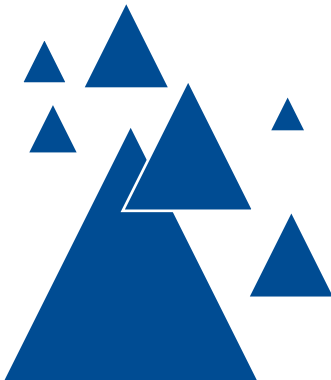




# Women of ICAS Reaching the Top: The Demise of the Glass Ceiling

## Executive Summary



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# **E**XECUTIVE SUMMARY

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## **Introduction**

Increasing numbers of women have trained and qualified as Scottish chartered accountants in recent years. These women appear to have progressed within their organisations as the proportion of female managers is now in line with the female student intake. However, a disparity in senior positions dependent on gender has been evident. Is this disparity simply a function of a time delay before women reach the more senior positions or is the glass ceiling still in evidence?

Research has suggested that younger women, exposed to a changing family environment and educational provision, were breaking through the glass ceiling (Altman and Simpson, 2000). These women were changing corporate culture, challenging stereotypes and making their way in what had traditionally been perceived as a male dominated environment. However, recent ICAS statistics suggest that a gender disparity is still evident at partnership level and this is particularly prevalent within the 'Big 4' and large firms (defined by ICAS as partnerships with at least 10 partners).

## **Research aim and approach**

This research evaluates to what extent the glass ceiling remains a phenomenon in the 21st century for female Scottish chartered accountants employed in professional accountancy firms and examines:

1. To what extent have women progressed to the partnership table?
2. To what extent have younger women experienced glass ceiling resistance in the quest for progression within the workplace?

### 3. What are the reasons why women decide to leave professional accounting firms?

The research approach combined qualitative and quantitative analysis. Semi-structured interviews were undertaken with both male and female partners from each of the Big 4 firms. Interviews were also conducted with male and female partners from four large firms operating within Scotland. In addition a further set of interviews took place with human resource personnel from the Big 4 firms who either had responsibility for, or were involved in, diversity issues. Finally, quantitative data was collected using a postal questionnaire distributed to female members of ICAS who had qualified in the years 1975 to 1980 (n=195). These women were defined as the older group (aged forty or over). The questionnaire was also sent to female members of ICAS who had qualified in the years 1990 to 1995 (n=1022) and represented the younger women (age thirty-nine or less). This facilitated an exploration into whether younger women with their apparent different attitudes and expectations had made more progress within the workplace.

## **Key findings of the research**

There was a marked discrepancy in the percentage of women, who responded to the questionnaire, who had reached partnership, with 47% of the older women in comparison to only 17% of the younger women having progressed to that level. This discrepancy was unlikely to be a temporal issue as the average age of promotion for male partners who were interviewed was thirty and for female partners was thirty-three. Hence if women were going to reach partnership they were likely to have done so by their mid-thirties. However, even when the women yet to reach thirty-five were excluded from the younger group, only 23% of women in the age category 35-39 had reached the level of partner. This would suggest that younger women had actually fared less well in the promotion stakes than their older counterparts.

This direct comparison may, however, not tell the whole story as there was evidence of a migration of women from the small and medium-sized firms to the Big 4 with comparatively lower percentages of younger women than older women being employed within these smaller firms (44% in comparison to 71%). There was also evidence of smaller percentages of women employed within the Big 4 reaching the top with only 14% of women reaching partnership, in comparison to 29%, 35% and 36% of the small, medium and large firms respectively.

To analyse these inter-relationships and pinpoint the determining factors for partnership promotion, a logistic regression model was developed. The resulting model identified that age was the most significant factor whereby the older women were more likely to achieve partnership status than their younger counterparts. Thus younger women were not breaking through the glass ceiling and reaching the top in the manner suggested by researchers in the early to mid 1990s. Indeed, the converse would appear to be true and there was evidence from this study that the position of women had actually regressed in the intervening period. Unfortunately, before a definitive conclusion could be reached on this apparent backward step it would be necessary to compare the percentages of men within the same age bracket who had reached the level of partner. However, there is sufficient evidence from this study to suggest that the lack of women partners is still an issue for professional firms and, in particular, the Big 4 firms.

The evidence from this study replicates the trend of women both marrying later and having children later in life. The interviews with women partners suggested that in relation to marriage and children, women did not believe that it was necessary to place their personal lives on hold or postpone having a family until they had reached their ultimate career goal. Thus, there was evidence to suggest that it was possible to balance marriage, family and a career at the top, which contradicts much of the earlier work on gender within the professional career arena. There was also evidence of cultural changes within society. For example, there was a perception that it was increasingly acceptable for women to return to work and utilise external childcare. However, women partners returned to work after a shorter than average period of maternity leave in order to minimise time away from the office. There was also evidence of societal change in respect of family responsibilities, whereby the younger women appeared to expect more equality in times of family crisis from their spouses/partners. However, despite

reaching partnership status there was evidence from the female partners of unequal effort and responsibility in terms of general household and family duties.

