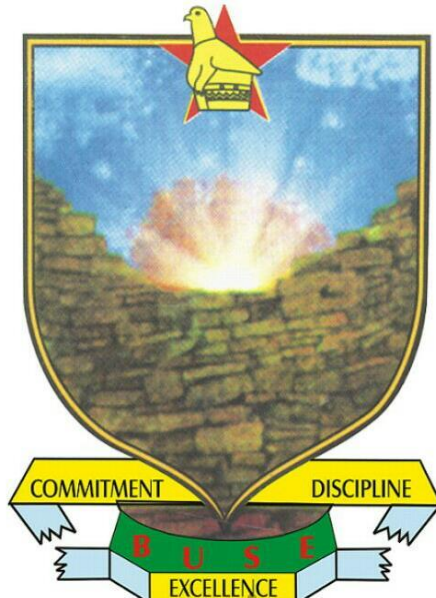


**BINDURA UNIVERSITY OF SCIENCE EDUCATION  
FACULTY OF COMMERCE**



**GENDER AS A DIMENSION OF INEQUALITY IN ACCOUNTING OFFICES: CASE  
OF MOTOR INDUSTRIES IN HARARE ZIMBABWE.**

**SUBMITTED BY**

**B1748506**

**A DISSERTATION SUBMITTED IN PARTIAL FULFILLMENT OF THE  
REQUIREMENTS OF THE BACHELOR OF ACCOUNTANCY (HONOURS)  
DEGREE OF BINDURA UNIVERSITY OF SCIENCE EDUCATION**

**APPROVAL FORM**

The undersigned certify that they supervised a dissertation entitled:

**Gender as a dimension of inequality in accounting offices: A case of motor industries in Harare Zimbabwe.**

Submitted by B1748506 in partial fulfilment of the requirements of the Bachelor of Accountancy (Honours) Degree of Bindura University of Science Education

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.....

**SUPERVISOR**

**DATE**

.....

.....

**CHAIRPERSON**

**DATE**

## **DEDICATION**

This dissertation is dedicated to my mother and sister Mercy, you have been my inspiration.  
Thank you for your guidance and encouragement guys.

## **ACKNOWLEDGEMENTS**

Much appreciation goes to my supervisor Mr Ngwende for his patience and availability in guiding and teaching me throughout this study. My utmost gratitude goes to all accountants who made their time to participate in questionnaires and interviews, without them this study would have not been possible.

Lastly I would like to thank my family members for their support and love.

## **ABSTRACT**

The purpose of this study was to investigate gender inequality in accounting offices in Zimbabwe case of motor industries in Harare. The introduction of ministries like Ministry of women Affairs and Gender and Community Development granted females the right to work in male dominated organizations but however these ministries does not mark the end of gender inequality in organizations specifically between male and female accountants. Qualitative approach was used in this research. The accessible population in this research was 30 but the targeted population was 48people from Croco Motors, Duly Motors, Mike Appeal, Nissan Clover Leaf, Faramatsi Motors and Amtec Motors. Questionnaires and interviews were used to explore views of both genders regarding gender inequality, their perception and working conditions. Tables, graphs and pie charts were used for data presentation and analysis for this study. The findings were that gender inequality seemed to exist in accounting offices as female accountants were underrepresented in top positions, were being perceived as incompetent employees who cannot contribute effectively and they were given simple tasks like clerical jobs and bookkeeping while males were in top positions. It is recommended that the government should monitor and prosecute the organizations that do not follow the laws that concern facilitating the working conditions for female employees and also the ministry of Tertiary Education should clearly emphasize the point that women can be accountants, auditors as well as Chief accountants and they can do this by carrying around images of female accountants and auditors who are in the top positions to attract attention of young girls and drive away fear that accounting is no exception for women.

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## **CHAPTER 1**

### **1.0 Introduction**

The chapter introduces the main focus of the study which is gender inequality faced by female accountants in accounting organisations. The contents of the chapter are background of the study, statement of problem, research objectives and research questions and etc. The chapter also provides a brief synopsis of literature review that will be further elaborated in the next chapter.

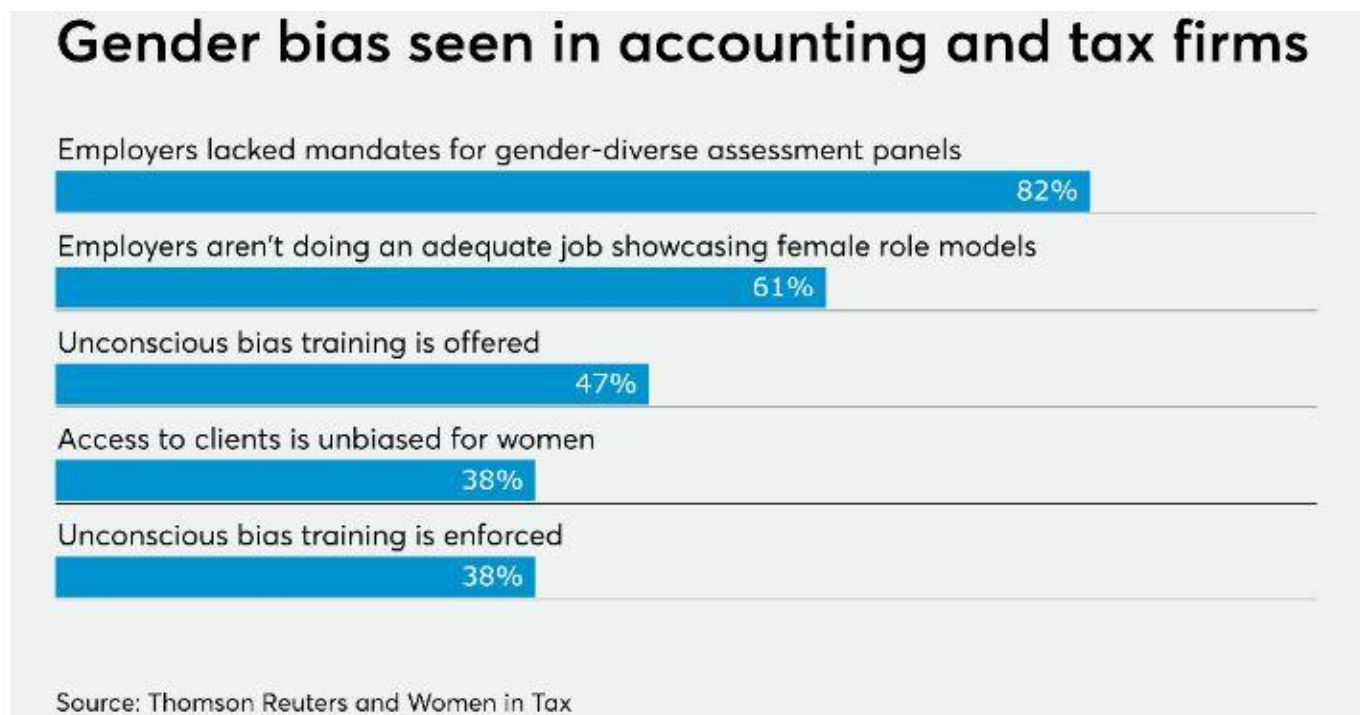
### **1.1 Background of the study**

Accounting is no exception (Lehman, 1992). Although there has been mass entry of women into accounting profession, the process of inequality and subordination continue to be practised. The interaction of accounting and gender has been subject to debate for many decades (Hopwood, 1987). Women in European countries are marginalized by social inequality, organizational discrimination and occupational segregation (Triventi, 2013). For many years men have been dominant gender working class in different sectors while women's role was regarded only as motherhood, they barely had any rights. History has shown that the roles and responsibilities for men and women were already been chosen for them however things began to change through laws and regulations like Ministry of women Affairs, Gender and Community Development that females were allowed to work in industries just like males. Until stereotypes are challenged, gender issues and gender inequality will still be common issue (Dambrin & Lambert, 2012) thus posing need for Millennium Development Goals to analyse how females working in professions like accounting are being represented. Gender inequality, giving voice to women and empowering of women was represented in the third Millennium Development Goal (MDG) of UN (Kabeer, 2005). The MDGs have maintained the momentum by keeping the gender question on the agenda where parties look forward to achieving gender equality and empowerment of women however gender equality in accounting profession remains a pipe dream despite various global, regional and local legal instruments promoting gender equality.

Women entering public accounting profession is increasing in numbers each year (Mc Cabe, 2016). The integration of women into previously male dominated professions such as

accountancy, law and medicine has been witnessed but however it does not necessarily mean acceptance and equality (Jacobs&Schain,2009), there is still gender inequality in accounting profession in terms of micro and macro factors, and also working conditions. In particular to the accounting profession, female accountants have been exposed to systematic subordination from the moment they began to enter the profession in numbers.

Structural, institutional and cultural challenges are still major obstacles in achieving gender equality around the world (Norris, et al,2008). Women have an enormous impact on the well - being of their families and societies that their potential is sometimes ignored because of discriminatory social norms, incentives and accounting institutions.



Source: Thomson Reuters& Women in Tax (2013)

The diagram above shows that there is still gender inequality in accounting and tax firms regardless of policies put in place to encounter gender bias and discrimination so as to promote work-life balance. There is a striking imbalance between promoting official organization policies and implementing these policies through leadership management therefore women still face gender bias in organizations (Accounting Today, 2020).

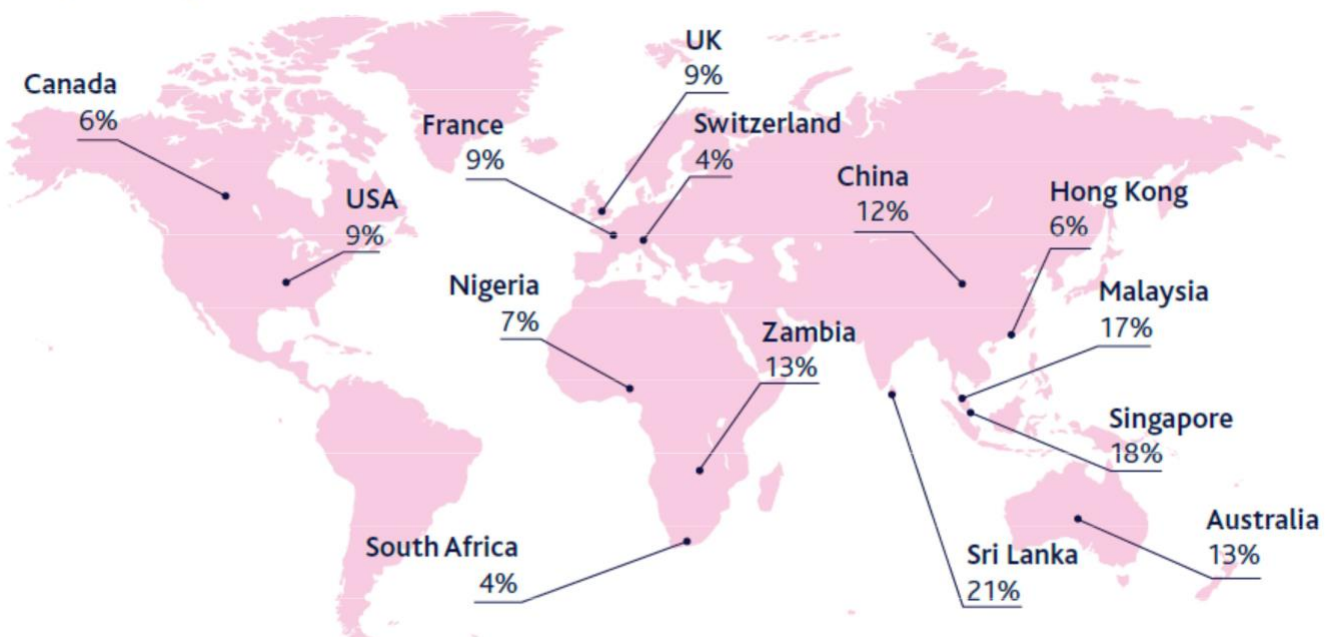
Although the number of women entering accounting profession has increased, there is still low presentation of women in top positions because of the deep-rooted belief that men make better leaders than women, though they started to be as numerous as men their advancement

on the hierarchical ladder was and remains difficult for them since they suffered from discrimination and work inequality (Bryant, 2010). Lehman (1992) argued that since the 19<sup>th</sup> century women’s careers in accounting profession has been restricted to three levels that is economic, sociological and ideological, therefore accounting profession can be included among those occupations where gender inequality prevails.

