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2008

# Inside the 'black box': women accountants in small firms

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## Publication Details

Strachan, G. & Barrett, M. (2008). Inside the "black box": women accountants in small firms. Proceedings of the Australian and New Zealand Academy of Management Conference (pp. 1-20). Auckland, New Zealand: Australian and New Zealand Academy of Management.

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## **Keywords**

Inside, black, box, women, accountants, small, firms

## **Disciplines**

Business | Social and Behavioral Sciences

## **Publication Details**

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**INSIDE THE 'BLACK BOX': WOMEN ACCOUNTANTS IN SMALL FIRMS**

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Research on women's employment conditions has been based on the experiences of women in large organisations. There is little information about women's employment and their employment conditions in small businesses. This paper is the first and preliminary analysis of a segment of the findings from a survey of CPA Australia members working in small firms. The paper reports on employment conditions that may assist women to combine paid work and family care responsibilities such as parental leave and family care leave, as well as part-time work. The research concludes that employment in small firms does not offer these conditions as extensively as large firms.

### **Introduction**

Research on women's working lives and employment conditions has been based mainly on the experiences of women in large organisations and in industries dominated by large employers, for example banks and universities. Much of this literature has highlighted the disparate proportion of women in senior positions in organisations, and examined in detail the barriers women face. However, there is little information about women's employment and their employment conditions in small businesses (Barrett and Burgess 2008). Most of the literature on small business concentrates on women starting businesses and issues of entrepreneurship (for example Barrett and Moores 2009; Conway and Sheridan 2005; Marlow 2006) or women business leaders in this sector, a popular topic for business magazines (for example Nelson 2004).

The focus of this paper is a description of employment conditions that assist workers in small firms in the combination of their paid work and family care obligations. The purpose is to gain an overview of the type and extent of these policies and practices in a specific group of these businesses. This paper is the first and preliminary analysis of a segment of the findings from a survey of CPA Australia members working in small firms. The focus is therefore on accountants in small firms, that is those with fewer than 50 employees (consistent with previous CPA Australia research). The survey is part of

the project 'Retaining professional accountants' skills: Women in small accounting firms' funded by a research grant from CPA Australia. The objective of this project is to ascertain the policies, practices and procedures that assist the retention of accountants, particularly women accountants, and promote the equitable treatment of women accountants.

'Work family balance' policies in Australia apply to all workers, and implementation of organisational practices that support workers to manage care responsibilities can potentially change the balance between women and men of paid work and caring (Strachan, Burgess and Henderson 2007; Lewis 1997). Proponents of these policies have argued that this organisational change will help foster greater sharing of family care by men (Bercusson and Dickens 1996: 21). Yet these policies remain especially pertinent for women workers who, for a variety of reasons, are more likely to adjust their work experience to accommodate family care roles (Drago, Piretti and Scutella 2007; Goward et al 2005). This paper examines the experiences of both female and male accountants in meeting their paid work and family care obligations.

Studies of small business generally have shown that informality is the key characteristic of employment practices in these firms (for example Bacon and Hoque 2005). While all organisations contain both formal and informal labour practices, 'the degree to which this occurs and the manner in which it emerges will be influenced by firm size' with larger firms more likely to be 'bounded by formality' (Marlow 2004: 4). This informality, such as the absence of rigorous selection or promotion criteria, may produce practices that are discriminatory. On the other hand, informal practices which increase work flexibility may actually promote women's workforce participation. Medium and larger firms may be able to learn from small firms' employment practices, whether these are positive or negative for women. This paper uses a survey of one professional group who work in small firms and thus focuses on organisational practices reported by participants as they reflect on their own experiences. The paucity of information about the employment of accountants in small firms makes this sector something of a 'black box' (see Marlow 2004: 2) and this paper is a preliminary look inside this box.

