authors also posited that these features unique to the industry of public accounting can place an undue burden on female employees' retention and advancement by causing them to have to choose between family responsibilities and advancing in their careers. Furthermore, Ribeiro et al. (2016) proffered that within the industry of public accounting, the demand for employees to regularly work 50–60-hour work weeks and deliver work that is accurate and complex under a significant amount of time pressure contributes to psychological distress that is not uncommon.

Furthermore, Dambrin, and Lambert (2008) asserted that the industry of public accounting uniquely presents an ideal context in which to study women's retention and advancement, due to its professional culture of hierarchical ladders and its famed "up or out" model regarding career progression. Taken together, amidst current advances in society, there are still numerous retention and advancement challenges for women unique to the field of public accounting, specifically. Ribeiro, Bosch, and Becker (2016) further illustrated this grim reality by stating that there are more female graduates entering the profession of accountancy than men, although the percentage of women partners in public firms remains substantially low.

Although Ribeiro et. al. (2016) spoke to this phenomenon in public accounting specifically, Galloway (2012) echoed this paradox on a broader spectrum by citing that although women earn more degrees and account for the majority of graduates in major countries, they still only represent 6% of executives in the largest firms. Furthermore, Barnett (2004) posited that more women than men obtain bachelor's and master's degrees, are fast approaching equality with doctoral degrees, and make up roughly half of the incoming class in law and medicine and

about one-third of first-year MBA students. It is important to note that the glass ceiling implies that disparities related to gender are more prevalent at the top of hierarchies than at lower levels, and that as a person's career advances, the disadvantages they face become more challenging (Galloway, 2012). Ely, Ibarra, and Kolb (2011) articulated that "for at least a quarter of a century, women have been entering the professional and managerial ranks of U.S. corporations at about the same rate as men, yet remain drastically underrepresented at senior levels" (p. 474). Ely et al. also said that "the gap widens for women of color, who account for about 12% of the managerial and professional labor force; but only three of the five hundred CEOs of Fortune 500 companies are women of color" (p. 474).

Johns (2013) spoke to recruitment and outreach barriers being a significant problem for women in reaching senior and management positions. Johns furtherstated that many companies recruit from within, and therefore business are not actively adding more women to their organization and will, in turn, have a smaller pool to choose from when it comes to selecting and recruiting candidates from within. One study found that some firms had a large pool of qualified women to select from, but just simply did not consider them for the position (Davis et al., 2009). Other barriers that hinder women from reaching the top echelons of management include societal, governmental, internal business, and business structural barriers (Johns, 2013).

Hill, Corbert, and St. Rose (2010), in concert with existing literature, also posited that research has shown women to be judged as less competent in "male jobs" than men. This bias has detrimental consequences for women in the workplace. Hill et al. indicated that recent studies of scientists, engineers, and technologists in business and the high-tech industry have found that women in these fields have higher attrition rates than their male counterparts and women in other occupations.

Adding to the numerous barriers that women face today in the workplace, women's educational attainment of upper management positions has stalled in recent years (Johns, 2013). According to Catalyst Census Reports, in 2001 women held 14.7% of Fortune 500 company board seats, while precisely a decade later in 2011, this figure had increased only to 16.1% (Johns, 2013). Per the same research data, in 2002 women held 15.7% of Fortune 500 corporate office positions, with that number remaining basically constant through 2008 (Johns, 2013). The literature posits that although women's representation in lower and middle management positions has improved, it is not the same in the case of women in upper management (Hoobler, Lemmon, & Whayne, 2011).

There are several hypotheses regarding the factors that contribute to women's retention and advancement. One of the insights that Hoobler et al. (2011) gave as to what may be at play regarding the retention and advancement of women is the family-work conflict bias. They contended that because women are generally viewed as having greater family-work conflict (family responsibilities that conflict with their work), this can unfortunately deter women from advancing in their career and propagate biases within the organization's management that hinders women in upper management or deters them from seeking upper management positions. Hoobler et al. also proffered that "the family-work conflict bias means that just being a woman signals to a manager that her family will interfere with her work, irrespective of whether that woman actually has family-work conflict, is married, has children, or has children of a certain age" (p. 152). Regarding these obstacles to women's retention and advancement, is there a leadership theory that has not yet been explored in the context of this discussion?

Authentic Leadership Theory

Although there is not only one set definition in the literature of authentic leadership, Laschinger, Wang, and Grau (2013) defined authentic leadership as “a pattern of transparent and ethical leader behavior that encourages openness in sharing information needed to make decisions while accepting input from those who follow” (p. 4). This transparency inherent in authentic leadership is illustrated through its four constructs: (a) self-awareness, (b) relational transparency, (c) balanced processing, (d) and internalized moral influence (Laschinger, et al., 2013). Authentic leadership practiced by partners in relation to women’s retention and advancement is relevant to public accounting firms due to these four constructs of the theory. Washington (2011) articulated that mentorship of women, a practice critical to retention and advancement, is often fostered through organizational commitment and trust. These feelings, encouraged through mentorship, are often accomplished through authentic leadership components such as relational transparency and balanced processing—components that speak to positive communication enabled by authentic leadership. Because of these components of authentic leadership, authentic leadership theory strongly suggests a useful vehicle to promote trust through mentorship with women, thereby possibly encouraging retention and advancement, which is something women often lack in the workplace. Additionally, the construct of “internalized moral influence” speaks to one’s moral or ethical compass, whereas the “self-awareness component” encourages being aware of all these constructs individually and in tune with how one relates to them. Washington (2011) goes on to further articulate that trust and organizational commitment matter to women’s experiences within an organization because they are feelings that often positively influence their retention and advancement. Authentic leadership

theory practiced by partners within public accounting firms however has not been specifically explored in relation to women's retention and advancement.

Authentic Leadership Theory Further Explored

In further exploration of authentic leadership theory, women's retention, and advancement are aspects of "follower development," a resulting follower phenomenon highlighting the growth and development of followers to which the theory of authentic leadership speaks. Authenticity as it pertains to leadership is a fairly new emergent contemporary theory that is increasingly taking new ground. Progressively, people and organizations are becoming more aware of and even more curious about this theory and the attractive benefits leadership scholars posit it has. Avolio and Gardner (2005) introduced authenticity and the roots from which it comes by highlighting that its concept stems from a Greek philosophical saying that states, "To thine own self be true" (p. 319). This statement effectively highlights and speaks to the true concept of authenticity, providing a solid theoretical framework that stems from knowing one's self and acting in accordance with that knowledge.

Avolio and Gardner (2005) further posited that authenticity refers to "owning one's personal experiences, including one's thoughts, emotions, needs, wants, preferences or beliefs" (p. 320). An important point that Avolio and Gardner underlined while defining authenticity in the context of leadership is that it does not necessarily need to include the considerations of others, but instead is centered around knowing and being in tune with the self. This is an important take away and distinction from other leadership theories, many of which focus on the self as well as the concern of others. So, who are these authentic leaders, and what motivates this style of leadership?

Inclinations Toward Authentic Leadership

Yagil and Medler-Liraz (2014) discussed in their work what types of individuals are inclined toward authentic leadership. The authors proffered that authentic leaders are people who appreciate honesty and transparency while also having characteristics of self-awareness and openness. They went on to say that they are persons who strive for honesty in their interpersonal relationships. Wang, Sui, Luthans, Wang and Yu (2012) also highlighted some of the characteristics of people inclined toward authentic leadership as inclusive, accepting of critique, and open to disclosing their personal values, motives, and feelings. Mentioned above are characteristics of individuals inclined toward authentic leadership largely beginning with the self, but if authentic leadership significantly encompasses the tenant of the self as articulated by Avolio and Gardner (2005), how specifically might it also address the influence it has on followership within an organizational context?

Authentic Leadership and Follower Development

In their formative work on authentic leadership, Avolio and Gardner (2005) did an effective job of transitioning from how authentic leadership at its core involves the self, to what it means in an organizational leadership context, involving others and their development. The authors proffered that the idea that authentic leadership requires enhanced levels of self-awareness is fundamental to the concept of authenticity. They further advanced this idea by stating that self-awareness happens when persons are conscious of their own existence, and what comprises that existence within the context of where and how they operate. Avolio and Gardner also effectively articulated the idea that self-awareness is not a mere destination that one should simply aspire to, but rather should be viewed and approached as an emergent process where an

individual continually comes to an understanding of his or her unique talents, core values, desires, and sense of purpose.

In line with leadership and how it relates to authenticity is that both leaders and followers over time develop together as the relationship between the two becomes more authentic (Avolio & Gardner, 2005). The authors further proffered that this said process of authentic leadership affecting followership happens over time as followers begin to internalize the values and beliefs that are championed by the leaders and their ideas regarding what comprises their genuine selves (Avolio & Gardner, 2005). Equally so, as followers come to a deeper knowledge of their true selves, they in turn will likely become more unconcealed with the leader, helping the leader to also benefit from this process of self-development (Avolio & Gardner, 2005).

The impact that authentic leadership can have on processes within an organization is tremendous. Avolio and Gardner (2005) articulated this fundamental impact by highlighting that authentic leadership, when embraced in an organization, can help people discover meaning and interconnectedness at work via greater self-awareness. The authors state that this self-awareness works to foster and restore optimism and confidence because it encourages transparent relationships and effective decision making built on trust and commitment. Avolio, Gardner, Walumbwa, Luthans, and May (2004) also spoke to how authentic leadership can have a positive impact on leadership processes by positing that authentic leaders are often perceived by others as being aware of both their own and other's values, because they are extremely in tune with how they think and behave. This phenomenon helps organizations navigate the intricate processes of leadership.

McCauley, Kanaga, and Lafferty (2010) articulated that the purposes of leadership development should be (a) performance improvement, (b) succession management, and (c) organizational change. These areas are often increased and improved upon by fostering mentoring relationships, assigning challenging tasks, and reducing turn-over by better preparation for performance improvement, succession management, and organizational change. These tenets are often enhanced when the components of authentic leadership are encouraged and exercised in an organization. Furthermore, there is a significant link between the three leadership development tenets articulated by McCauley et al. (2010) and Wong and Laschinger's (2013) empirical study on authentic leadership, specifically regarding increased job performance and performance improvement. This relation suggests a link between authentic leadership and leadership development within an organization involving its followers. While the research has illuminated some positive effects of authentic leadership on the development of people in organizations, there is still a dearth of women reaching and maintaining leadership positions.

In furtherance of the empirical work conducted by Wong and Laschinger (2013) on authentic leadership, Leroy, Palanski, and Simons (2012) proposed and empirically verified that authentic leadership is an antecedent to leader behavior integrity. They went on to propose that this phenomenon, in turn, affects followers commitment in an organization, as well as their work performance (Leroy, et al, 2012). In their empirical article, Hmieleski, Cole, and Baron (2012) also spoke to the effect that authentic leadership has on organizations as they studied entrepreneurial firms and "the linkage among authentic behavior, emotions, and performances, suggesting it as a particularly relevant topic for investigation" (p. 1477). They found that authentic leadership often originates in individuals, but then manifests in management teams at large, capitalizing on the shared experiences and interactions of members (Hmieleski, et al.,

2012). Like Hmieleski et al. (2012), Wang, Luthens, Wang, and Wu (2014) discussed the effect of shared experiences in their empirical work by stating that the followers within an organization guided by authentic leadership tend to internalize the values and beliefs of their leadership and behave in conjunction with those values.

Although there has been considerable empirical research on authentic leadership in the organization, as well as authentic leadership's influence on specifically auditing in public accounting, the literature does not speak to the influence that authentic leadership may have on women's retention and advancement in small- to medium-sized public accounting firms explored through the leadership lens of partners. This study attempts to fill the gap within the literature to provide new perspectives on how partners in small- to medium-sized accounting firms can make meaning of women's advancement and retention explored through the lens of authentic leadership theory.

Conclusion

On balance, authentic leadership theory is a leadership theory that considers the self of the leader, encouraging him or her to be introspective about his or her strengths, weaknesses, and overall orientation toward life, affecting their leadership in particular. The exercise of analyzing and embracing these aspects of the self through the paradigm of authentic leadership influences the leadership capabilities of an individual, while also having an influence on followers and their development. Authentic leadership theory and its effects will be explored as it relates to women's retention and advancement in public accounting.

Problem Statement

Although literature makes a case for implanting strong leadership programs and suggests a new theoretical construct of authentic leadership in the field of public accounting (Morris, 2014), there is no research that looks into the influence that authentic leadership theory practiced by partners may have on women's advancement and retention. This study explores that gap in the research.

Research Questions

To explore authentic leadership through the leadership lens of partners and to understand how they make meaning of women's retention and advancement in public accounting firms, two main research questions were created to explore this process. These research questions are: (a) what reasons do partners give for choosing authentic leadership? and (b) how does authentic leadership influence women's retention and advancement?

Significance of Study

This study will result in increased understanding of the influence that authentic leadership may have on women's retention and advancement in public accounting firms, specifically how partners can make meaning out of these challenges explored through the lens of authentic leadership. While research has been steadily emerging regarding women's retention and advancement (Cohen & Single, 2001), very little research has provided new insights on how authentic leadership theory might influence women's retention and advancement in public accounting firms. Focusing on how authentic leadership theory specifically affects a group in this study, namely women, the significance of exploring authentic leadership is further justified. Banks, McCauley, Gardner, and Guler (2016) asserted in their meta-analytic study that authentic leadership illustrates more of an influence than transformational leadership concerning group

organizational performance, as well as the behavior of organizational citizens. Additionally, whereas other leadership theories such as situational leadership, distributed leadership, and transactional leadership tend to focus on task related concepts, authentic leadership theory uniquely focuses on how leaders relate to themselves and its effect on their followers. This study seeks to explore that in relation to women's retention and advancement. Lastly, authentic leadership theory has been studied in public accounting in the context of auditing and ethics, but has not been applied to women's advancement and retention—a phenomenon this study seeks to explore.

