

**EFFECT OF GENDER, FAMILY STRUCTURE AND FIRM AFFILIATION, ON
CAREER PROMOTION IN AUDITING**

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ABSTRACT

An experimental survey design was used to test for the effect of gender and family structure of applicant, and firm affiliation of decision maker, in the decision to promote an audit senior to manager. Two hundred and ninety nine New Zealand Chartered Accountants working in auditing at the manager level or above completed the task. Family structures investigated were unmarried, “traditional” family with two children, and dual career couple with two children, and firm affiliation was considered in terms of ‘Big Four’ or non-‘Big Four’ firms.

The results found no effect of gender alone, but there were some differential effects on the likelihood of career promotion with parenthood and family structure. Married men with children were more likely to be promoted to audit manager than comparable female auditors, but if these men were in dual career marriages than they were less likely to be promoted than other married male auditors with children. A dual career structure made no difference to promotion prospects for mothers.

Some surprising results were found when investigating the effect of firm affiliation. Decision makers from ‘Big Four’ firms showed significantly higher promotion likelihood ratings for female auditors than those not affiliated to the ‘Big Four’. In addition, they rated females’ promotion prospects more highly than those of comparable males. This interesting result may be due to gender awareness and work/life balance policies introduced recently into ‘Big Four’ firms.

INTRODUCTION

New Zealand society, as well as the New Zealand accountancy profession, has been the context for some major changes in women's participation in the paid workforce over the last forty years (Davies & Jackson, 1993). Women now constitute over a third of all NZICA members¹ (Whiting & Wright, 2001). The once male-dominated profession has, in the past required adherence to a linear male career model to ensure career success (Linehan & Walsh, 2001). Long working hours, client availability (Smithson, Lewis, Cooper & Dyer, 2004), and unqualified support from a spouse at home, have been prerequisites for top level career achievement. This still remains, but is now being achieved by not only men, but a small number of work-centred, and often childless, women (Whiting, 2004).

However, the reality for the vast majority of female Chartered Accountants (CAs) is inequity in job status and remuneration compared to their male counterparts, and this is particularly prevalent in the more senior positions (Neale, 1996; Whiting & Wright, 2001). Whiting & Wright (2001) investigated the reasons for this disparity, and found substantial support for the direct influence of attributes related to family responsibilities (e.g decreased working hours and less work experience). For many female CAs, the expectations from themselves, their spouses, their organizations and society in general, that they will take the primary caregiving role for dependent children, regardless of work commitments, has created conflict with the male career model. Accommodations have been made in women's lives, and their organizations (part-time work, family friendly policies) so that they may undertake paid work as well as care for their children. But, in general, this precludes them from achieving top-level positions, as they are not adhering to the normalized route to the top and are perceived as lacking in commitment (Whiting, 2004).

However, some exceptions are now being observed. Changes in cohabitation, fertility and family structure, have meant that women are gaining more meaningful paid work (Ministry of Social Development, 2004). There has been an increasing emphasis on work-life balance and family friendly initiatives in organizations (Frank & Lowe, 2003), and an upgrading of the feminine (social-expressive) style of management (Larsen-Harris, 2002). A shortage of middle level and senior accountants in New Zealand (Shopland, 2001), and the high costs of employee turnover (Equal Opportunity for Women Agency, 2002), may mean that some firms are experimenting with a more incremental and flexible approach to career progression. But, on the other hand, hierarchically gendered specialisms within the accounting profession are emerging (Khalifa, 2004). These changes in organizations and society, suggest that some of the earlier gender bias literature may be becoming outdated, providing the impetus for this study.

The purpose of the current research study is to:

1. Determine if gender affects the likelihood of promotion in the auditing profession.
2. Determine whether gender and family structure together affect the likelihood of promotion in the auditing profession.
3. Determine whether firm affiliation of the decision maker affects the relationship between gender and the likelihood of promotion in the auditing profession.

The paper is organized as follows. Literature concerned with the effect of gender and family structures on career progression in the accountancy profession is presented next.

¹ The New Zealand professional body, New Zealand Institute of Chartered Accountants (formerly ICANZ).

Accompanying this is a description of the auditing specialism and family friendly employment practices in accountancy. Seven hypotheses are developed. The research method, analysis and results follow. Conclusion, limitations and suggestions for future research constitute the final section.

LITERATURE REVIEW

Perceived effect of Gender on the Likelihood of Promotion in Auditing

Common to the developed world², gender inequities in seniority level and salary are found in the New Zealand accountancy profession (Neale, 1996; Whiting & Wright, 2001). These studies showed that, on average, female CAs have lower job status and receive less remuneration than their male counterparts. Females are poorly represented in the top categories of the accounting profession (Macfie, 2002).

Explanations for the effect of gender on job status and remuneration of CAs can be subdivided into the three categories of attributes, structure and attitudes (Whiting & Wright, 2001). With regard to attributes, it is argued that there are differences in the personal attributes and behavioural characteristics of males as a group and females as a group, and this accounts for their differential treatment. For example, women's lack of self-confidence, decisiveness (Kirkham, 1992), self-promotion (Orenstein, 2000; Anderson-Gough, Grey & Robson, 2005), and their childbearing capacity (leading to time out from careers (Pierce-Brown, 1999), lower career aspirations (Gammie & Gammie, 1995) etc) all mean that women are less suited to higher occupational positions. Whiting & Wright (2001)'s study indicated that lower career aspirations, less work experience, fewer working hours, more time-out of work force and greater family responsibilities all impacted negatively on New Zealand women accountants' careers.