## **Women in the Accounting Profession**

Research on women in the accounting profession has shown that the findings about women's entry into senior positions in these professions echoes those in the management literature for other industries (Marlow and Carter 2004; Strachan and Barrett 2006). Barriers present themselves in the way work is organised; lack of equitable chances for advancement; and subtle, yet tenacious forms of disadvantage at the level of organisational culture. For example, issues arising from the way work is organised include pressure to work very long hours (Gardner 1993; Gome 1994) aggravated by the societal expectation on women to take greater responsibility than men for home and family tasks (Pocock 2003); resistance of organisations to embrace more flexible working patterns (Hunter 2006; Catalyst 2005a; Burgess and Strachan 1999, 2005; Strachan, Burgess and Sullivan 2004). Lack of equitable chances for advancement includes lack of adequate mentoring, training and promotion, and access to high visibility work (Barker and Monks 1998; Collins 1993; Hunton, Neidermeyer and Wier 1996; Johnson and Scandura 1994; Still 1997, 2006). Subtle factors in the culture of firms in which professional women are employed include ongoing undermining of women's confidence given negative attitudes to women as managers (Catalyst 2005b), lack of role models (Cooper 2001; Olsson 2006; Sinclair 1995), dominance of 'male' communication patterns in workplace interchanges (Barrett 2004; Barrett and Davidson 2006).

Women's representation in the senior levels of private and public organisations remains low and this is particularly true of the accounting profession. While women are graduating in the majority of their class, this has not translated into equitable representation in the workplace and there is clear evidence of the failure of the 'pipeline' argument (Brennan and Nolan 1998; Cooper 2001; Hantrais 1995; Maupin 1993; O'Neill et al. 2001). Women's earnings are both lower and decline more quickly with age than men's (Hind and Baruch 1997; O'Neill et al. 2001). An examination of the major accounting firm Pricewaterhouse Coopers in Australia, (the only large accounting firm whose report to the Equal Opportunity for Women in the Workplace Agency {EOWA} reports is available to the public) shows the largest percentage of women in the management position of partner in the period 2002-07 to have

been 14 per cent in 2007 (see Table 1).<sup>1</sup> This is a major disparity from men's representation in management ranks. Accounting firms with several hundred employees reveal similar profiles (Strachan and Barrett 2006).

A 1998 survey conducted by CPA Australia elicited almost 1200 responses which showed that while women were more likely to have a bachelor's degree than men, they were less likely than men to reach managerial positions. One third (34 per cent) male respondents were Senior Managers or Partners, with another 11 per cent Chief Executive Officers (CEO) or Managing Partners. Less than one tenth (9 per cent) of the women were Senior Managers and only one per cent were CEOs. Female survey respondents earned less than their male counterparts: 24 per cent of women earned \$70,000 and over compared with 57 per cent male respondents; 7 per cent of the women compared with 32 per cent of the men earned over \$100,000 (O'Neill et al. 2001: 7-8). While this survey included accountants in small firms, it was not possible to examine the specific conditions of women in small firms.

## **Methodology**

This project undertook a survey of all CPA Australia members working in small firms, a cohort which forms 20 per cent of the organisation's members (CPA Australia 2008a). CPA Australia is a professional accounting association and a CPA is a Certified Practising Accountant who has an undergraduate degree, specific postgraduate qualifications and several years supervised work experience (CPA Australia 2008b). Associate membership is available to those with an accredited undergraduate degree with CPA eligibility available once they have achieved the remaining requirements. Women constitute 41 per cent of members, an increase from 29 per cent in 1997 (CPA Australia 2008a).

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<sup>1</sup> The *Equal Opportunity for Women in the Workplace Act 1999* requires organisations with more than 100 employees to provide the federal government EOWA with an annual report which includes a workplace profile, although this employment information is not standardised. These publicly available reports are lodged on the EOWA website. Organisations can be waived from reporting annually if the EOWA judges that they have taken 'all reasonably practicable measures' to address all issues, or are awarded the Employer of choice accolade, their reports are removed from public access (see Strachan and Barrett 2006).