Delimitations

Due to the relatively progressive nature of small- to medium-sized public accounting firms compared to larger firms regarding women's retention and advancement, this study will broaden the knowledge base regarding authentic leadership theory practiced by partners and what that may mean in relation to women's retention and advancement through leadership practices specifically in small- to medium-sized accounting firms.

Definitions and Related Concepts

Several key terms and concepts are used in this current research and are defined as follows.

Authentic leadership: “An authentic leader is one who is not only true to him/herself, but believes in such a way that followers are also able to gain self-awareness and psychological strength” (Luthans & Avolio, 2003, p. 256). “An authentic leader knows him/herself, and acts in accordance with those beliefs, creating a future-oriented ethical, follower-building climate” (Avolio, Garner et al., 2004, p. 263).

Components of authentic leadership: Leroy, Palanski, & Simons (2012) define this as “self-awareness, balanced processing, relational transparency, and internalized moral perspective” (p. 256). They further defined self-awareness as “demonstrating behaviors that indicate that leaders are aware of personal needs, preferences, motivations and wants; whereas balanced processing refers to leader behavior that shows that leaders try and analyze relevant data before coming to a decision and that leaders are not afraid to solicit opposing views from followers” (p. 256). The authors stated that relational transparency refers to “presenting the leaders’ authentic self, their true feelings, and thoughts to followers” (p. 256), whereas internalized moral perspective refers to “self-regulation that is guided by internal moral standards and values, and results in behaviors and decisions consistent with these internalized values” (p. 256).

Retention: For the purposes of this study, retention in the present study signifies that an individual has been working in the industry of public accounting, with no significant or unreasonable interruptions in their current or past position.

Advancement: For the purpose of this study, advancement signifies an individual has been promoted into a leadership position in an accounting firm such as partner, manager, or senior accountant.

Leadership positions: For the purposes of this study, leadership positions refer to senior accountant, manager, and partner.

Small certified public accounting firm: In line with the Women’s Initiatives Executive Committee (WIEC) 2010 Benchmarking Survey (Single, 2011), which was published by the American Institute of Certified Public Accountants, small CPA firms are defined as having gross revenues between \$1 million and \$5 million.

Medium-sized public accounting firms: In line with the Women's Initiatives Executive Committee (WIEC) 2010 Benchmarking Survey (Single, 2011), which was published by the American Institute of Certified Public Accountants, medium-sized CPA firms are defined as having gross revenues between \$5 million and \$25 million.

Meaning making: "the activity of composing a sense of connections among things: a sense of pattern, order, form and significance" (Daloz Parks, 2000, p. 19).

CHAPTER 2

Review of the Literature

To address the issue of women advancing to positions of leadership in the workforce, it is imperative to consider the issue of retention with women, which has been shown to directly influence women's advancement to leadership positions in the workforce. This is further articulated by KPMG'S (2015) study which states that the impact of women retained in leadership positions provides them the ability to network, which can be a motivating factor and contributor leading to women advancing in their careers. Advancement for women will likely be much more difficult if they are chronically in a work environment that discourages advancement and or encourages women from stopping their career all together, contributing to a lack of their retention in the workforce.

The purpose of this study is to understand how authentic leadership practiced by partners may influence women's retention and advancement to leadership positions in public accounting firms, and to gain a greater understanding of how to make meaning of these findings. The literature that informs this study will be grouped within five main areas: (a) history of women in the workforce and the barriers they face, (b) current strategies and policies relating to women's advancement and retention in the workforce, (c) women's retention and advancement in the industry of public accounting, (d) retention and advancement in small to medium-sized public accounting firms, and (e) authentic leadership theory explored. This exploration of the historical context of women in the workforce and the barriers they often face provides a historical

framework to the discussion on the current challenge of women's retention and advancement. The research on strategies and policies addressing this problem helps to inform the dialogue on women's retention and advancement by providing contextual knowledge and relevant applications. The current literature on how the challenge of retention and advancement is specifically affecting the industry of public accounting allows a closer look at these challenges affecting this specified industry in this study. The literature on retention and advancement in small to medium-sized public accounting firms further helps to narrow down this research to the specified demographic of this study. Lastly, exploring the literature of authentic leadership and how it has been discussed in the literature thus far helps to further position this study in relation to women's retention and advancement. To date, no study has specifically addressed how authentic leadership, when practiced by partners, may influence women's retention and advancement in the field of public accounting. The next section presents a discussion on the current literature concerning these main topic areas of this study.

History of Women in the Workforce and the Barriers They Face

Research on the historical context influencing the phenomena of women in the workforce has helped to shed more light on this scholarly dialogue by providing insight into sociological influences on women's progression and challenges in the workforce. Edith Abbott (1906), a pioneer in the field of women's literature, articulated in her work that industrial employment of women in the 17th century was done primarily for the benefit of women's homes, while the 18th century saw a rise in work done outside of the home mainly in the industry of textiles. Goldin (2006) more expansively documented women's progression into the workforce by highlighting three phases: phase one, occurring from the late 19th century to the 1920s; phase two, occurring from 1930 to 1950; and phase 3, which took place from 1950 to the mid to late 1970s. Goldin

(2006) stated in her work that the majority of women workers in phase one were uneducated, often exited the workforce when they married, and were largely employed in the labor industry such as domestics and laundresses. In contrast, women in the workforce highlighted in phase two were significantly employed in clerical work, underpinned by the finding that the female labor force employed as clerical workers rose from 6% in 1900 to 23% in 1930. The increase of women in the workforce during phase three was marked by the creation of part-time employment, and more acceptance of married women in the workforce (Goldin, 2006). During this time, often referred to as the women's movement, the 19th amendment to the United States Constitution granted women the right to vote (Kay, 2000). The women's movement and the voting right it secured significantly helped to frame the literature of women in the workforce and the barriers they face by providing a historical context to the challenges faced by women in the workforce and the advances they have made.

Powell and Butterfield (1994) also spoke to historical context of barriers that women face in the workforce by articulating theories that speak to this phenomenon. The authors proffered that noteworthy theories, focusing on patriarchy, have proposed that organizational discrimination against women does exist due to their gender (Powell & Butterfield, 1994). One of these theories includes Strober's 1984 theory, which stated that the desire of men to keep women in a dependent status has been a contributing factor to women's employment (Powell & Butterfield, 1994). Kanter's (1977) sex discrimination theory highlighted the power of the majority and a desire for social certitude, and posited that individuals who are different than incumbents, such as female candidates for upper management positions, would be at a disadvantage when applying for such jobs compared to individuals who have much in common with incumbents who are hiring (Powell & Butterfield, 1994). Kanter (1977) also spoke to the

historical culture of corporate administration and the dominance of men in it, leading to convenience for men for the simple fact that they were “many” (p. 381). Stemming from the seminal research done in the 1970s and the patriarchal theories on women in management, barriers that women face in the workforce were looked at more microscopically. In their work advancing the literature on women in management, Powell and Butterfield (1994) stated that research on women in management started to seriously take root in the mid-1970s, which was about the time that women were starting to become managers in notable numbers. The barriers that women have historically and currently face in the workforce today are known to directly affect women’s retention and advancement in the workforce. Guney, Gohar, Akinci, and Akinci, (2013) proposed that a significant contributing factor to the predicament of lack of retention and advancement of women in the workforce is the unfortunate reality that traditionally women have been seen as different from men, ubiquitously lacking the requisite characteristics and skills to make successful managers. This phenomenon is addressed in Becker’s (1986) work that articulated how the ideology of gender and sexual identity influence how girls and boys from a very young age view women and men as differing in their roles and abilities. In her work, Becker (1986) further posited that “employers are often reluctant to hire a woman for a man’s job because it requires behavior that is inconsistent with their view of femininity” (p. 941). Eagly and Carli (2003) also addressed the psychological barriers that women often face in the workforce, highlighting that much of the discrimination that women face stems from the traditional female role thought to be incongruent with numerous leader roles, often leading to biased judgments regarding their performance. The authors noted that some research has indicated that incongruence between female gender and leader roles are increasingly diminishing

in the United States due to women embracing managerial roles with more of an androgynous perspective (Eagly & Carli, 2003).

In tandem with Becker (1986) and the work of Guney et al., (2013), which emphasized the psychology of gender-related expectation in the workforce, Virginia Schein (2001) also took a look into the psychological barriers that women in management have historically faced in the workforce. Schein proffered that a psychological barrier to the advancement of women in management is the “think manager-think male phenomenon, positing that it can foster bias against women in managerial selection, placement, promotion and training decisions” (p. 676). Adding to the literature on barriers faced by women in the workforce, the question of why there are so few women in top management positions has also been explored by Catalyst (Davidson & Burke, 2012). A survey conducted by Catalyst in 2002 surveying 20 European countries and the USA, discovered that stereotypes and preconceptions of women’s roles sat at the top of the list for barriers to women’s advancement (Davidson & Burke, 2012). Although women have come a long way in their progress in the workforce, occupying more than forty percent of all managerial positions (Eagly & Carli, 2007); there is still not enough significant movement in women advancing to executive positions, or away from the biases that help to cultivate this slow growth. Preceding Davidson and Burke’s (2012) recent work highlighting negative bias against women, this similar finding was articulated 35 years ago in Nieva and Gutek’s (1980) work that posited that pro-male bias was often involved in applicant’s evaluations for managerial positions.

In addition to the societal psychological barriers of women being thought to innately lack the requisite management skills compared to men, there are other common stereotypes that women must often deal with in the workforce. Guney et al. (2013) expounded upon this by citing additional common stereotypes that women are exposed to that often contribute to their lack of

retention and advancement in the workforce. These stereotypes include: women tending to place family demands above work considerations; women working for supplemental income and lacking necessary drive to be successful in business; women tending to integrate their personal and professional beliefs and feelings, thereby being perceived as emotional; and that many women have self-confidence challenges (Guney et al., 2013). A significant takeaway from the Guney et al. research is that these stereotypes encourage women's slow growth progress in an organization. Although this slow growth for women in the workforce is illustrated through the literature in what many call the glass ceiling, Eagly and Carli (2007) articulated this societal challenge as a labyrinth, conveying a winding complex journey aimed toward a goal. They further illustrated the idea of a labyrinth by exploring some of the barriers women in the workforce experience in addition to biases against women discussed above, such as resistance to women's leadership, issues with their style of leadership (which is often not thought of as appropriate to successful leadership), underinvestment in social capital such as mentorship, and demands on family life that can make the job at hand more challenging to be successful in.

Davidson and Burke (2012) also spoke to the challenge of meeting family demands that women face articulated by Eagly and Carli (2007) by stating that women often do not advance to higher-level jobs due to family responsibilities surmounting the benefits of family-friendly and flexible environments at work. The inflexible work environments that unduly burden many women from advancing in their careers often encourage turnover, thereby discouraging retention of women in the workforce. In response to the challenge of meeting family demands in addition to these other stated barriers, David and Burke (2012) advanced that a consequence of this phenomena is for women to leave these larger organizations.

Although there are numerous barriers to women's retention and advancement, undeniably women have made progress in the workforce; but there is still vast work to do regarding women advancing to senior levels of management. Davidson and Burke (2012) stated that women have generally made considerable progress in lower-level management positions, but remain inadequately represented at senior levels management. The work of Dezsó and Ross (2012) echoed the research of Davidson and Burke (2012) and proffered that women remain painfully underrepresented at the top of the corporate hierarchy despite accounting for over one-third of U.S. managers overall. The present state of women's advancement and retention in the workforce, including the progress and stagnation, encourages exploration into the strategies that have attempted to address this challenge.

Strategies and Policies Relating to the Retention and Advancement of Women in the Workforce

While exploring the dialogue around women's retention and advancement in the workforce, it is important to also understand the impact that strategies and policies have on women in the workforce as well as on the scholarly conversation. Guney et al. (2013) stated that it is imperative to effectively address the issue of women's success in the workplace, due to women currently making up approximately half of the workforce globally. The authors highlighted an unfortunate reality in the workforce as well as the scholarly dialogue by articulating that although women are increasingly entering the workforce, there is still unfortunately a dearth of women in top managerial positions (Guney et al., 2013). To help address the issue of women advancing to leadership positions and being retained in the workforce, strategies focused on remedying this obstacle for many women should have a strategic focus that promotes long-term growth. Nastase (2010) echoed this by stating that the

strategies of an organization should consider the long term, despite the numerous uncertainties that are associated in today's business environment.

In response to many of the barriers to women's advancement and retention in the workforce discussed above, some strategies that Hoobler, Lemmon, and Whayne (2011) put forward to help retain and advance women is for management to take a more active role such as being more aware of biases that they may have toward family-work conflict and understanding that what may seem justifiable subtle decisions that speak to family-work biases are often grounded in discrimination. They also purported that performance appraisal decisions should be based on performance at work to help mitigate these biases (Hoobler et al., 2011). Prior to the research of Hoobler et al. on organizational strategies, Tapia and Kvasny's (2004) research advocated several strategies to combat the challenge of retaining and advancing women in upper levels of management in the workforce such as addressing cultural fit, expectation gaps, mentors and role models, career satisfaction, organizational commitment, role ambiguity, and role conflict. These strategies are put forward with the hopes that it will solve some of these institutional discriminations in the workforce, therefore making it more career friendly for women's advancement to leadership positions, as well as encouraging women's retention in the workforce.