However it can be argued that a number of these "attributes" are more structural in nature. The patriarchal structure of society has traditionally provided men with the positions of power, and women with the jobs of childrearing and housework (Hartmann, 1995). Wajcman (1998) argued that the male culture is so ingrained in corporations that people do not even recognize that the organizations are gendered. For example, the "desired" personality traits are those required to fit in with the hierarchical, power dominant form of management (Sauers, Kennedy & O'Sullivan, 2002), but under a different, socio-expressive form of management, women may be more successful (Larsen-Harris, 2002). Structural-centred theories propose that women are significantly disadvantaged as a result of the traditional patriarchal structure, exhibited in a culture of long hours and client-availability (Linehan & Walsh 2001; Smith 2004; Anderson-Gough *et al*, 2005), lack of women in the organization (Martin, Knopoff & Beckman, 1998) and in positions of authority (Gardner, 1990), lack of mentor support (Hull & Umansky, 1997), and the existence of informal male networking and old boys' networks (Oakley 2000). Whiting & Wright (2001) found that mentor support was positively related to career aspirations, confidence, job status and salary for female CAs, but not for males.

Discrimination or "bias" of the dominant group (white males) as the cause of the differential treatment is also offered as an explanation for gender disparity in workplace positions and rewards. Women report more discrimination in male-dominated firms than female-

² For example see Hull & Umansky (1997), Meredith & Brown (1998), Brennan & Nolan (1998), Lanier & Tanner (1999), Morley, Bellamy, Jackson & O'Neill (2002) and Klein (2003).

dominated firms (Gardiner, 1999). Sex-role stereotypes³ can be accompanied by attitudes of prejudice (Chung, 2001) or statistical discrimination⁴ may be practiced, so that individual females may be “discriminated against inadvertently” (Rubenstein, 1984, p.21). Some writers argue that “gender bias is still one of the biggest issues that women face in the workplace (Klein, 2003, p.4) whereas others propose that overt forms of bias and discrimination are no longer evident (Johnson, Kaplan, & Reckers, 1998). In New Zealand, discrimination was found to be negatively related to job status, and female CAs in general reported greater levels of discrimination in their work than did the male CAs (Whiting & Wright, 2001).

Therefore, much of the literature supports the argument that female CAs will not achieve the same levels of seniority as comparable male CAs and would be less likely to be promoted. This will form the basis of the first hypothesis, but firstly the restriction to auditing will be explained.

Area of Expertise and Likelihood of Promotion

Khalifa (2004) posited that certain specialisms in accounting have become gendered⁵ to some extent, and this genderedness impacts on promotion prospects. *Acting* like a professional (which in turn may mean possessing masculine traits) is linked with career success (Grey, 1998). The audit department, which is typically male dominated, accentuates this requirement more than other areas such as tax, due to the high involvement with clients and the need to work on their sites (Khalifa, 2004).

Numerous authors have also noted that audit may be less suited to the professional with family obligations, due to the more frequent requirement to travel away from home and meet client deadlines (Linehan & Walsh, 2001; Whiting, 2004). Such inflexibility may be more of a hindrance for female auditors, due to their assumed primary role in child rearing (Burrige & Thomas, 1996). Chan & Smith (2000) noted that many managers were hesitant to send women on overseas assignments due to the perception that they will not be able to fulfill such tasks for family related reasons. Furthermore, flexible work arrangements are less evident in the audit department, due to management’s perceptions of the difficulties of scheduling (Almer & Kaplan, 2000).

In addition, Hoddinott & Jarrett (1998) propose that the ‘old boy network’ is particularly prevalent in audit, encouraging further prejudice against women. Outside socialising is considered functional in attracting more clients to the firm (Anderson-Gough *et al*, 2005), and is perpetuated due to the interactive and teamwork nature evident in this area (Khalifa, 2004). Hence, barriers to career progression in the accounting profession, may be further accentuated in the area of auditing. For this reason, and in order to have more control over the context of the experimental promotion decision (see Method section), the present study focuses on the likelihood of promotion within the audit area.

Both the Anderson, Johnson & Reckers (1994) and Fogarty, Parker & Robinson (1998) studies found that female auditors were judged more severely than male counterparts, and

³ Beliefs about the behaviours and attitudes that males and females should display (Terborg, Peters, Ilgen & Smith, 1977).

⁴ Practice of top management whereby members belonging to a particular group of society are not employed or promoted, simply because, on average, this group as a whole may not be as historically stable or productive as others in society (Phelps, 1972).

⁵ Typified as either masculine or feminine.

Chung (2001) proposed that the likelihood of eliminating such prejudices in the future was low. Based on this information therefore, hypothesis one is as follows:

Hypothesis 1:

H_{A1}: When assessing the likelihood of promotion to manager, practicing auditors will assign lower ratings to females than to males.

Perceived Effect of Family Structure on the Likelihood of Promotion in Auditing

Many researchers have cited work-family conflict as an obstacle which hinders employment and promotion opportunities (Li & Wearing, 2001). The existence of a family can lead to work interruptions, increased household responsibilities, the need to attend to child-care and take maternity leave. Therefore, given that the accounting profession has a 'long hours culture' (Li & Wearing, 2001), having a family may impact on the level of perceived professional commitment (Anderson *et al.*, 1994) and may consequently act as an impediment to career progression. This was demonstrated in the Anderson *et al.* (1994) study for both male and female hypothetical auditors. Similarly, Vinnicombe & Singh (2003) reported that both males and females believed family determinants had a restrictive effect on career progress. However, the majority of research proposes that family influences the career prospects of men and women quite differently, as discussed below.

Perceived Effect of Family Structure on the Promotion of Females

Although women now constitute almost half of the paid workforce, childcare and household responsibilities are still primarily borne by them⁶ (Brennan & Nolan, 1998; Whiting & Wright, 2001). This phenomenon serves to support traditional sex-roles, and is likely to be detrimental to promotion for women. Linehan & Walsh (2001) concluded that many respondents believed career success was still founded upon a 'male career model' that largely ignores the impact of marriage, household duties, and pregnancy and children.

When individuals take time out of their career for family reasons, they are perceived as lacking the necessary commitment needed to advance. Whiting (2004) reported that although short, infrequent periods of parental leave that are not followed by part-time work, are not in themselves a detrimental factor to career progression, longer periods "are perceived as a loss of focused allegiance to the firm, and career progression is penalised" (p.16). Burke & McKeen (1995) also noted that a temporary career break is commonly perceived to convey a lack of career commitment, which may in turn lead to less organizational investment, lower levels of coaching, mentoring, and training, and fewer challenges and assignments.