The survey was sent electronically to 13,041 CPA Australia members in March 2008, with one electronic reminder. There were 1450 responses (11 per cent) to the survey. As well as respondents' demographic characteristics, the survey explored employment conditions, career experiences and human resource management practices in small firms. This paper presents some preliminary analysis of the profile of women in SMEs and the employment conditions that relate closely to the ability to manage work and family demands. While this paper is largely descriptive, and further statistical analysis will be undertaken, the findings of this paper paint a picture of some of the employment conditions in small firms, a picture that we do not have in the current literature.

## **RESULTS:**

### **Respondents' demographic characteristics**

There were 685 women and 738 men who responded to the survey (a further 25 gave no sex). More female than male respondents were represented in the 25-29 year age group, but male respondents outnumbered females in every older age group (see Chart 1). An aim of the survey was to ascertain the impact (if any) of geographic location on employment issues. We asked respondents to say if they worked in a capital city, regional city of more than 100,000 inhabitants, regional town of 20,000-100,000, small town of less than 20,000, or a remote area (only 8 respondents in this category). More than half the respondents (57 per cent) worked in a capital city and only ten per cent in a small town. Further analysis will be done on the role played by size of town. Qualifications were similar for women and men (see Chart 2). While more men than women had diplomas/graduate certificates/graduate diplomas, this may reflect the age profile of the men. Masters degrees by course work are a relatively new phenomenon and generally have replaced graduate diplomas. Women represented 46 per cent of postgraduate qualified respondents, and 50 per cent of bachelor degree respondents, while forming 48 per cent of respondents overall.

### **The Work Experience**

Most respondents (78 per cent) worked in organisations with fewer than 20 employees (see Chart 3). Most accountants (87 per cent) worked on a full-time basis. As we would expect, more women worked



part-time (22 per cent of women) compared with three per cent of the men. Only 22 respondents said they worked on a casual basis (20 women and 2 men). Most worked more than 40 hours a week. One third of respondents (36 per cent) worked more than 45 hours per week: 19 per cent of women and 53 per cent of men. The majority of women (54 per cent) worked 35 to 44 hours. Of those who worked part-time, that is fewer than 35 hours (155 respondents), few (27 or 17 per cent) worked less than 20 hours per week (see Chart 5). Of those working less than 35 hours per week, 60 per cent of women and 70 per cent of men planned to return to full-time work in the future. Half the accountants reported working more hours on average than five years ago. While there was little difference between women and men, more women (19 per cent) reported working fewer hours than men (15 per cent). Half the respondents were professional staff, and 61 per cent of these were women. Seventeen per cent of respondents were sole practitioners, of whom 24 per cent were women (see Chart 4).

It is clear that women's employment in small firms mirrors that in the large accounting firms, that is, women are less likely than men to work in senior roles. However we found women held a higher proportion of senior positions in small firms compared to the larger firms. Specifically, women were 21 per cent of CEO, managing partner or equivalent category; 36 per cent of senior management, partner or equivalent; but 56 per cent of middle management or equivalent.

### **Reasons for Working Part-Time**

Accountants working part-time were asked why they worked these hours. Three-quarters of the women (74 per cent) specified family care of children. As Pocock (2005: 203) notes, part-time work is 'the main mechanism' Australian women use to achieve 'some work-life balance when they have responsibility for the care of others'. Indeed, government policy assumes that part-time hours will be in demand from those. In contrast, the most frequent reason for the few men who worked part-time was a reduction in hours prior to retirement. Other reasons for women and men were similar: personal choice and work/life balance; studying; building up a business or looking for more work (see Table 2). Respondents were asked if working less than 35 hours per week had changed their career prospects. A total of 10 out of 191 respondents said it had enhanced their prospects while a further 93 said that

there had been no change. However, 79 (53 per cent) women and nine (31 per cent) men felt that working part-time had diminished their work prospects. Four of the five comments from men were negative: the business was not as attractive for a buyer; they had lost the network they had; there was a stigma attached to working part-time. Women's opportunity to advance was restricted by limited exposure to a varied client base; less networking with other professionals; difficulty of shifting employers and retaining part-time hours; loss of training and career development opportunities; lack of chances for promotion; low perceived job commitment; and difficulty in keeping up-to-date.