Additionally, research by Storrie in (2012) also put forward strategies that organizations should implement and practice in order to encourage advancement by discussing the issue of career advancement for women often hampered by challenges in retention. Storrie (2012), stated that companies should (a) assess the organization's actual and perceived gaps in recruitment, development, and retention of women and report any discrepancies to senior leaders, (b) offer workplace flexibility and remove any real or perceived barriers that prevent women from taking

advantage of that flexibility, and (c) do not just mentor—sponsor. Tapia and Kvasny (2004) argued that “retention is a multi-sourced problem stemming from cultural, institutional and individual norms and behaviors” (p. 88). In their work, the authors advocated that programs created to address the rate of attrition of women in the workforce should not just be implemented, but should be thoughtful and work to address these said multi-source problems from which lack of retention stems.

Much of the research and proposed strategies offered to address the challenges of women’s retention and advancement to upper management leadership positions is under the auspices of inclusivity and diversity. Tantamount to effectively addressing the retention and advancement of women in the workforce, is acknowledging the issue of diversity inclusion of all employees. Diversity presents itself in various forms including religion, gender, age, educational level—all encompassing various cultures within themselves. Reitmanova & Spitzer (2014) contended the unfortunate picture of the damaging effects an organization can suffer when they do not have effective diversity practices by articulating that in Canada, a plethora of studies have suggested that women experience unmet needs in organizations due to management not being inclusive of their diverse needs. Reitmanova and Spitzer (2014) gave an example of this by outlining that some non-White immigrant women are left at a disadvantage by the dearth of services that are sensitive to their cultural beliefs, values, and practices.

Reitmanova and Spitzer (2014) conducted a mixed method study combining both qualitative and quantitative elements of discovery. It was divided into phases with surveys administered for both managers who worked for a hospital and women employees supervised by those managerial employees. The results of the surveys that were administered to the managers showed that managers had a lack of understanding altogether or were not clear about where their

organization stood in the following areas: organizational policies and practices, service planning, staff recruitment and retention, staff and volunteer training, physical environment, and materials and resources (Reitmanova & Spitzer, 2014). Many of the managers surveyed who responded to these categories also cited that there was a lack of policies within their organization that encouraged diversity and retention (Reitmanova & Spitzer, 2014).

What is so insightful from these specific findings is how there was a lack of communication and sensitivity from the top down, and this not only had an adverse effect on management, but also the employees of the organization—specifically women. The lack of knowledge among this organization's employees is an unsatisfactory and unfortunate reality that does little to advance the retention and advancement of women within this organization. Reitmanova and Spitzer (2014) discovered through their study that some employees did not even know there were advances by their organization toward retention, recruitment, and hiring. This example of ineffective communication can put workers, especially female employees at a significant disadvantage due to their overwhelming struggle with retention and advancement currently in the workforce.

Reitmanova and Spitzer (2014) emphasized that these findings indicated that there is room for improvement of diversity-inclusiveness through organizational policies and practices. The authors recommended that an efficient place to start would be an organizational survey with the purpose of looking at different strategies to address aspects of organizational inclusivity. The authors also stated that in professional development, the organizational assessment survey should assess if there are informative training workshops and programs aimed to measure the knowledge of staff and volunteers. The findings of this seminal study highlight another example

of an organization's ongoing challenge of meeting the needs of women that proves to be a pervasive problem across many organizational bodies.

It is imperative that organizations take an active role, specifically in management, to address these ubiquitous challenges of women being disadvantaged in the workplace through effective strategies and policies. Kumar (2014) posited that no country or organization can make significant progress in this environment without efficiently responding to the demands and pressures engendered by international organizations and processes. Kumar further proposed that the goal of effective human resource management (HRM) strategies is to present an ideational framework for strategic management of human resources as a response to the growing intercourse between an organization's employees and business performance. This adds to the literature by making an important point: that management, including human resources, has an integral part to play in women having an opportunity and lessening the chance for their attrition in the workforce and tangible opportunities for advancement to leadership positions.

Kumar (2014) continued by positing that organizations have not been effective in implementing strategic human resource management practices, and that in order to effectively manage employees in a time of increasing globalization, it is imperative for human resource personnel to possess relevant competencies for effective implementation of HRM policies and training. The increase in relevant competencies that are effectively implemented into policies and training would provide a more transparent workplace, in which women would likely have a higher a chance at retention and advancement, as well as enjoying adequate levels of work-life balance.

Kumar (2014) also echoed the research of Reitmanova and Spitzer (2014) by highlighting an emphasis on diversity, which purported that with the increase in the globalization of business, it is even more important for the HRM function of an organization to implement systems that aid and benefit individuals from different cultural backgrounds and genders to work together. Kumar (2014) further stated that for an organization to achieve success in this context, the challenge for a business is to understand and infuse knowledge and appropriate competencies in its human resource department. The literature encourages the practices of an organization's success to require the understanding of staffing policies selected, retaining talented employees, training and development that encourage innovation, developing an effective legal framework, and a comprehensive understanding of cultural barriers (Kumar, 2014). Deeper understanding of diversity and inclusivity helps strengthen the understanding of how to advance women's retention and advancement to leadership positions in the workforce.

Along with the research conducted by Kumar (2014) on diversity, Austen and Ong (2013) articulated the importance of diversity and inclusivity by addressing the issue of women's retention, stating that this unfortunate reality in the workforce is mainly challenged in the context of elderly White men. One of the recommendations that Austen and Ong made in their paper is that workplaces should focus on policies aimed to address the retention of women pertinent to the stated cause for lack of retention. They specifically suggest that some of these policies should include flexible and/or shorter work hours, accessible respite care, and improvements in worker's ability to be able to take time off from paid work. They also examined many details pertaining to working women's lives to help gain more knowledge into reasons that speak to their lack of retention such as education level, number of children, marital status, place of residence, healthcare status, and number of people under their care.

In addition to the insight into some of the reasons for lack of retention given by women in their study, Austen and Ong (2013) also found that while women in upper-management positions suffer from attrition, the probability of employment retention is higher for women who work in managerial and professional positions compared to those who have elementary clerical or laboring roles. Women who work full time and on contracts that give them opportunities for holiday and sick leave are more likely to retain employment (Austen & Ong, 2013). The authors insightfully pointed out that employment retention is lowest for women on a casual contract, due to this type of contract typically providing no paid holiday and sick leave entitlement.

Like Austen and Ong (2013), Shoemaker, Brown, and Barbour (2011) spoke to workplace flexibility by highlighting in their research that although both public and private stakeholders are increasingly recognizing that there is a need for workplace flexibility, there is still a policy gap in the research and in organizations that help to remedy this situation. The authors further stated this policy gap exists because there is an outdated model of the ideal worker, and it has unfortunately not changed to effectively reflect the realities of both family and society (Shoemaker et al., 2011). The authors suggested that a change in workplace policy is imperative to effectively address the needs of women because now approximately four out of every 10 mothers in the United States are the primary breadwinners in their households.

An interesting survey was conducted by Talentcorp Malaysia, (2013) which surveyed the top three reasons why women leave the workforce. They were as follows: (a) to raise a family, (b) lack of work-life balance, and (c) to care for a family member. These findings present an interesting and imperative question of how strategies implemented and practiced by an organization can and have helped to influence the retention and advancement of women in the workforce. These significant findings also help to articulate the reality of how despite some of

these policies and strategies having been implemented, there is still a dearth of women being retained and advanced in the workforce.

Pertinent to this study, there is a need to understand women's retention and advancement in the context of public accounting. In this next section, an overview of the literature is presented, addressing the challenges women have in public accounting relating to retention and advancement to add another layer of understanding to the various dimensions explored in this study.

Retaining and Advancing Women in the Industry of Public Accounting

Alimo-Metcalf (2010) posited that "the lack of significant proportions of women in leadership and senior management positions in almost every organization, irrespective of whether in the commercial, industrial, military or public sector, appears to be a worldwide phenomenon" (p. 640). This phenomenon is no stranger to the industry of public accounting. The American Institute of Certified Public Accountants (AICPA) conducted a recent survey that found that women comprised 44% of accounting employees at certified public accounting firms, but made up only 19% of partners (El-Ramly, 2013). Based on these startling figures, the various barriers discussed and the societal backdrop regarding how these barriers were formed and are currently propagated, there is an imperative need to look at the issue of advancement to and retention of women in upper-management positions, specifically in the industry of public accounting.

Like the challenges of women's retention and advancement discussed in this study thus far, the industry of public accounting mirrors this stark reality. Strachan and Barret (2006) proffered that "few women survive the barriers to spend their later career stages at senior levels" (p. 3). According to the AICPA 2015 trends in the supply of accounting graduates and the

demand for public accounting recruits, 49% of the accounting graduates hired by CPA firms in 2014 were female. This is in stark contrast to the number of female partners in all firms, which was 24% as referenced by the AICPA 2015 trends in the supply of accounting graduates and the demand for public accounting recruits (AICPA, 2015). This is an unfortunate indicator that women are entering the public accounting industry at the same rate as men, but they are leaving the industry and are not being retained. This is also an indicator that women are not advancing to positions of leadership at the same rate as men.

In her formative work, El-Ramly (2013) articulated that the percentage of women in partnerships in CPA firms took a step back in 2013; although, since 1989, there had been a steady increase in the percentage of women leaders in firms from 1% to a high of 21% in 2011. A dip occurred in 2013 as the percentage of women leaders dropped. This significant dip in the number of female partners in public accounting firms speaks to a significant gap in gender parity in leadership positions in the industry of public accounting. El-Ramly (2013) suggested that this phenomenon is not merely just a matter of time where gender parity will eventually be achieved, but rather facing the fact that women hold less than one-fifth of the partnership positions, suggesting that this is not merely an issue of attracting women to the profession, but advancing and retaining them.

The literature on how women in public accounting firms encounter challenges to attaining advanced leadership positions and remaining in the workforce is also apparent by the work of stalwarts in the field such as Cohen and Single (2001) and Strachan and Barrett (2006). Although authentic leadership theory has been studied in public accounting, it usually has been studied through the microcosms of auditing, ethics, and education; however, there has been little insight into the impact of women's retention and advancement in a firm viewed through the lens

of authentic leadership theory practiced by partners. Women's retention and advancement examined through the context of authentic leadership could offer formative insight to the field of leadership and public accounting, due to the tenets encompassing authentic leadership. Leroy, Palanski, and Simons (2012) articulated that authentic leadership theory contains competencies known as self-awareness, balanced processing, relational transparency, and internalized moral perspective. Zhu, May, and Avolio (2004) highlighted the dimension of relational transparency and posited that ethical leaders who practice authenticity are expected to be more considerate of each employee's development and situate them in positions where they can obtain a sense of meaning in their jobs. This aspect of job satisfaction linked to authenticity discussed in the work of Zhu et al. may have an influence on women's advancement and retention, which, according to Hoobler, Lemmon, and Whayne (2011), is often disrupted due to lack of mentorship, which often influences the advancement and retention of women within an organization.

In one study conducted by Catalyst in (2013), accountants who are women of color cited many similar barriers to advancement women experienced discussed previously such as having a lack of similar roles models, stereotypes, being excluded from a lack of access to networks, and a lack of access to assignments that encouraged high visibility. Alimo-Metcalfe (2010) stated the fact that "women (and individuals from Black and Minority Ethnic backgrounds) still appear to generally be judged differently and less effective in organizational contexts, to white men" (p. 636). This sentiment of women's lack of advancement is echoed in the AICPA's research into women's work life and women's initiative research in 2004 that states that only 19% of partners in public accounting firms represented in their studies were women and female partners were more common at smaller firms than in larger ones (AICPA, 2004). This finding presents an interesting revelation, highlighting that smaller accounting firms appear to be more progressive

in advancing women to leadership positions. The authors further stressed that despite significant gains in hiring rates in public accounting firms, women are still not proportionally represented at higher levels in public accounting firms (AICPA, 2004).

El-Ramly (2013) went on to state that marketplace demographics are steadily changing, reflecting that increasing numbers of women who are business owners and who are well versed in leading companies are seeking the services of accounting firms. The accounting firms whose leadership includes women will likely have an advantage competing for the business of women entrepreneurs and business leaders due to a commonality (El-Ramly, 2013). Although these are just a couple of the benefits of adopting a strategy of advancing women in accounting, to implement these beneficial business practices, it is important to understand some of the reasons for women's lack of advancement in the public accounting industry.

One reason given for the lack of women advancing to partnership is that many women who start a family are unable to put in the necessary time it takes to advance to firm ownership (El-Ramly, 2013). As stated above, the demographics of the workforce are changing, given that many women and men, specifically in the millennial generation, prefer flexibility over money, and in turn are not as interested in working identical hours to those of the baby boomer generation (El-Ramly, 2013). In their study, Padgett, Gjerde, Hughes, and Born (2005) also highlighted the benefits of flexible work schedules by articulating that they tend to encourage less turnover among women and help to alleviate family-work conflict. In addition to this finding, there is a significant increase in the number of families headed by a single parent, and this also highlights the need for accounting firms to provide flexible work schedules that are alternative in nature (El-Ramly, 2013).

In their research, Cohen and Single (2001) posited that “retaining women in professional positions of management is essential to ensuring diversity of ethical perspectives in accounting firms” (p. 3). Cohen and Single also echoed the sentiments of El-Ramly (2013) by proffering that a strategy that should be implemented to counter turn over with women within the accounting industry is to adopt flexible work schedules for employees. The authors further state that although some firms have established these programs and are supported by top management, some influential partners in the firm may not be behind these initiatives, and many individuals may not feel comfortable using it due to their company culture (Cohen & Single, 2001).

Strachan and Barrett (2006) also spoke to the issue of retention of women in public accounting firms, articulating that women respondents in a CPA survey were more likely than men to consider leaving their current employer, specifically citing that 72% of women indicated that they intended to leave the firm within five years, compared to 46% of men. The authors went on to state that some individual firms have articulated a high rate of voluntary terminations, with this being illustrated at nearly 18% for women compared to 14% of men at Pricewaterhouse Coopers (Strachan & Barrett, 2006).

