

Gender Imbalance in Accounting Profession: Evidence from Botswana

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The present paper examines the gender balance in accounting education and profession. The existence or non-existence of gender balance has been analyzed based on the primary data collected from the employees and employers of different accounting firms and organizations around Gaborone as well as from secondary data obtained from tertiary institutions in Gaborone, Botswana. The results indicate that women dominate the profession of accounting education more than men. However, the present study proves that women are behind men in terms of progression and development.

Introduction

Gender balance in accounting education and profession is an important element that needs the close attention of society, in general, and tertiary institutions and accounting firms, in particular. Gender inequality is a result of perceptions that societies have with regard to men and women. Certain attributes are regarded as belonging to women and not to men, and this has manifested in the current gender inequality in different professions. Thus, the present study is based directly on issues relating to gender balance in accounting education and profession and focuses on selected tertiary training institutions, enterprises, organizations as well as accounting firms in Gaborone. Tertiary training institutions comprise Botswana Accountancy College (BAC), Botswana Institute of Accountancy (BIAC) and University of Botswana (UB).

Botswana's main economic force is the diamond-mining industry. It supplies 33% of the world's rough gem diamonds by value, including significant quantities of copper, nickel, matte, coal, soda ash salt and gold. In addition to these resources, Botswana has other mineral resources such as asbestos, zinc, silver and uranium, which was discovered recently in 2007. Botswana has made great improvements in educational development since independence in 1966. Accounting is a field of specialization critical to the smooth functioning of all types of organizations. Botswana is not an exception to this. Gender balance in accounting education is very important so that there is equal distribution of men and women in the profession of accounting. If this balance issue in the profession is not taken seriously, women and even men

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will lose faith in the profession. They might see it as discriminative. Gender balance will also ensure that women are entitled to equal pay on a par with men if they are doing the same or broadly similar work. (Haralambos *et al.*, 2000). Gender balance in the profession might encourage young students aspiring to be accountants to study accounting as their major course. It is therefore imperative that there is gender balance in the profession, as accounting decision seems to be the cornerstone of every business. Therefore, this study discusses gender inequality.

Gender inequality emanates from unequal treatment of men and women in any society or profession, and in this case, accounting profession. Despite equal and similar qualifications, women are not recognized the same way as men. Morgan and Kelly (2004) states that in professional and white-collar jobs where training opportunities are offered, for example in banking and other financial services and in other professions, women have until recently worked at the lower levels of the hierarchy and watched men, who entered at the same time, progress rapidly into management. Women occupied positions different from those of men not only in content but also in power and responsibility (Mullins, 2002). This is because all the well-rewarding professions tend to be more rewarding for men than women. This frustrates women a lot in this profession, as they are not taken seriously (Raghunandan *et al.*, 2005). This is not because men are cleverer than women, but because of the stereotypes associated with women for generations, thus leading to gender imbalance in any profession. This study focuses on gender balance in accounting education and profession in order to be able to prove any imbalance that may exist. Lack of recognition and status for female accountants, as compared to their male counterparts, is the cause of gender imbalance and inequality between genders in accounting education and profession.

Accounting was perceived to be a tough subject and could, as such, be done by men only. This came from the perception that men can handle anything and are hard workers compared to women. These perceptions have turned into a problem even in the profession of accounting. The fact that there has been no equality between genders for generations has translated into a problem even in the accounting education and profession. Men still seem to be dominating the profession in many ways, such as job positions or status, number as well as becoming partners in the accounting firms. This study attempts to find out how all these contribute to gender inequality and imbalance in the accounting education and profession. The major objective of this research is to determine the enrollment of genders at tertiary levels, to determine the achievement of each gender in accounting education and profession, to identify the criteria that organizations use to select male and female accountants, to determine the different types of qualifications that each gender has, to establish reasons for choosing accounting profession by different genders, and to find out if there are any gender-related problems that affect the accounting education/profession. The findings of this study might prove to be significant to the lives of men and women who are currently studying accounting, and those who are aspiring to become professional accountants. The study provides insights into whether it is a desirable profession or not, based on the impact that the study will have on the decisions of both gender groups. The study will be useful to academic institutions and educational policy Makers.

