

**Career orientation and advancement outcomes of female professional accountants in  
public practice**

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## **ABSTRACT**

The study was aimed at understanding why there is a disproportionate number of women in leadership in public practice firms in Zimbabwe. A few females get to be considered for the leadership pipeline as a result of them opting out due to the high-pressure environment and the failure to cope with work and life demands. Through an online survey with 167 respondents, the Career Orientation Assessment, the Career Barriers Inventory-Revised, and the Kaleidoscope Career Model were used to determine factors influencing career advancement outcomes. Statistical methods were used to determine if gender differences exist for career orientation and the perception of career barriers.

There were no significant gender differences for all the career constructs, with the exception of the lifestyle orientation scale (higher for females) and the lack of confidence barrier scale (higher for males). For the Kaleidoscope Career Model, authenticity is a key area of focus during the early career phase while the need for balance is important in the mid and late career phases. The study proposes various initiatives that public practice firms can implement to help to retain women in public practice. The findings will contribute to the extant literature on the career progression of women career development literature in the field of accounting.

## **KEY WORDS**

Women in leadership, public practice, career orientation, career barriers

## **DECLARATION**

I declare that this research project is my own work. It is submitted in partial fulfilment of the requirements for the degree of Master of Business Administration at the Gordon Institute of Business Science, University of Pretoria. It has not been submitted before for any degree or examination in any other University. I further declare that I have obtained the necessary authorisation and consent to carry out this research.

Name: Chiedza Manyangadze

Date: 7 November 2018

Signature: \_\_\_\_\_

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## 1. INTRODUCTION TO RESEARCH PROBLEM

### 1.1. Introduction

Over the last five years, the careers of female professionals has been a developing area of academic interest (Akkermans & Kubasch, 2017; Fitzsimmons, Callan, & Paulsen, 2014; Glass & Cook, 2016), due to the realisation that females and males encounter different and unique circumstances that affect their career paths. Before this acknowledgment, the traditional view leaned towards the conventional career progression path, in which workers worked continuously to advance through various levels of the organisation to achieve set career objectives regardless of gender (O'Neil, Hopkins, & Bilimoria, 2015).

There has been a perception that careers of female professionals are interrupted when compared to their male counterparts, due to differences in family and household obligations, which resulted in relative female under-representation at more senior levels of organisations (Duberley, Carmichael, & Szmigin, 2014). The joint complications of female work and non-work responsibilities stop them from advancing based on natural linear progression which is normally followed by their male counterparts (Zimmerman & Clark, 2016).

While there is an increasing number of women who now take part in the paid workforce, they are still under-represented at the executive level. According to the Catalyst Women CEOs of the S&P 500 report of 2018, women hold only 4.8% of CEO positions at Standard and Poor's ('S&P') 500 organizations. According to the World Economic Forum's Global Gender Gap Report of 2017, gender equality has remained a matter of core interest to government and to business (Hausmann & Tyson, 2017). Other quantitative measures incorporated by the World Economic Forum (2017), for example, the 'Economic Participation and Opportunity Index', which measures the participation of the female workforce with that of men, was 0.31 while the female administrators, senior authorities and directors was 0.15, demonstrating why the issue of gender equality is still a topical issue.

Due to the fact that there are many facets to be explored with regards to gender inequality, this study focused on women in public practice firms, who have been observed to have the inability to elevate women to more senior positions, resulting in their underrepresentation at partner level. Public practice firms are those where practitioners perform professional services such as auditing, taxation, and financial statements preparation, therefore the terms public practice and

professional accounting services have been used interchangeably in the study. The issue of gender inequality in senior positions in public practice firms has so, in spite of the pattern where most accounting firms are winding up being progressively feminized (Whiting, Gammie, & Herbohn, 2015). This is confirmed by global statistics which confirm an increasing level of female accounting students up from 48% in 2012 to 49% in 2016 (Catalyst, 2018). Despite the growth, advances are yet to be made for females in leadership positions in accounting firms. While the greater part of all accountants are female, in 2018 they make up only 47% of senior directors compared to with 38% in 2011 (Catalyst, 2018).

Even though accounting firms are doing well when it comes to recruiting women, they frequently find it difficult to retain them. Accounting firms are well known for work characterised by high-pressure, long hours, tight reporting deadlines, and working on a voluminous amount of work and even multiple assignments at one go (Ribeiro, Bosch, & Becker, 2016). This high-pressure environment leads to a lot of work-family conflicts and remains a career path that is characterised by low female retention levels as female accountants leave public practice to get jobs that permit for more lifestyle choice (Chengadu & Scheepers, 2017). However, the accounting services sector has been acknowledged for having made significant advances in honouring the work-life balance of its workers with initiatives such as flexible working arrangements ('FWA') (Brody, Cox, & Kern, 2015). There have also been significant strides made in promoting women to senior leadership positions in 2015 when Deloitte appointed Cathy Engelbert as the first woman global CEO, and KPMG appointed Lynne Doughtie as the first global CEO and Chairperson both based in the United States of America ('USA') (Rapoport, 2015). Closer to home KPMG South Africa also appointed a new female CEO Nhlamu Dlomu (Matotoka & Odeku, 2018).

Despite the elevation of these women leaders, the America Institute of Certified Public Accountants ('AICPA') (2017) noted that only 23% of partners in accounting firms in the USA are women despite women making up 47% of new accounting graduates. This study focused on the gender trends in professional accounting services firms in Zimbabwe. Insights incorporated into The Institute of Chartered Accountants of Zimbabwe ('ICAZ') 2017 Annual Report, demonstrate that of the 2123 registered accountants, female individuals make up just 27%. Of the big four auditing firms, i.e. PwC, KPMG, Deloitte and Ernst and Young, just 5 out of 26 are female partners which makes up just 19%, which is disproportionately low.

## **1.2. Statement of the problem**

The professional services industry, in particular, accounting and auditing services, presents a unique problem of a trend of women who decide to opt out at late stages in their careers, after investing a significant amount of time in the career, due to failure to meet the demands of both life and work. This has resulted in a loss of human capital resulting in too few women at the top. This is due mainly to the strenuous work environment characterised by reporting deadlines, long hours and high-pressure in order to appropriately service clients and meet the various expectations (Chengadu & Scheepers, 2017). The attrition rate of female accountants is high (as high as 56% according to the South Africa Institute of Chartered Accountants ('SAICA')), especially after completing their articles of clerkship with the effect that they are few of them left in the leadership pipeline (Ribeiro et al., 2016).

The reduction in the number of women in the professional services firms typically occurs in year's five to ten, which coincides with the period in which many start to have families. At this time, in as much as many still would like to contribute, they require more flexibility and freedom in order to meet the growing demands on their time. This problem is true whether these accountants are still practicing within an audit firm or whether they have moved into commerce and industry (Chengadu & Scheepers, 2017). In Zimbabwe, some strides are being made in the area of promoting gender equality through the introduction of networks focused on empowering women such as Women Chartered Accountants Network ('WeCAN'). The key mandate of this initiative is to profile, support and advance female members of ICAZ, who make up approximately 25% of total membership.