Through exploration of the literature thus far concerning the lack of retention of women in the public accounting profession, how will the issue of advancement be effectively addressed when the turnover rate is far too high among women compared to their male counterparts? Strachan and Barret (2006) also highlighted in their research that reasons for women’s lack of advancement in accounting firms include inadequate mentoring, promotion or advancement opportunities, job/task assignments, and annual compensation. Accentuating mentorship in their research, Hall and Smith (2009) spoke about the importance of mentoring and that programs advocating mentorship should not happen in isolation, but rather seek to analyze other

organizational practices such as work flexibility and promotion opportunities. Underlined briefly in this section on the review of the literature was the significant finding that smaller public accounting firms progressively contribute to the dialogue and change initiatives regarding women's advancement and retention articulated in the AICPA (2004) study. In the next section, firm demographic is discussed as it plays a considerable role to women's retention and advancement in both the accounting industry and the significance of this study.

Retention and Advancement in Small- to Medium-Sized Public Accounting Firms

In the Women's Executives Initiatives Committee 2010 Benchmarking Survey Results, Single (2011) compared the proportion of women to men at each job position regarding firms of various sizes. This data coupled with other questions in the survey allowed Single to conclude that there is "a drift of female professionals from larger firms to smaller firms" (p. 2). Single's research also posited that even though women are underrepresented compared to men in higher positions in small and large accounting firms, the phenomenon is worse in larger firms than smaller firms. Therefore, this leads one to believe that small- and medium-sized firms are implementing policies that attract women professionals and allow for their advancement and retention.

Supporting that observation, Drew (2015) suggested that smaller firms have a much larger percentage of female partners than large firms. Drew used the AICPA's Women's Initiatives Executive Committee CPA Firm Gender Survey released on November 17, 2015, as part of the validation of his work. The AICPA (2015) CPA Firm Gender Survey indicated that women make up 43% of partners in CPA firms that consist of two to 10 professionals, 39% in CPA firms that consist of 11 to 20 professionals, 27% in CPA firms that consist of 21 to 99

professionals; and only 20% of the partners are female in CPA firms that consist of more than 100 professionals.

Another item to note that is in line with the above survey statistic regards equity ownership. Several firms have nonequity partner positions, signifying that these positions do not include ownership of the firm. This trend is also evident in the results from the AICPA (2015) CPA Firm Gender Survey regarding equity ownership illustrating that in CPA firms with two to 10 professionals, women comprised 40% of the equity ownership, and in CPA firms with 100 plus professionals, women comprised only 16% of the equity ownership.

Bennett (2015) spoke to the retention and advancement of women in the field of accounting with regard to firm size. Bennett stated: "Examining the statistics more closely, it's interesting to see that the greatest improvements have occurred in smaller firms" (p. 4). Bennett went on to mention that firms with 50 or fewer professionals report almost double the percentage of female partners than firms with more than 50 professionals.

Given the preponderance of data that indicates women do better in regard to advancement and retention in smaller firms, this study focuses on small- to medium-sized accounting firms in an effort to make meaning of women's retention and advancement to leadership positions when partners practice authentic leadership. The data from the (2015) CPA Firm Gender Survey infers that large accounting firms often do not display the environment and leadership that is conducive to the advancement and retention of women compared to men in the public accounting profession, whereas small- to medium-sized accounting firms do display this. The data does not speak to the reason why women are not being retained or advancing at the same rate as men in the public accounting profession, however it does illustrate the disparity of women's

advancement and retention in large firms compared to small- and medium-sized accounting firms. It appears that there is a leadership phenomenon that occurs in small- to medium-sized accounting firms in regard to attracting, retaining, and advancing women professionals, and it is this leadership phenomenon that this study seeks to make meaning of through the lens of authentic leadership practiced by partners.

Authentic Leadership Theory

Authenticity, as it pertains to leadership, is an emergent contemporary theory that is increasingly taking new ground. Despite its new applications, it has roots in ancient Eastern philosophy highlighted by the tenets it possesses, which include self-awareness, balanced processing, relational transparency, and internalized moral perspective. Low (2012) explored how Lao Tzu's three treasures—simplicity, patience, and compassion—help to positively influence business practices that speak to the tenets of authentic leadership. Steadily, people and organizations are becoming more aware and even more curious of this theory and the attractive benefits leadership scholars posit it has. Avolio and Gardner (2005) pointed to the Greek philosophical saying, "To thine own self be true" (p. 319) when describing the concept of authenticity. Their assessment captured the true concept of authenticity, as the very framework of authenticity stems from knowing one's self and acting in accordance with that knowledge.

Avolio and Gardner (2005) further posited that authenticity refers to "owning one's personal experiences, including one's thoughts, emotions, needs, wants, preferences or beliefs" (p. 320). Cooper, Scandura, and Schriesheim (2005) spoke to the self-awareness component of authentic leadership theory, stating that authentic leaders are defined as "those that are deeply aware of how they think" (p. 424). An important point that Avolio and Gardner (2005) underlined while defining authenticity is that it does not necessarily need to include the

considerations of others, but instead is centered around knowing and being in tune with the self. In tune with the focus on self that Avolio and Gardner (2005) pointed out in their research is this same theme in the research of Gardner, Avolio, Luthans, May, and Walumbwa (2005), in which they stated that authenticity is typified by objectivity and accepting one's strengths and weaknesses. This is an important take away and distinction from other leadership theories, many of which focus on the self as well as the concern of others.

Leroy, Palanski, and Simons (2012) articulated that authentic leadership theory contains competencies known as self-awareness, balanced processing, relational transparency, and internalized moral perspective. Leroy et al. went on to define self-awareness as “demonstrating behaviors that indicate that leaders are aware of personal needs, preferences, motivations and wants; whereas balanced processing refers to leader behavior that shows that leaders try and analyze relevant data before coming to a decision and that leaders are not afraid to solicit opposing views from followers” (p. 256). The authors stated that relational transparency refers to “presenting the leaders' authentic self, their true feelings, and thoughts to followers” (p. 256), whereas internalized moral perspective refers to “self-regulation that is guided by internal moral standards and values, and results in behaviors and decisions consistent with these internalized values” (p. 256).

Is it possible that this self-awareness inherent in authentic leadership can motivate women to feel that the organizational culture of public accounting is conducive to their success; specifically regarding opportunities for advancement and retention? Can we ask ourselves as well if this self-awareness shrouded by authenticity encourages leaders to help implement strategies and policies that are conducive to the success of advancing and retaining women in the industry of public accounting?

Authentic leadership is trained, taught, and developed within organizations by communicating and practicing constructs of authentic leadership, such as self-awareness, balanced processing and relational transparency that speak to organizational commitment, by increasing trust and ethics. Zhu, May, and Avolio (2004) spoke to how leaders who are not perceived by subordinates as aligning their words and actions often have a difficult time in establishing authenticity and trust and creating an ethical environment within the organization. The research has indicated a positive influence between leaders embracing within themselves the elements of authentic leadership, such as self-awareness and balanced processing used for developing, teaching, and training authenticity in an organization, and the successful implementation of authentic leadership in an organization by others. An organization embracing this developmental and training process of authenticity has been shown to be more successful when the leader's actions are perceived to be authentic. Zhu et al. stated that leaders who do not have a well-developed sense of authenticity are often ineffectual in earning credibility that helps motivate employees in the training and instruction of the goals and mission of the organization sought to be accomplished through an authentic environment.

The Authentic Leadership Institute is an innovative organization that also focuses on authentic leadership development and training accomplished through the emphasis that leadership is a collective process, instead of merely a dynamic focusing solely on the roles of leader and follower (Authentic Leadership Institute, n.d.). Bill George, who is a thought leader partner with the Authentic Leadership Institute, along with Andrew, McLean, and Diana Mayer (2007) articulated that authentic leadership is not solely about the leader obtaining a followership, but instead realizing that authentic leadership development is about empowerment at all levels with intent of collective initiative.

Algera and Wiersma (2012) also articulated in their work on authentic leadership how it can impact leadership processes by being transparent, guided toward worthy objects, and emphasizing follower development, a person can influence leadership processes such as identification and positive modeling, which helps to significantly benefit an organization. By helping to invest in the development of one's followers in an organization, be a positive model by practicing transparency, the work and vision of a leader will likely be more valued and in congruence with his or her followers.

Wong and Laschinger (2013) also stated ways in which leadership processes are influenced by authentic leadership by exploring how job performance and self-rated performance are influenced and affected. They further stated that employees often feel empowered when they are led by a leader who practices authentic leadership and this empowerment helps to positively influence the leadership processes by making said processes more feasible and transparent within an organization. The authors further proffered that authentic leadership has a positive effect on leadership processes, which are measured by increased job satisfaction and performance among both leaders and followers (Wong & Laschinger, 2013).

Avolio and Gardner (2005) advanced that it is also important to consider challenges in theory and practice by stating that the researcher's consideration of the context when predicting leadership development and effectiveness is important. The authors delved deeper and suggested that complex work environments that "provide access to information, resources, support, and equal opportunity for everyone to learn and develop will empower and enable leaders and their associates to accomplish their work more effectively" (p. 327). Cooper, Scandura, and Schriesheim (2005) spoke to the theoretical challenges such as defining and measuring constructs of authentic leadership having stated that "careful consideration should be given to (a)

defining and measuring the construct, (b) determining the discriminant validity of the construct, (c) identifying relevant construct outcomes, and (e) ascertaining whether authentic leadership can be taught” (p. 477). Cooper et al. further stated that “qualitative methods might be a particularly useful way of identifying these specific dimensions” (p. 479), due to there being a dearth of existent research upon which to base hypotheses. Walumbwa, Avolio, Gardner, Wernsing, and Peterson (2008) spoke to validity of a construct, suggesting that this exploration involves illustrating that the pattern of relationships along with various construct measures aligns with theoretical explanations.

An additional challenge to authentic leadership is addressed in the way it has been measured in the literature thus far, Walumbwa et al. (2008) stated some of the same findings as those of Cooper et al. (2005), and articulated that authentic leadership theory is in the early stages of conceptual development, and that empirical research has been limited. Some of this empirical work has been in the form of Datta’s (2015) study that highlighted various benefits of the Authentic Leadership Questionnaire (ALQ), an instrument used to assess authentic leadership, by articulating that the ALQ has been used to test and train for managerial and leadership effectiveness. Because the ALQ has validated the components of authentic leadership, such as self-awareness, balanced processing, relational transparency, and internalized moral influence (components that have influenced feelings of trust and commitment and have shown to have a positive influence on women advancing and being retained in the workforce as previously illustrated), the ALQ has been integral in helping to elucidate these stated constructs of authentic leadership theory. The ALQ is an important measurement framework to this study, helping to illuminate and give understanding to the constructs of authentic leadership theory. Walumbwa et al. (2008) articulated that the theoretical model of authentic leadership validated by the ALQ has

practical applications for organizations who are interested in development training for the purposes of designing programs and interventions. Walumbwa et al. (2008) also stated that although the Authentic Leadership Questionnaire (ALQ) has been helpful in measuring authentic leadership, it possess a limitation of not considering “contextual influences on leadership” (p. 118).

In tandem with what McCauley et al. (2010) articulated regarding the influence that authenticity has on follower development, Leroy et al. (2012) advanced that authentic leadership is an antecedent to leader behavior integrity. The authors went on to propose that “authentic leadership behavior is an antecedent to perceptions of leader behavior integrity, which in turn affects follower affective organizations commitment and follower work performance” (p. 2).

The influence of leaders who practice authentic leadership often has a positive influence on follower’s commitment in an organization, which encourages the organization to adopt a positive ethical stance and be in tune with the mission and vision of the organization. Leroy et al. (2012) further purported that authentic leadership and leader behavioral integrity are closely related to follower work performance, which was shown to be fully mediated through follower affective organizational commitment, and that these relationships hold when controlling for ethical organizational culture. Often an organization may find it difficult to communicate its values and be authentic, let alone espouse the ethical values it holds when the environment is hostile and unpredictable. Leroy et al. posited that “in a complex and highly volatile environment, it is important for leaders to offer stability by promoting clear directions and values for followers to identify with” (p. 258).

Hannah, Avolio, and Walumbwa (2011) proffered that organizational environments are morally complex as well; specifically articulating upon intense ethical demands and challenges that present themselves on a frequent basis. In their seminal study, they introduced the aspect of moral courage into the scholarly dialogue on ethics, in what is likely the first empirical study analyzing this in predicting ethical and pro-social behaviors (Hannah et al., 2011). The authors prefaced their seminal study by positing that because authentic leadership behavior is known to encourage a high moral perspective, self-awareness, balanced and fair processing, openness, and transparency, these behaviors are likely to influence followers' moral courage as well. Their seminal results suggest that moral courage is positively related to the degree to which followers display ethical behavior, repressing from unethical acts (Hannah et al., 2011). The authors went on to articulate that the results of their study also suggested that to promote moral courage within an organization, it is imperative that leaders demonstrate moral perspective, self-awareness, and initiate an environment of transparency with their followers (Hannah et al., 2011). These tenets are very much in congruence with those of authentic and transformational leadership as well.

The influence authentic leadership has on complex organizational environments as shown by Hannah et al. (2011), has also been implemented into the scholarly dialogue in the industry of public accounting by Morris (2014). Morris (2014) delved into how authentic leadership influenced the culture of auditing in public accounting, which she proffered is motivated by the need to address the ethical culture in this industry due to several high-profile financial scandals. The scholarly dialogue on how ethical leadership influences the accounting industry is also proffered through Copeland's (2015) research, which posited the importance of ethical leadership development and its impact on leader effectiveness within the accounting industry.