Literature Review

Monks and Barker (1996) indicated that female registration rose from 15% to 22.5%, thus bridging the gap to some extent. Men had a higher number of registrations than women, and of those qualified and registered, 79% were men and 21% women. Despite the differences in enrollment, evidence suggests that some women accountants have broken the 'glass ceiling'. About 20% of women who participated in the research described themselves as top management and were earning 50,000 pounds per annum. In conclusion, it was found that women face several barriers, which are not experienced by their male colleagues in their careers. Although the 'glass ceiling' has been broken to some degree by some women, it is frequently at a substantial cost to their personal lives.

Forgaty and Parker (1998) proved that women were rated lower than their male colleagues in all responses; female auditors were judged more harshly than men. The results also revealed a significant interaction effect between internal control and gender. The female auditors working in weaker control environments were judged to be less competent than men working in strong environments. Thus, it was found that there is a high degree of gender discrimination in the minds of supervisory personnel in accounting organizations and also in client organizations. It was also revealed that client organizations would prefer male auditors to their female counterparts to be engaged in their firms.

McKean *et al.* (2006) stated that women encounter more problems and barriers to career progression in the industry than men, and that these related primarily to long hours and networking. They further indicated that this led to some women excluding themselves from working in certain parts of the industry such as corporate banking. Some male colleagues expressed the view that it is inappropriate for women to work in senior management posts. Thus, this proves that there still is a lack of gender balance in the industry of finance as well as accounting.

Dan and Eden (2007) carried out a research in Israel and established that the outcome of the research fitted well with the original hypothesis. The logistic regression used also demonstrated statistically the significant effect of the interaction between gender and career aspirations and preferences. Thus, the final outcome indicated a decrease in female students' occupational aspirations during the educational period; while the number of women with occupational aspiration was 313, it was 460 for men. Male percentage for a demanding career was 56.9%, while it was 44.1% for women. 43.1% women wanted a convenient career, compared to 55.9% men. As a result, it was felt the efforts for encouraging young women to obtain 'male type' professional education such as accounting might be insufficient to eliminate inequality and imbalances between genders.

Marlow and Carter (2007) indicated that despite women owning their own businesses, the performance and growth of women-owned firms in terms of turnover, profits and job creation was weaker than that of men-owned enterprises, (Rosa *et al.*, 1996; Fasci and Valdez, 1998; and Carter *et al.*, 2001). Turnover in male-owned enterprises, between 1998 and 2000, had a high rate with a mean of 2.56 in the year 2000 and standard deviation of 1.35, while women-owned firms had a mean of 2.25 and standard deviation of 1.28. They further stated

that despite the experiences and qualifications that women have, their firms still performed lower than the male-owned firms, as the number of business clients for men-owned firms was 1,394 and only 173 for women-owned firms.

Paisey and Paisey (1995) stated that on reviewing the achievement of female chartered accountants in the profession for assessing the extent to which women careers differed from those of men, they found that women achieved less senior positions than men, working in smaller firms and in different areas of work. They also depicted that women job satisfaction diminished when they had children, as they felt that they were given less interesting and challenging work and found that their promotion prospects reduced. Women in accounting appeared to face increasing discrimination as their careers progressed, particularly if they had children. Paisey and Paisey (1995) further showed that women and men display different career patterns. Therefore, in effect, there is still men's work and women's work in accountancy.

Raghunandan *et al.* (2005) also showed that women have higher job-related tension and dissatisfaction than men. It was further proved that women are less likely than men to believe that their former accounting firms developed their abilities to think and express themselves, helped them to learn manage others and trained them for their present job. Therefore, this indicated that women are likely to lose faith altogether in the profession, as a lower percentage of women would recommend their former firms to their friends, as compared to their male counterparts.

Despite the fact that most women who enter the accounting profession do so because they like it, gender issues, regardless of experiences in both waged work and self-employment, will still decide their fate. Thus, gender plays a significant role in deciding the destiny of women and needs careful attention from every woman who could be affected by these discriminations, and also from firms which are at the core of these imbalances and inequalities. Hence, the current study aims to find if there is any balance in the accounting education and profession.

Methodology

In order to address the problem of gender balance in the accounting education and profession in selected training institutions and enterprises as well as in accounting firms in Gaborone, a questionnaire was used in the case of accounting firms and enterprises, and an oral interview was conducted for collecting information about the enrollment and achievement of genders in training institutions.