Although associations made between family structure and lack of commitment and aspirations may be rational and justifiable, "this, of course, does not preclude irrational bias by employers against married women, or women of the age group about to start a family" (Peirce-Brown, 1998, p.194). Several authors note that partners or managers have admitted that they did not invest as much time, financial resources, or as much effort into developing the career potential of female employees, due to the belief that they will leave once having children (Flynn, 1996; Keng-Howe & Liao, 1999). Despite perceptions such as these, recent

⁶ For example, Whiting & Wright (2001) reported that female CAs worked fewer hours and took more time out of the work force, as a function of the number of dependent children, whereas, this relationship was not reflected for male CAs. Barker & Monks (1998) declared that males took very little parental leave in contrast to females, and Smith (2004) commented that most of the males in her survey had non-working spouses who were prepared to accommodate the husband's career, meaning that the husbands went home to all household duties completed for them.

figures convey that almost 90% of women return to work after maternity leave, either on a full-time or part-time basis⁷ (Hooks 1998).

On returning to work however, the combination of having taken a career break along with having a family, still leads to the perception of a lower level of commitment by women, even though many women effectively juggle family and work demands (Coolidge & D'Angelo, 1994)⁸. Women's level of commitment to companies will continually be questioned "with respect to employee performance evaluations, assignments, and promotion" (Sheely & Stallworth, 2004, p.3), leading to the standstill of women's careers because they are perceived to be less dedicated, qualified, and less experienced than male counterparts (Luscombe, 1996).

Thus, one would expect that females with family responsibilities will be perceived as less likely to succeed in comparison to males and single females, leading to the following two hypotheses:

Hypothesis 2:

H_{A2}: When assessing the likelihood of promotion to manager of auditors with family responsibilities, practicing auditors will assign lower ratings to females than to males.

Hypothesis 3:

H_{A3}: When assessing the likelihood of promotion to manager of females, practicing auditors will assign lower ratings to females who are married with family responsibilities than to females who are unmarried.

Perceived Effect of Family Structure on the Likelihood of Promotion of Males

On the other hand, several authors have noted that family structure can actually have a positive effect on the perceived career success of males. As Keng-Howe & Liao (1999) reported, it is more socially desirable for a man to be married with children, as they are perceived to be more settled, secure and committed to their career (Kirchmeyer, 1998). Their traditional breadwinner role means that they will be motivated and inspired to earn a higher wage for the family, and consequently, are more driven to advance within their career (Keng-Howe & Liao, 1999). The traditional supporting role of a stay-at-home wife, allows the professional man to devote his full attention and energies to work (Keng-Howe & Liao, 1999).

The evidence to support the above theories has been somewhat mixed. For example, although Anderson *et al.* (1994) found that both females and males that were married with children received lower ratings than their single counterparts, results also indicated that auditors perceive the career advancement of mothers to be more negatively influenced than that of fathers. Both Kimmell & Marquette (1991) and Whiting (2004) concluded that marriage and children improved the career status of men, but had an adverse effect on that of women's. Similarly, Keng-Howe and Liao (1999) reported that in Japan, marriage and

⁷ Furthermore, turnover of men and women is approximately equal, in all but the largest firms, whereby males are likely to leave their jobs too for a variety of reasons; family and overseas among them (Hooks, 1998).

⁸ As a consequence, several studies have reported that many women forgo or postpone having children and long-term partners (Cooper 2001; Whiting 2004), as they feel it is impossible to combine the two commitments without jeopardising their career. For example, Cooper (2001) reported that 70% of 'high-flying' women avoid marriage and children compared to only 7% of high male achievers.

children had positive effects on men's careers, as opposed to single and childless men, and that marriage impacted positively on the careers of women as well. These findings are consistent with the spousal support theory, whereby women in post-traditional families (see below) benefit more than single women due to their husband's contribution to their careers. Conversely, Kirchmeyer (1998) who surveyed experienced American managers, found no significant differential effect of family on the perceived career success of men and women. Overall however, the majority of the literature suggests that family structure is perceived as a career facilitator for men. Therefore the following relationship is hypothesised for testing:

Hypothesis 4:

H_{4A}: When assessing the likelihood of promotion to manager of males, practicing auditors will assign higher ratings to males who are married with family responsibilities than to males who are unmarried.

Perceived Effect of Dual-Career Marriages on Likelihood of Promotion

Over a couple of generations, and mirroring other developed nations (Carnoy, 1999), family structure in New Zealand has changed profoundly (Ministry of Social Development, 2004). Marriage or co-habitation and childbearing are now more delayed. New Zealand's fertility rate (2.01 births per woman) is now at sub-replacement levels overall, families are smaller, and childless couples are becoming more common (Ministry of Social Development, 2004). Professional and managerial women (such as accountants) have the lowest fertility rate (0.75) of all occupational groups (Sceats, 2003). There is also an increase in the instability of partnerships. Marrying or cohabiting more than once and rates of divorce are all higher than fifty years ago. From 1976 to 2001 there was a considerable decline in the proportion of two-parent households and an increase in one-parent and couple-only households (Ministry of Social Development, 2004). The country has moved from a predominance of male breadwinner- full-time female-carer families to a much more diverse array of family structures. Male breadwinner plus a female part-time breadwinner/carers is a common situation and dual career couples are becoming relatively more common⁹.

Other literature has charted the increase in dual career couples in developed countries (for example, Barnett & Rivers, 1996; Harvey & Buckley, 1998; Smith, 2004) and the fact that in order to progress, women are attempting to sustain continuous work patterns (Harvey & Buckley, 1998). Successful female accountants often state that spousal support, childcare and domestic assistance are important to their career success (Gammie & Gammie, 1995). New family structures and economic restructuring within couples can provide the potential conditions for a renegotiation of the domestic division of labour (Folbre, 1994; Lewis, 2001). Lewis (2001) has observed a shift in attitudes within "middle-class" UK families. Both male and female spouses are now *aware* of the inequities in the unpaid family work and the tradeoffs that this necessitates with individual's self-development (work or leisure activities). Family discussions (Smith, 2004) and attitudinal change (New Zealand Press Association, 2003) are occurring, and fathers' share of childcare has been increasing over time (Barnett & Rivers, 1996; Yeung, Sandberg, Kean & Hofferth, 2001). Women's full-time working appears to make more of a difference in liberalising gender relations and equalising the status of the spouses than part-time work, and men with full-time professional working wives are more likely to take over some domestic duties (Crompton, 1999; Smith, 2004). This can have a positive effect on the wife's career progression.