Although the recent theory of authentic leadership has been increasingly integrated into the field of public accounting, it has mainly been through a lens of measuring ethical leadership and its influence on auditing behavior. As stated previously in this study, Knorr (2005) asserted that there is exhaustive research on the factors that limit the advancement of women, but there is a dearth of research regarding what facilitates the development of women to be able to advance in the workforce. Very little research has provided new insights into how authentic leadership theory practiced by firm partners might influence women's retention and advancement in public accounting firms. Increased knowledge regarding the influences of authentic leadership on women's development within an organization, increases the understanding of how to advance and retain women in greater numbers. To this end, a research methodology is outlined in the next chapter that aims to make meaning of how authentic leadership influences women's retention and advancement in the industry of public accounting.

CHAPTER 3

Methodology

The purpose of this study is to understand how authentic leadership theory may influence women's retention and advancement when practiced by partners in public accounting firms. Qualitative methodology, notably phenomenology, will be employed to explore the process of authentic leadership practiced by partners. Constructionist grounded theory will specifically be used to build theory, helping to theoretically interpret the process guided by a phenomenological framework. This chapter provides an overview of phenomenology and constructionist grounded theory and discusses the proposed sample selection, site, and data analysis.

Phenomenology Methodology

Patton (2002) described phenomenology as a focus on exploring how human beings interpret and feel specifically about a lived experience opposed to something that has been experienced or observed secondhand, both individually as well as meaning that is shared. In-depth phenomenology is conducted by gathering data through in-depth interviews with individuals who have been directly impacted with the phenomenon interests studied by the researcher (Patton, 2002). Additionally, phenomenology as a methodology seeks to gain a deeper understanding of the meaning of an individual's everyday experiences (Patton, 2002).

Constructivist Grounded Theory

Charmaz (2006) and Glaser and Strauss (1967) articulated that grounded theory is a type of qualitative research method that enables researchers to build meaning from data synthesized

through coding, building relevant categories for these codes, and repeatedly testing the categories as facets of a theory. Constructivist grounded theory highlights and emphasizes the phenomenon being studied as the researcher gathers and analyses the data by way of the relationships and experiences shared by the researcher and the participants (Charmaz, 2006). Charmaz (2006), further posited that constructivist grounded theory “means giving close attention to empirical realities and our collected renderings of them and locating oneself in these realities” (p. 509).

Purpose of Study

In this qualitative study, I conducted my research through the methodological lens of phenomenology. I propose that phenomenology supports my research questions given that it is a research methodology that provokes rich meaning and descriptions of why phenomena happen that leads to theory building in the field of leadership and literature on women’s retention and advancement in the field of public accounting practiced by partners. The research questions in this study not only provoke an in-depth inductive theoretical perspective on how authentic leadership influences women’s retention and advancement, but also seeks to give practical insights for practitioners and academicians alike.

The support grounded theory lends to this study’s research questions is echoed in the work of Glasser and Strauss (2009), in which they posited that the intent of a grounded theory methodology is to “(a) enable prediction and explanation of behavior (b) to be useful in theoretical advance in sociology and, (c) to be useful in practical applications-prediction and explanation and should be able to give the practitioner understanding and some control of situations” (p. 3). The research questions in this study seek to uncover the conditions of retention and advancement explored through the lens of authentic leadership. This is echoed by Corbin and Strauss’ (1990) work in grounded theory, which states that “grounded theory seeks not only

to uncover relevant conditions but also to determine how the actors under investigation actively respond to these conditions and to the consequences of their actions” (p. 419).

The purpose of this constructionist grounded theory study is to understand how authentic leadership may influence women’s advancement and retention in public accounting firms when practiced by partners, and to gain a greater understanding of how to make meaning of these findings. In an effort to address this, two main research questions underpin this study: (a) What reasons do partners give for choosing authentic leadership? (b) How does authentic leadership influence women’s retention and advancement?

Sampling Strategies and Criteria

In this qualitative dissertation study, I interviewed 10 participants working in public accounting firms—a purposive sample indicative of phenomenology and constructionist grounded theory—with the intent of identifying participants who have a rich experience with the phenomena being studied (Patton, 2002). The type of purposive sampling I conducted was homogeneous sampling. Homogeneous sampling appropriately addressed this study’s research questions due to the unit samples (i.e., partners, firms that practice authentic leadership) sharing or having similar traits or characteristics. The characteristics and traits shared by the sample population were that subjects were partners (five) and female accounting staff employees (five) who worked in small- to medium-sized public accounting firms that demonstrated authentic leadership. In contrast to other purposive sampling methods, this study employed homogeneous sampling due to the research questions of this study addressing precise characteristics describing a particular group that will be further examined. Onwuegbuzie & Leech (2007) articulated that

“homogeneous sampling involves sampling individuals, groups, or settings because they all possess similar characteristics or attributes” (p. 112).

I justify the sample size of 10 participants by articulating McCracken’s (1988) work that articulated “the quantitative project requires investigators to construct a ‘sample’ of necessary size and type to generalize to the larger population. In the qualitative case, however, the issue is not one of generalizability, it is of access” (p. 17). McCracken further articulated that “the purpose of the qualitative interview is not to discover how many, and what kinds of people share a certain characteristic, but it is to gain access to cultural categories and assumptions according to which one culture construes the world” (p. 17). McCracken also mentioned “how many and what kinds of people hold these categories and assumptions is not, in fact, the compelling issue; it is the categories and assumptions, not those who hold them that matter” (p. 17). McCracken summed up this qualitative tenet by positing that “qualitative research does not survey the terrain, it mines it” (p. 17).

When sampling participants to interview, I selected participants from small- to mid-sized certified public accounting firms that practice authenticity. I identified small- to medium-sized public accounting firms based on their gross revenue being \$25 million annually or less, which is highlighted and affirmed by the firm partner prior to an interview using the disclosure statement form. Given that I am measuring authenticity in my study, I ensured that a firm practiced authentic leadership by obtaining a disclosure created by me (the researcher) rooted in the scholarly literature that qualifies whether they practice authenticity. The disclosure was evaluated by a partner of the firm and focused on firm culture, speaking to whether the firm culture practiced authenticity. Due to the nature of this qualitative study exploring whether

authenticity influences women's retention and advancement, it was imperative that, as the researcher, I knew initially whether they practiced authenticity before conducting the interview.

Identifying Participants

The participants I interviewed for this qualitative research study were partners as well as female accountants employed by the firm who work under the leadership of the partners of the firm. This was done with the justification of studying the phenomenon of authentic leadership employed by partners and the exploration into how this leadership style is received and interpreted by the accounting staff who are women. I proposed to include both women and men in my sample of partners, and only women in my sample of accounting staff. The justification for interviewing partners in the accounting firms was to understand how and why partners practice authenticity when leading, and the impact it has on women's advancement and retention from their point of view, while interviewing only women accounting subordinates was to explore how authentic leadership displayed by the partners affects their retention and advancement. It also aided feasibility by providing one interview asking the same in-depth questions of the partners, where questions are being asked of the most appropriate person per their level in the firm, also allowing for respondents who were more likely versed in the practices and policies of the firm to be the interviewees. The interview given to the five female accounting staff was also the same and pertinent to them, but distinct from that of the partners. The participants of this study were volunteers consenting to this research project with no compensation. I intended to recruit participants by canvassing public accounting firms across Southern California, inquiring of them if they would like to be part of a seminal research dissertation study. These participants could be employed at a public accounting firm either full or part time, and it was my intention to have a diverse presentation in my participants not only in gender, but in race, age, and geographic

location. It was not my intention through this qualitative study to have a sample that is representative of the entire population, but rather to discover what kinds of people share a certain characteristic (McCracken, 1988, p. 17).

The demographic of the professionals I intended to interview likely included those with at least a bachelor's degree, as it qualifies an individual to be eligible to advance from staff accountant to senior accountant, to partner, etc. The age range of the demographic of my participants was between at least 22 and 65 years old due to many staff accountants and partners being between that age range. My intention was to be as descriptive with my sample as possible. This qualitative study researched accounting professionals who were currently in the workforce. These age stipulations were based on the most likely age range that would encompass accounting professionals who were currently in the workforce who I would be interviewing. In terms of the respondents I interviewed, I intended to reveal the level and or position of the employees in their public accounting firm.

Procedures

Partners as well as female accounting staff of public accounting firms volunteered to be a part of this qualitative exploratory study. Attached to the semi-guided interview, I administered to the participants a letter of consent that articulated how the content of each interview would be kept confidential, and no real names, only gender, position in the company, and geographic location of the firm would be revealed in the study. The letter also stated the purpose of this qualitative study and how their deep reflective research would contribute to the literature in giving a personal account and story to the phenomena they have experienced and continue to experience in their organizations. The average interview lasted approximately 30–45 minutes with adequate time to encourage reflexivity for both the interviewer and interviewee. The semi-

guided interview questionnaire I used to interview the participants asked them about their position, level in the accounting firm, and other demographic information. These aspects were important for me to address in the interview, because these are significant to the qualitative research I conducted and the gathering of themes having to do with authenticity and a person's leadership style and the influence it may have on women's retention and advancement. It was my intent as a researcher to conduct these interviews over a span of one month. The interviews would be conducted in English only, as I only speak English, and I did not solicit the aid of an interpreter due to fiscal limitations.

It was my intention to conduct the interviews in the participants' settings, such as their office or a location within the premises of their organization, helping to give context to the complexity of an individual's lived experience. In his book on qualitative research, Creswell (2009) articulated this aspect of exploration by stating that the primary purpose of qualitative research is that it honors an "inductive style, with a focus on individual meaning, and importance of rendering the complexity of a situation" (p. 4).

Measures

I eliminated or mitigated bias as much as possible by remaining neutral and professional during my qualitative interviews, so as not to sway a participant's response. Rajendran (2001) articulated that "qualitative researchers study the subjective states of their subjects, and that qualitative studies are not impressionistic essays made after a quick visit to a setting or after some conversations with a few subjects" (p. 3). Rajendran (2001) further posited that "considerable time in the empirical world is spent laboriously collecting and reviewing piles of data" (p. 3). Rajendran (2001) continued by stating that "the data must bear the weight of any interpretation, so the researcher must constantly confront his or her opinions and prejudices with

the data” (p. 3). I practiced this by coding my data by descriptive coding, which Saldana (2012) articulated can also be called “topic coding” (p. 70). Saldana (2012) proffered that “descriptive coding is virtually appropriate for all types of qualitative studies, specifically interview transcripts” (p. 70). I also employed other coding methods that I discuss next.

In this study, I coded the data in a way that encourages the extrapolation of emergent themes that speak to (a) what reasons do partners give for choosing authentic leadership? and (b) how does authentic leadership influence women’s retention and advancement? I audio recorded each interview with the consent of the participants, so as to not be distracted with note taking and to be fully present, to maintain accuracy of the message, and respect legality. In this measurement process of coding the data, I adopted the five-stage process detailed by McCracken (1988). McCracken articulated that “The five-stage process describes a movement from the particular to the general.” To accomplish this five-stage process goal, at the first and second level of coding, I employed open and “in vivo coding” respectively, which helped to give voice to the participants by employing codes straight from their own language (Saldana, 2012). Both coding methods are common and suitable to a grounded theory methodology because they provide understanding regarding a procedure or situation in a context (Charmaz, 2006). Axial coding was employed at the third level to help to tighten the codes to create for larger categories (Saldana, 2012), whereas descriptive coding was employed at the fourth and fifth level of analyses with the intent of expanding upon the axial coding, this allows for the movement toward theory (Saldana, 2012). This level of analysis aligns with McCracken’s five-stage process, because it allows the investigator to become “deeply embedded in the finest details of the interview transcript and with each successive stage, moves upward to more general observations” (p. 42). McCracken articulated that this process has been known as a “qualitative reliability check” (p. 43).

To help ensure content validity in my semi-guided interview instrument, I ensured that questions addressed what they intended to measure. An example of this was making sure that questions posed as research questions in this study were measured in the form of questions on the semi-guided interview questionnaire. Creswell (2009) articulated that “qualitative validity means that the researcher checks for the accuracy of the findings by employing certain procedures” (p. 190). The procedures I employed to check for qualitative validity were peer debriefing and the use of an external auditor, which are common qualitative methods used for validity (Creswell, 2009).

Creswell (2009) further articulated that “qualitative reliability indicates that a researcher’s approach is consistent across different researchers and different projects” (p. 290). The procedures I employed to check for qualitative reliability were to be sure and check that transcripts did not contain obvious mistakes made during the process of transcription, and to also make sure there was no shift in the definitions of codes, or a shift in what codes mean during the process of coding (Creswell, 2009). Creswell (2009) articulated that this can be successful by a researcher constantly comparing the data with the codes and by drafting memos about the codes and what they entail.

Summary

Within this chapter, I outlined the research design and how I implemented the study by investigating how authentic leadership may influence the retention and advancement of women in public accounting firms when practiced by partners. Within this chapter, I also outlined the methods I used to recruit and select participants, including the sampling techniques I employed, as well as how I planned to analyze the data. My discussion of the literature review and the methodology in Chapters 2 and 3 help position the findings in Chapter 4.

CHAPTER 4

Findings

In the preceding chapters, I established a framework for this research study, which was designed to make meaning of women's retention and advancement when authentic leadership is practiced by partners in accounting firms. To understand this phenomenon, two research questions guided this study: (a) What reasons do partners give for choosing authentic leadership, and (b) how does authentic leadership influence women's retention and advancement. Employing qualitative analytical methods, I used phenomenology (Patton, 2002), along with constructivist grounded theory (Charmaz, 2006) methodology to examine data from five partners and five female accounting staff members who worked with the partners in five various public accounting firms throughout Southern California.