In United States, Civil Rights Acts (1964) enabled women to present in male dominated occupations but however advancement into top level positions has been slower. In Fortune 500 companies, only 58 CFOs are female (Wechsler, 2015). Deloitte promoted Cathy Engelbert as its first female CEO in 2015, KPMG also selected Lynne Doughtie as chairman and CEO in 2015 (CNN, 2015). Despite the efforts made to ensure equality between males and females in accounting, there are still issues regarding gender and career progression of gender that consist of 49.5% of the world population (World Bank, 2016).

The graph below provides an insight of the percentage of female accountants occupying senior level positions, globally:

**The percentage of CIMA fellows\* that are women in selected countries**



\*CIMA fellows are members with considerable leadership experience.

Source: **World Congress of Accountants (2010)**

The global picture portrayed by Chartered Institute of Management Accountants explains that women barely make it in top level positions due to social, cultural beliefs for example China’s

traditional system prevents women from venturing into male dominated spheres (Cooke Fang, 2004) hence promoting inequality in organisations.

African governments are largely patriarchal and are characterised by discriminatory laws which restrict women to the domestic sphere (Longwe 2002). Despite progress made within t SADC region in the last 20 years, gender inequality is still prevalent with regards to male and female representation in working conditions both in the private and public sector.

Locally, conflicts arising between men and women in Zimbabwean society are due to responsibilities passed down to women at the expense of men such as housekeeping and rearing of children and some influential or top positions that are only reserved for men therefore the role of women shows that gender inequality is not only a result of socio-cultural beliefs but also as a result of the country's pre- colonial history as their role was to till family land, maintain their homestead and tend to their husbands whilst men participated in decision making systems(Longwe,2002), hence this research focused on validating these views with regards to female accountants working in motor industries specifically in Harare.

## **1.2 Statement of Problem**

Gender inequality has a negative impact on the performance of women in accounting profession. Women are being underrepresented in upper level management regardless of their merits and accomplishments as they are regarded as invisible due to glass ceiling. Gender inequality determines the performance of women at work hence this study will seek to explore how women perceived the lack of opportunity to attain leadership roles, to understand how they are responding to gender inequality in terms of work requirements and also to identify strategies to bridge the gender gap in accounting offices of motor industries in Harare Zimbabwe.

## **1.3 Research Objectives**

- 1) To define gender inequality in accounting firms.
- 2) To investigate if gender inequality exist in between male and female accountants working accounting offices of motor industries in Harare.
- 3) To evaluate how work requirement attributes differ such as qualifications, working hours differ between male and female accountants in the same organisation.
- 4) To assess how females perceive external barriers to their professional advancement in the accounting field.

#### **1.4 Main Research Question**

Does gender inequality have influence on women's careers that are being pursued in accounting offices of motor industries in Harare?

#### **1.5 Sub Research Questions**

- 1) What is gender inequality?
- 2) Does gender inequality exist in accounting offices of Motor industries and what form does it take?
- 3) How does work requirement attributes such as qualifications, working hours differ between males and females within the same organisation?
- 4) How do females perceive external barriers to their professional advancement in accounting offices of motor industries in Harare?

#### **1.6 Assumptions**

- 1) The respondents will provide true and accurate information adequate enough to arrive at conclusion.

#### **1.7 Significance of the study**

##### **To the researcher**

This helps the researcher to understand the nature of gender in society and in workplaces

##### **To women**

The enactment of gender sensitive laws will be of great advantage to them.

#### **1.8 Limitation of the study**

- 1) Literature is limited, not so much information has been recorded so far in Zimbabwe.
- 2) Some respondents may fail to submit information in the given time period.

#### **1.9 Delimitation of the study**

The research will be conducted to accountants working in accounting offices of motor industries in Harare Zimbabwe. The information will relate to period between 2020 and 2021.

### **1.10 Definition of terms**

**Gender inequality** is the idea that men and women are not equal and that gender affect an individual's living experience. These differences arise from distinctions in biology and cultural norms.

**Patriarchy** is defined as a social system where men appropriate all social roles and keep women in subordinate positions (Kambarami, 2006). It is bred through the socialization process which begins at home then infiltrates into sectors of the society for example in corporate organisations, education, religion and political .

**Gender stereotypes** are defined by Carl, (2012) as ill thoughts of gender differences

### **1.11 Chapter summary**

The chapter was looking at the preliminary part of the area under study and statement of problem. Research objectives and questions were also looked in this chapter .Limitations and delimitations of the study, definition of terms and significance of the study was also explored in this chapter. The next chapter shall look at past literature on the study.

## **CHAPTER 2**

### **Literature Review**

#### **2.0 Introduction**

This chapter focuses on examining existing gaps on the study by different authors and how to achieve research objectives. Through literature review the chapter discusses theoretical corpus relating to gender inequality faced by women at accounting work place. The first subsection introduces the chapter by setting up the theoretical framework to answer the first question of this research that is to define what gender inequality is. The next subsection looks at forms of gender inequality at work places internationally, regionally and locally.

#### **2.1 Gender Inequality**

Gender inequality is the idea that men and women are not equal and that gender affects individual's living experience. Lumen,(1997) defined gender inequality as the unequal treatment or perceptions of individuals which arises from differences in socially constructed set of roles and responsibilities. Gender norms and stereotypes reinforce gendered identities and constraint the behaviour of women and men in ways that lead to inequality (UNDP, 2015). These inequalities are planted through socialization and have a negative impact on women's performance; they work as challenges for women to realize their full potential in the economic, social and political spheres (Njogu and Orchardson-Mazrui, 2010).

Today discrimination against women remains in a multitude of work practises and cultural norms that tend to be impartial therefore women could miss a promotion to a male colleague with less experience only because of gender inequality (Meyerson & Fletcher,2000)Being gender unequal is the reinforcement of unbalanced norms, roles and relations and often leads to one sex enjoying more rights or opportunities than the other (WHO, 2017)Whiting and Wright (2001) suggested that women face continuing discrimination and that motherhood and child rearing present serious obstacles to women's promotion and working conditions. Heckman, (1998) referred to gender inequality as discrimination faced by an otherwise identical person that is treated differently on the basis of their gender where gender itself has

no effect on productivity . Irish female accountants faced discrimination for several reasons such as refusal of men to work under female managers and taking orders from them and were crowded in jobs with low salaries (Brennan & Nolan ,1998).According to Ross,(2008) gender inequality is somewhere easy to identify and there could be so many different analysis in dealing with one individual and another towards different sex. Gunelius (2012) found that in the state of California only 10.4% of the board seats and highest paid executive officer positions were held by women therefore paving way to gender inequality. Additional evidence of the mismatch between gender composition within higher positions in the public accounting industry is elaborated by Tsyiac (2012), contending that only 21% of public accounting industry partners were female, with a further decline to 19% in 2013 (AICPA, 2013). Pay wise, men earn 16% to 26% more than women across various age categories (Schiffel et al., 2013).

### **2.1.1 Gender inequality in accounting firms**

Gender issues can be common in liberal professions like accounting one (Kyriakidou et al, 2013, Keiran, 2017). Regardless of women exercising their right to leave the accounting profession because they find it not their career path they wish to pursue anymore, many women are choosing to leave because they have no other option possibly due to gender inequality they face and this can be explained by the case of Lagos State in Nigeria where it was found that familial responsibilities and gender did not affect career advancement but gender did influence accountants' choice to continue in the professional practice of accounting (Dorcas, Obiamaka & Folashade, 2014). Since legal and social changes in late 1970s, the entrance of women in the accounting profession had increased but inequality seem to be shifting from the hiring arena to the promotion area (Dambrin & Lambert,2008, Reed et al,(1994). Siqueira et al(2013) conducted a study on the role of women in accounting environment and the results showed that women's participation in accounting firms has been improved over the last decade mainly because of increased entry of women in undergraduate courses but however most of them still perform accounting assisting activities and in accounting less work experience signifies lower status therefore (Windson&Auyeung,2006) argued that for women to progress in their career they must join male dominated networks like going to the clubs and making other connections since accounting promotions depend on collecting client fees. Women in European countries are marginalized by social inequality, organizational discrimination and occupational segregation (Triventi, 2013).Collins (2001) concluded that the transformational leadership style of female accountants is superior to that of males, relatively more cooperative, motivated and oriented towards change but they are underrepresented to hold the upper levels. In Grant's



(2003) research it was found that accountancy firms were not doing enough with respect to providing opportunities for women at partner level, with 53% of financial directors reporting that firms had limited opportunities for female partners, and as low as 20% stating that the firms were doing a good job in equal opportunities. O'Neill (2003) argued that because of family responsibilities females invested less time into accounting firms, which lead to depreciation in skills which also affects gender gap. Through Carnegie's (2003) research it was found that only 12% of papers published in accounting history journals to the year 2000 were contributed by women and only 19% of individual members of the Academy of Accounting historians were female.

#### **2.1.1.1 Gender inequality in accounting firms in developed countries**

American audit firms noticed that over 50% of accounting graduates were women and their share in accounting jobs at entry level was low hence they did not advance quickly resulting in high turnover due to dissatisfaction at work (Reed, Kratchman & Strawser, 1994). Dambrin & Lambert (2001) conducted a study in France which analysed the relationship between women numbers in top positions and motherhood and they concluded that there is gender equality at entry level and gender gap in upper levels of management. In New Zealand a questionnaire was used to survey the views of inequality by Whiting & Wright (2001) and found out that female accountants were paid less, held lower job status and they held less working hours than men. For Ireland respondents believed that they had not faced any gender inequality as they believed that women succeeded in the accounting profession by the adaption of masculine occupational values (Flynn, Earlie & Cross, 2015). The top 50+50 survey found that 18% of partners at the top UK accountancy firms were women, compared to 82% men (Accountancy age, 2016).

#### **2.1.1.2 Gender inequality in accounting firms in developing countries**

Kumar (2010) found out that the numbers of female accounting graduates entering the profession are more likely than those of males in Botswana but however he concluded that males tend to occupy higher managerial positions and earn more than females. In Southern Brazil results showed that the roles of auditor and accountant was only performed by males who also earned more (Silva & Magro, 2016). Coke & Xiao (2014) investigated the scope of work of external auditors on how personal lives of female auditors become a constraint for career, they based their study on 69 interviews with five companies located auditors in China, they concluded that women careers as auditors are under pressure due to both social roles and gender stereotypes persisting therefore determining gender inequality in the profession. In Mauritius,

the findings showed that although there was a substantial increase in the number of female accountants, the same cannot be said for upper-level management positions. It was found that the impediments were due to the glass ceiling and the demands from the personal and professional lives (Ramdhony, Oogarah-Hanuman & Somir, 2013). In Jordan, it was found that women faced discrimination in pay levels and job progress due to characteristics of the Jordanian culture and workplace (Qasem & Abdullatif, 2014). In the case of Lagos State in Nigeria, it was found that familial responsibilities and gender did not affect career advancement, however, gender did influence accountants' choice to continue in the professional practice of accounting (Dorcas, Obiamaka & Folashade, 2014).

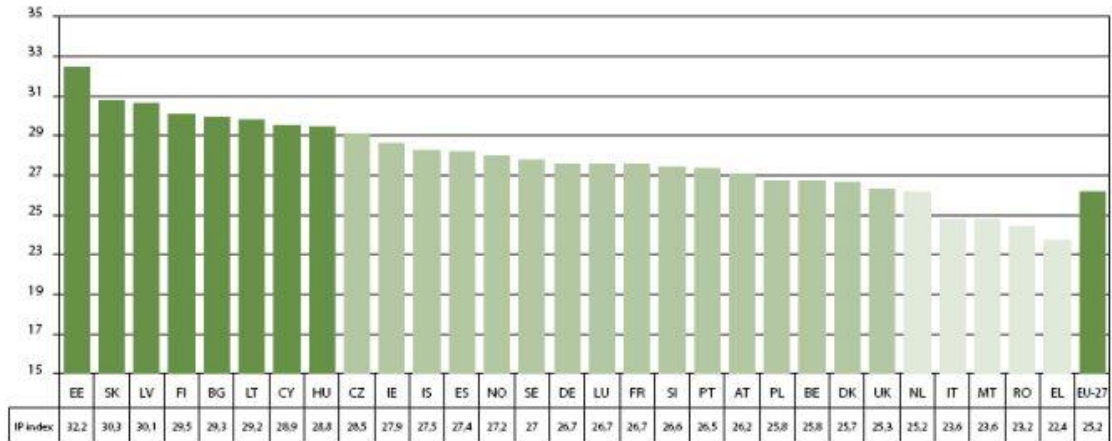
## **2.2 Causes of Gender Inequality**

### **2.2.1 Occupational segregation**

Occupational segregation is defined by the World Bank(2019) as the unfair distribution of female and male workers across and within job types. Van der Lippe (1998) defined occupational segregation as unequal chances of obtaining income, status and power. The segregation can be a result of pull and push factors rooted in social interaction, government policies that discourages job discrimination but allow disparities in wages and skilled jobs (Weeden et al, 2018). Jeong et al, (2013) concluded that in US married men are more likely than married women to work travel related jobs because are reluctant to be away from home. Occupational segregation is said to have a hand in worsening gender inequality in a way that it discourages women male dominated jobs because such jobs are believed to neither need body strength nor long working hours. In reality occupations vary enormously in the share of workers who are women ranging from about 3.5% in occupations like home appliance repairers to 96% in occupations like baby sitters and secretaries(Weeden et al, 2018). Discrimination at entry to work and out of work causes occupational segregation directly and indirectly (Anker et al, 1998).