⁹ Defined as a "husband and wife, each of which feels an emotional commitment to his/her family and to his/her own career, and whose work roles exhibit developmental consequences" (Smith, 1992, p.24).

Taking on more domestic and childcare responsibilities can, however, negatively impact on men's careers. There is evidence of a 'daddy penalty', in which men in dual career relationships tend to earn significantly less than those with stay-at-home partners (Barrett, 1995; Chafetz, 1997; Burke, 1999). Several theories have been suggested to explain the 'daddy penalty'. Kanter (1977) and Lewin (1994) suggest that as dual-career males do not have the resources of stay-at-home wives, they cannot perform as effectively at work. Or alternatively, needs based theory proposes that due to the presence of two incomes in the family, the individual male needs less salary (Stroh & Brett, 1996). Thirdly, as dual career men are not conforming with the traditional societal expectations of the breadwinner male (Stroh & Brett, 1996; Harvey & Buckley, 1998) and because organizations plan career paths of successful managers around those expectations, then dual career fathers will have difficulty in succeeding (just as many women do). Stroh & Brett (1996) also propose that psychological involvement with the family may symbolise a lack of career commitment, and an inability to manage the work-family interface (Wallace, 1999) which will impact on work effectiveness. Lewin (1994) argues that there is a corporate prejudice in favour of traditional male breadwinner/female carer families and dual-earner dads are the latest victims of discrimination (Barrett, 1995).

However, Gregson and Lowe (1993) and Lewis (2001) argue that in practice, there is little evidence of a shift from a traditional form of the division of domestic labour to a form where the unpaid work is shared between the spouses. Even when men do increase their participation in housework, it is likely that the ultimate responsibility for the domestic work remains with women. Alternatively, wives transfer the bulk of their domestic labour onto non-household-related individuals, rather than it being shared with their husbands (Gregson & Lowe, 1993). Coltrane (1996) concluded that although women's employment may initially impact on the unequal gender division of household labour, more substantial changes were contingent on the men's values and attitudes.

Overall, however, it appears that the dual career couple family structure is likely to have a positive impact on promotion prospects for females, but a negative effect on the promotion prospects for a male in comparison to the traditional family man, thus leading to the two hypotheses below:

Hypothesis 5:

H_{A5}: When assessing the likelihood of promotion to manager of females with family responsibilities, practicing auditors will assign higher ratings to females stated to have a dual-career in both the workplace and the home, compared to females where this is not stated.

Hypothesis 6:

H_{A6}: When assessing the likelihood of promotion to manager of males with family responsibilities, practicing auditors will assign lower ratings to males stated to have a dual-career in both the workplace and the home, compared to males where this is not stated.

The above hypotheses assume that when it is not stated that females and males are part of a dual-career marriage, respondents will associate the family responsibilities with the traditional family model, whereby the male is the primary bread-winner, and the female is the primary care-giver.

Firm Affiliation and Likelihood of Promotion

Because firms that are part of, or affiliated to, the ‘Big Four’¹⁰ international accounting firms, may possess different programs, philosophies, opportunities, and cultures compared to firms that are not affiliated, some literature has implied that the likelihood of career success for females may differ between these two types of firms. The ‘up or out’ philosophy incorporating a relatively rigid career path founded upon traditional male models and behaviour (Doucet & Hooks, 1999; Anderson-Gough *et al.*, 2005) may still be the norm in ‘Big Four’ firms. A recent study by Guinn, Bhamornsiri & Blanthorne (2004) reported that long hours and overtime remain as key requirements to reaching partnership level, and that the level of overtime required in accounting firms has actually increased. Hence, females in these firms may have less career advancement opportunities. Furthermore, Kyriacou (1997) found that female interviewees appeared to associate more positive feelings with smaller firms¹¹, as they are not as competitive, formal, and impersonal, and may offer more flexibility and understanding of personal life issues such as family (Coolidge & D’Angelo, 1994).

However, given the increased awareness of the work-family conflict and the dual income nature of today’s society, there is a need for organizations to offer alternative working arrangements (Frank & Lowe, 2003). Firms have responded by offering flexible work arrangements in a variety of forms, including seasonal work, flexi-time, part-time, and work-at-home alternatives (Almer & Kaplan, 2000). Concerns about the impact of the work-family conflict on recruitment and retention (Smithson *et al.*, 2004) has meant that the ‘Big Four’ accounting firms have initiated gender awareness policies and work-life balance programs (Liddicoat & Malthus, 2004)¹², and so may be now more accommodating. Smith’s (2004) interviews suggested that smaller firms did not hold the resources, both human and financial, to support a work-life balance program effectively. The more structured human resource programs of ‘Big Four’ firms may offer women more career opportunities (Coolidge and D’Angelo, 1994).

However, it may be that these firms offer these policies because it is simply the ‘right thing to do’, or ‘the smart thing to do’ (Cook, 1995), but they still possess an environment unsupportive to family needs (Flynn, 1996). Brandth and Kvande (2001), Cohen & Single (2001), Rogier & Padgett (2004) and Smithson *et al.* (2004) all found that regardless of gender, accounting staff believed that utilizing flexible work arrangements would impact negatively on promotion potential, because the organizational culture sees long hours of work as indicative of the highest productivity (Frank & Lowe, 2003).

The mixed opinions and findings in the literature suggest the following null hypothesis:

Hypothesis 7

H₀₇: When assessing the likelihood of promotion to manager, practicing auditors that are

¹⁰ KPMG, PricewaterhouseCoopers, Deloitte, and Ernst and Young.