Sample Size

This study focuses on gender balance in accounting education and profession in selected training institutions and enterprises in Gaborone. The institutions included in the study are: Botswana Accountancy College, Botswana Institute of Accountancy and University of Botswana. These three institutions were consulted mainly to collect secondary data concerning the enrollment and achievements of males and females who registered for accounting. The primary data was collected from accounting firms around Gaborone and organizations that have accounting sections, through the use of questionnaires.

The target population comprised managers and employees of selected accounting firms and enterprises in Gaborone. Eighteen accounting firms and enterprises were used for this study. The sample comprised male and female employees and managers in each accounting firm and enterprise. The reason for choosing such a small number of firms and enterprises is that firms and enterprises in Botswana are not many; therefore, it might be impossible to find a number more than this. The reason for choosing both men and women is to study gender balance in accounting education and profession. The respondents were provided with questionnaires and the same were collected at the time agreed. The selection of the representative sample of the population was done randomly. Eighty questionnaires were subsequently administered, and the response was 91.25%.

The employees as well as their managers were approached for their views so that the study would not appear to be biased. The questions were designed in such a way that they helped to answer the hypothesis chosen.

Data

Data was collected from both secondary and primary sources. The primary data was collected through the use of questionnaires administered to 18 accounting firms and enterprises in Gaborone. The results of secondary data were requested from tertiary accounting institutions in Gaborone, such as University of Botswana, BIAC and BAC, in order to find out about the enrollment of genders and their achievements. The study focused mainly on the results of enrollment and achievement of both the genders in these institutions for the three years 2005-2007.

The questionnaires consisted of both close- and open-ended questions to give the respondents the chance to answer the way they wanted without a particular choice restricted by the researcher. Close type of questions did not require the respondents to explain themselves but just required them to tick the appropriate answer from the ones provided. Open-ended questions required full explanatory details from the respondents and usually work with questions that require explanation. Questionnaires were hand-delivered and collected at the agreed time between the researcher and the respondents. The reason for choosing questionnaires for the study was to avoid delays when interviews were used. People do not normally like to be interviewed, as some of the responses might require a level of confidentiality, so they might find it better to answer the questions on their own.

The source of information came from primary and secondary sources, through administering questionnaires to accounting firms and enterprises and collecting unprocessed data from tertiary training institutions about the enrollment and achievement of genders. The collection of secondary data, about enrollment and achievement of genders, involved oral interview.

These two sources of information were able to provide insights into whether the hypotheses stated are correct or not. The information from these two sources helped in analyzing the study.

Hypotheses

Based on the discussions above and the researcher's observation, the following research hypotheses were formulated for investigation in the present study.

H₁: Men succeed more than women in accounting education and profession.

H₂: Male enrollment is more than that of females in accounting education.

H₃: Women are likely to find the profession too demanding than men.

Data Analysis, Discussion and Findings

Data analysis was based on the responses received from the questionnaires and also on the secondary data about the enrollment in three tertiary institutions such as Botswana Institute of Administration and Commerce, Botswana Accountancy College and University of Botswana. Also achievement of business students from University of Botswana was analyzed for the years 2005-2007 in order to differentiate the performance of men from that of women. Out of the 80 questionnaires that were administered, 73 were responded to by the employees and employers of accounting firms and other organizations such as the trading organization. This resulted in a 91.25% response rate, which showed the success of the data collection. Tables 1-6 show the results of the study in a summarized format, and therefrom, the findings about gender balance in the accounting education and profession are discussed.

The results show that women enter the accounting profession in large numbers, as is evident from the enrollment statistics of University of Botswana for the years 2005-2007 (Table 1) and that men enrolled in larger numbers in professional institutions such as Botswana Accountancy College and Botswana Institute of Administration and Commerce with regard to the same years. More men seem to hold high positions than women. From the findings, it is evident that both employees and employers think men and women are equal, except for a few people who do not think so. The results of the study also show that females are performing lower than their male counterparts, despite entering the accounting profession in greater numbers than males. One of the reasons for this could be because females are faced with a lot of responsibilities than males such as having to take care of the children, looking after the household and many other daily responsibilities.

H₁ states that men are more dominant in accounting education and profession. Tables 1, 2 and 3 show that this is not so. The percentage ratings of men and women who enrolled for accounting or business education and those who are already in the profession show that women are more dominant than men. Therefore, this hypothesis is not supported by the results.