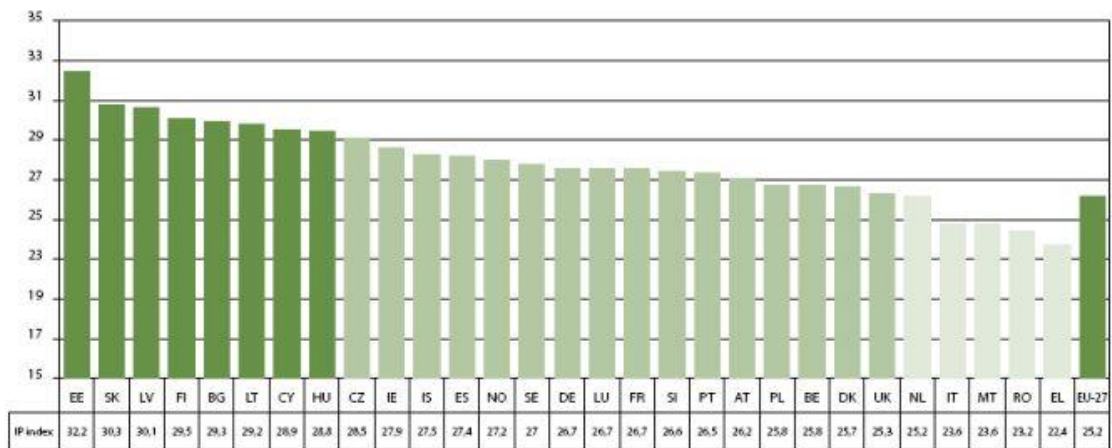
The figure below depicts occupational segregation that occurred in 2007 in different European countries such as Finland, Italy, Slovakia, Malta and so on .

**Figure 2: Gender occupational segregation in Europe, 2007**



Note: countries are grouped by level of the IP-index into high (black bar), medium (patterned bar) and low (grey bar). High (low) segregation countries score above (below) the EU average + (-) the Mean Absolute deviation,  
 Source: Bettio and Verashchagina (2009, p. 33) using LFS (ISCO-88 3-digit).

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 Source: Bettio and Verashchagina (2009, p. 33) using LFS (ISCO-88 3-digit).

**Source: (Bettio & Verashchagina, 2009)**

From above countries which presented highest level of segregation were, Estonia with 32.2%, Slovakia with 30.3%, Finland and Bulgaria with 29.5% and 29.3% respectively. Greece, Romania, Malta and Italy had lowest level of segregation of 22.3%, 23.3%, 23.6% and 23,6% respectively (Bettio & Verashchagina, 2009).

**Table 1 : Gender segregation in occupations**

	2000	2001	2002	2003	2004	2005	2006	2007	2008
EU27	25.3	25.3	25.3	25.5	25.5	25.9	26.0	26.0	26.0
EU15	25.8	25.8	25.7	25.9	26.0	25.9	25.9	25.9	25.8
BE	26.7	26.1	25.3	26.3	26.7	26.2	26.1	25.7	26.2
BG	27.4	27.0	27.1	27.8	27.4	27.8	28.7	29.4	29.4
CZ	30.1	29.2	29.6	29.4	28.9	28.4	28.1	28.5	28.5
DK	27.9	28.1	28.3	27.4	27.5	26.9	27.8	25.7	26.5
DE	26.9	27.0	26.9	26.7	26.7	26.5	26.5	26.5	26.1
EE	31.3	32.4	30.4	32.1	32.7	30.8	31.6	32.2	32.2
IE	26.9	26.7	26.9	27.1	26.8	27.2	27.8	27.9	27.6
EL	21.0	21.5	21.6	21.7	22.5	22.5	22.4	22.4	22.4
ES	24.6	24.9	25.3	26.4	26.2	26.6	27.1	27.4	27.3
FR	27.0	26.6	26.3	26.3	26.7	26.1	26.5	26.7	26.6
IT	21.6	21.9	21.8	22.3	23.3	23.9	23.7	23.6	23.8
CY	28.7	29.5	28.8	28.6	29.5	30.6	29.3	28.9	28.0
LV	28.7	29.7	28.6	27.8	27.2	27.1	29.4	30.2	29.8
LT	28.1	28.4	27.3	27.5	27.9	27.4	29.4	29.2	30.1
LU	28.7	26.8	27.1	24.7	25.7	26.4	26.3	27.2	29.2
HU	28.1	28.3	28.1	28.8	28.6	28.4	28.8	28.8	28.2
MT	19.6	17.2	24.5	23.8	24.1	24.3	24.3	23.2	24.9
NL	24.8	25.0	24.5	25.3	25.7	26.2	25.6	25.0	24.9
AT	27.3	27.2	27.8	27.7	25.8	26.0	25.9	26.2	26.1
PL	25.3	25.6	25.3	25.2	25.4	25.5	25.5	25.8	26.2
PT	26.4	26.3	27.6	27.4	26.0	25.9	26.5	26.5	27.3
RO	12.0	11.8	11.9	11.8	11.7	22.3	22.8	23.2	22.9
SI	26.9	26.8	27.1	27.2	27.2	27.6	26.8	26.3	26.7
SK	31.2	31.2	30.8	30.5	30.7	29.5	29.9	30.3	30.5
FI	30.0	29.6	29.4	29.5	29.3	28.9	29.0	29.5	29.5
SE	29.0	28.0	27.8	27.7	27.6	27.4	26.8	26.9	27.0
UK	26.7	26.8	26.5	26.5	26.3	25.8	25.5	25.1	24.8

Source: European Commission (2009), « Indicators for monitoring the employment guidelines - 2009 compendium », DG Employment, Social Affairs and Equal Opportunities.

Notes: LU 2003, 2004 and 2005: Annual average data. RO until 2004 based on ISCD 1 digit.

Data lack comparability due to changes in certain survey characteristics :

- between 2002 and 2003 for FR and LU.

- between 2003 and 2004 for IT and AT.

- between 2004 and 2005 for DE, ES and SE.

**Source: (European Commission, 2009)**

Biblarz et al argued that job segregation often occurs in pattern that is horizontally and vertically. In workplace gender based segregation can be reflected in both horizontal and vertical dimensions.

### 2.2.1.1 Horizontal segregation

Horizontal segregation occurs in occupations that are people oriented rather than object oriented. This type of segregation often takes form of women working in occupations that

emphasize non manual skills in other words it exist when men and women choose different careers. Occupational segregation can force females to pursue jobs that are identified with their gender roles for instance teaching, nursing and secretaries which also mirror a low pay scale and this was also found by Strom (1987) when he carried out a research concerning occupational segregation and found that the management initially sought women workers to use bookkeeping machines because they could pay them less and whilst they were working as bookkeepers, cashiers and typists high level jobs such as accountants and auditors were dominated by men.

### **2.2.1.2 Vertical Segregation**

In late nineteenth century, women were offered clerical jobs but the highest number of applicants made the profession less valued and increased vertical segregation( Cooper, 2010, Loft, 1993). Vertical segregation exist when men dominate higher grade paid careers and women are concentrated in low grade, lower paid careers in the same area of activity (Hakim, 2006). Recently accounting firms have formed a new way of segregating women from partnership position through a culture which diverts women from traditional equity partnership known as post senior manager positions (Almer et al, 2012). Experiences of female accountants in Scotland (Gammie& Gammie, 1997) have argued that females have moved away from their traditional roles within the profession and into previously male dominated areas such as audit hence men opt to move to new, more dynamic specialisms such as corporate finance which offer high salaries, thus men have moved into new areas of work resulting in women being segregated into less prestigious function of the profession (Khalifa ,2013, Gammie & Gammie,1997). While women have been gaining more formal qualifications in accounting than men, they are vertically segregated into lower ranks once they are in the firm due to lack of organizational qualifications in relation to men (Robberts & Coutts,1992). Organizational qualifications are aspects such as knowledge of important customers and knowledge of unwritten traditions within the organization therefore despite the growing number of academically qualified women the situation of vertical segregation can't be changed which clearly shows the difficulty in acquiring organizational knowledge to women's career progression (Anderson et al, 2005).

Glass ceiling is a form of vertical segregation in which men hold highly paid positions in the company (Weeden et al, 2018). Vertical segregation is referred to by the glass ceiling which shows the existence of visible and invisible obstacles that lead to rarity of women in power and decision positions (Laufer, 2002).Glass ceiling can be defined simply as an intangible barrier

within an organisation which prevents women from attaining upper level posts. Hind & Baruch, (1997) defined glass ceiling as lack of evidence related to women's deficiencies in skill making them less suitable for professional roles. Glass ceiling was defined by the federal report of 1995 as the existence of invisible, artificial barriers blocking women and minorities from advancing up the corporate ladder to management and executive level positions (U.S Glass Ceiling Commission, 1995).

Regardless of qualities that women have, they will ever make it to the top, it is just like a dream that will never come true (Nasman & Olsson, 2018). The glass ceiling theory is considered a phenomenon and metaphor wherein women can see through the glass to those top levels of career ladder, but unable to reach them as there is a ceiling, a gap to prevent that from happening. "The barrier could be made up of multiple reasons or theories but they all must relate to the prevention of women or any minority from attaining the highest levels in a career (Barreto et al, 2005).

Former Member of Parliament (MP) for Mabvuku, Timothy Mubhawu, is on record for intimating that women and men were not equal and equality was against God's principles. He even suggested that the Domestic Violence Bill that was being debated was diabolic as it stood usurp power from men (Gonda, 2009), this implies that Zimbabwe is home to men that do not believe in the capabilities of women to participate in leadership hence the continued existence of gender disparities in leadership. Mansonn et al (2013) carried out a research in Sweden, one of the auditing industry to find if there were differences between men and women in terms of the probability to attain leadership positions and they concluded that there was gender inequality that led women being promoted less frequently and their jobs was described as dead-end jobs where there were no possibilities of getting promoted therefore paving way to glass ceiling. Another researcher Lofstrom, (2012) also conducted a research in Sweden and found out that there were more women in lower levels of career ladder than men. Studies have documented the experiences of female leaders who felt that in leadership positions they occupy, they are not taken seriously and their contributions are not valued (Davidson & Burke, 2000).

KPMG promoted Lynne Doughtie as their first female chairman and CEO (CNN, 2015). Despite this progress of populating higher ranks to be more diverse, there still remain issues regarding promotions and career progression of a gender that consists of 49.5% of the world population (World Bank, 2016). In the UK, despite women making 14% of the six accountancy firms, the likelihood of them reaching senior positions were minimal with their male colleagues

twice as likely to become partners or directors (Boyer, 1995). The top 50+50 survey found that 18% of partners at the top UK accountancy firms were women, compared to 82% men. (Accountancy age, 2016). Further, it was found that irrespective of their experience, education or qualifications, female accountants occupied less senior positions and salaries (Pierce-Brown, 1996). In Grant's (2003) research it was found that accountancy firms were not doing enough with respect to providing opportunities for women at partner level, with 53% of financial directors reporting that firms had limited opportunities for female partners, and as low as 20% stating that the firms were doing a good job in equal opportunities. In a report published by Institute of Leadership and Management (2011), it was found that 73% of women felt barriers for women existed who wanted to enter senior management and board-level positions in the UK, whereas only 38% of male respondents believed in the glass ceiling. Kent Business School (2016) found women comprising less than 10% of executive directors at FTSE 100 companies; within these organizations, only five women occupy the role of CEO. In Zimbabwe 31.9% of parliament seats were held by women and the rest by men (Women Count, 2019). In Mauritius, the findings showed that although there was a substantial increase in the number of female accountants, the same cannot be said for upper-level management positions. Masser and Abrams (2012) carried out a research study and found out that the higher the participants scored in hostile sexism, the more they were likely to recommend a male candidate than a female for a managerial position (journal pone, 2018).