¹¹ Smaller firms may generally be associated with those that are not part of the ‘Big Four’.

¹² For example PricewaterhouseCoopers won the New Zealand 2001 EEO Trust Award for the “large organization” category and was recommended for its work/life initiatives such as baby rooms, paid parental leave, flexible work practices and study assistance (Anonymous, 2001). All the ‘Big Four’ made Working Mother magazine’s 19th annual list of the 100 Best Companies for Working Mothers (Smartpros, 2004).

part of, or affiliated to the 'Big Four' accounting firms, will not assign significantly different male and female ratings than those that are not affiliated.

METHOD

Similar to other studies investigating gender bias in accounting (Anderson *et al.*, 1994; Fogarty *et al.*, 1998; Johnson *et al.*, 1998; Cohen & Single, 2001), the research design employed within this study was that of an experimental survey design, which asked participants to assess the likelihood of promotion of hypothetical auditors.

In order to test the hypotheses, a total of seven instruments were devised. Each instrument contained the profiles of three hypothetical audit seniors, each of which had a designated gender (male/female), family structure (single/married with two children/dual career with two children), and thirteen other success characteristics. These thirteen characteristics of technical competence, relations with staff, relations with clients, analytical ability, productivity/efficiency, confidence, oral and written communication skills, innovative/creative thinking, initiative, diligence, ability to argue a position, ability to make a decision, and a broad understanding of business issues were identified from the literature (Brown, 1979; Sawyer, 1990; Harnois, 1993; Anderson *et al.*, 1994) and from discussions with several New Zealand audit partners, and were included in each of the three cases to make the scenarios rich in detail, and representative of a real-world situation. However, the degree of competence on each of these factors differed within each case. The hypothetical auditors were purposefully designed for Case One to represent an average candidate for promotion, Case Two to represent an auditor with an above average likelihood of being promoted, and Case Three was designed to represent an auditor who possessed a below average likelihood of being promoted. Pilot testing confirmed this rating relativity.

Gender and family structure were only manipulated in Case Two (a 2*3 factorial design¹³) giving rise to a total of six instruments. In Cases One and Three, the hypothetical auditor was kept constant as a male that was married with two children, as this particular interaction of gender and family structure was believed to constitute the preferred model for career promotion. A control instrument was also constructed whereby each case was given no gender, nor family structure, instead referring to X, Y, and Z in the three cases. Overall, this design resulted in the total of seven different questionnaires (see Table 1).

Table 1 about here

Respondents were asked to assess each audit senior, and then provide a rating between 0-100% for the likeliness of the individual's chance of being promoted to audit manager. Following this, they were also questioned on their affiliation with a 'Big Four' accounting firm and the most crucial factors considered in their promotion rating (post-evaluation question).

The survey, cover letter, and reply-paid envelope were mailed in June 2004 to 700 audit

¹³ The gender was manipulated by a variation between the names 'Phil Robertson', or 'Sarah Robertson', and pronouns 'he/she' or 'his/her'. Family structure was manipulated by a variation of the descriptions: 'unmarried', 'married with two children', and 'married with two children. His/her wife/husband is also in a professional career. They equally share and support each other, in the care of their children and the home. Phil's/Sarah's children and wife/husband sometimes come into the office and pick him/her up from work'.

partners and managers that were randomly selected from an NZICA auditor database. A follow-up request for responses was mailed three weeks afterwards. As shown in Table 2, 61% of the sample returned the surveys, but mainly due to the (previously unknown) inclusion of non-auditors in the database, a useable response rate of 43% was achieved.

Table 2 about here

Comparing the responses of early and late¹⁴ respondents, provided no evidence of a non-response bias. As the data was not normally distributed, non-parametric statistical techniques were used in the analysis.

ANALYSIS

The cases were consistently rated in the predicted order with Case Two being assigned the highest career promotion rating and Case Three the lowest¹⁵. No significant differences among instruments in the rating of the constant cases, One and Three¹⁶, provided some assurance that any variations observed in the rating of Case Two could be attributed to the manipulations in gender and family structure. A comparison of the ratings provided for Case Two across the seven different groups is presented in Table 3.

Table 3 about here

The overall difference between the seven groups was insignificant, but ranking was in a predictable order across the groups. The control group had the highest mean ranking, followed by the traditional career-family model of a married male with two children. There was no significant difference between these two groups. When compared individually to the control group, all other groups were significantly lower in rating. The married female with two children was rated the lowest as to the likelihood of being promoted to audit manager. In general, males were rated more highly than comparable females.

To test H_{A1} (effect of gender), Case Two career promotion ratings were compared for the combined male (2,4,6) and combined female groups (3,5,7). No significant difference was found ($p=0.187$). Very few respondents mentioned gender as a factor that influenced the way they rated the likelihood of career promotion, and some respondents even made a special effort to state that gender did in no way influenced promotional opportunities. For example, one male 'Big Four' respondent stated "*audit is male dominated, but there is no discrimination*". Therefore H_{A1} was rejected as there was no significant main effect of gender on the likelihood of career promotion. This was consistent with other recent research, including Hull and Umansky (1997), Johnson *et al.* (1998) and Collins, Reitenga, Collins & Lane (1998), but in contrast to an abundance of literature that proposes that women are disadvantaged due to their gender.

However, gender may have some effect when combined with family structure. This was further analysed in the testing of hypotheses 2-6, detailed below.

To test H_{A2} , Mann-Whitney tests for differences between female and male family groups

¹⁴ Received after the follow-up request was mailed out.

¹⁵ The median ratings for cases One to Three were 65, 90 and 45 respectively and these were significantly different at the 1% level (Freidman test for related samples).