In this chapter, I present the findings from this research study. First, I will provide biographical descriptions of the five partners interviewed, as well as their prospective five female employees, each being identified by a moniker (e.g., Partner One/Accountant One) to respect their privacy. The biographical descriptions that will be offered are ones such as gender and position in the firm. These descriptions are meant to give context to the interviews, especially as they relate to the unique contextual phenomenological perspectives that these biographical accounts offer. Next, I will provide an illustration of the model that elucidates the study's five thematic findings graphically in Figure 1. I will then present the study's major findings that are divided into five significant themes that answer the following two research questions in this

study: (a) the reasons that partners give for choosing authentic leadership, and (b) how authentic leadership practiced by partners influences women's retention and advancement. The reasons that partners give for choosing authentic leadership was articulated by two themes: (a) self-identifying with their profession and valuing relationships, and (b) practicing transparent and objective communication. Meanwhile, the influence that authentic leadership has on women's retention and advancement when employed by partners is illustrated by the following three pivotal themes: (c) experiencing transparency in leadership, (d) honest and fair professional development, and (e) experiencing the acceptance of new things. All five of these critical emergent themes will be explored in this chapter.

Participants' Descriptions (Partners)

In this study, 10 participants were interviewed, which included five accounting partners and their five female accounting employees in five different firms throughout Southern California. Biographical descriptions for each of them are included in this section. For the purposes of this study, each partner was given a numerical moniker (e.g., Partner One), and each accounting employee was also given a numerical moniker (e.g., Accountant One). Each numerical moniker given to both a partner and accounting employee correlated, indicating that they work in the same firm.

Partner One. A male public accounting partner in a Southern California firm who is seasoned and experienced in handling all the intricate processes of his firm in terms of taxes and accounting, while also presiding over the daily managing of more than 20 employees along with his other partners in the business. He has years of extensive experience in this position and with his firm.

Partner Two. A female public accounting managing partner in a Southern California firm, who describes her intensive and busy job as “doing everything else that’s not someone else’s job description.” In addition to managing the other partners in the firm, as managing partner, Partner 2 also oversees an accounting staff consisting of over 20 employees. She has years of extensive experience in this position and with her firm.

Partner Three. A male public accounting partner in a Southern California firm who manages the accounting and tax, as well as audit division. Well versed in overseeing external expectations per outside regulations, and overall quality in the firm, Partner 3 has many years of extensive experience in this role and manages a firm of over thirty accounting employees.

Partner Four. A female public accounting partner in a Southern California firm who has steadily and effectively led in this position for several years. She helps to manage an accounting staff of 15, helping to oversee and direct those regarding taxes, audits, and public accounting. Being a solid pillar of this firm, Partner 4 has years of extensive experience in this position and with her firm.

Partner Five. A male public accounting partner in a Southern California firm who works extensively with managing the audit services department, and who has been an integral owner and partner in the growth of his firm, of over 20 employees. Partner 5 has years of extensive experience in this position and with his firm.

Participants’ Descriptions (Staff and Senior Accountants)

Accountant One. A female accountant who has worked in her present Southern California firm for 20 years, who works extensively, and has vast experience in the audit, accounting, and tax department.

Accountant Two. A female staff accountant who works in a public accounting firm in Southern California and has extensive experience in audit services.

Accountant Three. A female accountant who holds the position of director of financial services, and who has recently been promoted to partner in her firm (her new position as partner began after this interview), which is in Southern California. She has extensive experience with this present firm, totaling 13 years, and is responsible for the overall supervision review of engagements, audits, attestation work, and the signing of reports.

Accountant Four. A female senior accountant who has worked in a Southern California public accounting firm for several years and has extensive experience in tax and audit services.

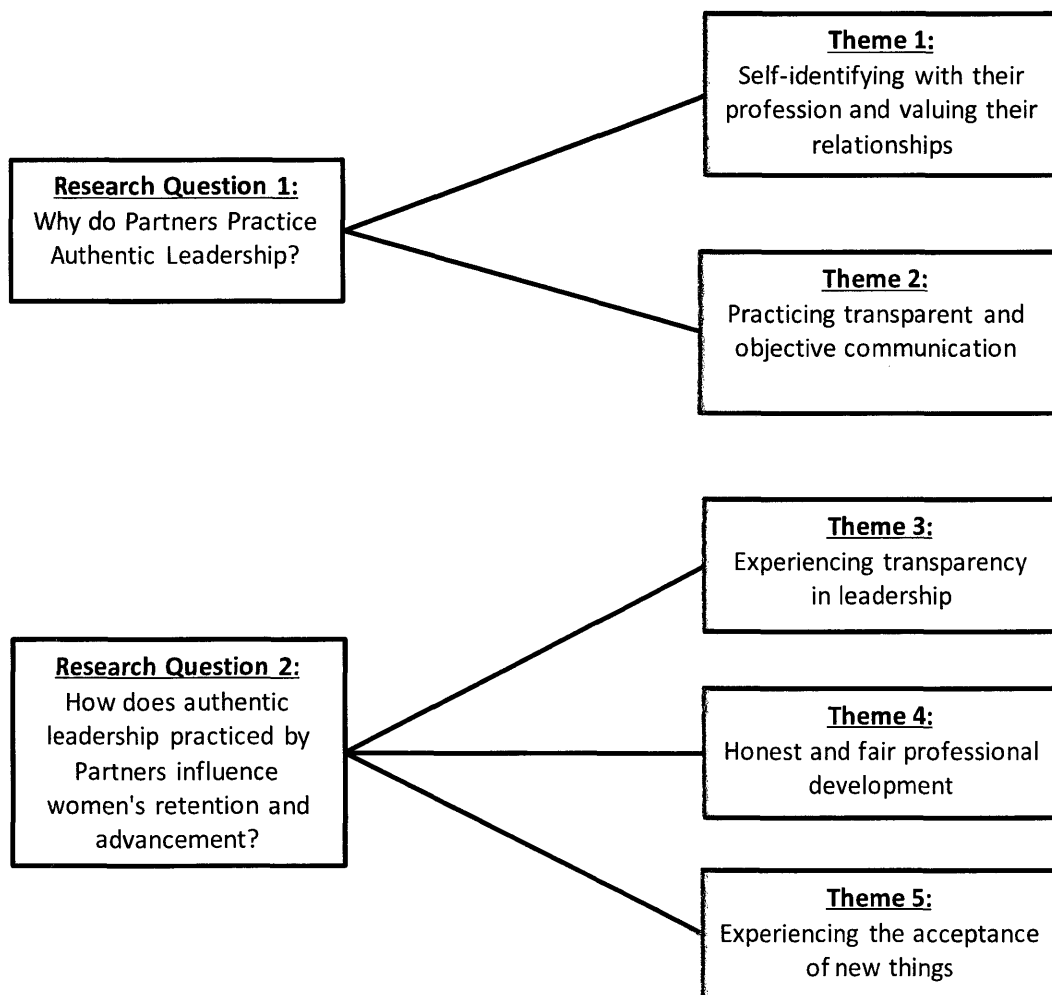
Accountant Five. A female accountant who holds the position of audit senior manager in her Southern California firm. She is responsible for helping to manage the audit department, which entails meeting with clients, managing the day to day work of staff, and making sure the tasks get completed. She offers extensive experience in the field of public accounting.

Presentation of Theoretical Model

Throughout the analysis of data, a theoretical model emerged through a constructivist grounded theory methodology, as well as phenomenology, which were employed to explore emergent theories, as well as the lived processes of this study's participants. Specifically, this theoretical model was created to help illustrate the phenomenological experience, as well as the emerging themes that were discovered with the intention of making meaning of women's retention and advancement explored through the theoretical lens of authentic leadership when practiced by partners. The model depicted in Figure 1 comprises the five emergent themes presented in this chapter. Further discussion of the model relative to its findings will also be

discussed in Chapter five. Specifically, this theoretical model was created to help illustrate the phenomenological experience, as well as the emerging theories that were discovered with the intention of making meaning of women's retention and advancement explored through the theoretical lens of authentic leadership when practiced by Partners. The model, depicted in Figure 1 comprises the five emergent themes presented in this chapter.

Figure 1: Theoretical Framework: Authentic Leadership Retention Advancement (ALRA)



Findings

In this chapter, I present the five thematic findings of this study that address the following two research questions: (a) the reasons that partners give for choosing authentic leadership, and (b) how authentic leadership practiced by partners influences women's retention and advancement. The individual reasons that partners give for choosing authentic leadership addresses their conviction to be authentic pertaining to their individual orientation, while the exploration of how authentic leadership affects women's advancement and retention, speaks to not only the leadership of partners using this theory, but whether it affects women's retention and advancement. Although these are two separate research questions around which this study's findings are organized, both contexts inform and structure one another, specifically when it comes to making meaning of authentic leadership's influence on women's retention and advancement in public accounting. Additionally, it is important to note that the two research questions of this study inform one another, being that they inextricably help to elucidate why partners choose authentic leadership and how that influences the phenomena of women's retention and advancement.

The Reasons that Partners Give for Choosing Authentic Leadership

In this part of the study, speaking to the first research question of why partners choose authentic leadership, the following two significant themes emerged: (a) self-identifying with their profession and valuing their relationships, and (b) practicing transparent and objective communication. The five partners discussed explicitly, or either demonstrated through their actions that they value and choose authentic leadership for themselves. These two emergent themes are explored further in the following section.

Theme One: Self-identifying with Their Profession and Valuing Their Relationships

The first theme that emerged through the methodological paradigm of constructivist grounded theory seeking to answer the question of “what reasons partners give for choosing authentic leadership” is termed self-identifying with their profession and valuing their relationships. Through the exploration of the partners’ lived experiences, it emerged that the partners’ strong identity with their profession began at a very young age, as most of them joined the profession of public accounting right out of college, many of them having been with the same firm since. They discussed the strong affection and purpose they felt in their careers, highlighting that the fulfillment they received from their career was one of the things they held most valuable. While all partners interviewed worked extensively in public accounting for well over 30 years, they articulated passion and motivation with the career. Partner Three articulated this by saying, “I also try to think about, well, what goals and objectives have I set for myself, and have I been doing the right things to help me achieve those within the right time frame that I’ve set. If I don’t think I am, then I try to adjust, and I also try to be a good role model for, whether it’s for my colleagues at the firm or clients. I just try and make sure that I’m available and helping them, and make sure that I’m initiating the relationships as much as I can, instead of just waiting to hear them speak.”

Partner Three displayed an intense connection to his career. Critically reflecting on where he had been and where he was going was of utmost importance to him, and to transmit those feelings and practices to those around him by being available. Like Partner Three, Partner Four also spoke to how closely she identifies with her job and how that value translates to her relationships: “I work very hard and I’m very diligent, client relationships are extremely valuable

to me, and the quality of work that we do is extremely important to me; I also value using multiple forms of communication.”

When describing themselves, the partners overwhelmingly saw themselves inextricably linked to their career in ways that suggested not only fulfilling work objectives, but also relating the values they held in a professional capacity to their personal lives as well. This was illustrated by them articulating an interest in practicing authenticity both professionally and personally. This was further illuminated throughout the phenomenological process of the interviews by the partners often referring to their family relationships as well, and vice versa. Furthermore, this suggested an authenticity and fluidity between the paradigm of how they viewed their professional and personal roles; and how these were pivotal self-identifiers for them, where both identities informed each other. Partner One described it as: “Family comes first, all of that, my primary obligation, responsibility, concerns would be about relationships at home, which are valuable, and then what I do at work is very valuable for me.”

The emanating theme of self-identifying with their profession and valuing their relationships was also illustrated in the revelation made by Partner Five, who said, “I would say I’m a people person oriented team leader, and I value face-to face-communication.” Ultimately, the partners strongly identified with their long careers in public accounting, were still positive about going to work, enjoyed their relationships, and made little distinction as to the value they found in relationships at home or in the firm. They all seemed to experience a phenomenon of critical self-critique and identity as leaders in public accounting, as well as realizing the significant influence they have on their professional relationships, and took an interest in maintaining them.

From a phenomenological perspective, as I explored the lived experiences of how partners saw themselves as leaders through interviews, I realized through this process of discovery that they collectively chose to lead and live authentically by strongly identifying with their profession and their leadership role. This self-identification occurred in both their professional and personal lives, helping to guide and ground their leadership processes. Furthermore, their lived experiences illustrated a strong embrace toward self-awareness, suggesting they were aware of their strengths and weaknesses, and in turn illustrated a phenomenon of living and leading authentically.

Theme Two: Practicing Transparency and Objective Communication

The second theme that emerged in answering the research question of what reasons partners give for choosing authentic leadership is practicing transparency and objective communication. This second emergent theme helps to articulate how partners practice the values they place on their relationships. This theme was a salient finding in this study in how it reinforced Yagil and Medler-Liraz's (2014) study on what type of individuals are inclined toward authentic leadership, proffering that authentic leaders are those who appreciate honesty and transparency. Partner Two indicated this when she said,

I try to communicate a level of professionalism, people trust us with some very private matters, and we want them to see that trust is earned and that their information is confidential and secure with us, and that we'll do the best job we can to help them out. Sometimes it's just important to have a personal touch with that person; to show that you are sincere, and you are about their needs and everything and not to be one hundred percent business and cold hearted about it.

In their poignant work on authentic leaders, Yagil and Medler-Liraz (2014) also highlighted that the representation of honesty and transparency in leadership becomes even more complex in the business world. When interviewing the partners, I could see the complexity they had to navigate in the business arena being a certified public accountant, while also embracing and practicing transparency and objective communication. This phenomenon was highlighted by the narrative of Partner Three when communicating in his firm:

Most of the time I try to think of my audience, whomever that might be who is going to receive the message, and so one, it's important to craft the message as to what it is you're trying to communicate, but then stepping across into the other person's shoes and say, 'well, if I was going to receive the message how best would I use a communication vehicle', you know whether it be written, oral, or what have you?' It also depends on if it's a broad audience, or a small audience. If you're just having a conversation with somebody one on one, you can tailor the message to be exactly as the person would typically receive messages.