### **2.3. Lack of Religious Freedom**

Unless there is religious freedom, minority groups including women will not be at the table and their vital productive and creative voices will not be heard (Grim & Lyon, 2013). Challenges to women's rights and gender equality are not limited to specific regions and religions but their severity varies from one region to the other, as noted by Raday (2003). The author observed that there is a clash that exists between culture, religion and gender, hence equality has become an issue high on the global agenda. The denial of religious freedom contributes to gender inequality throughout the world and according to Brigham Young University's research religious freedom is tied to gender equality but lack of religious freedom affects women to participate and contribute to the economy (UN Declaration of Rights, 2013). There are different types of religions, claims against gender equality have been raised against the monotheist religions of Judaism, Christianity and Islam (Raday, 2003).

Religion is a strong pillar that holds Zimbabwe's social fabric together, however, Christianity in Zimbabwe has been used as a tool for female exploitation and oppression (Kambarami,

2006). Religion as a set of beliefs and norms govern human lives through desired ways in which it administers (Juppin, 2000). Women's participation in church activities is limited due to the belief that men are true leaders, some Christian churches hold the belief that their leader is Jesus who as a man and also most of the iconic leaders were males such as Moses and Abraham therefore it instils submission to women as they pave way for male dominance (Malikisi, 2017). Oppression of women only comes in the way women dress when going to church where they are obliged to wear long dresses against their will. Despite the widespread engagement of women in their religious communities, religious leaders and those authorized to interpret religious doctrine are predominantly men (UN Women).

#### **2.4 Unequal educational Opportunities**

Historically, poor access to education was the main visible barrier to women's participation in the public sphere owing to patriarchal attitudes about gender roles, as well as social pressures such as child marriages and religious beliefs that inhibited women's education (NDHS, 2003). This resulted in some parents attaching importance on the education of the boy-child while circumscribing the girl-child educational opportunities (Allanana, 2013; Kambarami, 2006). Women still have to grapple with the realities of succumbing to cultural pressure of ascribing to gender roles or risk isolation, while the system props up men by emphasizing work and career orientation (Chirimuuta in Kambarami 2006). Women with the same educational qualifications as men often have to prove themselves twice as much as their male counterparts as the woman is perceived as having received some favour to be in a key-decision making position (Mapolisa and Madziyire, 2013). This argument validates the Conflict Perspective on which this research finds its basis; women and men are consistently in a struggle for power and dominance.

The world has more than 800 million illiterates, and of these, two thirds are women. This is an indication of complex socio-cultural and political processes that deny women of this basic human right (Medel-Añonuevo, *ed*) (1999). Zimbabwe has its fair share of gender inequality in education, where enrolment ratio for girls declines with each level due to patriarchal attitudes that negate girl education and perceives it as a waste of money (SADC Gender Monitor, 2013; Mapolisa and Madziyire, 2012). Although women constitute 52% of Zimbabwe's population, in 2010 only 49% were enrolled into primary school, and the rate falls to 42% at tertiary level (ZimStat, 2013). Studies have shown that education that is acquired at tertiary level is key in shaping one's career in life, yet women are not given an equal chance to access this vital resource. This socio-cultural bias against female education has resulted in two thirds of Africa's



illiterates being women (Carmen in Rutoro, 2012). The low levels of female enrolment into higher levels of education then become a huge bottleneck for women to navigate the corporate world and the world of leadership

## **2.5 Role of accounting firms in promoting gender equality**

Greater attention should be given where women's participation is low (French & Meredith, 1994). Professions where there is a minority of women have the responsibility to explore ways to assist women in their efforts to succeed professionally (Jacob & Schain, 2009) therefore it can be concluded that accounting firms have a responsibility to help women to adapt organisational knowledge and prepare them for leadership positions. As numbers continue to grow in accounting firms, firms have begun to implement policies with the intention to promote career opportunities for women and increasing number of female leaders (Jacob & Schain, 2009).

Accounting firms have developed and implemented policies in relation to their gender agenda, including mentoring, female professional development network, gender awareness training and work life balance programmes (Dwyer & Roberts, 2004). Particular attention has been given to work-family imbalance on the basis of long working hours culture which interferes with women's family obligations (Kyriacou & Johnston, 2006, Wallace, 2009). The action was taken by the accounting firms after recognising highest rate of exit by women (Dwyer & Roberts, 2004). The firm's structure, policies, structure and processes have contributed to the high turnover to female accountants (Maupin, 1993).

### **2.5.1 Changing Organisational Culture**

Organisational culture has an essential role of gendering organisational realities (Whiting, 2012). Accounting firms may remove the barriers to women's progression to senior in an attempt to retain profitable clients (Whiting, 2012). Consequently accounting firms may need to become more innovative in recruiting women in the face of social and economic change and also respond to technological changes by facilitating technological innovation by providing work from home facility (Whiting, 2012). Some scholars argued that organisational changes can only happen when women are present in sufficient numbers to be themselves, assert themselves and change emotional norms thereby influencing culture and values (Powell et al, 2002). The culture of the organisation in terms of norms, values and beliefs shape the reproduction of gendered formal reproduction (Anderson et al, 2005).

### **2.5.2 Providing alternative working options**

The entry of large numbers of women in the accountancy profession the skills bring they bring to the firms can have a collective power practises to change accounting policies by introducing work arrangements. Jacob & Schain (2009) suggested that family –friendly policies improve working lives of most working women thus accounting firms continue with their efforts to enhance advancement of women. However for the introduced work arrangements to be accepted throughout the organisation they should not be connected with an attitude of less dedication towards the organisation and should not penalise employees with regard to promotion (Loan, 1999). Women who prefer working part time reduce their career opportunities because of work lifestyle choices they make which may influence their ambition and confidence (Gallhofer et al, 2011). Dambrin & Lambert (2012) argued that accounting firms which develop human resource policies meant for women are turning women into victims thus participating into ghettoization of both genders.

### **2.5.3 Mentoring**

Mentoring is one of the best means employed by to successfully integrate females in businesses and assist them to succeed (Keating, 2002, Jacobs & Schain, 2009). Today human resources are an important asset in knowledge based industries for instance accounting and auditing that firms can no longer risk losing talented people due to inequality (Loan ,2009). The managing director of Cardill in Zimbabwe, Priscilla Mutembwa testified that women who receive mentoring and training are more successful in terms of making it to the top( World Congress of Accountants, 2015), therefore the right of mentoring will be in a position to overcome challenges such as lack of confidence that inhibit women in leadership. Training a certified public accountant yields an important financial investment where specialisations are narrow ( Loan, 2009). Anderson et al (2005) concluded that within the accounting circle, training courses ensure that relevant behaviour and dress code is displayed in front of clients is reinforced and developed. One of the big four ( Pricewaterhouse Coopers)is developing networking circles to allow their female employees and other methods like online mentoring and co- mentoring inorder to reduce gender bias and instil more confidence in them (Jacobs & Schain, 2005).

### **2.5.4 Legal and Policy Reform**

Kambarami (2006) recommended that there should be commitment to legal policy reform in light with international standards to build an environment which accommodates women and accords them similar freedom to their male counterparts. Efforts between government and civil

society, religious leaders should raise awareness among men and women to eliminate patriarchal attitudes and stereotypes that work against women advancement (CEDAW Report Zimbabwe).

## **2.6 Accounting and Theories**

### **2.6.1 Feminist Theory.**

Several challenges and areas in accounting can be understood through applying feminist theories (Hammond & Oakes, 1992, Haynes, 2008). Feminism is a complex notion that has vast differences in meaning and connotation for people spanning generations, ethnic identities, sexual orientations, social classes and nationality (Pasque, 2011). Feminist theory work towards understanding the dynamics of gender relations, examining issues of power relations, individual experiences and socially constructed knowledge with the aim to bring change for women (Abbott et al, 2005). The theory tend to share two objectives which are, to subtle gender inequalities and to change those inequalities ,however they differ on how to use the term gender and what means of change to advocate with as some are being liberal advocating equal opportunities and others more endorse more radical alternatives (Haynes, 2008). Huilman (2002) identified three main principles of feminist theory which explained that women have something valuable to contribute to every aspect of the world, as an oppressed group, women have been unable to achieve their potential ,receive rewards or gain full participation in the society and that feminist research should do more than critique to work towards social transformation. There are many different types of feminisms in which researchers can position themselves (Haynes, 2008) hence the main feminist perspectives are discussed below.

#### **2.6.1.1 Liberal Feminism**

It is a traditional perspective that was established as part of the first wave of feminism which is oftenly the root of comparison when deconstructing contemporary conceptualizations (Pasque, 2011). Liberal feminism is concerned with equal opportunities and equal rights as they fought against laws and regulations that favour men's rights to women's (Abbott et al , 2005). These feminists also focus on women's equal participation within existing system therefore there is a little chance to redefine power of economic development (Campbell& Wasco, 2000, Abbott et al, 2005). Tong (2005) argued that society has a false belief that women by nature are less physically capable than men and that the playing field would allow women to seek some opportunities as men especially opportunities to excel in various fields whilst modern liberal feminist argued that patriarchal society fuses sex and gender together making

only those jobs that are associated with traditionally feminine appropriate for women to pursue (Pasque, 2011). However this perspective tend to resolve gender equality without moving too much into structure as this was observed by (Haynes,2008, Hammond & Oakes ,1995) that gender is used as an object rather than part of feminist theory therefore overlooking broader political and cultural issues by providing functionalist explanations of gender differences which therefore promote further gender inequalities. Similary accounting and gender studies drawn on liberal feminism do not consider the historicity factors involved in strategies for change thus promoting gender inequality.

### **2.6.1.2 Radical Feminism**

It is concerned more with women's rights than equality as women are encouraged to celebrate new female creativity and self- identification that is most of the qualities are those specific to women (Abbott, 2005). Radical feminists think that liberal feminists' perspective is not drastic enough to address the multitudes of individual, institutional and systematic oppression that has been ensued to female accountants (Pasque, 2011). These feminists view patriarchy as trans historical and global as a key of domination and oppression, however they tend to discount the ways in which man and women's experiences are shaped not only by sexual differences but by other factors like race and class (Campbell& Wasco, 2000, Abbott et al , 2005).

### **2.6.1.3 Marxist Feminism**

Marxists put more effort on structural and concrete aspects of social organization mainly the role of family and gendered labor (Abbott, 2005). Jaquette (1982) argued that Marxist theorists maintain that changing women's status can be achieved by socialist revolution and elimination of domestic labor. Marxists argue that the path to gender equality is led by the destruction of the capitalist society and speaks issues such as unequal pay and obstacles in achieving certain fields (Pasque, 2011).However within accounting literature Marxist feminist content that labour process is important but not enough for understanding women's oppression (Tinker & Neimark, 1987).

### **2.6.2 Human Capital Theory**

Human capital theory is a stock of human capital that predominantly determines earnings of individuals (Isaikawa& Ryan, 2002).There are two main components of human capital theory according to Blundell et al (2002),one with the strong complementarity and early ability whether acquired or inmate and skills acquired through female education or on job training.

According to human capital theory, one's incentive to invest in training is directly proportional to the time one expects to spend at work over one's lifetime (Polacheck, 2004).

## **2.7 Barriers faced by Female Accountants**

A number of studies have presented historic insights into women's entry into the profession and the barriers they face which include segregation, prejudice and discrediting of their organizational skills (Roberts & Coutts, 1992). Additionally women were excluded from the acquisition of organizational knowledge meant for promotion through the old boy network and the belief that women had to behave more like men in order to succeed (Lehman, 1992).

### **2.7.1 Biological differences**

Women are often told not to possess certain personality traits and characteristics because they align with being masculine (Scandura, 1993). Women feel their characteristics, attitudes and behaviours that can be described as feminine make them feel that they are ill equipped and ill-suited for certain leadership roles and any potential success at their firm (Maupin, 1993). In a study carried by Scandura (1993), she concluded that women who described themselves as masculine are more successful in accounting field that is male dominated. The only difference between genders is assigned in biology, which was established at birth by the infant's reproductive organs (Sharabi and Harpaz, 2013).

### **2.7.2 Cultural barriers.**

An accountant's identity is affected by culture and stress and stereotypical roles are maintained at both societal and organisational level (Dambrin & Lambert, 2012). The history and development of the accounting profession, the way it operates differs from country to country with studies emphasizing the importance of investigating the experience of women within their cultural context (Komori, 2013). Zimbabwean culture and tradition subjugates women to the private sphere for her family and development of her home, whether educated or not and this subjects women leaders to critical public scrutiny and some employers were reluctant to bring on board female leaders due to societal attitude against women (Maposa & Mugabe, 2013). Some men were even reported to get schizophrenic and depressed when their wives became successful leaders (Swati and Sheila in Maposa and Mugabe, 2013).