Foregone pay rises and promotions were a theme many returned to: *'Partners do not like me working part-time & have commented adversely and not granted payrises to me since I became pregnant. I am pregnant again & again no payrise. Even though they were desperate for me to return to work, and I returned to work after only 5 months maternity leave.'* Another commented that *'Part time or less hours never leads to promotion. There is no job sharing in public practice. Perceived commitment to a career does not fit into part time work'*. Another echoed these sentiments: *'I was actually told now that I have gone part time pay rises and job promotion will not be coming my way!!!!'* Another had been told by a senior staff member she had to work full-time in order to become a partner, despite that person acknowledging she already had enough experience for this. Fewer opportunities for advanced work impacted negatively on experience: *'There is less opportunity to advance because of time restraints. My work is more doing what is necessary to keep up to date with deadlines rather than taking the opportunity to take on new activities and opportunities.'* Comments were made about respect and team working. One mentioned that she received less respect from male partners. Another commented that *'working part time has made me feel not part of the team as social events and client meetings were sometimes scheduled on the days I was not in office. When I approached management they did not agree it was a problem, however were keen for me to revert back to working full time.'*

Of course, many did not regret the decision they made to accommodate family needs: *'Yes...[my] Career prospects have reduced significantly. But I am happy to have made this decision. Our family (and marriage) can not support two full time careers and three young children. The overall benefit to*

*our household of restricting my career path is a small price to pay.* Another commented that *'most of the jobs that interest me require far more extensive time commitments than I can manage. My primary focus has to be on my child - my career has been downgraded from a "career" to an activity that solely brings in a little bit of income.'*

### **Combining Paid Work and Family Care**

As many women workers are faced with accommodating both paid work and caring for family members, employment conditions that facilitate this are critical to maintain attachment to the workplace (for example Burgess, Henderson and Strachan 2007; Charlesworth, Campbell and Probert 2002; Goward et al 2005). While there is no single definition of the family friendly workplace or work-life balance, there is a broad consensus about desirable policies and practices (Burgess and Strachan 2005; OECD 2002; Eaton 2003; Thornthwaite 2002; Strachan and Burgess 1998). Indeed, 'the central issues for women who are carers revolve around a limited agenda that allows enough flexibility to take leave from paid work to fulfil family responsibilities without jeopardising job security or other opportunities at work' (Strachan, Burgess and Henderson 2007: 531). With these issues in mind, the survey explored whether those working in small firms had access to conditions of work that would assist them in this combination of duties. In Australia, women 'have continued to carry the greater responsibility for caring and other unpaid work' (Goward et al 2005: ix). As we would expect, women themselves were more likely to undertake household work, with 59 per cent of women commenting that they did the household work compared with 16 per cent of the men (see Chart 6). Women were less likely to live in a single income household than men: thirty-two per cent of women were in a single income household compared with 49 per cent of men.

### **Parental Leave**

The overall conclusions from the three questions that related to paid parental leave are that few accountants (less than 9 per cent) in small firms have access to paid parental leave (see Table 3). The findings from this survey are similar to those of Barrett and Mayson (2008) where not one of the eight small firms in their study offered paid maternity leave. They emphasise that these firms found

maternity leave 'potentially disruptive and costly' and relied on informal and *ad hoc* methods of management of this issue (Barrett and Mayson: 282-283). Analysis of the 'yes' responses in this survey of accountants revealed that the geographic location of respondents was an important factor affecting the organisational provision of paid parental leave. Respondents reporting paid parental leave were over-represented in capital cities (67 per cent). Size of firm was not a factor. When they do have access to paid leave, in the vast majority of cases it is four weeks or less. All respondents stating they received 20 weeks or more paid parental leave worked in a capital city and only 14 of those providing details of the length of leave did NOT work in a capital city.