¹⁶ Kruskal Wallis significance level for Case One = 0.841 and for Case Three = 0.826

were conducted. The mean rank of the married male (group 4) and female group (group 5) was marginally significant at 5.4%, with males being rated more highly. In addition, the rating of the family male groups (4 and 6) was marginally significantly higher than that of the female family groups (5 and 7) at 9.3%. Although the combined family structures may impact more negatively on females than males, the difference was more significant for the married (not dual career) cases alone. One male respondent stated that “*gender and marital status have nothing to do with promotional opportunities*”, but in contrast two other male respondents indicated that gender and family status was considered in promotional opportunities, by questioning a woman’s “*ability to do her job given her family commitment*”, and “*the fact that she cares for children may be a slight hindrance, as a lot of work hours are involved in audit*”. Because Case Two clearly conveys that the hypothetical auditor has a high degree of competence on all factors, yet reservations were still made about an ability to do the job, mothers may be facing some bias no matter how skilled and capable they are (Luscombe, 1996; Sheely & Stallworth, 2004). H_{A2} was accepted at the 10% level of significance.

H_{A3} compared the promotion prospects of unmarried females to those of married females with family responsibilities. There were no significant differences between these groups¹⁷ and H_{A3} was rejected. Such an outcome may be indicative of an absence of bias against those women who have families, because domestic responsibilities are now more likely to be shared between spouses, or because of the effectiveness of family-friendly policies and practices implemented by accounting organizations. On the other hand however, some of the post-evaluation comments and corresponding ratings assigned to unmarried females tended to indicate that unmarried females may also be down-graded due to their potential to have children in the future, or because of the absence of marital status and family structure. For example, a male respondent stated that “*stability of home situation*” was important in determining the likelihood of promotion rating. Thus, insignificant differences between unmarried and married females may exist because both situations are unfavorable, yet family structure is slightly more detrimental. This latter argument is more consistent with the results from H_{A2} , as married females were rated lower than married males to the 9.3% level of significance. Thus, it does appear that *some* bias towards women that are married with families is present.

H_{A4} , was also rejected as the Kruskal Wallis tests showed no significant differences between unmarried (group 2) and married (group 4) men ($p= 0.122$), or between unmarried and family (groups 4 and 6) men ($p= 0.245$). Thus, it may be concluded that marital and family status for males was not significantly important in determining their likelihood of promotion to manager.

However, results from the post-evaluation question also indicated that marriage and family may be more beneficial to a male, as remarks were made by ‘Big Four’ respondents who rated hypothetical male auditors, such as ‘*likelihood of staying with the firm*’, and ‘*all respondents are married so unlikely to travel overseas soon*’. This tended to imply that family attributes symbolised stabilisation and an attachment to an area or firm for males. On the other hand, one older male respondent who rated the ‘unmarried male’ version of case two commented that “*families are normally a stabilising and motivating factor but can be a destabilising and distracting influence*”. The insignificant result between unmarried and married males may be due to some conflicting thoughts as to the effect of family structure on

¹⁷ Group 3 versus 5, $p=0.351$, Group 3 versus 5 and 7, $p=0.411$

career success.

The analysis now moved on to investigate the effect of dual-career marriages on the careers of male and female accountants (H_{A5} and H_{A6}). Although the female dual-career version of Case Two was rated higher than the married female version, the difference was not significant ($p= 0.347$). Hypothesis H_{A5} was thus rejected. An insignificant difference between these groups may be evident because while the dual-career case states that domestic responsibilities are equally shared, respondents may still assume that these females are responsible for the majority of family duties. For example, one male respondent commented on the dual female instrument “*is women [sic] prepared to put hours in?*” Such comments were never cited for the dual-career male. On the other hand, an insignificant difference may have been evident because family structure was relatively unimportant in determining the promotion prospects for females.

A similar comparison was made between married male auditors and male auditors in a dual career marriage (H_{A6}). This time a marginally significant difference ($p=0.085$) was found, with the traditional married male auditor scoring more highly than his counterpart in a dual-career marriage. When compared to the control, the married male version of case two was not statistically significant, yet the dual-career case was significant to the 5% level, thus indicating additional evidence for a difference between groups. *Some* evidence exists to suggest that family structure was important in determining promotion prospects for males, where bias against dual-career males was present, and therefore H_{A6} was accepted at the 10% level of significance. These findings were consistent with other research that proposes that a ‘daddy penalty’ exists (Barrett, 1995; Stroh and Brett, 1996).

Summarising the results at this point, indicates that there was no evidence to suggest that male auditors as a group are favoured over female auditors as a group for promotion to manager. However family structure appeared to have some moderating effect on this relationship. Married men with children were more likely to be promoted than comparable female auditors, but if these men were in dual career marriages than this advantage disappeared. They were less likely to be promoted than other married male auditors with children.

However the significant results were only marginally significant, and this may indicate a lessening in the importance of gender and family structure influences on promotion prospects. The post evaluation question, which was completed by 252 of the 299 (84%) respondents, showed that the attribute most crucial for promotion in auditing was communication, followed by technical ability, staff and client relations, initiative, and ability to make decisions. Ability to argue a position, confidence, creativity, business understanding, and analytical ability were rated very similarly, with gender and family structure, productivity, and diligence being rated the lowest as to the importance for promotion. Thus, it appeared that audit managers and partners placed more importance on competence based characteristics when deciding whom to promote, than attributes such as gender and family structure.

Finally, H_{07} investigated whether firm affiliation of the respondent (‘Big Four’ or not) affected the relationship that gender had on the likelihood of promotion to manager. Data from the entire sample was divided into four subsamples, non-affiliated respondents who rated male cases, affiliated respondents who rated male cases, non-affiliated respondents who rated female cases and affiliated respondents who rated female cases. These groups

were significantly different in their ratings (Kruskal Wallis, $p=0.055$), with the highest rating made by *affiliated respondents* who rated female cases, and the lowest from *non-affiliated respondents* who rated female cases. Affiliated and non-affiliated respondents' ratings for male cases were relatively equal.

Table 4 about here

Further Mann-Whitney tests (Table 4) indicated that male and female cases were rated significantly differently by *non-affiliated respondents*. That is, females were rated lower than their male counterparts at the 0.05 level of significance. Furthermore, a significant difference at the 0.015 level was also obtained between affiliated and non-affiliated respondents when rating *female cases*. On the other hand, no significant difference between male and female case ratings was found with *affiliated respondents*. In fact, although not significant, a surprising trend was witnessed, whereby females' ratings were actually higher than that of males.