Table 1 shows the enrollment of men and women to the University of Botswana during 2005-2007. Enrollment statistics show that in the year 2005, 44% males enrolled in BIS and 56% females enrolled in the same course. In the same year, more females enrolled in other courses such as marketing—55% for females compared to 45% for males; in BAC, females were 62% to 38% males; and in BBA (management) females were 57% to 43% males. Enrollment in finance was still more for females with 55% as compared to 45% for males.

Course	2005		2006		2007	
	Male	Female	Male	Female	Male	Female
Bachelor of Information Systems (BIS)	48 (44%)	60 (56%)	63 (45%)	78 (55%)	116 (42%)	163 (58%)
Bachelor of Business Administration (Marketing)	130 (45%)	160 (55%)	121 (42%)	166 (58%)	239 (36%)	424 (64%)
Bachelor of Accountancy (BAC)	239 (38%)	383 (62%)	243 (37%)	422 (63%)	183 (40%)	280 (60%)
Bachelor of Business Administration (Management)	145 (43%)	191 (57%)	182 (40%)	276 (60%)	110 (48%)	121 (52%)
Bachelor of Finance	80 (45%)	98 (55%)	107 (46%)	124 (54%)	12 (48%)	24 (52%)
Bachelor of Business Administration (Tourism Hotel Management)	Nil	Nil	4 (24%)	13 (76%)	64 (47%)	71 (53%)
Total	642	892	720	1079	724	1083
Percentage	42	58	40	60	40	60

In 2006, still more females enrolled in all the courses than males. For example, in BIS, females were 55% to 45% males, 58% of females to 42% of males in marketing, 63% to 37% in BAC, 60% to 40% in BBA (management), 54% to 46% in finance, and finally 76% to 24% in tourism and hotel management. In 2007, females enrolled in still large numbers than males by 58% to 42% in BIS, 64% to 36% in marketing, 60% to 40% in BAC, 52% to 48% in management, and 53% to 47% in tourism and hotel management. Therefore, this shows that enrollment of females in business profession is more than that of males.

Table 2 shows the enrollment statistics for another tertiary institution, Botswana Accountancy College. In this college, females still seem to dominate the business education more than males. This is so because in the year 2005, females enrolled in more numbers in courses such as AAT by 59% to 41%, and ACCA by 59% to 41%. However, males enrolled in large numbers in CIMA by 56% to 44%, in International Diploma in Computer Studies, by 58% to 42%, in Diploma in Insurance by 52% to 48%. In the year 2007, more females enrolled in AAT, ACCA, CIMA, International Diploma in Computer Studies and Diploma in Insurance by 62%, 57%, 56%, 57% and 53% respectively, as compared to 38%, 43%, 44%, 43% and 47% respectively for males. In this college also females are dominating in terms of enrollment.

The statistics for Botswana Institute of Administration and Commerce (Table 3) reveal that females still enter the business profession in larger numbers. In the year 2005, females enrolled by 54%, 62%, 80%, 52%, 58% and 52% in BPFA, CABS, DABS, CPFA, DPFA and HNDABS respectively, compared to 46%, 38%, 20%, 48%, 42% and 48% respectively for males. In the year 2006, in the same courses, respectively, females were 50%, 21%, 33%, 52%, 57% and 52%, compared to 50%, 79%, 67%, 48%, 43% and 48%, respectively, for males. In this

Table 2: Enrollment Statistics of Botswana Accountancy College for the Years 2005-2007

Course	2005		2006		2007	
	Male	Female	Male	Female	Male	Female
Association of Accounting Technicians (AAT)	238 (41%)	338 (59%)	166 (28%)	224 (72%)	124 (38%)	200 (62%)
Association of Chartered Certified Accountant (ACCA)	60 (41%)	88 (59%)	86 (32%)	176 (68%)	48 (43%)	64 (57%)
Chartered Institute of Management Accountant (CIMA)	58 (56%)	45 (44%)	50 (38%)	98 (62%)	74 (44%)	96 (56%)
International Diploma in Computer Studies	135 (58%)	104 (42%)	98 (47%)	112 (53%)	102 (43%)	136 (57%)
Diploma in Insurance	15 (52%)	14 (48%)	26 (46%)	30 (54%)	16 (47%)	18 (53%)
Total	506	589	426	640	364	514
Percentage	46	54	40	60	41	59

year, more number of females enrolled, as compared to males. In the year 2007 also, female enrollment dropped slightly to 47% when compared to 53% for males. For all the courses, females were 68%, 26%, 40%, 43%, 25% and 47% respectively compared to the increased number of male enrollment of 32%, 74%, 60%, 57%, 75% and 53% respectively.