Respondents were asked how many times they had taken paid or unpaid parental leave (maternity/paternity) during their career. Responses were analysed in relation to number of children ensuring that the number of times this leave was taken was equal to or less than the number of children. Women were more likely to access this leave: 127 women and 42 men reported taking parental leave, the majority (82 per cent) on one or two occasions.

#### Leave For Family Reasons

Most employees (67 per cent) could vary their working hours (for example full-time to part-time) with their current employer. Women were a little more likely (72 per cent) to report that they could do this than men (61 per cent). Respondents were asked if their employer offered leave for family reasons. Overall, 57 per cent said yes while 21 per cent were uncertain, leaving another 22 per cent who answered no. Women were less likely to report being able to access this condition (53 per cent) compared to men (61 per cent). The effects for organisation size and geographic location were minimal. When asked if the employer offered leave for emergencies, two thirds (65 per cent) answered yes, with a further 21 per cent uncertain. Once again, a greater percentage of men (71 per cent) reported access to this compared to the women (59 per cent).

Respondents were asked how many times in the past year they had taken leave in order to manage carer's responsibilities. Considerably more women than men – 146 compared to 95 – reported taking

leave in these circumstances with the majority (64 per cent of women and 67 per cent of men) doing so on one, two or three occasions. Overall, 303 accountants said they had used sick leave or recreation leave for purposes other than their personal illness or recreation. Women constituted 55 per cent of these respondents. Sixty per cent had done this on one or two occasions, while another 32 per cent reported using this on three to five occasions, with the remainder reporting even more frequent use. Some women added comments: *'most of my sick leave'*; *'I've used all my leave (8 days a year we have for sick leave)'*; *'I have used all my sick leave to care for ill children'*; *'I have had once or twice for myself, the rest for my kids'*; *'every time, can't afford to take it when I am sick'*; *'every time my child's sick. I come to work if I am sick'*; *'all sick and annual leave is used up for family commitment'*; *'all 8 days of my entitlements'*; *'95 %'*. Two men commented: *'all these days except one where I was sick'*; *'3 weeks annual leave for sick daughter'*. Two men commented on the organisational policies: *'as many as we need, depends on employee'*; *'all staff and partner provided [with] ½ day per month leave'*.

#### Assistance with Child Care

Questions were asked about child care facilities or assistance with obtaining child care: 'Does your employer have childcare facilities or assist in any way with the provision or location of childcare?' Out of the 1042 respondents to this question only 20 said yes with a further 22 uncertain. However, of the 15 who said yes and provided additional comments, most (10) commented about the possibility of children coming to the office, either on an ad hoc basis when there was a specific need or when they were babies: *'Children can come to the workplace on school holidays or if sick. Separate area to work if children come in. Can take work home if children are sick and work from home'* (female professional staff in a capital city firm with 3-9 employees); *'From time to time, if childcare arrangements are proving difficult for the employee, the child/children are allowed to come into work with the parent'* (male professional staff in a capital city firm with 3-9 employees); *'Children welcome on site'* (male sole practitioner with 3-9 employees in a capital city); *'Not formal childcare, however lunch room with kids' dvd, computer games, toys, playdough etc so if kid's just a bit sick they can come to work with me. It makes me feel they are welcome in the office, but keeps them from*

*disturbing other staff* (female professional staff in a capital city firm with 3-9 employees). Two respondents commented specifically about babies in the office: *'When my receptionist joins my firm in July 2008, I (the employer) will provide a child-friendly workplace for her 4mo baby....this is my demonstrated commitment to other women'* (female sole practitioner in a remote location with 1-2 employees). *'Our workplace allows the babies to come to work as long as they are not disturbing fellow employees, this works well while the babies are very young and being breastfed. (Babies attend up to the age – currently 4.5 mths, other babies only 2 months)'* (female sole practitioner in a capital city with 3-9 employees). A further three commented on flexible working hours.