Though there has been a considerable amount of research done on barriers encountered by women in the workplace over the last decade (DiDonato & Strough, 2013; Koch, D'Mello, & Sackett, 2015; London, 2014; Watts, Frame, Moffett, Van Hein, & Hein, 2015), there are conflicting views on their perceived impact. The overarching assumption is that women are capable and are willing to compete in the more senior roles in the workplace, at the same level as men. Undeniably, research has started to develop, that determines the added barriers women in leadership positions have to invest time dealing with to advance at the same rate as men (Watts et al., 2015).

Trends in research indicate that the 4 key factors impacting on women's advancement into more senior roles are: parenting and household roles which result in women having to sacrifice

their careers, women themselves citing gender bias as a barrier, women opting to grow into management support positions, and the impact of networking were generally men network better than women resulting in better outcomes for them (Grant Thornton, 2015).

The literature on gender-related career barriers has been reviewed (London, 2014; Swanson, Daniels, & Tokar, 1996; Swanson & Tokar, 1991b; Swanson & Woitke, 1997; Watts et al., 2015) and it was noted that studies were mostly conducted in developing countries. There is a need to further extend these studies to developing contexts like Zimbabwe were there possibly increased barriers as a result of the patriarchal culture that is dominant in the African context. Patriarchal systems are those where traditions do not consent to women advancing their careers and limit women's access to some professions (Grant Thornton, 2017). It is also important to determine if, in fact, women in such developing countries experience similar or distinct barriers compared to women in developed countries (Chengadu & Scheepers, 2017).

The research was based on a population of trainee and qualified accountants in public practice firms who are still navigating their way up the corporate ladder. Selecting the right career is an important decision that is made by a person early on in their life, a choice that is difficult to then change. This is especially true in the field of accounting were after serving their articles of clerkship they can then either opt to stay with the firm and go on the 'partnership track', which is normally a 10 to 15 year track in most of the professional accountancy firms (Baysden, 2014).

### **1.3. Research purpose**

The research aims to contribute towards literature around gender balance in public practice firms in Zimbabwe. The key question underlying to this study is, "What factors have hindered the retention and subsequent promotion of female accountants in senior executive positions in public practice firms across Zimbabwe?"

The specific objectives of this study were:

**Objective 1:** To determine if gender differences exist with regards to career orientation in public practice firms in Zimbabwe.

**Objective 2:** To determine if gender differences exist with regards to the perception of career barriers which hinder advancement in the public practice firms in Zimbabwe.

**Objective 3:** To test if there is an association between life/career stage and career focus and to determine if gender differences exist with regards to these.

#### **1.4. The scope of the research**

While this study has wide relevance to various geographic territories, economies, and organisations, it was limited to understanding the advancement outcomes of female professional accountants in public practice firms in Zimbabwe. Similar research has been done in developed countries such as America and Australia (Brody et al., 2015; Gammie & Whiting, 2013; Whiting et al., 2015) and none have been specific to the African context where culturally, women are not seen as equals due to patriarchal systems (Gneezy, Leonard, & List, 2009; Zhao & Wry, 2016). Zimbabwe is considered to be 116<sup>th</sup> out of 148 countries in the Gender Index Report (Zanhi, 2016), in spite of the progressive provisions that have been provided in the new constitution in Zimbabwe calling for equity in the workplace with section 17 on 'Gender Balance' calling for measures to ensure that there is parity in the representation of both sexes in all organisations of government at all positions (Zimbabwe Judiciary System, 2013). In terms of the conceptual framework, the research was limited to specific career concepts such as career orientation, career barriers, and career focus.

#### **1.5. Business implications of the research**

The study made an attempt to analyse career orientations of accountants in public practice through the use of a career orientations assessment which has a bearing on career decisions made. The study was aimed at addressing the issue of the low representation of women in leadership positions which continues to be a significant challenge. The focus of the study was public practice firms where there are an inadequate number of women in partnership positions and where there is a developing pattern to opt-out or to reconfigure their careers when they have reached a certain level due to work-life balance issues (Ribeiro et al., 2016). Accounting firms, therefore, miss out on profitable human capital especially after having invested a lot of resources into training, yet human capital initiatives could be set up in order to retain employees (Ribeiro et al., 2013).

Akkermans and Kubasch (2017) in a detailed assessment of trending subjects in careers noted gender as number 8 out of 16 of themes showing up in popular scholarly career journals from 2012 to 2016 (Akkermans & Kubasch, 2017). However, in spite of the results of this study, their

study found that more research could be conducted on interventions required on career barriers and which barriers still exist for women in order to be successful (Akkermans & Kubasch, 2017). An essential aspect of the study concerned the thought of changes that can be put in place by human resource practitioners in the recruitment of women (Akkermans & Kubasch, 2017). In light of this, this study further intends to evaluate what human resource practitioners can do to retain women in senior accounting roles. The research findings will assist human resources departments and senior leadership in public practice firms to determine whether there are differences in motivational influences and perceptions of the existence of career barriers when comparing female and male employees in accounting, who generally work under the same conditions. The intention is that human resource practitioners establish more gender-based initiatives that ensure consistency and equity in the workplace.

### **1.6. Theoretical implications of the research**

Research that has been done globally on the advancement of female accountants, has focused on the barriers that they encounter, and the causes of their under-representation into management positions and possible causes for them opting out at a certain stage in their careers (Brody et al., 2015; Ribeiro et al., 2013; Ribeiro et al., 2016; Whiting et al., 2015). These studies include those that look at retention of women accountants using various models such as the 'job demands and resources model' (Ribeiro et al., 2016), gender stereotyping and structural impediments (Whiting et al., 2015) and lastly gender equity issues such as the pay gap of pay gap amongst accountants (Brody et al., 2015). To the best knowledge of this researcher, no studies have delved further into assessing whether they are inherent psychological causes that may need to be addressed such as perceptions of barriers and innate career orientations that result in few of the women having the desire to rise up.

The research intends to develop research into women's careers relating to support, promotion, and retention within the accounting profession. The study also gives an integrative structure that gives hypothetical and observational points of view on the changing idea of women career paths and decisions, which impacts their decision to either 'opt out' or 'lean in'. The research is also important as it addresses how individual differences in values, capabilities, and requirements have a bearing on one's career choices through the career orientations assessment. Assessing career orientation of different demographic groups is important for both research and practice as previous studies on gender contrasts and career orientation have not been incorporated within the broader literature on gender contrasts and in other

psychological factors (Kostal & Wiernik, 2017). The associations between gender and career orientation are regularly not the centre of research for some scholars and in past research where these have actually been assessed, the findings have had differing outcomes (Kostal & Wiernik, 2017).