From Tables 1, 2 and 3, it is evident that females enter the business education in greater numbers than their male counterparts at the University of Botswana. At BAC in 2005, more

Table 3: Enrollment Statistics of Botswana Institute of Administration and Commerce for the Years 2005-2007

Course	2005		2006		2007	
	Male	Female	Male	Female	Male	Female
Basic Public Finance and Accounting (BPFA)	26 (46%)	30 (54%)	28 (50%)	28 (50%)	20 (32%)	43 (68%)
Certificate in Accounting and Business Studies (CABS)	30 (38%)	50 (62%)	61 (79%)	16 (21%)	14 (74%)	5 (26%)
Diploma in Accounting and Business Studies (DABS)	10 (20%)	40 (80%)	34 (67%)	17 (33%)	15 (60%)	10 (40%)
Certificate in Public Finance and Accounting (CPFA)	13 (48%)	14 (52%)	12 (48%)	13 (52%)	17 (57%)	12 (43%)
Diploma in Public Finance and Accounting (DPFA)	10 (42%)	14 (58%)	10 (43%)	13 (57%)	18 (75%)	6 (25%)
Higher National Diploma in Accounting and Business Studies (HNDABS)	12 (48%)	13 (52%)	12 (48%)	13 (52%)	10 (53%)	9 (47%)
Total	101	161	157	100	94	85
Percentage	39	61	61	39	53	47

females enrolled in AAT and ACCA than males. Enrollment in CIMA and other courses in the same year showed that males enrolled more than females. In 2006 and 2007 at BAC, females enrolled in greater numbers than males. At BIAC, females were more in 2005; in 2006, males enrolled more in CABS and DABS, while for other courses, females were more than males in the number of enrollment. In 2007, males enrolled more than females in all the courses, except Basic Public Finance in Accounting, where females enrolled more than males. Thus, this shows that despite males enrolling more in some courses at BIAC, there is still gender imbalance in enrollment of males and females in tertiary institutions, as more females enrolled in the other two institutions, UB and BAC, except at BIAC, where males seem to have enrolled more than females in the year 2007.

H₂ states that women are likely to aspire less than men in becoming professional accountants. Table 4 does not show this, as more females seem to be aspiring for better positions. Table 5 also shows that females are in the accounting profession because it is challenging not just because they like it, like their male counterparts indicated. Thus, the hypothesis in this regard is not supported by the findings.

			Company Director	CEO/ Partner	Senior Manager	Middle Manager	Indifferent	Total
Gender	Male	Count	7.0	1.0	9.0	4.0	4.0	25.0
		% of Total	10.9	1.6	14.1	6.3	6.3	39.1
	Female	Count	8.0	9.0	12.0	1.0	9.0	39.0
		% of Total	12.5	14.1	18.8	1.6	14.1	60.9
Total		Count	15.0	10.0	21.0	5.0	13.0	64.0
		% of Total	23.4	15.6	32.8	7.8	20.3	100.0

			Status	Challenging	Good Pay	Like It	Total
Gender	Male	Count	1.0	8.0	5.0	11.0	25.0
		% of Total	1.6	12.5	7.8	17.2	39.1
	Female	Count	2.0	22.0	–	15.0	39.0
		% of Total	3.1	34.4	–	23.4	60.9
Total		Count	3.0	30.0	5.0	26.0	64.0
		% of Total	4.7	46.9	7.8	40.6	100.0

The respondents were asked to indicate their ultimate goal in their respective organization. Their responses (Table 4) indicate that 10.9% of males and 12.5% of females want to be a

company director, 1.6% of males and 14.1% of females CEO/partner, 14.1% of males and 18.8% of females want to be in a senior management position, and 6.3% of males and 1.6% of females also want middle management position, and finally 6.3% of males and 14.1% of females were indifferent. The purpose behind this question was to see how determined are both genders, and found that more females than males aspired for higher positions. For example, even though, more women were indifferent than males, more still aspired for better positions.