Only three comments specified some form of assistance with formal child care, and these worked in a capital city in firms with fewer than 10 employees: *'helps obtain child care'*; *'my employer allows an extra \$ amount per hour in my pay to cover child care costs'*; *'[My employer] is able to access registered private child care provider for priority placements for employees and their charges'*.

## **Conclusions**

This initial analysis shows that while women in small firms are more likely to attain senior management positions than their sisters in larger firms, they are still less likely to do this than their male colleagues. Women are likely to have a greater responsibility for household and family care and are more likely than men to use leave to manage family issues. They are also more likely to choose to work part-time to accommodate these demands. This mirrors women workers generally across industries and occupations. However, the employment conditions that may assist them in managing both work and home demands are not as likely to be present in the small business sector. Formal entitlements such as paid parental leave are largely absent. Currently 49 per cent of private organisations with more than 100 employees now offer paid maternity leave, and 46 per cent of organisations in the administrative and support services industry sector provide paid leave. The duration of leave is also longer, with almost 90 per cent of these employers providing six weeks or more paid leave (EOWA 2008). In this survey of accountants in small firms, those outside of a capital city were least likely to provide this leave. Leave for family care is available for 57 per cent of the

respondents but, according to the reports to the EOWA, is widely available in larger accounting firms. Assistance with child care is still infrequent in organisations, but is virtually non-existent in small firms. These results point to the lower prevalence of formal policies, and the presence of varied informal policies, in these firms.

This preliminary analysis of accountants working in small firms shows that many of the conditions that would assist combining work and family care are less prevalent in small firms. When these are not supported by formal policies, the opportunities available will be varied. Given the significant percentage of women who work in small firms, this is cause for concern. Some of the comments from the accountants who have used a lot of their own sick leave to care for family have a desperate quality to them. The issue of leave substitution was particularly interesting, and we are examining its relationship to women's career progression, organisational commitment and the use of unpaid leave in our ongoing analysis. Certainly some women who are working part-time are feeling the negative impact of this on their careers quite keenly. Further analysis of the survey data will yield more detailed information about life in small firms, which will help unlock the 'black box' of small firm employment.

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**Table 1: Pricewaterhouse Coopers: number and percentage of women partners**

2002		2003		2004		2005		2006		2007	
no	%	No	%	no	%	no	%	no	%	no	%
46	12	35	10	39	11	44	12	48	12	56	14

Source: EOWA Reports 2002-2007.

**Table 2: Reason for working part-time**

	Female	Male	Total
Family care of children	109	3	113
Family care of older relatives	3	3	6
Own health	6	4	10
Reducing hours prior to retirement	8	12	20
Other	22	17	39

**Table 3: Provision of paid parental leave**

Answer	Number of responses	% of responses
Yes	73	7%
No	774	74%
Uncertain	198	19%
TOTAL	1045	100%