According to Rosser (2004), cultural barriers include gender stereotypes, discrimination, harassment and sex role expectations. Organizations carry the culturally promulgated image of the ideal manager, as men always appear to be better candidates for management (Britton & Logan, 2008). Gberevebie et al (2014) conducted a research and found that there is an effect of

cultural belief where female child is taken as a fiddle and does not have the cultural right to compete with male counterparts. Research has also shown that the socio-cultural system of beliefs, norms and values stands as a barrier particularly in the field accounting in Zimbabwe, where it is viewed as job with no exception which modest women are not expected to work (Lehman,1992). Public accounting is characterized by a work culture of long working hours and male dominated hierarchy which continues to demand a masculine gendered ideal worker as the model of success (Dwyer & Robert, 2004). Ciancanelli et al (1990) argued that the culture of accounting firms usually reflect the culture of society as a whole thus discrimination encountered by women in the workplace often reflects societal values and norms.

According to Whiting and Wright's research in 2001 they concluded that culture, norms and promotion criteria erode gender equality at accounting firms. In Asia, despite more women participating in the working arena, they face many barriers such as discrimination and stereotyping. In terms of stereotyping, women are deemed to be emotional and incapable of holding positions requiring objective thinking (Low, 2012) In Tsyiac's (2012) research in large firms, 72% of staff consists of white individuals and 79% partners are male. Irish female accountants faced discrimination for several reasons such as refusal of men to work under female managers and taking orders from them. Male value based norms used in performance evaluation are seen to affect women's evaluation performance negatively, they favour stereotypical male traits therefore Jonnergard, (2010) conducted a research on gender inequality basing on performance evaluations in the field of Ireland accountants and found that there was dominance of male based values in the industry which was believed to be the major cause of negative correlation in establishing those evaluations hence the overall conclusion was that male norms are not being fairly judged and norms are the largest influence on the barrier that women face in accounting industries. The demand for a masculine attitude over a feminine one perpetuates an emphasis on competition which is expected of women if they are to advance in the organizational hierarchy. However, this is harder for females because it requires them to suppress their values (Maupin & Lehman, 1993). Additionally, according to Kirchmeyer (1998) and Tharenou (2001), masculinity has a positive effect on women's income and level whereas femininity has a negative effect. Because of their long-standing majority in the occupation as an accountant, the further image of a classic stereotypical one has been that of a middle-class white male (Lee ,2014).

### **2.7.3 Work- family imbalance**

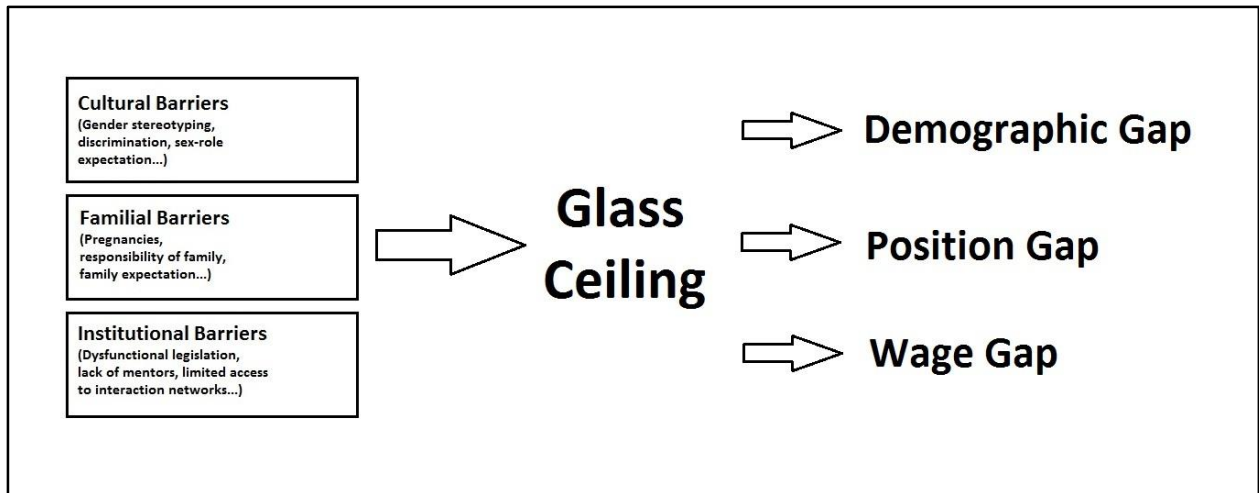
Women also face threat of being conceived as weak or as quitters once they become mothers and start a family (Maupin, 1993). It is argued that women's higher turnover rate is a result of family centred lifestyle choices made by women (Bernadi, 1998). Here motherhood is associated with restricting of finalising career progression in accounting firms specifically to partnership level (Dambrin & Lambert, 2008, 2012). Women with children are less able to do overtime, which is a necessity for promotion (Hopman & Lord, 2009). For men, marriage and fatherhood are deemed positive indicators for a promotion because it helps in viewing them as stable, reliable and in turn economically viable (Friedman & Greenhaus, 2000). Additionally, pregnancies are considered as non-events for fathers' work (Keng-Howe and Liao, 1999) thus perpetuating stereotypes at organizational levels which increases men's promotion prospects relative while decreasing women's (Whiting, Gammie & Herbohn, 2014). Kawaharada et al (2012) conducted a study and concluded that females are unable to remain committed to their job demands, working part time due to parenting responsibilities that delays career opportunities for them. O'Neill (2003) argued that because of family responsibilities females invested less time into accounting firms, which lead to depreciation in skills which also affects gender gap.

### **2.7.4 Lack of confidence in women**

Another barrier to women's representation was identified lack of confidence on the part of women themselves who have potential to work just like males. In their study, Chabaya et al (2009) found that myths, stereotypes and prejudices related to women's capacities and attitudes presented as obstacles to women's participation. Women have internalised such myths as women cannot make good leaders, and these have worked as a handicap in the development of their individual career capacities and personalities. The social background is blamed for making women feel inferior and with the acerbic belief that men only should be leaders while women play a subordinate role. The socialization of women into stereotypes that make second class citizens makes them lack confidence in making independent career decisions. Women seem not to have sufficient drive to dismantle the patriarchal society, and Epstein (2005), blames women to some extent for the perpetuation of these socio-cultural factors that are a bottleneck to female representation in key decision making positions and the author also argues that women have to re-socialise the internalised gender roles that make them stay in cultural prisons in which they worship male domination, and focus on propagating independence and career orientation.

## 2.8 Conceptual Framework

To investigate gender inequality, the research will use the framework provided by Rosser (2004) to analyse if cultural barriers, familial barriers, position gap and demographic gap still exist among gender in accounting offices at motor industries in Harare. The diagram below explains this approach:



**Source:** Rosser (2004), Gender bias framework of analysis.

## 2.9 Gap Analysis

Numerous studies have been conducted focusing on gender issues in context but to the researcher's best knowledge no research has been conducted covering gender issues in accounting profession in Zimbabwe, case study of motor industries in Harare, therefore this research sought to seal the gap.

## 2.10 Chapter Summary

The chapter has effectively provided an overview of issues surrounding sociocultural challenges in female representation in accounting offices. It further looked at the theoretical framework and provides empirical evidence from past studies done by different researchers in the area of gender inequality and glass ceiling theory. Chapter 3 will focus on data collection methods the researcher used in carrying out the research.



## **CHAPTER 3:**

### **RESEARCH METHODOLOGY**

#### **3.0 Introduction**

This chapter gives an overview of the methodology and approach used in this research study. It discusses the research strategies and techniques used to gather information regarding gender inequality in accounting offices.

#### **3.1 Research Design**

Research design can be referred to as a blueprint for researchers which guide them in data collection (Cooper, 2011). Research design contains objectives derived from the research

questions specifying information sources from which data will be collected and design techniques which shall be used. Research design holds all the parts and phases of the research project together (Adams, 2002). A research design is a master plan in which the methods of collecting, analysing the information required is specified (Slater, 2010). The researcher used qualitative research methods for example questionnaires to explore status of female accountants in relation to their work.

### **3.1.1 Justification of Research Design**

The study was exploratory in nature which is most useful in situations where limited information is available (Plonsky & Waller, 2005) therefore the researcher wished to explore areas of research. The researcher used the exploratory research design after careful consideration of advantages that accrue to it.

- 1) It enabled the researcher to understand at an early stage if the topic was worth investing the time and resources and if it was worth pursuing
- 2) It gave an opportunity to use first-hand information which was free from the initial researcher’s biasness.
- 3) Exploratory research design dealt with exploring into the phenomenon where the information was loosely defined.

However the researcher acknowledged disadvantages of being expensive and time consuming.

### **3.2 Target population**

Target population is a group of individuals, institutions, objects that have a common characteristic that is of interest to the researcher ( David & Peter, 2003).In order to study the status of women as accounting professionals, the research population will consist of females and males who are working in accounting-related jobs in some of motor industries in Harare and that include the roles of accountants, financial managers, financial analysts, bookkeepers, clerks and internal auditors. The study population consists of both males and females and it is considered as being useful since it will allow collecting views from both genders on the status of women in accounting offices. This approach of defining the study population was preferred as it offers comparative views and eliminates to some extent the possibility of bias that may occur when females only are selected as a study population for a gender-related topic. In this research the accessible population was 30 but the targeted population was 48 people as evidenced by the table below:

Motor industries	Population	Sample size	Percentage
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Croco Motors	11	8	72%
Duly Motors	9	5	55%
Amtec Motors	4	2	50%
Faramatsi Motors	6	4	66%
Willowvale Motors	3	2	66%
Mike Appeal	6	4	66%
Nissan Clover leaf	5	3	60%
Nyamidzi Motors	4	2	50%
Total	48	30	63%

Source: primary data

### **3.2.1 Sample Size**

According to Greaner (2008) a sample size is a section of the population chosen for particular study or research. This study focused on eight motor industries in Harare. The major reason why the researcher opted for the sample size was due to limited time to complete the dissertation. A larger sample size would not have been possible within the period of time period the project. The choice of a sample size was also influenced by the time that would have been spent at chapter four, the data presentation and analysis stage.

### **3.2.2 Sampling**

According to Mahmoud (2012) sampling is a process used in statistical analysis when selecting representative subset of elements or objectives such as organisations or people from a population in order to determine the features of the random variables under the investigation. In this research the sample was 8 motor industries in Harare.

#### **3.2.2.1 Non probability sampling**

Kumar (2005) referred to non-probability sampling designs a technique that is commonly used when the number of variables in a population cannot be individually identified or is unknown. It is a technique where the odds of any member of being selected for a sample cannot be calculated as it relies on subjective judgement of the researcher. The selection of elements in such a scenario depends upon other considerations and the researcher used purposive sampling. Accuracy of data was enhanced by selection of people who can provide the best information,

data gathered through non probability sampling was relevant for study were some of the merits of non- probability sampling. However there was no statistical framework to justify a sample and also when coming up with a sample wrong judgments could be made.

### **3.2.2.2 Purposive Sampling**

Purposive sampling is where the researcher chooses a sample based on their knowledge about the population basically participants are chosen based on the study's purpose (Dodge,2008).Purposive sampling was used in this study, allowing the researcher to directly go to accounting sectors. Purposive sampling is defined as a scenario where the researcher choose a sample basing on an individual opinion on what is suitable for the study (Yin,2014). This means that the sample is established upon the researcher's judgements on the population. This technique is suitable in selecting a group of interest in which reliable evidence is assured that it can be retrieved by the researcher. According to Saunders (2011) purposive sampling is more appropriate to apply in a study area with small number of competent people in the problem statement. Purposive sampling saves time as the researcher knows the number of respondents to interview. Fischer et al (2008) refer to purposive sampling as the deliberate selection of participants on the basis of their capacity to give meaningful information about the question. The researcher interviewed both males and females that were holding accounting offices in some of the motor industries in Harare as well as bookkeepers, internal auditors and clerks. Chief, group and senior accountants were of particular interest in this study because the researcher perceived senior positions as a key player in achieving gender parity

### **3.3 Research Instruments**

Research instruments are simply devices for obtaining information relevant to your research project (Wilkinson & Birmingham, 2003), they can be interviews, scales, questionnaires or even checklists. In this study the researcher will make use of interviews and questionnaires.

#### **3.3.1 Interviews**

An interview is a conversation that is initiated by the interviewer so as to obtain information from the respondent that is related to the study being conducted (Kumar 1996). Interviews have been used as an excellent means of finding out how people think or feel in relation to a given topic' (Darlington and Scott, 2002). Interviews allowed the researcher to directly communicate with the respondents, and offered a unique opportunity to explore the points of view of others and understand their social world

##### **3.3.1.1 Face to face interviews**

Face-to-face interviews were conducted in order to have a more personal touch and understanding of the individuals involved and their backgrounds, where did they start from, how did they reach the positions they were in currently, what sacrifices did they have to make etc. Narli (2010) described a face to face interview as a resolute interaction between two or

more individuals in the same geographical space. Face to face interviews allowed the researcher to continuously adjust language to suit the respondents. Interview questions were semi-structured to have control on the discussion, but it allowed the interviewee to elaborate his or her points to aid the exploratory nature of the study (Eriksson and Kovalainen, 2008). However face to face interviews were time consuming and was not appropriate because of covid -19 restrictions therefore telephone interviews suited the quest for data collection.