The study is, therefore, important for three reasons, the first being that women comprise a large proportion of accountants in public practice and therefore should be high on the agenda for development and promotion in order to avoid them leaving professional practice (Gammie & Whiting, 2013). Secondly, it is a common debate that when women are doing well, businesses also do well and therefore diversity is important for companies to be successful when they get the benefit of contributions from both genders (Grant Thornton, 2017). Lastly, the study aims to identify the factors that are prevalent resulting in the low representation of female accountants in leadership in public practice firms such as career orientation and barriers to progression.

### **1.7. Conclusion**

The study sought to investigate why there are few female employees in senior positions in professional accounting services firms in Zimbabwe. This was done by examining the potential drivers such as the contrasts in the perception of career barriers and contracts in career orientation between male and female professional accountants who are employed in public accountancy firms.

The research report followed the following structure: chapter two outlines the literature in the areas of women in leadership, women in accounting, career transition and progression, career orientation and factors preventing female career progression. It focused on the various career paths women take and made an attempt to explain the various barriers that are faced by women which hinder their advancement into leadership roles. Chapter three focuses on the research hypotheses which have been aligned to the objectives of the study. The research methodology is described in chapter four, and the results of the online survey are presented in chapter five. Chapter six contains the discussion, whilst concluding comments follow in chapter seven.

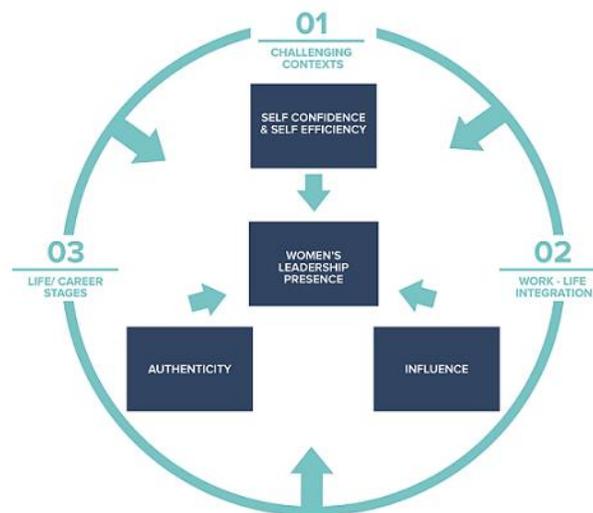
## 2. LITERATURE REVIEW

### 2.1. Introduction

The literature in this chapter intends to give a more detailed assessment of the research problem which is that too few women are making it to partner level and other senior positions in public practice firms in Zimbabwe. The literature reviews the potential underlying drivers of the absence of the professional success of female accountants paying particular attention to the presence of gender-biased factors such as differences in career orientation, the presence of glass ceilings, the failure to 'lean in', the concept of 'opting out', gender-based stereotypes and patriarchy.

### 2.2. Women in leadership

The reasons why there are so few females in the C-Suite of most organizations continue to be a topical issue which is debated in the literature, (Fitzsimmons et al., 2014; O'Neil et al., 2015). As women remain underrepresented in leadership positions, O'Neil et al. (2015) state three key reasons that influence women in or those trying to get leadership positions are, challenging organisational settings, integrating work and life, and life stages. They likewise additionally recognize four key qualities that are vital for women to progress, being: self-efficacy and self-confidence, authenticity and influence as depicted in Figure 1 (O'Neil et al., 2015).



**Figure 1: Female Leadership Development Framework**

Source: O'Neil, Hopkins, and Bilimoria, 2015

Men are regarded as more decisive than women and that a successful leader is strongly linked with characteristics such as being competitive, confident and decisive, all of which are considered male attributes (Schuh et al., 2014). Women however generally lack self-confidence and are less sure of themselves than their male counterparts (O'Neil et al., 2015). Restricted access to career-relevant encounters during the phases of youth, pre-adulthood have resulted in limitations in wealth accumulation of the relevant experience during women's professional careers, which has further led to restrictions of women being elevated to C-Suite roles (Fitzsimmons et al., 2014). In spite of the fact that women keep on making consistent gains in work, women are still not advancing to executive levels at the same pace (O'Neil et al., 2015). In view of that, they proposed a structure of women initiative improvement illustrated in Figure 1, which coordinates these key elements which influence women in the working environment.

### **2.3. Women in accounting professional services**

There is a global trend since the 1970's where the accounting profession is becoming more and more feminised. The number of female members of the UK accounting bodies increased to 34% in 2011 from 26% in 2002 and the same trend is true for other developed nations like New Zealand and Australia, where the female membership of the main accounting bodies was 49% and 42% in 2012 respectively (Whiting et al., 2015). It is expected that the trend would be that the gap between male and female accountants will reduce over time as the younger and more balanced age band start to replace an older less balanced band with significant male dominance. The proportion of females in senior roles is different across industries and is higher in service-related trades than any other field (Grant Thornton, 2015).

Figure 2 depicts the disparity of female representations on senior management roles in various industries which has been adopted from the Grant Thornton International, 'Women in business: The path to leadership,' business report of 2015. The report shows high proportions of women in the services industry i.e. education, healthcare and hospitality, and fewer proportions in principal industries such as manufacturing, transport, construction, and mining. The professional services industry has only 24% female representation in senior management according to the report (Grant Thornton, 2015). The report also highlights factors such as differences in approaches to networking, gender bias and stereotypes and sacrifices women have to make due to family commitments as impediments to the advancement of women (Grant Thornton, 2015). Whereas there is a direct association between women advancement

and networking and mentoring, and are therefore considered areas of focus to improve women’s careers and managerial advancement (Hurst, Leberman, & Edwards, 2018). The requirement to work extended hours and be present at networking events that often take place at night, typical of a male dominated company culture that females are unable to comply with, resulting in them being demoted (Cahusac & Kanji, 2014). According to Brody (2015), more women in accounting exit from public practice firms during their mid-career phase when compared to their male counterparts which then hinders their prospects for advancement (Brody et al., 2015).



**Figure 2: Proportion of Women Senior Management by Industry**

Source: from Grant Thornton, 2015

#### **2.4. Career transition and progression**

Career transition involves moving into another profession altogether while the career progression is characterized as the way toward making progress towards a better job. Women regularly take different turns in their careers when compared with men because of the effect of family and domestic obligations and their inclination to work on a flexible basis resulting in them encountering breaks in their productive career stages (Duberley et al., 2014). It may be said that this is due to female professionals having to develop their careers in the context where both their families and their careers are important. The careers of women go through widespread variations of transitions, were, in contrast, there is the belief that the male career path is more linear, characterized by direct advancement up the ladder has been the standard by which all professional advancement has been assessed (O’Neil et al., 2015).