The respondents were asked as to why they chose accounting as a profession, and only 1.6% of males and 3.1% of females chose it for status, 12.5% of males and 34.4% of females chose it because they found it challenging, while 7.8% of males chose accounting because of good pay and no females chose it for good pay. Of those who chose it because they liked it, 17.2% were males and 23.4% females. From this, it is clear that more males seem to have chosen accounting profession just because they liked it and also more females indicated they chose the profession because it was challenging; thus this indicates that both genders have different interests in the profession and also they both don't seem to care much about the status.

H₃ states that women tend to be less satisfied with their accounting profession than men. Table 6 indicates that more females are dissatisfied and very dissatisfied with the profession than males. Of those who are dissatisfied are 18.8% females to 3.1% males; and 4.7% of females are very dissatisfied, compared to 1.6% of males. As a result, the hypothesis is supported. Respondents were asked to indicate their level of job satisfaction in their organization.

Table 6 indicates that 1.6% of males are very dissatisfied, 3.1% dissatisfied, 7.8% neither, 25.0% satisfied, and 1.6% are very satisfied. As for females, 4.7% very dissatisfied, 18.8% dissatisfied, 7.8% neither, 29.7% satisfied and none for those who are very satisfied. Of those who are very dissatisfied and dissatisfied, most are females, particularly in accounting firms. They claimed there are no promotion opportunities for them as they hold lower positions; and another reason could be because they possessed lower qualifications, as compared to males.

			Very Dissatisfied	Dissatisfied	Neither	Satisfied	Very Satisfied	Total
Gender	Male	Count	1.0	2.0	5.0	16.0	1.0	25.0
		% of Total	1.6	3.1	7.8	25.0	1.6	39.1
	Female	Count	3.0	12.0	5.0	19.0	–	39.0
		% of Total	4.7	18.8	7.8	29.7	–	60.9
Total		Count	4.0	14.0	10.0	35.0	1	64.0
		% of Total	6.3	21.9	15.6	54.7	1.6	100.0

Conclusion

The questionnaires were administered to male and female employees and employers in different accounting firms and organizations around Gaborone. This research proved that there is gender

imbalance in the accounting profession, as there are more females than males in the profession. Despite females entering the accounting profession in large numbers, males were performing better than females, as is indicated by the achievement statistics of the University of Botswana. This is so because even the number of retakes is more for females than males in all the years. As it has been seen from the hypothesis, it can be concluded that even though females enter the profession in large numbers, they are still being sidelined since male still hold higher managerial positions than women. This is despite the fact that all employers claim that they treat their employees equally. Also, this could be because of lack of development opportunities for women in terms of training and promotion to high positions in their respective organizations. Despite all odds, women aspire for higher positions, as is seen from Table 4 where respondents were asked about their ultimate goal in their organizations. Also, females showed more ambition. Thus, this further shows that women, despite lower qualifications and lower positions that they hold in their organizations, have better aspirations than men. Even though both genders seem to feel there is no discrimination in terms of equal opportunities such as training and making decisions, there still are a large number of females who are dissatisfied with their work, especially those from accounting firms.

Since lack of recognition and status for female accountants, as compared to their male counterparts, is the cause of gender imbalance and inequality between genders in the accounting education and profession, it can be concluded from this study that indeed there is gender inequality in the accounting profession, as males hold better positions and better qualifications despite females entering the profession in large numbers. Males are still earning more than females despite their efforts to enter the profession in large numbers. Even though both males and females feel that there is no discrimination, the results prove that there is still a gap between males and females in the accounting profession in terms of progression. There is gender imbalance in the accounting education and profession. Despite females entering the profession in large numbers, there is still no sign of their improvement in terms of education and recognition as well as status in their different organizations.

Recommendations

Despite the constraints in terms of sample, the immediate recommendation would be for men and women to share powers equally and earn equal salaries according to their performance and experience. Women should be encouraged to improve their qualifications so that it can be effectively established as to whether women hold lower positions in their organizations due to discrimination or due to the fact that they do not hold proper qualifications.

Firms/organizations should be encouraged by the government of the country to provide training to more women so that they can get better recognition and status in their organizations. The researcher also recommends that firms and organizations should make it their objective to empower their female employees and find out the reasons that could be holding them back, so that they as employers can address those problems. Another suggestion for different organizations would be to help their female employees achieve their ambitions. ■

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