### **3.3.1.2 Telephone interviews**

Telephone interview is a two way communication between two people with the use of telephone for a purpose of study (Hair et al, 2011). Telephone interviews are discussions between two or more people for a particular purpose at different geographical sites. The researcher opted for telephone interviews because of Covid -19 restrictions and to cut travelling costs.

Telephone interviews allowed both the interviewee and the interviewer to explain and clarify matters when they arise and were cheaper compared to face to face interviews. In addition the telephone interviews were reliable because the researcher could contact the respondent to seek for more information at any time and there were high chance of exchange of ideas between the interviewee and the interviewer.

However the telephone interviews had disadvantages such as no records to find the information for reference purposes, network problems arisen in the due course and failure to observe non-verbal actions.

### **3.3.2 Questionnaires**

Moltby et al (2014) questionnaires can be used to collect quantitative and qualitative data. It defines questions to be asked, order in which the questions will be asked and also the conditions of questions which have been asked. Wallium (2005) defined questionnaire as a set of formulated questions to probe and obtain responses. Questionnaires were built to answer research objectives and the researcher is given the leverage to pre-test data at any time by use of questionnaires. It is great to use a questionnaire because it can be quickly and effortlessly quantified by the researcher. Using a questionnaire as a way of gathering data attributes to the economic efficiencies as the instrument could collect from a large sample and at lower cost (Gay, 1987). Questionnaires are also more reliable as they guarantee confidentiality of information and also they provide for future reference as they are written evidence. However questionnaires may lead to false information or unwillingness to participate by respondents.

### **3.3.2.1 Open ended questions**

This type of questions increased the respondent's participation and also promoted critical thinking (Kumar, 2005). The researcher chose these types of questions because they brought answers that the researcher was unaware of. According to Creswell (2014) open ended question are questions that are designed to allow respondents to answer in their own words. Advantages of open ended questions were that they led to greater variety of information since respondents are given a chance to express their views freely and also eliminated bias.

However the disadvantage of open ended questions was that they needed time and maximum effort of the respondent.

### **3.3.2.2 Closed ended questions**

According to Lynn (2009) closed ended questions allow the respondent to give multiple responses. Furthermore answers in closed ended questions are predefined and usually respondents are asked to circle or tick the chosen answer. Kumar (2011) defined closed ended questions as those which limit the respondent to fill in the predetermined category and no room for participants to express their views. The typical questions do not require much depth of response hence less threatening to respondents. More relevant information was collected since the questions gave guidance to the participants in answering.

The advantages of closed ended questions were that they were quick and easy to answer, no time wastage, the response categories were easy to code and the respondents were limited to set of responses. However due to the use of the closed ended questions the respondents were not allowed to express a more complex meaning and did not permit the respondents to develop some ideas.

## **3.4 Sources of data**

### **3.4.1 Primary Data**

According to Bethlehem and Silvia (2012) defines primary data as the raw or unprocessed data specifically gathered to fulfil the needs of research. The research collected first-hand information from study area. With the aid of self-administered and questionnaires personal interviews, data was collected on the ground. The researcher considered primary sources of data as less biased and relevant since the data is original.

There were many advantages associated with using primary data including validity and reliability of data is capitalized on since the data was collected first hand in the field. Primary

data is first hand which makes it better than secondary data. However, it is more time consuming and costly to collect primary data.

### **3.4.2 Secondary Sources of Data**

Secondary data is information which is already in existence and was collected for another purpose (Saunders, 2011). The data included in this source is studies and information collected and analysed by other scholars or researchers. Secondary and primary data can also be used as complementary source of data. Secondary data can be used to define problem at hand, hence there are merits for using secondary data. Secondary data is time saving and easy in gathering. It fills gaps that exist in primary data by comparing and contrasting and it is less costly to gather. However, there was lack of information procedures used in collection of data and data may be invalid to the period of study.

### **3.5 Reliability and Validity**

Reliability is referred to the stability of findings, whereas validity represented the truthfulness of findings (Altheide & Johnson, 1994). Validity and reliability increase transparency, and decrease opportunities to insert researcher bias in qualitative research (Singh, 2014). Because reality cannot be captured, validity had to be assessed in relationship to the purpose and findings of the research (Merriam, 2009) therefore validity was measured in order to determine whether or not the data represented reality.

#### **3.5.1 Validity**

Validity is often defined as the extent to which an instrument measures what it asserts to measure (Blumberg et al, 2005). Validity of a research instrument assesses the extent to which the instrument measures what it is designed to measure (Robson, 2011) Validity deals with the relationship of data obtained to the nature of the variables being studied. The researcher used content validity to obtain codes and to ensure that questions would point at the centre of attention with less deviants from the core study area.

#### **3.5.2 Reliability**

Saunders et al (2009), explained reliability of research instruments as an extent to which data collection technique or techniques will yield consistent findings, similar observations would be made or conclusions reached by other researchers or there is transparency in how sense was made from the raw data. With regard to reliability, a measurement is only reliable when it



consistently produces the same results (Lombard et al, 2005). It measures consistency, precision, repeatability, and trustworthiness of a research (Chakrabarty, 2013). Reliability is an extent to which a questionnaire, test, observation or any measurement procedure produces the same results on repeated trials (Polit, 1999). The researcher managed to obtain validity and reliability by:

- 1) Making sure that the respondents answered all questions without fear or intimidation.
- 2) Ensuring that there was adequate time of the day when the respondents were not in a hurry to answer questions.
- 3) Avoiding interruptions, change in conditions of testing to maintain the situation while the respondents felt free to answer all questions.

### **3.6 Ethical considerations**

Ensuring validity and reliability in qualitative research involves collecting data in an ethical manner (Hopwood, 2004). Due to the moral dimension of this research study, it was the researcher's responsibility to develop and enforce proper ethical measures as a duty to the research community and for the liability to protect research participants. The researcher selected the qualitative research design to include an interview and questionnaire protocol, this was selected to reduce creating an issue of ethical harm to the potential respondents in the research study as Singleton et al. (2005) suggested that an interview method is less harmful than experiments.

Due to the concern related to identity the researcher disguised the name of respondents interviewed to protect their reputation. As a result of the potential risk that may have arisen from using the selected methods, the researcher, along with the help of Bindura University developed confidentiality agreement covering the subjects' right to privacy of participating in the study. All participants were informed of their rights to withdraw from the study at any time without any sort of penalty. No incentives were advertised for individuals to participate in the research study.

### **3.7 Data presentation and analysis**

The researcher made use of qualitative methods of data analysis in conducting the study. According to Ader and Hand (2008) data analysis is defined as a systematic process of applying logical or statistical techniques to illustrate, evaluate and review data. Data analysis clarifies

the relevance of the findings to the research objectives. The data gathered was analysed using percentages based on the findings.

### **3.8 Chapter Summary**

This chapter covered the research design as well as research instruments and types of data used in this study. The researcher also discussed the non -probability sampling as a sampling method, population of the study and the data presentation and analysis procedures. The following chapter gives a detailed analysis and presentation of the data obtained.

## **CHAPTER 4**

### **4.0 Introduction**

This chapter presents the responses supported by the respondents through questionnaires and interviews. The researcher used thematic analysis to analyse data where all the questionnaires were read to get the sense of the message that the respondents were attempting to get across. Coding and recoding were done manually and independently by the researcher.

### **4.1 Questionnaires response rate analysis**

There were 30 questionnaires distributed and 26 were returned giving a response rate of 86.66%. The questionnaires was send through email and Whatsapp since the respondents suggested that it will lessen the spread of Covid-19 and also they had no time to complete hard copies. The following table shows questionnaire response rate relating to questionnaires distributed and returned.

**Table 4.1: Questionnaire Response rate**

Motor industries	Number of questionnaires send	Number of questionnaires returned	Response rate

Croco Motors	8	4	50%
Duly Motors	5	5	100%
Amtec Motors	2	2	100%
Faramatsi Motors	4	4	100%
Puzey and Payne	2	2	100%
Mike Appeal	4	4	100%
Nissan Clover leaf	3	3	100%
Nyamidzi Motors	2	2	100%
Total	30	26	86.66%

Source: Primary data.

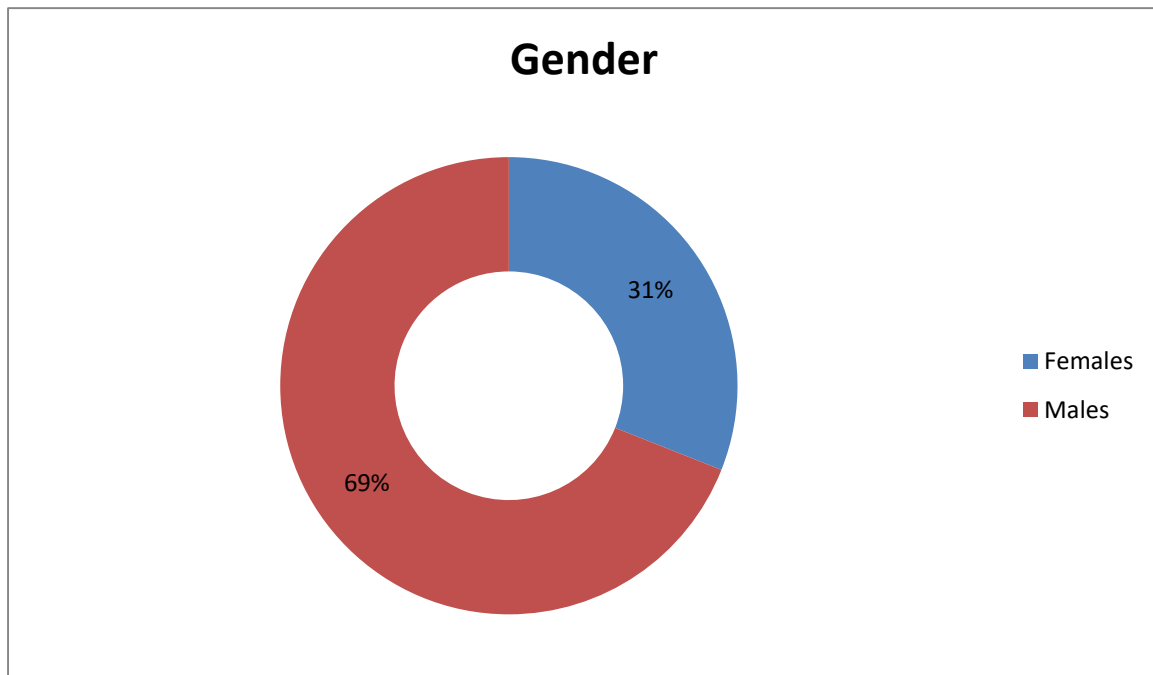
#### **4.2 Interview analysis**

The researcher conducted 4 interviews, 2 from Croco Motors and the other 2 from Amtec. The interviews were successfully held as scheduled. There were two Chief accountants who participated in interviews, one from Amtec and one from Croco Motors and both had completed their CA. The other interviewees included one bookkeeper from Amtec and an accounts clerk from Croco Motors. This was done so as to gather different views of personnel in all levels in the organization.