The narrative from Partner Five illustrated a complexity of being honest and transparent that Yagil and Medler-Liraz (2014) posited, while also highlighting the effort used in order to pursue an interchange of objective communication. He said, referring to the accountants that work for him: "I listen to what they're saying and I value their opinion. If I have a belief that is contradictory, you know, I'd like them to at least make sure that I'm wrong, I'd like them to go do research." While exploring the lived experiences of the partners, I took notice of the impassioned intent they had on valuing their relationships, which was not only shown in theme one, but as well as theme two: practicing transparency and objectivity when communicating.

When discussing her relationship with employees, Partner Four said she “generally tries to make certain that I understand what they’re saying and acknowledge what they have said.” Like Yagil and Medler-Liraz (2014), Wang, Sui, Luthans, Wang, and Yu (2012) also discussed some of the characteristics of people who choose authentic leadership by saying that they are accepting of critique, and open to disclosing their personal values, motives, and feelings.

In our discussion, Partner One mirrored this by sharing the following,

Well, I do take valid criticism seriously because it impacts my work, and the output of my work, and my dealing, negotiation, or interaction with the person voicing that opinion. On a personal level, criticisms make me a better person, always welcome and valid. I take those things very seriously both on a professional and personal level; I maintain a certain kind of integrity always.

Partner Two echoed this by articulating that, “I try to be open-minded. We all need to be open-minded because we don’t have all the pieces.”

Also speaking to practicing transparency and objective communication in theme two, Partner Three was very honest and personal with his values and motives as articulated by Wang et.al (2012) by stating,

I think it’s important to stay objective, because I think it’s difficult to do especially if the topic is personal, um so if somebody is criticizing you for example, or giving you some negative feedback, you may be inclined to initially push back or you know, or argue as opposed to being open to listening. As much objectivity as you can, sort of separate yourself from the actual circumstance, or concentrate on the subject or circumstance, or the subject of conversation with communication, um I think helps you to objectively

evaluate the decision and so forth and not potentially be biased or blind to something because of something personal.

Through a phenomenological paradigm, while interviewing the partners with the intent of exploring how they interpret their lived experience, as Patton (2002) suggested in phenomenological research, I discovered how seriously all partners embraced the phenomena of transparency and communication. These two aspects were pillars in their practice of authentic leadership, as they all took getting and giving feedback to employees very seriously while practicing the authentic leadership component of balanced processing. Additionally, while interviewing the partners allowed me to get a deeper understanding into their everyday professional experiences, it was apparent that they sought to build relationship through their leadership efforts with the intent of helping to develop themselves, their employees, and the organization collectively.

How Authentic Leadership Practiced by Partners Influences Women's retention and Advancement

This section discusses the second research question of this study, specifically how authentic leadership practiced by partners influences women's retention and advancement. In addressing research question two the following three themes emerged: (a) experiencing transparency in leadership, (b) honest and fair professional development, and (c) experiencing the acceptance of new things. While both partners and female accountants were interviewed to explore the effects of authentic leadership on women's retention and advancement, these three stated emergent themes specifically help answer the second research question. Each of these three themes arose as critical experiences that both partners and accountants experienced concerning the phenomenon of women's advancement and retention. The discussion of these

three emergent themes help make meaning of the phenomena of women's retention and advancement in public accounting explored through the lens of authentic leadership, as well as discover the theories gained through this exploration.

Theme Three: Experiencing Transparency in Leadership

Similar to the transparency in communication discussed in the first part of this chapter, explored exclusively in the context of partners, experiencing transparency in leadership articulated by theme three had a profound influence on women's retention and advancement in the public accounting firms experienced by the women accountants who were employees. Accountant One, an employee who has worked in her firm for 20 years said, "I've been here for a long time, so you know, my door is always open if anybody needs anything, and I have the experience." When interviewing the partners and accountants, who were each interviewed at separate times, I found similarities in their leadership styles. Many of the female accountants had been promoted to leadership positions throughout the years, so they also had a chance to communicate to me anecdotal stories of being lead, as well as their leadership style. Interestingly, I found the leadership style of the female accountants to be quite similar to the authentic leadership style of the partners they worked under.

The transparent open door policy practiced by Accountant One seemed to be echoed in Partner One's paradigm of transparency when he stated, "I lead by example, and I mean I lead through teaching, your staff follows your lead, and it doesn't matter if it's a woman team member or a male team member, they definitely follow your lead and look up to you." Partner One practiced an open-door policy for all of his employees.

When experiencing transparency in leadership, Partner Three highlighted his experience by saying,

So, to me, I try to encourage everyone that I work with that it's okay to fail, no one is perfect, so people are going to try new things; they're not going to get it right the first time, that's fine. Learn from it and you know, improve...and that's what's happening. Then you'll see progress in yourself. If you challenge them to be um, better and to improve and to continue to progress, and they don't see a "ceiling" along the way, whatever they aspire to be...they can achieve. With this way, I think we retain all people for a much longer period.

When experiencing transparency in leadership practiced by Partner Three, Accountant Three, a female accountant who had been promoted to managing partner, said,

So, I was promoted to partner, and before that I was a manager for a number of years at the firm. As a senior leader at the firm, which again, there are more and more female senior leaders in public accounting, but it's also not very pervasive and I see, um, my role as being about...again, in addition to what obviously you would expect from a leader in public accounting, I see my role as one where I bring a perspective. To me as leader, I bring a voice representing women, which is more and more in public accounting, and also by my background. I am, well because of my ethnicity, there are fewer Asian leaders at the firm. So, it's both a unique privilege and opportunity to bring about perspectives, to bring about a voice, to be able to advocate for, not just for women, but also for minorities at the firm.

While exploring the data between both partners and accountants and seeing the theme of transparency in leadership emerge, I could see a practice of trust become apparent that encouraged this transparency in the partner's leadership affecting the accountants, as well as the accountants' leadership to those they managed. This phenomenon seemed to be attributed to the partners creating a climate of transparency in their leadership, which influenced the accountants to practice this same quality. These phenomena helped to create a culture of retention and advancement within the firms. This finding, illustrated in theme three, speaks to Avolio and Gardner's (2005) work on follower development, a process that happens over time when followers begin to internalize the values and beliefs that are championed by their leaders.

With an intent to understand a phenomenon at a deeper level as Anderson and Spencer (2002) suggested when engaging in the interview process as the researcher, I sought to understand how authentic leadership practiced by partners affected women's retention and advancement in their firm. While exploring the female accountants' lived professional experiences through rich interviews, it became apparent that the women felt that the partners under which they worked practiced relational transparency in their leadership. This experience in turn, allowed the women to align and identify with transparency in their organizational culture. This phenomenon was illustrated by the female accountants being motivated and influenced to also begin practicing transparency in their work relationships, which helped lead to their retention and advancement.

Theme Four: Honest and Fair Professional Development

The next theme that emerged from the data comprising theme four was Honest and Fair Professional Development for all employees in the firm. Bourgeoning from the discovery of

themes in transparency and communication in this phenomenological study, it seemed reasonable that providing equal and fair professional development for both men and women employees would be a theme discovered in this study. Throughout my explorative interviews with both partners and accountants, I noticed a recurrent theme of professional development programs and opportunities that were available to women in the firm that specifically focused on women's retention and advancement. Accountant Two said "I love going to the networking events for women, that's the reason I've been at this firm so long; they provide so much opportunity."

Accountant Three, who began as a senior accountant in the firm, and had recently been promoted to managing partner, discussed the opportunities that professional development afforded to her and other employees in the firm. She stated,

So, we have quite a large platform in general that's offered to all of our associates, and they take them at different levels. So, we have both training that's clinical, that's again for everyone, as well as training on soft skills for everyone. By the level and as you go through the ranks and get promoted, and advanced throughout your career, there are specific trainings and things of that sort. It's certain skill trainings that also come onto play, but in addition to that we have a specific initiative called Women's Advantage, a program where basically, it's a national initiative that typically caters to developing women, and developing women to leaders in the firm. It also allows women to recognize, not only at our firm, women represent a large population of the market so to speak, and also women connect with other women outside of the firm, as mentors or as ways to build new professional relationships, and pursue different opportunities.

When hearing both the partners and accountants give their anecdotal accounts on professional development, and the impact it had upon them, the practice of mentorship was mentioned and discovered within the theme of professional development. Partner Two, who was a female accountant who started working at her firm 30 years ago, and is now managing partner, spoke of how male partners in her firm also took the opportunity to mentor her as well as others. She said,

Well, our whole Partner group, not just me, but our whole group always tries to be as transparent as possible in our mentorship; we tell people they can ask any question...questions like what's going on in our firm, or what's in our future, that type of thing. I think when people trust in their leaders; um it's a much more comfortable feeling than if it's kind of us vs. them.

Also, when speaking about professional development opportunities and the working relationship she has with the partners she works with in the firm, Accountant Five said,

I think we work very close, they do a great job bringing me to all the networking events, so I have the opportunity to look at them, what they do, and I think to myself... 'okay one day I want to be in that position, I want to do whatever you are doing cause that's very good' ...I think they, uh do a really good job with it.

Accountant Four also shared her experience being exposed to professional development articulating, "I find the professional development initiatives in the firm significant opportunities where I can be mentored."

A salient component of emergent theme four, Honest and Fair Professional Development, was how it was not just an initiative aimed at accountants as employees, but rather, it was

something that the partners themselves also took part in, providing for a positive and progressive tone-at-the-top firm culture. Accountant Three described this phenomenon in her anecdotal account,

I just feel like it's over all, a very collaborative culture, a culture that encourages open transparent communication, a culture that values it's people; another example for instance: at our local level we just launched...two or three years at this point, an initiative or program called, I don't know if you've heard of *The Speed of Trust* by Steven Covey, but basically we brought on that program and brought on coaches from *The Speed of Trust* to help us launch it at our local level. At first it started at the partner level, and then we started pushing it down to involve the managers, and we're in the process of trying to integrate basically the rest of it.

While further exploring the lived phenomenological experiences of women accountants in their perspective accounting firms, it was insightful to hear them discuss how pivotal mentorship and leadership development opportunities were to them concerning their retention and advancement in their firm. Their experiences collectively spoke to how these opportunities allowed them to feel valued and progress in their firm.

Theme Five: Experiencing the Acceptance of New Things

The fifth and final emergent theme addressing research question two in this study is Experiencing the Acceptance of New Things. While interviewing both the accountants and partners and combing through the data it emerged that through practicing and experiencing authentic leadership, the participants were able to experience flexibility and innovation as cultural hallmarks in their firm. As the partners practiced open and transparent communication in

their leadership, they were able to largely meet the needs of providing their employees with innovative flexible ideas for work-life balance, such as telecommuting, taking time off, alternative schedules, and a culture that welcomed what has been traditionally deemed as unorthodox in formal financial settings. Accountant One, who has been with her firm for 20 years stated,

You know, we're all moms so, sometimes we have to leave for our children, but basically overall, we're here. You know, if we have an appointment, we go and we come back and make up our time so we can get our projects done. I mean, I think that has a lot to do with us being here for a number of years. We're just women who want to succeed.

Partner Three elaborated on this theme by stating,

We go far trying to retain people to try to mitigate reasons why they might have otherwise left for in the past...we are trying remote solutions, working from remote locations...so much can be done, you know over the internet and so forth. You don't necessarily have to be sitting physically in the office, um so we have people who are working from home because they have other responsibilities or schedules.

Partner Two, managing partner at her firm, said,

People saw here that I left during the day and went to those activities for my kids; I didn't miss out on those things. This is a flexible environment, so I think it's fairly easy for people to see that that was important to me, and that I wasn't going to give that up for the sake of a career. Now my kids are older and out on their own, so people new coming in don't necessarily see that first hand, but as we're recruiting, and I'm talking to young

women and men, I remind them or tell them that that was my experience coming up through this firm.

From a phenomenological perspective in seeking to explore the lived experiences of the participants and not merely adhere to theoretical explanations as Anderson and Spencer (2002) articulated in their work, it was insightful through the interview process to hear how innovation practiced on behalf of the accounting partners positively affected female staff accountants as seen in Figure 2. While articulating their lived experience, the women stated how considered, valued, and trusted it made them feel as employees to be able to work for an organization that was flexible and forward thinking. Additionally, the women accountants believed that this flexibility of engaging in new practices helped to make their organizational culture more inviting and their career tenure more sustainable.

Figure 2:

	Themes	Descriptions
P A R T N E R S	Identification with profession	Partners saw themselves as leaders; Partners strongly identified with their profession; Self-identified and aligned professional and personal values
	Transparency and communication	Transparency and Communication were pillars in their practice of authentic leadership; embraced authentic leadership's component of "self-awareness"
A C C O U N T A N T S	Experiencing transparency in leadership	Women accountants articulated a lived experience of working with transparent leaders
	Honest and fair professional development	Women accountants expressed a lived experience of valuable mentorship and professional development opportunities
	Experiencing the acceptance of new things	Innovation helped to positively influence the lived experience of women accountants by creating flexible work environments

Summary of Findings

Two research questions underpinned this study: (a) what reasons do partners give for choosing authentic leadership, and (b) how does authentic leadership influence women's retention and advancement? For the 10 participants in this study, comprising firm partners and their employees, who are female accountants, their phenomenological process of making meaning about how authentic leadership influences women's retention and advancement was a complex and pivotal experience shared by all. Their experiences added further phenomenological

insight, encouraging rich theoretical discovery via constructivist grounded theory into how authentic leadership influenced the participants in this study.