Sabelis and Schilling (2013) stated that the leading rationale of career decision making came as a result of the industrialization era which was characterised by male domination. These were times when the male figure was considered to be the breadwinner, while women were considered home-makers. This family unit structure enabled each partner to be fully committed, without interruption, to their allocated tasks whether professional or home-related. Women, on the whole, experience more interruption and punishments from 'frayed careers' than men, because of their natural childbearing responsibility (Sabelis & Schilling, 2013).

## **2.5. Theoretical career concepts, models and ideas**

The following definitions provide a theoretical framework to various career concepts which drive different individual career decision making motivations and to better describe women's work lives.

### **2.5.1. Career orientation**

The term, 'career orientation' makes reference to employment related inclinations that remain considerably stable over a person's work-life (Business Dictionary, 2018). Bravo, Seibert, Kraimer, Wayne and Liden (2017), describe the concept as relating to the aspects of one's employment that define one's career objectives and which mirror the individual's perceived self-awareness and values, interests, experiences, and capabilities. The career orientation also referred to as an internal career, is a self-meaning of professional success which is subjective and self-determined (Terry, Gyll, & Derr, 2011). Research has shown that job fulfilment and turnover intentions, or opting out, have been considered to be linked to career orientation (Tschopp, Grote, & Gerber, 2014).

Terry et al. (2011) noted three internal career orientation hypotheses that have been prevalent since the 1980's and which still are applicable to date. Firstly, Edgar Schein's "career anchor" ideas (1978, 2006) - which relates to those beliefs which an individual would surrender last. Secondly, the "career concepts" suggested by Michael Driver (1982) can be used by organizations to better see how capable individuals view their career. Lastly, Brooklyn Derr's "career success orientations" (Derr, 1986), centre around five individual career maps that can change after some time yet stay stable as individual references for a long period of time. These include *advancement* which is the desire to achieve the best; *security* which is a 'psychological contract' of a business and its worker; *freedom* which being one's own self, self-sufficiency; *challenge* which is energizing and intriguing work; *balance* which is harmony between work,

connections and self-welfare. There is increasing need to advance a more comprehensive meaning of a career along two measurement scales, the first being both organisational and personal in nature, and the other looking at internal versus external influences (Terry et al., 2011).

### **2.5.2. Contemporary career orientation theory**

Whereas classical career theory assumes a linear career progression up the organisational chart, the last two decades have seen a shift in this school of thought to careers driven by changes in external factors (Bravo et al., 2017). Two career concepts have arisen, that have been key in the expansion of career theory which are the protean and boundaryless career concepts. The literature below aims at expanding on these contemporary career concepts:

#### **2.5.2.1. Protean career orientation**

Protean career orientation ('PCO') is a career concept in premised on how individuals are 'masters of their own career destinies' (Briscoe & Hall, 2006). It is an expansion of the 'protean career concept' from the seminal work by Hall (1976), which became widely held after publishing his book in 1996 on careers (Sullivan & Baruch, 2009). The concept uses the allegory of the Greek God Proteus, who could alter his outward appearance at his will. Hall defined the protean professional as someone who is capable of repackaging his or her skill set and capabilities to adapt to the ever-evolving work settings in order to continue being a sought-after resource (Sullivan & Baruch, 2009). People with the PCO cultivate their own impression of what a successful career is and are responsive to this fast paced working environment (Gubler, Arnold, & Coombs, 2014a). This fast paced working environment, prevalent in the last few years, have a need for 'protean' or adaptable people who are able to deal with the changing conditions they come across (Bravo et al., 2017).

It talks about a person's inclination towards a profession focused on making subjective progress through what is referred to as a self-directed career management process. There are two underlying schools that motivate this career orientation, the first being a 'self-directed' approach of dealing with career direction, where the individual applies individual control over career improvement by stepping up with regards to investigating alternatives and making decisions concerning their career. The second refers to a 'values-driven orientation' whereby the individual seeks after what is important to them rather than what society expects resulting in psychological career achievement (Direenzo, Greenhaus, & Weer, 2015). Regardless of the

motivation, the PCO is said to empower workers to accomplish more balance in their lives (Direenzo et al., 2015). Baruch (2014) developed a measure for the PCO which was based on the seven-item scale.

#### **2.5.2.2. Boundaryless career orientation**

The boundaryless career is a generally recognized career development idea which alludes to a concept where an individual's motivations are not dependent on an organisation's internal processes for promotion, and they are unlikely to be "bounded" in one career path or organization (Arthur & Rousseau, 1996). The concept was introduced in 1993 with an expression, 'boundaryless organisation' which was made popular by the former CEO of General Electric Jack Welch (Arthur, 2014). The expansive thought was to separate limits, so GE workers were urged to go where they needed to go, and to network, with whomever, they needed to, keeping in mind the end goal of getting the job done (Arthur, 2014).

Boundaryless careers are not 'bounded careers' were a career is tied to one work setting (Arthur et al., 1996). The boundaryless career can be further broken down into six constructs: (1) moving over the limits of individual employees, (2) drawing approval and attractiveness from external parties, (3) being managed by outer systems or data, (4) defiance of customary organisational assumptions about a pecking order and professional success, (5) dismissing existing advancement prospects for individual or personal causes, and lastly (6) seeing a boundaryless future paying little respect to structural limitations (Arthur & Rousseau, 1996).

The concept further gives emphasis to personal freedom instead of reliance on customary organisational career structures and standards (Gubler, Arnold, & Coombs, 2014b). The boundaryless career idea has been broadly recognized as a significant tool in a time when versatility and self-propelled careers are important points to consider (Gubler et al., 2014b). This career concept has no validated measure.

#### **2.5.3. New age career orientation theory**

A number of next age career theory has been introduced in the last decade such as hybrid careers (Sullivan & Baruch, 2009), and the Kaleidoscope Career Model (Mainiero & Sullivan, 2005), which add on to the career ideas already discussed. The newer models attempt to look through another lens for assessing careers and will be further explored in the following review:

### 2.5.3.1. Hybrid careers

This is a developing career idea not explicitly related to a specific scholar. This concept suggests careers that comprise characteristics of both traditional and protean or boundaryless careers (Sullivan & Baruch, 2009). The measurement scales used to this concept is therefore based on the protean and boundaryless career models.

### 2.5.3.2. Kaleidoscope career model

The model was established by Mainiero & Sullivan (2005), and was conceptualised in recognition of the distinct differences in women career progression and uses the analogy of likening women's careers to the changing patterns in a kaleidoscope (Mainiero & Sullivan, 2005). The model claims that women are inclined towards three orientations, namely *authenticity* (credibility), *balance* (adjustment) and *challenge* (Sullivan & Mainiero, 2008). Carraher, Crocitto, & Sullivan (2014) define these inclinations in more detail as follows:

- (1) *Authenticity*, this is when a person makes decisions which allow them to remain true to who they are;
- (2) *Balance*, this is when a person tries their best to reach a place of stability between their work and life requirements (e.g. personal, associates, individual interests); and
- (3) *Challenge*, this is when a person is interested more in getting more thought-provoking and interesting jobs (e.g. accountability, independence) and also career progression (Sullivan & Baruch, 2009).