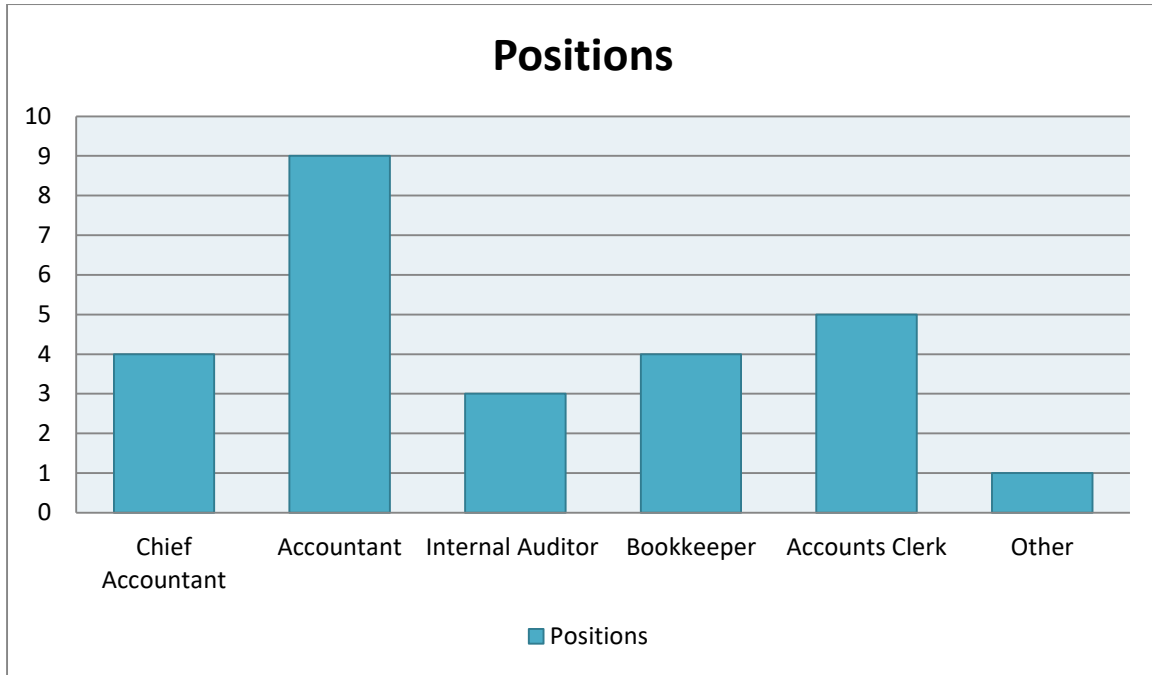
#### **4.3 Questionnaire Presentation Analysis**

##### **Question 1: Gender of respondents**

Of the 26 respondents 8 were females and the remaining 18 were males giving the percentage rate of 31 and 69 respectively and this concludes that accounting offices are more dominated by males than females. This is in line with the findings of the top 50+50 survey who found that 18% of partners at the top UK accountancy firms were women, compared to 82% men



### Question 2: Position held by respondents

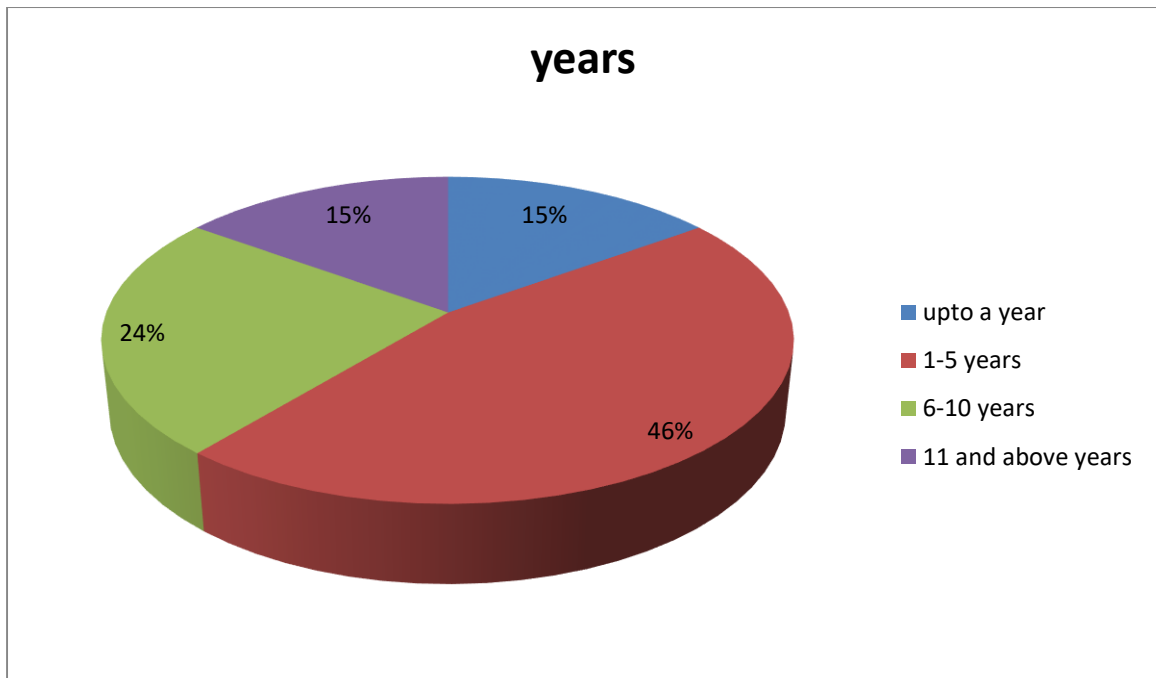


Source: primary data

Respondents' positions ranged from Chief Accountants to other. There was only one respondent marked herself as other and specified as graduate trainee at Croco Motors.

**Question 3: Number of years in employment**

15% (4/26) of respondents worked in the accounting offices for up-to a year, 46% (12/26) 1-5 years, 24 % (6/26) 6-10 years and 15% (4/26) 11 and above years therefore the researcher concluded that the accountants were professionals with experience since the majority falls under 1-5 years. The pie chart below illustrates years of employment in the accounting field.



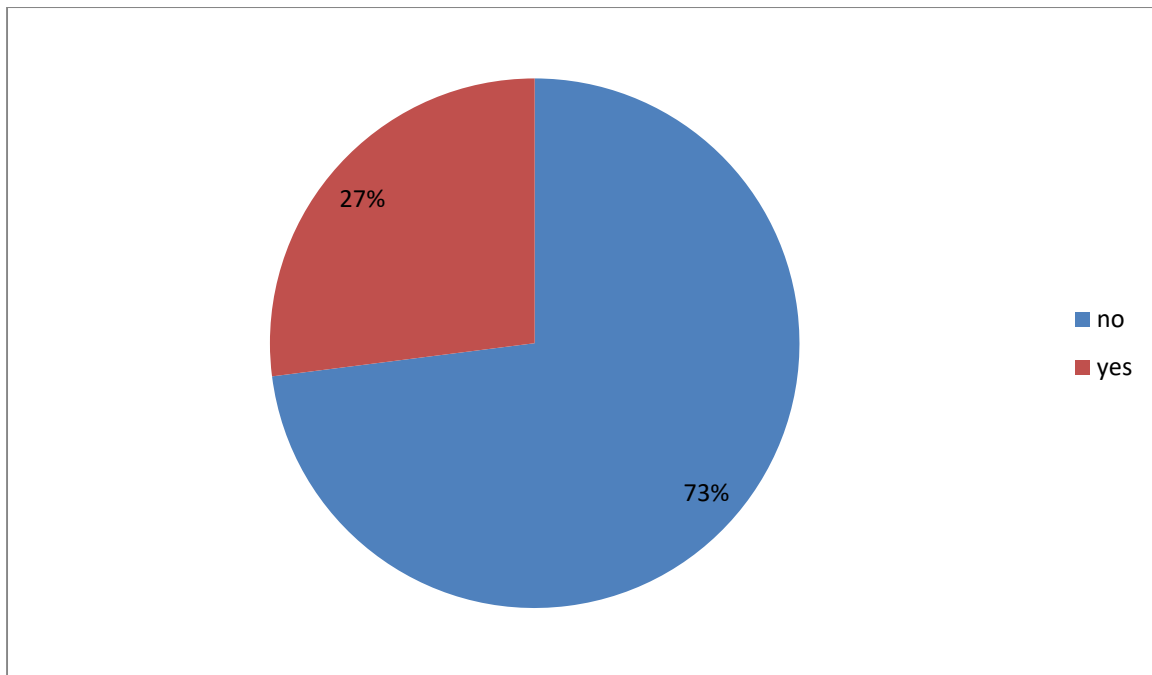
**Question 4: What do you understand by gender inequality?**

The question sought to investigate if the respondents have appreciation of gender inequality. The research findings showed that the respondents described gender inequality as unfair treatment between males and females in terms of opportunities and rewards in the society. The respondents also commented that both genders are not equally motivated and treated the same. In line with the findings WHO (2017) described gender inequality as the reinforcement of unbalanced norms, roles and relations and often leads to one sex enjoying more rights or opportunities than the other (WHO, 2017).

Therefore the researcher concluded that the respondents acknowledged the knowledge for gender inequality as it is the discrimination faced by an otherwise identical person that is treated differently on the basis of their gender where gender itself has no effect on productivity.

**Question 5: Do you think gender inequality exist in your organization among accountants?**

The purpose of this question was to asses if gender inequality exist among accountants in the organization and the responses are shown by the chart below



**Source: primary data**

Only 7(27%) respondents agreed that gender inequality do exist among accountants and 73% disagreed and the researcher came into conclusion that gender inequality and oppression has not yet been adequately articulated or executed in accounting offices.

**Question 6: If the above answer is yes why do you say so?**

The findings showed that male respondents do not believe that gender inequality exists rather females long for jobs which are not theirs and end up failing to handle the pressure as is known, the accounting sector is seen as complicated and tough that only men can handle it for example one of the male accountants said that females should not work in accounting and finance sectors since these fields are regarded as very pressurizing and is no exception for women(Lehman,1992) thus females are still being perceived as weak employees who cannot contribute effectively and productively by their male counterparts and this is in line with the findings of Bolton & Muzio (2008) who founded that although the professions are increasingly dependent on the contribution of their female members, they are not truly including women which serves to undermine them even in high professional projects.

The above views of male respondents reflected that gender inequality exists in accounting offices since females are still regarded as weak and cannot handle the pressure.

27% of females on this question felt that they feel that they are being discriminated because they were given easy tasks and were not respected in the organisation even the way they are being addressed even by their clients shows that there is gender gap between male and female accountants. Firstly, the clients' way of addressing a male colleague was different from that of a female colleague, which led to women feeling undermined and secondly they felt that they had to prove themselves to their male colleagues even more so in order to get respect rather than having an equal starting point.

Apart from females there were 2 males who felt that gender inequality exists on their side because there were more female accountants than males and there was a belief that being a female could lead her to be a manager almost for free due to some relationships in the office. An interesting response from a male accountant was that there were invisible relationships between female accountants and top managers which lead them to be promoted undermining males' chances of promotion.

**Question 7&8: How many accountants are in this organization? Of these how many female accountants are in managerial positions?**

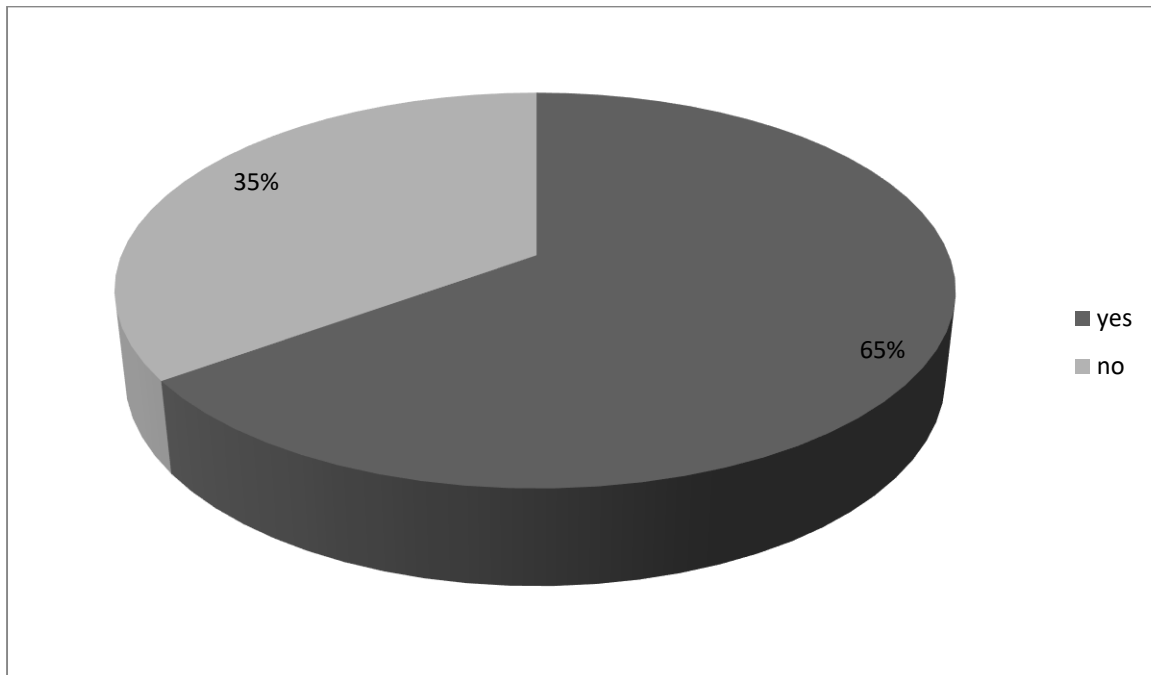
The findings showed that females are isolated in managerial posts. One of the male respondents went so far to say they were 10 accountants but none were female in managerial position yet the respondent acknowledged that gender inequality does not exist of which all the females in their organization hold rigor posts like bookkeeping or accounts clerks. Another respondent stated that there were 10 accountants but only 2 females are in managerial positions. In line with the findings Dambrin & Lambert (2008) found that there was gender balance at entry level in the study they conducted in one of the Big Four audit firms in France but gender gap showed a significance difference when it comes to upper level positions. In Grant's (2003) research it was found that accountancy firms were not doing enough with respect to providing opportunities for women at partner level, with 53% of financial directors reporting that firms had limited opportunities for female partners, and as low as 20% stating that the firms were doing a good job in equal opportunities.