Chart 1: Age

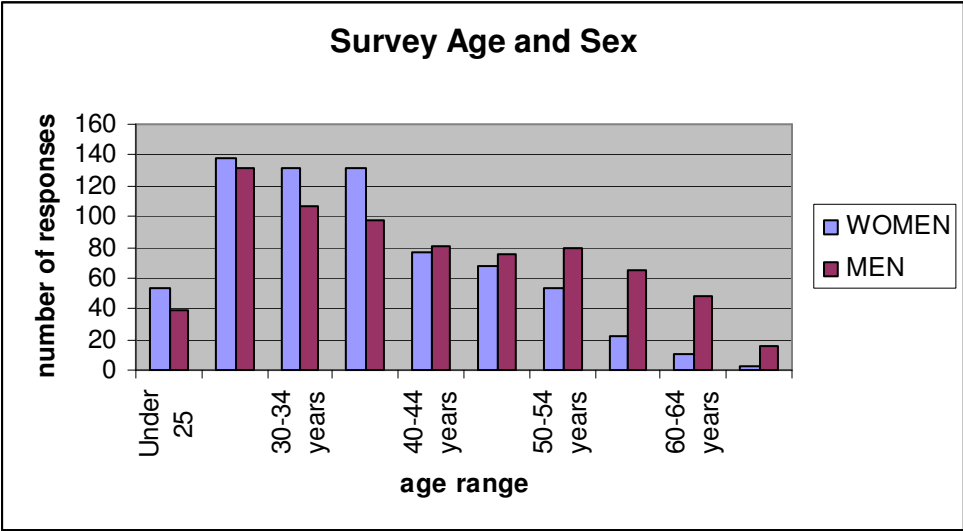


Chart 2: Educational qualifications

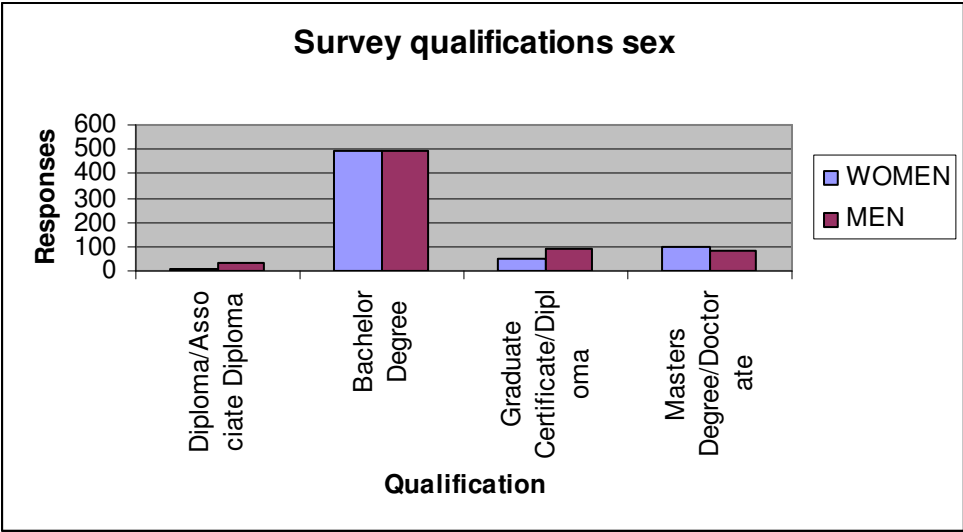


Chart 3: Size of firm

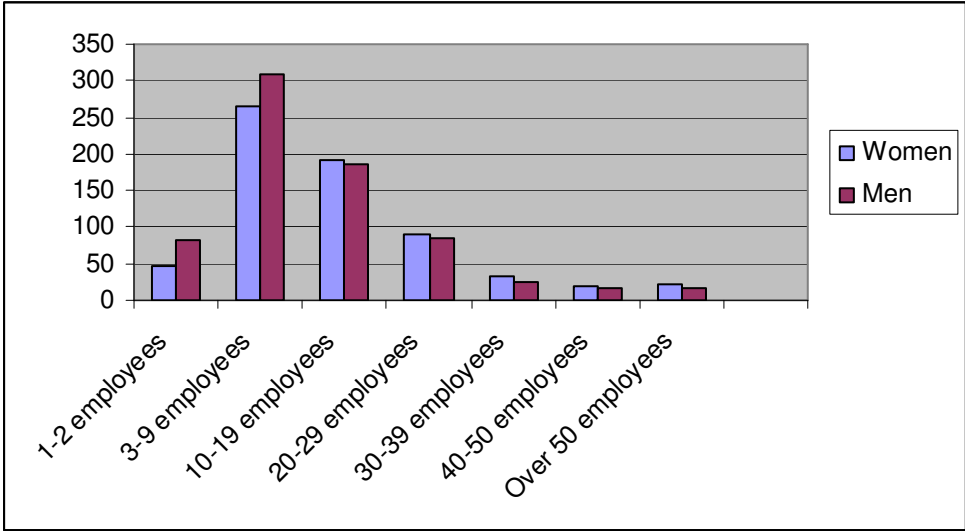