All three parameters change, in terms of the level of importance, largely influenced by what is going on in a female's life at a specific period of time and one of these three parameters becomes a key area of focus acting as a guide for where she should focus her attention (Tajlili, 2014). The most sort after area focus, yet most difficult to attain is achieving balance in all facets of one's life as progression at work is often forgone to cater for other roles such as taking care of young children and in some cases taking care of ageing parents (Tajlili, 2014). The model suggests that women will alter their careers by reconfiguring various areas of their lives in an attempt to create diverse images as does a kaleidoscope (Duberley et al., 2014). The model emphasises the need to strike a balance between relationships and career choice (Hurst et al., 2018). The need for challenge highlights the desire for women to find meaning in their work and for development and is therefore common in the early career phase. Although 'challenge' is key in early career stages it remains a key motivating factor throughout a person's

career. Employees who are challenged are able to put in more time and effort and are able to see the bigger picture over and above their specific tasks (Tajlili, 2014).

The model proposes that women will focus on different elements during various stages of their working life: challenge during the early stages of their profession, balance in mid-career, and authenticity in later stages of their careers (O'Neil, Hopkins, & Bilimoria, 2008). The model attempts to explain how a person goes through various stages of change in the career by changing the importance of the different facets of their lives such as relations and roles. The changes may take place as a reaction to inner changes like becoming more mature, or even external changes, like being fired from a job (Carragher et al., 2014). A person will make career choices to get the best fit between work pressures, restrictions and opportunities, personal relationships, associates and community, personal beliefs, and interests (Carragher et al., 2014). Just as the same way a kaleidoscope uses three glasses to make endless patterns, a person can change the prominence on one of each of the orientations when making choices, which results in the kaleidoscope design of their professional careers. While each of the three elements is critical over the span of a women's professional career, they evolve in line with changes to life situations. Women are focused on evolving their careers on their terms, whether through challenging projects, endeavours that match their lives, entrepreneurial attempts, or flexible arrangements, as opposed to concentrating on career progression for advancement's sake (Mainiero & Sullivan, 2005).

The model attempts to clarify the main differences between male and female careers (Mainiero & Sullivan, 2005). Gender differences have been noted in previous studies by Sullivan and Mainiero who found that the majority of male respondents had an alpha pattern (focusing on challenge, authenticity and in the early, mid and late-careers stages respectively) while females had a beta pattern (focusing on challenge, balance, and authenticity in the early, mid and late-career stages respectively). The studies showed a few younger men who followed a beta pattern who showed the longing for greater life balance (Sullivan & Mainiero, 2007a, 2007b).

#### **2.5.4. Schein's career anchors**

The career anchor framework was conceptualised 40 years ago by the seminal work of Schein and can be used by organisations to get a better understanding as to motivational factors that drive career preferences (Schein, 1978). A career anchor is described as a person's self-

awareness which comprises their beliefs, capabilities and intentions, and requirements as they relate to their career (Schein, 1978). Career anchors allow for individuals who relate to a specific orientation a method of how to consistently progress with their careers. The qualitative studies done by Schein using in-depth interviews, resulted in eight different career anchors which are: (1) technical/functional competence, (2) managerial competence, (3) security and stability, (4) autonomy and independence, (5) entrepreneurial creativity, (6) service and dedication to a cause, (7) pure challenge, and (8) lifestyle (Schein, 1987; 1990). The underlying assumption in Schein's framework is that a person has one main anchor, rather than multiple ones, which determines their career choices and is something one would be reluctant to let go of (Schein, 1990).

The eight career anchors are defined by Schein as follows:

- i. **Security/stability:** Having this anchor implies that the person is mostly and constantly worried about having a career which will make them financially secure and established. The result of having this career anchor is that you are driven more by rewards such as your salary and other benefits, rather than the actual job specifications. The person is therefore motivated by financial benefits, such as golden handcuffs, which are put in place to encourage individuals to remain within an organisation. The need for financial security is outweighed by your desire to have a job where you fully utilise your skills and work within your value system.
- ii. **Autonomy/independence:** Having this career anchor implies that your main motivation is the desire to be in control of the work that you do. As a result of this, an individual is not interested in company laid down procedures, rulebooks, enforced codes and any other systems of regulation. People under this anchor would probably do well in roles such as consultancy, teaching, or being an independent entrepreneur, though some administrative jobs such as sales, or in research and development could be a good fit. Such people are frustrated by the loss of autonomy even if it means a promotion to a job that pays much more.
- iii. **Technical or functional competence:** Having this career anchor implies that your career is mainly driven by a certain set of skill sets or technical abilities and to be able to exercise these at advanced levels is your main means of defining who you are. As a result of this, an individual will seek for a challenge within their area of ability and may rise to higher levels of responsibility within that skill area. The individual may however not be interested in 'general management' as it will likely result in them having to let go of working within

their area of proficiency. An individual in this career anchor looks for acknowledgement mainly from those who understand your area of expertise and tend to leave less challenging jobs. Such a person is so driven that they are willing to work two jobs or even develop a pastime in their area of expertise. The main challenge with such people is that this expertise will inevitably result in them being promoted to a general management position which they will not enjoy or not excel in.

- iv. **General management competence:** Having this anchor applies that you desire to be promoted to more a more influential position within an organization where your abilities can be linked to the performance of the company you manage. In order to 'climb the corporate ladder', it is essential for the individual to have certain practical or technical abilities, however, such a person will only be fulfilled once they have a general manager role, controlling all the other functions within an organisation. To be effective in this role, a person needs to be able to motivate their subordinates, be highly analytical, have great people skills, and have high emotional intelligence. A person in this anchor defines their own success by the success of the organisation they manage.
- v. **Entrepreneurial creativity:** Having this as your main career anchor means that you are interested in starting your own business, where achievement is predominantly as a result of your innovative ideas. This anchor normally starts from an early age when one is still in school, and such an innovative person will constantly think of such small entrepreneurial ventures even while in full employment. A measure of success for such people is more the idea of being able to create something new rather than financial rewards. The entrepreneurial venture is considered to be an extension of the person such that it is frequently named after the originator of the idea. Such a person is not willing to share recognition or to hold a minority stake in their own enterprise even if they have been given leeway to develop the enterprise within their current organisation of employment.
- vi. **Service/dedication to a cause:** Having this career motivation means that you consider having success in your career if the job you do aligns to your core values. Such values can be, for example, 'making the world a better place, or 'creating products that do not cause damage to the environment'. Such a person will only stay in an occupation or company of employment if it permits you to accomplish the values you embrace.
- vii. **Pure challenge:** Having this anchor implies that an individual is more interested in work that allows you to get the sense of rising up against significant obstacles or that you are triumphing above your rivals. With this anchor, the type of job the person does bares little significance over the fact that they are achieving success over their foes or challenges.