Furthermore, univariate ANOVA tests showed that while insignificant interactions with gender and family group were present, firm affiliation actually had a significant main effect on promotion likelihood ratings (Appendices 1 and 2). Those who are affiliated to the 'Big Four' accounting firms, on the whole, gave higher promotion likelihood ratings than non-affiliated respondents, and particularly with respect to female auditors (Figure 1). In addition, affiliated groups rated the promotion prospects of females *higher* than males, yet non-affiliated respondents rated female groups *lower* than male cases.

Figures 1 and 2 about here

Figure 2 shows that the major difference between firm affiliation and group ratings was with unmarried female auditors, whereby non-affiliated respondents rated this group much lower than affiliated respondents. While both categories of firm affiliation rated 'married males' relatively highly, promotion likelihood ratings dropped to a larger extent for 'married females' rated by non-affiliated respondents than affiliated respondents.

Overall therefore, results did indicate that firm affiliation affected the relationship between gender and promotion likelihood ratings, and H_{07} was rejected. Such a result is consistent with the literature provided by Coolidge & D'Angelo (1994), Flynn (1996), Engoron (1997), and Smith (2004), suggesting that the 'Big Four' accounting firms, offer more structured human resource programs, more gender-aware policies and programs, and more policies to support a work-life balance, which may all provide females with greater opportunities for advancement.

It was also evident that when results were analysed in terms of non-affiliated respondents only, significant gender bias against females was present. Respondents from these firms may not have been as aware of the gender issue, or had fewer specific policies and programs in place to promote the advancement of women.

CONCLUSION

The aim of the research was to determine whether biased perceptions in terms of gender and family structure, may still be limiting the career advancement of women within the New Zealand audit profession, and whether 'Big Four' cultures had changed with respect to attitudes to female promotion.

In general, results displayed that there was no significant main effect for gender, thereby indicating that gender is relatively unimportant in influencing career progression in auditing in New Zealand. Thus, although many authors attribute the lack of women in high ranked positions to bias manifested by the traditional patriarchal organizational structures, networks which favour male dominance, and sex-role stereotypes, such theories appear to be somewhat outdated within the context of this study. As a consequence, it is proposed that the implementation of anti-discrimination legislation and gender awareness policies, together with a changing social structure of accounting organizations and society in general, have all contributed to the absence of significant gender bias in the New Zealand audit profession.

While gender itself was deemed to be relatively unimportant in contributing to promotion prospects, it appeared that the effect of gender became more apparent when combined with family structure. Although results were only marginally significant, they tended to suggest that family responsibilities improve the promotion prospects of males, yet decrease the likelihood of promotion for females. Bias may still exist towards women with family responsibilities. Mothers may be perceived as less committed, dedicated, and capable, regardless of their capabilities, which may be stalling their advancement within the profession.

In regard to the dual-career family structure, little effect was evident on the likelihood of promotion ratings for females. However, the dual career male cases were rated lower than the married male cases at the 10% significance level, so it appears that some potential prejudice is present against males who take a greater role in family responsibilities, and fail to conform to societal expectations or fit the stereotype of a successful managerial man (Stroh and Brett, 1996). However, the marginal significance of these results suggests a small impact of gender and family structure on the likelihood of promotion to manager. This may be due to the increased awareness of society to family and work issues, and the number of family-friendly policies implemented by accounting organizations.

A most interesting result was that the type of firm with which the decision-maker was affiliated, had a significant impact on the relationship between gender and likelihood of promotion to manager. When gender was assessed solely in terms of non-affiliated respondents, significant gender bias towards females was indeed prevalent. Perhaps therefore, the theories of the patriarchal organizational structures, dominant male networking, and traditional sex-role stereotypes are relevant to promotional situations at these firms, thus offering some explanation for the low level of females in hierarchical positions. On the other hand, results implied that no overt gender bias was evident at firms that are affiliated or part of the 'Big Four' accounting firms. It appears therefore that the gender awareness training programs that have been implemented in these firms have acted to diminish any gender bias that may have once been evident.

Overall, while some subtle bias may still be evident particularly with regard to married females with family responsibilities, findings in general indicate that gender and family structure had only a small impact on the likelihood of promotion to audit manager. Rather, promotion in auditing appeared to be primarily associated with competence based attributes such as communication, technical ability, client and staff relations, initiative, and the ability to make decisions. Perhaps therefore, the predominant reason for the low representation of women in hierarchal positions is simply because they do not possess the required attributes for being promoted, or are not in themselves willing to be part of the managerial and

partnership supply pool. Hence, the claim made by Klein (2003) in that “gender bias is still one of the biggest issues that women face in the workplace” (p.4) can be questioned in terms of the New Zealand audit sector. Results are thus interpreted optimistically, as an indication of increased gender equity within the New Zealand audit profession.

A number of limitations are recognized and avenues for future research suggested. Use of a new instrument means that replication in other settings and countries, and for other accounting specialisms, would be fruitful avenues for future research (Milne & Patten, 2002). More importantly, the instrument could be worded in the context of a promotion decision to an audit partner, rather than to audit manager. Partnership status is where the major discrepancy between men and women is evident (Meredith & Brown 1998), and thus, it may be that gender and family structure are relatively unimportant in terms of a manager promotion, but become much more crucial with regard to a partnership decision.

Furthermore, although much effort was made to enhance realism when designing the research instruments, the extent to which promotion likelihood ratings would be repeated in a ‘real-world’ promotion situation is unknown. Promotion is a complex decision, whereby many factors other than a simple list of attributes will be taken into account. Future research could manipulate gender and family structure with a hypothetical auditor of ‘average’ abilities. Subjective criteria such as gender are predominantly relied on in promotional decisions when candidates possess ‘middle-class’ attributes (Collins *et al.*, 2000). These criteria could be less important when candidates possess top quality attributes, such as used in this study, and could have contributed to the insignificant results.