On the other hand there is gender equality as stated by the other respondent that there are 10 accountants and 4 (40%) female accountants are in managerial positions.



The researcher concluded that females still find it difficult to be in senior positions in accounting office hence gender inequality still prevails.

**Question 9: From your experience in this organization are males and female accountants treated the same?**



Source: primary data

According to the research results 65% (17 out of 26) agreed that male and female accountants are being treated the same in the organization, 35% disagreed ( 9 out of 26 ) disagreed .Regarding the overall respondent's opinion to fair treatment between male and female accountants the researcher concluded that both genders are not treated the same since majority of males were the ones who agreed to the question.

**Question 10: What could be the reason for the above answer?**

The aim of the question was to get more understanding of why respondents said yes or no. 65% of respondents agreed that male and female accountants are being treated the same because of some policies introduced within the company and in the country discouraging gender inequality such as National Gender Policy, Millennium Development Goals, Ministry of Women Affairs and CEDAW. The MDGs have maintained the momentum by keeping the gender question on the agenda where parties look forward to achieving gender equality and empowerment of women (Kabeer, 2005).

However 35% respondent no which means that they were implying that male and female accountants were not being treated the same because senior managerial positions are only filled by man. Another interesting response was that there is unfair treatment in the offices since males are given difficult and complicated tasks whilst females only do the basics.

After getting an understanding of the respondent's views, the researcher concluded that male and female accountants are not being treated the same despite guidelines and policies set by the company. There is a striking imbalance between promoting official organization policies and implementing these policies through leadership management therefore women still face gender bias in organizations (Accounting Today, 2020).

**Question 11: What are the qualification requirements in this organization for accountants?**

The respondent's qualifications listed were the same namely: accounting degree, knowledge of accounting software packages then a professional course CA or ACCA.

**Question 12: Are qualifications the same for male and female accountants? If different explain why?**

The question was meant to investigate whether the qualifications are the same for both male and female accountants or there were exceptions for the other part. 100% of the respondents agreed that the qualifications are the same for males and females therefore the researcher concluded that there were no exceptions given to the other part in relation to the qualifications.

**Question 13&14: From your experience in this organization do female and male accountants work same hours? If the above answer is no please explain**

The question sought to investigate if female and male accountants work the same hours. The research findings showed that both genders acknowledged that they work same hours in the organisation therefore this answers the research question that working hours are the same for male and female accountants.

Although respondents cited that they work same the researcher came into understanding that even though accountants work long hours they still have inadequate time to do their work due to high seasons and closing times which need urgent reports at specific periods of time and that causes a pressure to make the staff work for late hours and that's a calling for an overtime. As acknowledged in previous studies females cannot work overtime due to other commitments.

Women with children are less able to do overtime, which is a necessity for promotion (Hopman & Lord, 2009) therefore the researcher concluded that working attributes such as working hours does not differ between male and female accountants despite the fact that there is a need for overtime in accounting.

**Question 15: From your experience are there advancement opportunities for accountants in this organisation?**

In this question respondent was required to answer yes or no and 100% (26/26) answered yes meaning that these respondents agreed that there are advancement opportunities for them in the organization.

**Question 16: If yes are both female and male accountants have the same opportunities?**

Both respondents revealed that they are treated the same when it comes to career advancement through group policy and development schemes and the researcher came into conclusion that opportunities does not differ for male and female accountants.

**Question 17: Apart from internal barriers are there also external barriers to female accountants' advancement?**

What emerged from all the responses which were given to this question was that familial barriers and lack of confidence are major external barriers to female accountant's advancement. . Women with children are less able to do overtime, which is a necessity for promotion (Hopman & Lord, 2009).

In accounting performance is the individuals' commitment and determinant to succeed and this performance is measured by working overtime since it is a job which has high seasons and closing times which require urgent reports at specific period of time

In line with the findings Azmat & Ferrer ,(2017) noted that women continue to face difficulties in competing for professionals due to family demands. Forgarty (1996) also found that females are likely to carry more burdens when trying to balance their work tasks and family duties hence causing them to leave their jobs even if they had required skills and experience to be promoted.

A male interviewee pointed out that females lack confidence to advance themselves into leadership positions, because they want to be pushed into venturing into leadership by other

people who realized their potentials but they just seem okay with non- leadership positions they occupy. Characteristics of women especially lack of sufficient confidence make a good explanation for the gap between men and women working in accounting firms (Dambrin & Lambert, 2012)

Research findings showed that lack of support from both males and females is another challenge that female accountants continue to face when trying to advance their career for instance one female chief accountant stated that in their experience fellow female colleagues do not support others when they make a decision to run office rather they make sure they pull them down.

The researcher concluded that females face external barriers such as lack of confidence, familial barriers and also lack of support from other female colleagues and this answers the research question that there are external barriers that hinder females' professional advancement in accounting offices.

#### **4.4 Chapter summary**

The research findings gathered through questionnaires and interviews were presented and analysed in this chapter. These findings were presented in form of graphs, pie charts and tables.

## **CHAPTER 5**

### **Summary, Conclusions and Recommendations**

#### **5.0 Introduction**

This chapter gives an overview of the whole research study seeking whether the objectives of the research had been achieved.

#### **5.1 Summary of findings**

The research study's major findings were being guided by the analysis of gender inequality between male and female accountants in accounting offices of motor industries. Summary of the findings are explained below, classified under each research objectives.

The first objective was to define gender inequality in accounting offices. This was done through interviews and questionnaires and also by various literatures propounded by different scholars. The overall definition was that it is unfair treatment between males and females in terms of opportunities and rewards in the society. Also gender inequality leads to unequal motivation as one sex enjoys more rights and opportunities than the other.

The second objective was to investigate if gender inequality exists between male and female accountants in accounting offices. The idea of gender sensitivity has not yet sank into the minds of most managers in the offices, they keep on perpetuating gender stereotyping by allocating simple tasks and roles to females instead of their abilities and capabilities thus concluding that there is still gender inequality.

The third objective was to evaluate how work requirement attributes differ such as qualifications and working hours between male and female accountants in the same organisation. Findings revealed that the qualifications and working hours were the same for both male and female accountants however females were found to be generally lacking compared to males due to inability to work overtime mainly because of family responsibilities. This to some degree affects career progression for female accountants.

The last objective was to assess how females perceive external barriers to their professional advancement in the accounting field. The researcher found 2 major external barriers to their advancement, family-work imbalance and lack of confidence that females face when seeking professional advancement.

#### i) Family-work imbalance

The findings showed that responsibility of family and children impair female accountants' career to their advancement since they are less able to do overtime, which is a necessity for promotion (Hopwood & Lord, 2009). Most females refuse promotion offers because they cannot balance their job related responsibilities and their family responsibilities and therefore they give priority to their families since most of the family responsibilities are assigned to females. The researcher also noted that the individuals' commitment and determinant to succeed is measured by working overtime since it is a job with high seasons and closing times which require urgent reports at specific period of time therefore males and females rely on the belief that female's work threatens the wellbeing of family to justify discrimination against working female accountants.

#### ii) Lack of confidence

The findings revealed that female accountants lack confidence to advance themselves into leadership positions and this is because they want to be pushed into venturing into leadership by other people who realized their potentials but they just seem okay with non- leadership positions they occupy.

### **5.2 Conclusions**

The research study was successfully conducted to a great value because it has offered an insight into the essence of the experience of gender inequality for females in accounting offices. Gender inequality was defined as unfair treatment between males and females in terms of opportunities and rewards in the society and it seem to exist in accounting offices in motor industries as female accountants are underrepresented in top positions as they are being perceived as incompetent employees who cannot contribute effectively, they are given simple tasks like clerical jobs and bookkeeping while males are in top positions.

The study has shown that there are patriarchal structures and traditional beliefs that present as constraints that make society view female leadership negatively because the society is fraught with gender stereotyping. Occupational segregation was used to explain gender inequality in terms of task and character oriented in connection with tasks at hand.

As for work requirements attributes it was found that female accountants seem to be equally qualified as males but they find it difficult to get promoted due to glass ceiling effect and organizational barriers such as refusal of males to work under females. However there was

evidence that some females lack aspirations as they do not aspire to hold a high leadership position due to low self-esteem that they embrace and family commitments. Even though working hours and qualifications were the same for both gender, males were found to have better experience due mainly to having professional networking and working overtime.

Therefore in conclusion this study revealed that there are some discriminatory issues which need to be dealt with to enhance employee's orientation towards gender sensitivity for females for instance female accountant's experiences in male dominated occupation have identified that they are being isolated, excluded from important tasks and professional networks which cause differences in working conditions and hinder chances of being promoted as employers rely on motherhood myths to create the gender gap regarding rewards and performance evaluation that females will sooner or later will be less involved in work and may be less flexible for advancement than males.

### **5.3 Recommendations**

- 1) Females need to stand firm, let their voices be heard, and fight back when they are faced with injustices because without speaking up females are holding themselves back and they cannot facilitate change.
- 2) There is need to spread the awareness between the families to believe that females can be seen in the high level positions and take the right decisions in accounting jobs, this is because if the society is to develop, it starts with the family and how children are raised to have positive personal skills.
- 3) Motor industries should work with regard to gender issues and female leadership in particular so as to change mindset in accepting female leadership.
- 4) The government should monitor and prosecute the organizations that do not follow the laws that concern facilitating the working conditions for female employees
- 5) The Ministry of Tertiary Education should clearly emphasize the point that women can be accountants, auditors as well as CFOs and they can do this by carrying around images of female accountants and auditors who are in the top positions to attract attention of young girls and drive away fear that accounting is no exception for women.

#### **5.4 Suggested areas for future research**

- 1) Gender as a dimension of inequality in accounting offices: Case of financial institutions in Zimbabwe.
- 2) The extent to which family responsibilities interact with organization's norms to constrain the promotion of female accountants.



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## **APPENDIX I**

### **COVER LETTER**



Bindura University of Science Education  
P.Bag 1020  
Bindura

Dear Sir/Madam

#### **REF: QUESTIONNAIRE TO SOLICIT INFORMATION**

I am a fourth year accounting student at the above mentioned institution. I am conducting a research study the topic, gender as a dimension of inequality in accounting offices of motor industries in Harare. I am soliciting for your help by participating in the completion of attached questionnaire. The research is requirement in fulfilling a Bachelor of Accountancy (Honours) Degree at Bindura University of Science Education.

I will be very grateful if you could spare your time to answer this questionnaire. You need not to write your name and all information needs to be treated with strict confidentiality. I promise that information obtained in this research will be used for academic purposes only. Thank you in advance for your anticipated co-operation.

Yours Faithfully

B1748506

**APPENDIX II**

**Research Questionnaire**

Dear staff, my name is Rutendo E.Tsikai, a final year accounting student at Bindura University of Science Education. I am conducting an academic research the topic, gender as a dimension of inequality in accounting focusing on accounting offices of motor industries in Harare. I am therefore requesting for your participation in this research by providing answers to the questions contained in this questionnaire. Your identities will be kept strictly confidential in accordance to ethical considerations of academic studies and the information collected will be only used for academic purpose.

**Section A**

1) Gender: Male ( ) Female ( )

2) State your position: Chief Accountant ( ) Accountant ( ) Internal Auditor ( )  
Bookkeeper ( ) Accounts Clerk ( ) Other .....

3) Number of years in employment Up to a year ( ) 1-5 years ( ) 6-10 years ( ) 11  
and above years ( )

**Section B**

4) What do you understand by gender inequality?

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5) Do you think gender inequality exist in your organization among accountants?

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6) If the above answer is yes why do you say so?

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7) How many accountants are in this organization?

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8) Of these how many female accountants are in managerial positions?

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9) From your experience in this organization are males and female accountants treated the same?.....

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What could be the reason for the above answer?

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11) What are the qualification requirements in this organisation?

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12) Are qualifications the same for male and female accountants?

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13) If the qualifications are different explain why?

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14) From your experience in this organization do female and male accountants work same hours?.....

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15) If the above answer is no please explain

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16) From your experience are there advancement opportunities for accountants in this organisation?

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.....

17) If yes are both female and male accountants have the same opportunities? If no why?.....

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18) Apart from internal barriers are there also external barriers to female accountants advancement?.....

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**Thank you**