The person is very competitive and tends to look at various circumstances in terms of whether they have won or lost. An example of this is when an engineer feels they have succeeded when they have resolved a complex situation that no one has been able to solve.

- viii. **Lifestyle:** having this anchor means that an individual is more interested in having a job that allows them to be able to balance all the areas in their life such as your personal life and your individual development requirements. Such a person will look for opportunities that will help to achieve this work-life balance even if it results in them having to sacrifice some aspects of their working life. This normally also arises in circumstances where two spouses are both working and then both need to make united life choices such as whether to have children or not and when, where to live, such that one spouse may need to sacrifice their career to achieve the right balance looking at all aspects of life.

As noted in the definitions and descriptions above, each of the career anchors has different measures of determining success and consider and respond to different rewards and benefits yet most organizational performance management systems are not structured to take these differences into account. This framework is relevant in the current times when organisations can no longer apply the traditional linear career progression path as a way of retaining and motivating employees (Bravo et al., 2017). It is, therefore, imperative that organisations start to take time to these motivational factors through the use of frameworks such as Schein's career anchors. The framework looks at an individual's core values and wants and is beneficial towards getting to understand what drives people's career choices in today's dynamic working environment.

#### **2.5.5. Bravo career orientation assessment**

The work by Bravo started off with the eight anchors originated by Schein's, 'career anchor model' (Schein, 1990). Recognising however that the framework was itself outdated as it was based on a traditional viewpoint, Bravo et al. (2017) relooked and updated the framework and its measure to make it more relevant to the current times. Instead of looking at, 'career anchors' the authors rephrased this to 'career orientation' to differentiate the new measure from Schein's framework (Bravo et al., 2017). The research was, therefore, able to contribute to career literature by constructing a measurement instrument for career orientation.

The outcome of the research was the development of a 29-item scale which could be used to measure six career orientations as adopted from Schein's 40-item career anchor model (Schein, 1990) the six scales are: *entrepreneurial orientation* – the need to create new projects, *security* – the need to have monetary and employment security, *lifestyle* – the need to have work-life balance, *technical/functional* – the need to become skilled in ones selected profession, *managerial* – the need to be a general manager and to be promoted to more senior roles and responsibilities within an organisation, and lastly *service to a cause* – the need to make the world a better place based on personal values', all measures comprising of 5 items with the exception of the service to a cause measure comprising of 4 (Bravo et al., 2017).

Realising the challenge that is currently being faced by accountancy firms, with high staff turnover levels at senior levels, particularly for women who have reached a stage in their life where there is a need to balance work and life responsibilities, the model was deemed fit to study gender differences in career orientation. The study aims to ascertain whether indeed women and men are perhaps 'wired differently' in terms of their future career aspirations. The research is aimed at contributing towards determining the motivational factors that determine career orientations, particularly for those in the accountancy profession. Table 1 aims at summarising the career orientation concepts that have emerged in the last four decades and which have been discussed in the literature review:

**Table 1: Summary of Career Models and Concepts**

Career model	Author and date	Description	Measure
<b>Protean career orientation</b>	Hall (1996)	<ul style="list-style-type: none"> <li>- Used to describe someone who is capable of repackaging his or her skill set and capabilities to adapt to the ever-evolving work environment in order to remain sought-after.</li> <li>- A person, not the organisation, is in control of his/her career.</li> </ul>	A 7 point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree) was developed by (Baruch, 2014)
<b>Redefined protean orientation</b>	Briscoe & Hall (2006)	<ul style="list-style-type: none"> <li>- Updated the original protean orientation by adding two career scopes for the protean orientation i.e.:</li> </ul>	A 14-item evaluation developed by Briscoe and Hall (2005) measures the two scopes i.e. values-driven and self-directed. The scales use a 5 point

Career model	Author and date	Description	Measure
		<ol style="list-style-type: none"> <li>1. <i>Values-driven</i> – driven by an individual’s core values</li> <li>2. <i>Self-directed</i> – an individual being able to adapt and take control over their career based on the demands of the job.</li> </ol>	Likert scale ranging from 1 (little or no extent) to 5 (great extent).
<b>Boundaryless career orientation</b>	Arthur & Rousseau (1996)	- Refers to a career development idea where individual motivations are not dependent on an organisation’s internal processes for promotion, and they are therefore unlikely to be “bounded” in one career path or organization.	No measure was noted.
<b>Redefined boundaryless career orientation</b>	Sullivan & Arthur (2006)	- Updates the career concept by refining the stages of physical and psychological career mobility from consecutive work circumstances.	A 13-item scale was used to quantify the two scopes of the boundaryless career i.e. physical and psychological. A 5-point Likert scale ranging from 1 (little or no extent) to 5 (great extent). No measure was given by (Sullivan & Arthur, 2006)
<b>Hybrid careers</b>	A developing concept with no specific scholar	- This concept suggests careers that comprise characteristics of both traditional and protean or boundaryless careers.	The measurement scales used to this concept is based on the protean and boundaryless career models.
<b>Kaleidoscope career model</b>	(Mainiero & Sullivan, 2005)	<ul style="list-style-type: none"> <li>- Uses the analogy of likening women’s careers to the changing patterns in a kaleidoscope.</li> <li>- The model was conceptualised in recognition of the distinct differences in women career progression during the stages of their life with inclination towards three orientations, namely <i>authenticity</i> (credibility),</li> </ul>	A 15-item measure was developed by Sullivan, Forret, Carraher, & Mainiero (2009), to measure the three inclinations. A 5-point Likert scale ranging from 1 (doesn’t describe me) to 5 (describes me very well) was used. The instrument was further developed from an initial instrument by

Career model	Author and date	Description	Measure
		<i>balance (adjustment) and challenge</i>	
<b>Career anchors model</b>	Schein (1978)	<ul style="list-style-type: none"> <li>- used to understand the motivational factors that influence a person's career preferences;</li> <li>- Assumes a person has one main career anchor, rather than multiple ones, which determines their career choices;</li> <li>- The model established eight different career anchors.</li> </ul>	Schein study was based on qualitative data obtained from in-depth interviews. A 40 item scale was subsequently developed.
<b>Career orientation assessment</b>	Bravo et al. (2017)	<ul style="list-style-type: none"> <li>- Updated the framework and measure of career anchors model by Schein (1978), to make it relevant to the current times.</li> <li>- Rephrased, 'career anchors' to 'career orientation'</li> <li>- The model helped to develop and validate a measurement instrument for career orientation and came up with six career orientations.</li> </ul>	A 29-item scale which could be used to measure six career orientations measured on a 7 point Likert scale of 1 – 'strongly disagree' to '7 – 'strongly agree'