Given that the results from the current study are likely to have been somewhat different had only non-affiliated respondents been included (as gender bias was evident in terms of these respondents only), future research could employ a sample comprised only of subjects who are not part of the ‘Big Four’ accounting firms.

Overall, conclusions from the present study suggest that unequal opportunities are not widely prevalent within the New Zealand audit sector at the manager level. However, *some* prejudice towards married females with children, and men with increased family responsibilities, in particular, was illustrated. But, there are some indications that the ‘Big Four’ environment is meeting this challenge and changing the attitudes of its decision makers. The next step is to examine the partnership decision, where the hurdle for cultural change may be far larger.

APPENDICES

Appendix 1: Univariate ANOVA for Group 1-7 and Firm Affiliation Interaction with respect to Promotion Likelihood Ratings

Tests of Between-Subjects Effects

Dependent Variable: Case 2

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	2437.809 ^a	13	187.524	1.724	.056
Intercept	1744695.972	1	1744695.972	16039.307	.000
GROUP	746.100	6	124.350	1.143	.337
BIG_4	782.700	1	782.700	7.196	.008
GROUP * BIG_4	674.037	6	112.340	1.033	.404
Error	30892.460	284	108.776		
Total	2349498.000	298			
Corrected Total	33330.268	297			

^a. R Squared = .073 (Adjusted R Squared = .031)

Appendix 2: Univariate ANOVA for Male (2,4,6) and Female (3,5,7) Groups and Firm Affiliation Interaction with respect to Promotion Likelihood Ratings

Tests of Between-Subjects Effects

Dependent Variable: Case 2

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	737.081 ^a	3	245.694	2.184	.090
Intercept	1557251.359	1	1557251.359	13841.914	.000
BIG_4	427.053	1	427.053	3.796	.052
MALEFEM	1.297	1	1.297	.012	.915
BIG_4 * MALEFEM	175.540	1	175.540	1.560	.213
Error	29250.677	260	112.503		
Total	2060348.000	264			
Corrected Total	29987.758	263			

a. R Squared = .025 (Adjusted R Squared = .013)

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TABLES AND FIGURES

Table 1: Summary of Variable Manipulation by Case and Instrument

Instrument	Case 1 (Average)	Case 2 (Above Average)	Case 3 (Below Average)
1 (Control)	No Gender or Family	No Gender or Family	No Gender or Family
2 (UM)	Married Male	Unmarried Male	Married Male
3 (UF)	Married Male	Unmarried Female	Married Male
4 (MM)	Married Male	Married Male	Married Male
5 (MF)	Married Male	Married Female	Married Male
6 (DM)	Married Male	Dual Career Male	Married Male
7 (DF)	Married Male	Dual Career Female	Married Male

Table 2: Response Rates

Total Surveys Sent	700 (100%)
Total Surveys Returned	426 (60.86%)
<i>Less:</i>	
Declined to Participate	
Not in Audit	48 (8.86%)
Other reasons	8 (1.14%)
Unsuitable Responses	
Not in Audit	18 (2.57%)
Not in Manager or above Ranking	42 (6.00%)
Other reasons	11 (1.57 %)
TOTAL USABLE RESPONSES	299 (42.71%)

Table 3: Median and Kruskal-Wallis Test for Differences in Group Ratings of Case Two

INSTRUMENT/GROUP	NUMBER	MEAN	MEDIAN	K-W MEAN	RANK
Control (1)	34	91.76	92.50	181.71	1
Unmarried Male (2)	44	87.68	90.00	144.83	3
Unmarried Female (3)	43	87.26	90.00	143.47	5
Married Male (4)	35	90.43	90.00	168.07	2
Married Female (5)	45	86.56	90.00	137.09	7
Dual Male (6)	49	86.98	90.00	143.43	6
Dual Female (7)	49	88.06	90.00	143.90	4
SIGNIFICANCE				.213	

Table 4: Mann-Whitney tests for differences between Affiliated (A) and Non-Affiliated (NA) Respondents' Ratings for Males and Females in Case 2

INSTRUMENT	Number	CASE 2	
		Mean Rank	Significance level
NA Male Cases (2,4,6)	98	105.18	
NA Female Cases (3,5,7)	96	89.66	
			.050*
A Male Cases (2,4,6)	28	32.20	
A Female Cases (3,5,7)	41	36.91	
			.328
NA Male Cases (2,4,6)	98	63.83	
A Male Cases (2,4,6)	28	32.34	
			.846
NA Female Cases (3,5,7)	96	63.70	
A Female Cases (3,5,7)	41	81.41	
			.015*

*Significant to the 0.05 level (2-tailed)

Figure 1: Moderating Effect of Firm Affiliation on Likelihood of Promotion Ratings by Gender

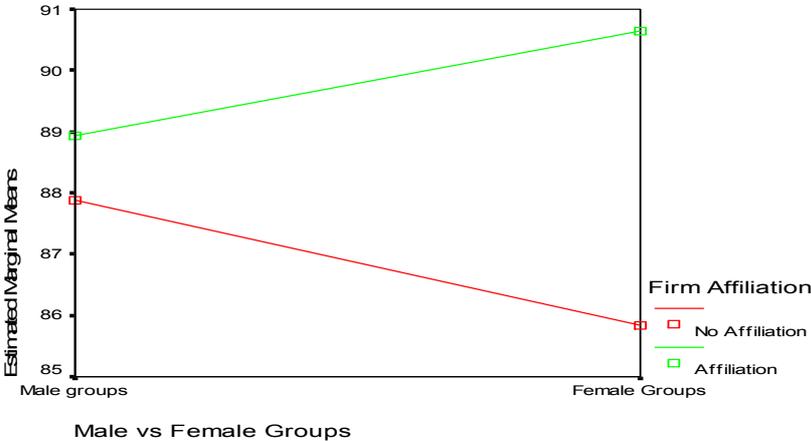


Figure 2: Moderating Effect of Firm Affiliation on Likelihood of Promotion Ratings by Group