Despite these societal and cultural changes little progress has been made in respect of women's self perceptions. Irrespective of age women described themselves as hard working, loyal and dedicated, whereas they described their male colleagues as confident, ambitious and career orientated. Hence, they appeared to lack the drive and ambition demonstrated both by the females who had reached partnership and their male peers.

There was a consensus that women stepped off the promotion ladder from choice as they were unable to achieve an acceptable work-life balance, particularly where there were children involved. The average number of hours per working week (fifty-five hours), excluding business-related social activities for the partners interviewed was far in excess of a standard working week. There was also evidence of an extended working week from the respondents of the questionnaire, where 58% of the full-time employees normally worked in excess of forty hours per week. The data suggested that the larger the size of the office and the higher up the promotion ladder an individual progressed, the greater the likelihood of longer hours. The length of the working week was exacerbated by the requirement to travel more extensively to service the needs of an increasingly global client base and to grow the business by way of targeting clients.

Thus, despite the potential benefits that can accrue to businesses that have attempted to provide an acceptable work-life balance for their staff professional accountancy firms have, in general, maintained their 'macho' culture in respect of long hours. This is problematic for a woman trying to balance career and private life.

The interviews with the human resource personnel highlighted that, with the exception of part-time working, the provision of flexible working practices within the Big 4 accountancy firms such as annualised hours and term-time or part-year working had not yet been embraced by all the firms, or were only available on an informal, individually negotiated basis. This appeared to be universal across all the firms and only the traditional forms of flexible working such as flexible hours and part-time working were

commonplace. There was also a lack of awareness as to what arrangements were available within firms which suggests that even though some practices are available, they have not been actively promoted within firms.

Relationship issues within organisations such as mentoring, networking and lack of role models can be a problem, although the majority of the female employees in this study, irrespective of age, did not feel excluded from the social networking within their offices. However, informal male networks that operate within firms were more prevalent than informal female ones.

Further, potential for developing client relationships could either be misconstrued or deemed inappropriate and this could also extend to work colleagues. This was one of the major themes identified out of the partner interviews in respect of gender being a hindrance to career progression. Behaviour ranging from insensitive to that of a more serious nature, deemed to be sexual harassment, had also been encountered by the majority of female partners.

Despite the majority of partners identifying that they had received informal mentoring which had been beneficial to their career development, mentoring in either a formal or informal capacity was not prevalent within professional firms as a whole. Likewise, despite the importance of female role models the evidence from the female chartered accountants in this study suggests that a lack of female role models remains an issue as only 21% of older and 26% of younger women indicated that they had a female role model within their firm.

Whilst female-only networks have been considered by the Big 4 firms, the responses to these initiatives have been mixed. One of the female partners highlighted the beneficial aspects of support through to the negative aspects of marginalisation. A related theme is that of women-only training which has largely been rejected by the Big 4 firms as either inappropriate or unnecessary. However, one firm indicated that their current promotion process pinpointed areas that required development for partnership that often resulted in training and development in different areas dependent on gender. This revised approach has been successful

with female promotion success rates in recent years higher than male contemporaries.

## **Conclusion and recommendations**

The invisible barriers that make up the glass ceiling include a myriad of attitudinal and belief barriers inter-related with situational barriers that emanate from the societal and organisational culture in which women operate. Thus, although there is some prima facie evidence to suggest that progress has been made in some areas, other aspects of the barriers continue to conspire against progress. Whilst there have been cultural changes in respect of women's responsibilities in time of family crisis and changes in maternity leave and the utilisation of external childcare arrangements, little progress has been made elsewhere. Firms continue to adopt a 'macho' culture, particularly in relation to the working week, and this restricts female choice as it is deemed impossible to achieve an acceptable work-life balance within the environment of a professional accountancy firm.

Although flexibility is available, working less than a full week is generally viewed in a negative manner. Thus, without some cultural change to the working environment that could be of benefit to all employees, it is difficult to envisage a situation whereby women accountants will progress to partnership in the same proportion as male colleagues.

Thus, younger women are still experiencing the 'glass ceiling' in their quest for progression within the workplace. Despite a move towards more equality within society in terms of household and family responsibilities and a society that affords women some sort of choice, the progress has been limited and several recommendations can be made at the individual, firm and Institute level.

## **Individual recommendations**

- Partners need to be more proactive and positive in the marketing of the flexible message to their employees with a view to changing the

culture within their organisations so that it is recognised that traditional working arrangements are not the only means for progression.

- Female partners should take more responsibility as role models to the younger generations of women coming through the ranks. This is particularly relevant for those women who have managed to achieve an acceptable work-life balance.

## **Firm recommendations**

- Firms need to be more proactive in devising flexible working practices for their employees.
- Firms should make a greater effort to change their ‘macho’ culture to accommodate the increasing need for employees to achieve an appropriate work-life balance irrespective of gender and to ensure that traditional working arrangements are not viewed as the only means of progression.
- Formal mentoring schemes should be set up for all employees progressing through the ranks.
- Firms should provide tailored training packages for employees based on their individual needs.
- Firms should consider setting up female support networks that should be available to all women within their firms.

## **Institute recommendations**

- The Institute should set up, through its local area committees, a network specifically geared towards women.
- The Institute should also run training courses specifically designed to enhance the skills that women often lack as part of their professional development portfolio.

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