Chart 4: Type of job: Managerial and occupational category

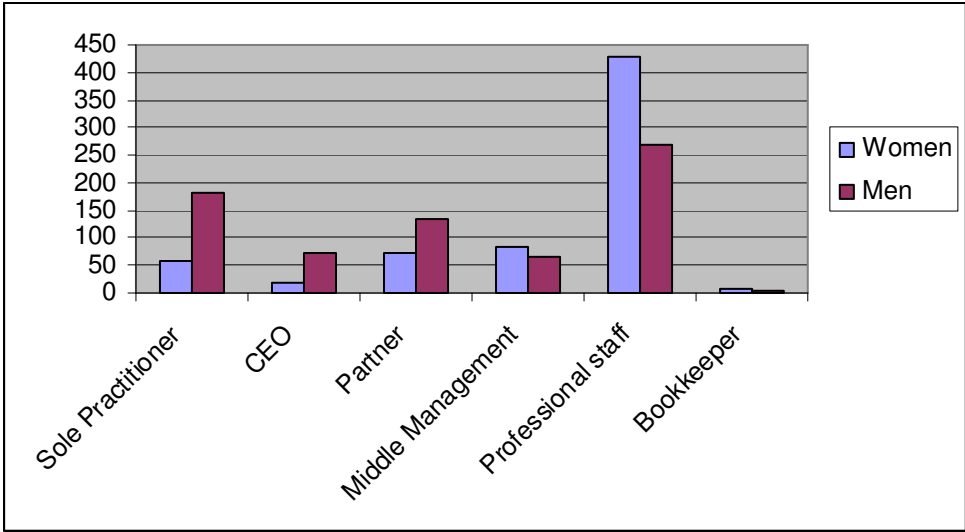


Chart 5: Working hours

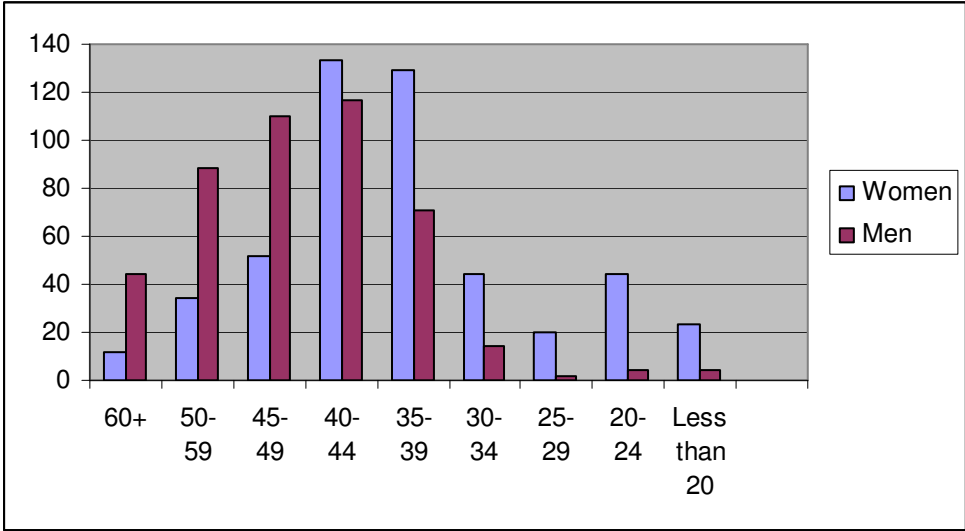


Chart 6: Who performs the household work?