## 2.6. Factors preventing female career progression

### 2.6.1. The glass ceiling and glass cliff concepts

While the challenges women face in their professional careers are generally well recorded and somewhat understood, the factors that have led to those women who have succeeded in breaking these barriers are not well understood (Glass & Cook, 2016). Although the expression "glass ceiling" extends back decades, it was first advanced by Hymowitz and Schellhardt in 1986 in an article that focused on the deterrents encountered by female leaders, hindered by "corporate convention and partiality" as opposed to obvious segregation (Hymowitz & Schellhardt, 1986). It is a term that has been used to describe the impediments encountered by women as they attempt to advance in their careers (Zimmer, 2015). In spite of common

opinion, some researcher's argument that the glass ceiling does not really exist since women are more family-centred as opposed to profession-centred (Nadler & Lowery, 2018).

The term 'glass cliff' was initially presented by researchers in 2005. Their investigation of executives of FTSE 100 organizations in the UK revealed a pattern towards female director appointments in companies which had encountered some recent negative performance, while their male counterparts were appointed to companies with more stable performance (M. Ryan & Haslam, 2006; Ryan & Haslam, 2005). This prompted the idea of a glass cliff where female leaders have a greater risk of being criticised for negative outcomes which were already existent before their appointment (M. Ryan & Haslam, 2006; Ryan & Haslam, 2005). This idea proposes that women have a tendency to be elevated to risky leadership positions and face significant challenges after such promotion has taken place (Glass & Cook, 2016). This scenario was exhibited more recently in South Africa when during crisis KPMG South Africa appointed a new female CEO in an attempt of restoring the credibility of the troubled accounting firm (Matotoka & Odeku, 2018).

### **2.6.2. Opting out and pushing out concepts**

Numerous women are opting out from the corporate world in order to spend more time raising their children (Sullivan & Mainiero, 2008). Women do not normally abruptly stop working in corporate as this is normally a process of making small decisions before eventually leaving the workforce (Sandberg, 2013). There is a view that women have a tendency to leave certain occupations as a result of the apparent misalignment between the workplace and their own particular professional inclinations (Kossek, Su, & Wu, 2017). The Kaleidoscope career model ('KCM') which was evaluated under section 2.5.3.2 of this study, has been used to depict the setting for the developing pattern among women of choosing to "opt-out" of powerful executive careers.

### **2.6.3. Leaning in concept**

Sheryl Sandberg (2013), the Facebook Chief Operating Officer ('COO'), has credited the lack of progress in career progression for women to be attributed to a hesitance to 'lean in', or at the end of the day, to accept dangers or doors of opportunity as they emerge (Sandberg, 2013). Achieving balance between work and life responsibilities as well as coordinating work-life duties have been put forward as an areas of concern for women in positions of authority (O'Neil et al., 2015; Sandberg, 2013). It is however not apparent whether the lack of advancement in

the profession is because of women not 'leaning in' or is because of continuous challenges holding back advancement (Kossek et al., 2017).

#### **2.6.4. Barriers to career progression**

A review by Sullivan and Arthur (2006) extended the notion of career barriers by pointing out that in reality there were boundaries to the so-called boundaryless career and advancement prospects are limited to some extent by these impediments. The researchers also further observed that although some of these boundaries have become penetrable, the ability to overcome some of these barriers is not the same for all individuals (Sullivan & Arthur, 2006). The term 'barriers' has been used to explain the 'thwarting conditions' inhibiting career progress or gap between the capabilities of women and what they have actually accomplished in the seminal work of early career academics (Farmer, 1976; Fitzgerald & Crites, 1980).

Barriers can stem from factors that are external to the individual and which a person cannot influence or regulate and can be defined using three measurements: clearness, price and certainty were a barrier becomes more disturbing and disempowering to a person, the more indistinct, expensive and certain it is (London, 2014). Discrimination and psychological characteristics cannot be discounted for explaining gender differences in careers in different trades including gender roles and the division of labour (Blau & Kahn, 2017).

A review of the various literature on the advancement of women has shown a number of common themes around career barriers. Some typical examples of job barriers highlighted in the literature are job loss, psychological or physical disability, change in occupation or company, impractical work requirements, discrimination, bad performance reviews and even being promoted to a level of a person's failure (similar to the Peter Principle were one is promoted up to their level of inability) (London, 2014; Watts et al., 2015).

Barriers can be found at the personal or at the institutional level and can be used as a facilitator for change (Chengadu & Scheepers, 2017). Internal barriers are things such as a lack of self-confidence and personal demands on oneself. External barriers include an organizations culture and working environment. The most influential barriers to the progression of women are internal rather than external as they hold women back (Chengadu & Scheepers, 2017). Table 2 shows types and examples of internal and external career barriers grouped by the level at which the barriers arise whether at the organizational level or at an individual level.

**Table 2: Types and Examples of Career Barriers**

<p><b>General organizational/environmental barriers</b>          Inadequate job opportunities          Change in technology          Shifting business environment          Premature career limits</p>	<p><b>Company activities that affect individuals (continued)</b>          Not being promoted          Whistle-blowing          Job stress</p>
<p><b>Specific company, environmental, and situational barriers</b>          Company closure/failure          Conflicting roles          Not being able to predict the future          Lack of approval          Inadequate information          Moving of a company          Underuse          Automated monitoring          Job demands          Inadequate supervision          Structural change</p>	<p><b>Individual barriers</b>          Insecurity/no confidence          Indecisiveness          Being too qualified for the market          Late-life career transition          Physical or psychological disability          Demotivation          Need for a unique standard of living</p> <p><b>Job-specific individual barriers</b>          Bad work performance          Job dissatisfaction          Insufficient training/experience          Physical disability</p>
<p><b>Company activities that affect individuals</b>          Losing one’s job          Denial of employment term          Work transfer          Being demoted</p>	<p><b>Non-job-related individual barriers</b>          Discrimination          Migrant status          Non-work losses</p>

Source: London (2014)

Some of the barriers identified by London (2014) are further explained below:

**2.6.4.1. General organizational/environmental barriers**

*Shifting business environment:* The active and ever-shifting business environment compounds the effect of how individuals perceive their professions. It is, therefore, important that both employers and employees manage this ongoing change in views (London, 2014).

*Premature career limits:* This is common to athletes who have to go through early retirement as they grow older and their physical skills diminish and newer and more able members of the team are introduced which can be a disheartening process which often leads to depression (Wolanin, Gross, & Hong, 2015).

#### **2.6.4.2. Specific organizational, environmental, and situational barriers**

*Company closure/failure:* This is a common phenomenon with entrepreneurship ventures which can be a difficult process for an individual to cope with financially and psychologically (London, 2014).