The findings of this study were organized into five thematic discoveries that included detailed insights that helped to answer the said research questions. Through a deep phenomenological exploration into the lived experience of both partners and accountants in public accounting, rich insight was explored which helped to make meaning of lived experiences in their professional careers. Additionally, by employing a constructivist grounded theory exploration in this study, the following five pivotal themes were discovered: (a) self-identifying with their profession and valuing their relationships (b) practicing transparency and objective communication, (c) experiencing transparency in leadership, (d) honest and fair professional development and (e) experiencing the acceptance of new things. These findings were notable in providing new phenomenological and groundbreaking theoretical insights on making meaning of authentic leadership practiced in the context of women's retention and advancement in public accounting.

In the next chapter, I will further discuss the meaning of these findings through the application of the theoretical model (Figure 1) in conjunction with the study's research questions; including aspects of the research I found surprising. Second, I will provide the limitations of the study. Additionally, I will discuss implications of this study for practitioners and academicians in helping to make meaning of authentic leadership relating to women's retention and advancement, including suggestions on how to increase women leadership in the field of public accounting. Lastly, I will address implications for future research by encouraging the continual stimulating engagement of addressing new questions that this study may raise for scholars.

CHAPTER 5

Discussion

The purpose of this qualitative study was to use the methodologies of phenomenology and constructivist grounded theory to explore and make meaning of both female accountants' and partners' experiences in accounting firms relating to retention and advancement through the lens of authentic leadership theory. Grounded theory was specifically used to investigate what themes emerged from the data. Five female accountants and five partners from firms throughout Southern California served as participants for this study. Their shared experiences of phenomena in the industry of public accounting helped to answer two research questions: (a) What reasons do partners give for choosing authentic leadership, and (b) how does authentic leadership influence women's retention and advancement. The findings in this study discussed in Chapter Four served to answer these two research questions.

This chapter discusses the emergent theoretical model (ALRA) and the findings illustrated in this model as they relate to the relevant literature and the study's research questions. Additionally, it presents elements pertinent to this study that I found surprising as a researcher. I also provide an overview of the limitations of this study, followed by a discussion of the implications to the theoretical model, including suggestions aimed at increasing women in leadership in the field of public accounting. Lastly, I offer recommendations for future research.

The findings that were discussed and explored in Chapter Four acknowledged the two research questions of the study: (a) What reasons do Partners give for choosing authentic

leadership? and (b) How does authentic leadership influence women's retention and advancement? In answering the first research question, two theories emerged: (a) self-identifying with their profession and valuing their relationships, and (b) practicing transparency and objective communication. Additionally, the following three theories emerged while answering research question two: (c) experiencing transparency in leadership, (d) honest and fair professional development, and (e) experiencing the acceptance of new things. As previously discussed, both research question one and research question two, although distinct, play an inextricable role in fully understanding authentic leadership theory in this context, by elucidating why partner's chose this leadership practice, and understanding how their chosen leadership style affects women's retention and advancement in public accounting.

The theoretical model illustrated in Figure 1 presents five emergent themes. The first and second emergent themes of (a) self-identifying with their profession and valuing relationships and (b) practicing transparent and objective communication, help to answer research question one, specifically as to why partners choose authentic leadership. It follows: "Partners choose authentic leadership because they closely identify with their profession and value their relationships by practicing transparency and objective communication." This close identification with their career spoke to the authentic leadership theory component of self-awareness that Cooper, Scandura, and Schriesheim (2005) spoke of, while also confirming Avolio, Luthans, May, and Walumbwa's (2004) findings that state that authenticity encourages objectivity and accepting one's strengths and weaknesses in both one's personal and professional life.

While listening to the lived experiences articulated through the anecdotal accounts and exploring the rich data, I experienced the partner's deep reflection about their strengths, weaknesses, and their honest intent to stay objective and be transparent in their relationships and

communication. This second emergent theme of transparency and objective communication was supported by Yagil and Medler Liraz's (2014) work, which posited that authentic leaders value their relationships and appreciate honesty and transparency. Also, speaking to transparency and objective communication encouraged through authentic leadership, Leroy, Anseel, Gardner, and Sals (2012) articulated that individuals who practice authentic leadership do this by admitting their mistakes, telling the truth, being aware of what demotivates them, and staying true to their personal values. While interviewing the accounting partners and exploring their lived experiences of practicing authentic leadership, I could see how they practiced these things by what they communicated to themselves and how they led their subordinates through intentional objective and transparent aims. Taken together, the first and second themes that addressed research question one allowed the anecdotal accounts of the partners to come to life as thematic illustrations of why they practice authentic leadership.

The following three emergent themes of this study address research question two, specifically asking how authentic leadership influences women's retention and advancement. These themes are: (a) experiencing transparency in leadership, (b) honest and fair professional development, and (c) experiencing the acceptance of new things. It follows: authentic leadership influences women's retention and advancement by encouraging transparency, equal access to professional development opportunities, and encourages innovation through the acceptance of new things. These three themes became apparent and clear as the lived experiences of women accountants were articulated through anecdotal accounts in the interview process and through the coding of data. All the women lived the reality of successful retention in their firms and had multiple opportunities for advancement, which was detailed and discussed in the findings in Chapter Four.

Because the partners and accounting staff embraced and experienced transparency and objective communication in leadership, innovation along with a flexible organizational culture were developed that welcomed new ideas. These phenomena were illustrated by partners providing all employees equal access to professional development opportunities in the firm. Washington (2011) supported this finding by positing the pivotal impact mentorship has on women's professional development by increasing their levels of retention and advancement, through increased organizational commitment and trust. Due to the innovation illustrated by professional development opportunities, women largely took advantage of and benefited from them in these firms relevant to the present study. The finding of the Acceptance of New Things theme in this study was supported by McCauly, Kanaga, and Lafferty's (2010) research that articulated how leadership development opportunities encourage meaningful organizational change by encouraging flexibility and innovation. From the data, I was intrigued and encouraged to know that many of the partners in the firms provided meaningful professional development opportunities specifically for women, a finding that supports emergent theme four.

As previously stated and illustrated in the theoretical model, ALRA, there were five major themes that helped to answer research questions one and two: (a) partners self-identifying with their profession and valuing relationships, (b) practicing transparent and objective communication (c) experiencing transparency in leadership, (d) honest and fair professional development, and (e) experiencing the acceptance of new things. In addition to Yagil and Medler-Liraz's (2014) work on authentic leadership being a catalyst for transparency seen in both theme two and three, Avolio and Gardner (2005) discussed the importance of using authentic leadership in the development of others in the context of an organization. While listening to the lived experiences of the participants, I came to see how the transparency and

objectivity practiced by the partners led to more innovation, flexibility and the acceptance of new things, which helped to positively influence women's retention and advancement in public accounting; a finding that echoed Avolio and Gardner's (2005) research regarding developing others.

Additionally, an aspect of the research I found to be pleasantly surprising related to these phenomena was the long tenure of the women accountants at these firms likely due to authentic leadership being practiced, and their perceptions of its effect on helping to make the firm more flexible, innovative and transparent. In tandem with this observation, I was also pleasantly surprised to hear how effective these smaller public accounting firms were at embodying the tenants of authentic leadership theory specifically, which has likely had a significant influence on the participant's experiences concerning women's retention and advancement. I believe this reflexivity I experienced in my research is prefaced, given context and interconnected by the rich discoveries in this research and is framed by the following realities. Although Drew (2015) and Single (2011) articulated that women experience partnership gains more often in smaller public accounting firms than larger ones, there remains a dearth of both retention and advancement among women in smaller firms, contributing to significantly shorter tenures among women in public accounting. El-Ramly (2013) and Catalyst (2013) also spoke to this phenomenon, highlighting that lack of networking opportunities, often experienced through flexible and transparent firm cultures, remains to be a challenge in public accounting for women.

Prefaced by the stark realities female accountants experience articulated through the scholarly literature, it was surprising and motivating to me as a researcher to see the positive and seminal impact of this study's findings. This was articulated through the emergent discovery of theory concerning the constructs of authentic leadership and their significant impact on women's

retention and advancement in public accounting. Furthermore, and distinct from previous research, my elements of surprise burgeon from a discovery of rich terrain where women's positive organizational experience is watered by the constructs of authentic leadership articulated through self-awareness, balanced processing, internalized moral influence and relational transparency, thereby affecting women's tenure in a dynamic and sustainable way.

Leroy et al. (2012) articulated the positive effects on followership within an organization when these constructs are practiced, citing the increase in employee motivation levels and their overall successful performance. When exploring the lived experience of the female accountants, I could see and hear their accounts of being affirmed through transparent leadership, respectful communication, and pivotal networking opportunities that communicated to them their importance as an individual and professional in their organization. These findings seemed to articulate a different story of how rich sustainable tenure can be obtained by women accountants in smaller firms, specifically when authentic leadership is practiced by partners. In the present study's findings, I could see how networking and other professional development opportunities offered to women accountants in the firm helped to combat the lack of retention and advancement of women that El-Ramly (2013) and Catalyst (2013) articulated as being a challenge specific to smaller accounting firms.

As the three major themes indicate while answering research question two, the practice of authentic leadership not only influenced the retention and advancement of female accountants positively, but also became something the women accountants practiced, due to them being in leadership positions and being strongly influenced by the leadership of the partners. This was specifically apparent in the emergence of themes two and three regarding transparency. This finding was supported by Hmieleski, Cole, and Baron's (2012) research, which posited that

authentic leadership often begins in individuals, but then substantiates in management teams at large, encouraged by shared experiences and interactions of members, where followers take on the traits of those which are leading them. Taken together, the illustration of this study's theoretical framework, as well as the anecdotal lived experiences of the study's participants illustrates these phenomena.

Additionally, given this study's intent to qualitatively explore how authentic leadership practiced by partners influences women's retention and advancement, it was not within the scope of this study to discover how many or assert that all partners within the industry of public accounting practice authentic leadership. Through this study's rich qualitative discovery, the significant impact of authentic leadership's main constructs on the lived experiences of women accountants was explored, plying the ground for the growth of emergent theory. Furthermore, with the intent to discover theory as McCracken (1988) articulated in his work by metaphorically advocating for the qualitative excavation of the field, not merely to observe it through quantitative analysis, it is through this paradigm that a deeper understanding is gained regarding the influence of authentic leadership on women's retention and advancement.

Limitations

There are several limitations to this study. Because phenomenology as a qualitative methodology seeks to gain a deeper understanding of the meaning of an individual's everyday experiences, it is not meant to be generalizable (Patton, 2015). Also, due to grounded theory being a type of qualitative research method that enables researchers to extract meaning from smaller samples of data through coding and repeatedly testing the said categories as facets of a theory, it is also not meant to be generalizable (Charmaz, 2006); and (Glasser & Strauss, 1967).

The study was limited to 10 participants in public accounting firms located in Southern California; thus, the findings cannot be representative of all female accountants or partners in public accounting firms.

Implications for Practitioners and Educators

This study's attempt was to provide new insights to accounting professionals about how they can come to understand the complexities of women's retention and advancement through the lens of authentic leadership practiced by partners. This research contributes to the gaps in the literature on the meaning-making process of women's retention and advancement challenges explored through the lens of authentic leadership theory. Additionally, the present study also contributes to the growing body of research within the accounting industry, using authentic leadership theory to explore possible influences it may have on women's retention and advancement when partners employ it through their leadership.

Lastly, this research will provide information that will enable public accounting professionals to gain further insights about women's retention and advancement likely influenced by authentic leadership, and how these influences impact the firm. Furthermore, this research has implications for practitioners in the field of public accounting and academicians who are interested in providing advancement through policies initiatives, procedures, and practices that help to support women's advancement and retention. Such policy initiatives that may help women gain more leadership positions in accounting firms may include offering leadership development curriculum that includes authentic leadership theory, as well as partnership quotas that aid women in gaining more leadership positions. With women increasingly entering the field of public accounting, it is essential that professionals within the

industry are equipped with tools that are necessary to help foster growth and development for these valued employees.

Implications for Future Research

The findings of this study have significant implications for future research. In this section, I outline some areas for further investigation in relation to the findings from the present study. Although the findings were significant in order to make meaning of a phenomena and generate groundbreaking theory in the industry of public accounting and authentic leadership, a more generalizable quantitative analysis may prove useful in exploring the five emergent theories' effects on a larger population. The present research was also conducted in small- to mid-size accounting firms, so future research may also be beneficial in helping to analyze how these five emergent theories affect women's retention and advancement in larger public accounting firms. Additionally, there were some new emergent constructs that were articulated in detail per the five emergent theories in this study. Future research relating to how these constructs further promote and stem from authentic leadership in relation to not only women's retention and advancement, but organizational performance, may prove useful in being studied and implemented in other industries as well. Furthermore, additional impactful future research on women's lack of advancement and retention within the industry of public accounting may lend itself to a significant exploration of these phenomena in the context of critical theory. Prefaced through the lens of critical theory, a rich discovery into how historical, social and ideological forces concerning women's retention and advancement in public accounting would be beneficial to practitioners and academicians alike.

Chapter Summary

In this chapter, I discussed the study's theoretical model, Authentic Leadership Retention and Advancement (ALRA) based on the study's findings regarding the two research questions, which illustrate five emergent themes. Additionally, I presented on a set of implications and recommendations based on the findings. Stemming from the discussion from the study's findings, I also highlighted some useful implications for both practitioners and academicians, as well as some interesting and pivotal areas that could be considered for future research. It is my intention that these theoretical findings, implications, and future recommendations will provide further insight into how authentic leadership influences women's retention and advancement in public accounting, helping to contribute to organizational success at large.

Closing

Accountant Five, who manages the audit department and recently received a promotion after three months of being in her firm, spoke about some of the critical influences she feels are important to women's retention and advancement—one of them being recognition. Her words still play in my mind, stoking flames of inspiration and motivation. She said,

I just want more diversity, but I do feel like if women leave, it will be because they didn't get recognition. With our department, we don't have that problem yet, but we won't because I'm there...I think I'm just going to fight for that, just to keep it equal.

And to her and others I say, "We need you; fight on."

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