*Conflicting roles:* This is when an individual needs to balance work and life demands such as their personal life which includes (children, partner, and friends) which may hinder their career progression.

*Not being able to predict the future:* Some jobs have an uncertain future and promise rather than give assurance of certain prospects, for example, being told that if you relocate to another country you will be on a faster track to partnership as is often the case with accountancy firms. Frustration and demotivation can result when there is a lot of ambiguity (London, 2014).

*Lack of approval:* Important people in one's life could criticize certain career choices or ambitions due to them lacking prestige or future prospects for future advancement, similar to the 'disapproval by significant others' barrier (Swanson & Woitke, 1997).

*Inadequate information:* Not understanding job requirements or not having the skillset required in order to be considered for a certain career. This lack of information often results in uncertainty which could lead to frustration especially when it is difficult to have access to this information.

*Underuse:* Employees skills not being utilized to their full potential resulting in frustration (London, 2014).

#### **2.6.4.3. Company activities that affect individuals**

*Losing one's job:* This can be more of a challenge rather than an impediment.

*Work pressure:* This can come about due to unreasonable expectations from a superior, uncooperative workmate and an increase in the amount of work assigned.

*Denial of employment term:* This can arise when the decision of employment are made after the specified probation which can be a prolonged period of time depending on the job. This can either result in demotivation or in a person working even harder to prove their worth.

*Being demoted:* Moving down the ranks can not only be humiliating but it also hinders any possible promotion in future as a result of not fully developing your abilities and having fewer tasks.

*Not being promoted:* This can often be described as reaching a career plateau as it can inhibit any future prospects for promotion.

*Work transfer:* Lateral movements within an organisation to a different job through a similar position can put pressure on an individual as they need to rebuild confidence and credibility (London, 2014).

#### **2.6.4.4. Individual barriers**

*Insecurity/no confidence:* When a person has no belief in their capability to achieve a certain career goal, similar to the lack of confidence barrier identified by Swanson & Woitke (1997).

*Indecisiveness:* This can be as a result of doubt and inadequate information making it difficult to make a career decision. Decision-making difficulties have been identified as a barrier in the career barriers inventory (Swanson & Woitke, 1997).

*Being too qualified for the market:* This is often the case in a tight job market where an individual is ready to even accept a job that does not make use of all their skills. Employers have a tendency to avoid employing such individuals knowing full well that they will leave for the next available job offering more responsibility and money (London, 2014).

*Late-life career transition:* This is the case were, for example, an older mature employee decides to make a career change which can work for or against them due to negative views of older employees or due to maturity (Slay Ferraro, Prussia, & Mehrotra, 2018).

#### **2.6.4.5. Job-specific individual barriers**

*Bad work performance:* This can be as a result of a negative performance appraisal which can impact on future promotion or employment. It either results in positive behaviours if it is offered as constructive criticism or negative behaviour were one becomes defensive (London, 2014).

*Job dissatisfaction:* This could be as a result of discontent arising from alterations in conditions of work such as the number of work assignments and the atmosphere or location work (Swanson & Woitke, 1997).

*Insufficient training/experience:* This can be as a result of changes in the job specifications which results in a person not meeting the requirements for certain jobs or underperformance. This can also arise as a result of an individual failing to abreast with changes in technology and skills required for their field resulting in them missing out on new opportunities and the threat of being replaced by more proficient and younger employees (London, 2014).

*Disability:* This is due to the disruption that takes place in one's career as a result of the devastating effects of chronic disease or accidents. Disability and health concerns have been identified as a barrier in the career barriers inventory (Swanson & Woitke, 1997)

#### **2.6.4.6. Non-job-related individual barriers**

*Discrimination:* This arises when individuals are not given job opportunities as a result of judgements about their sex, race, ethnicity, religious beliefs or even appearance or other such factors not connected with the job itself. This is the case with the 'glass ceiling' effect that is often barrier that women face as already outlined in the review of the literature (Glass & Cook, 2016; M. Ryan & Haslam, 2006; Zimmer, 2015).

*Migrant status:* This describes a barrier faced by those who have migrated to other countries as a result of political, religious and financial reasons. Such people often experience significant hurdles such as not able to use their professional qualifications in the new country of residence and having to learn new languages and finding new customers over and above the discrimination they could encounter (London, 2014).

#### **2.6.4.7. Swanson and Tokar's view on barriers**

Swanson and Tokar (Swanson & Tokar, 1991b, 1991a) developed a unique grouping system for career barriers after observing a group of university undergraduates, which were either attitudinal, relational and interactional. The attitudinal barriers refer to the obstacles that are internal which relate to a person's self-awareness, insecurities and work attitude (Swanson & Tokar, 1991a). Relational barriers are the obstacles that are related to a person's social life such as those arising from having to balance multiple roles of being a spouse, parent, and friend. This is similar to the 'conflicting roles' barrier identified by London (2014). Interactional obstacles are those that result in problems connecting with different demographics in the workplace (Swanson & Tokar, 1991a).

Swanson & Tokar (1991b, 1991a) developed a Careers Barrier's Inventory ('CBI') and the Career Barriers Inventory-Revised ('CBI-R') (Swanson et al., 1996). The researchers developed a psychometrically sound research tool for evaluating career-related barriers to address a gap identified in measuring career barriers, resulting in the CBI (Swanson & Tokar, 1991a) and later the CBI-R (Swanson et al., 1996) a research instrument developed to quantify an individual's perception towards career barriers they experience which could have an impact on their career decisions and advancement (Swanson & Tokar, 1991a). The instrument consists of 70 questions which each signify specific barriers and which are further grouped into 13 barrier scales. These barriers range from a list of barriers such as, 'sex discrimination, lack of confidence, multiple role conflict, conflict between children and career demands, racial discrimination, inadequate preparation, disapproval by significant others, decision making

difficulties, dissatisfaction with career, discouraged from choosing non-traditional careers, disability/health concerns, job market constraints and difficulties with networking/socialisation' (Swanson & Woitke, 1997). Detailed information about this research instrument is included in chapter four.

### **2.6.5. Gender based stereotypes**

Gender-role opinions continue to influence women's career aspirations by restricting the jobs considered appropriate for women (Watts et al., 2015). The stereotype threat has various consequences of for women in leadership today as there continued to be a gap between what are deemed as qualities of effective leadership and the stereotype-based deficiency of perceived women's abilities and those regarded as essential for effective leadership (Hoyt & Murphy, 2016). Stereotypes are when a group of people is defined based on certain behaviours and characteristics, due to certain beliefs concerning the individuals in the group (Koch et al., 2015). There is, therefore, a certain expectation of how the entire group should act based on these labels. Exploration in this field of study has categorised stereotypical gender views into two groups: Communal (i.e. shared by all members of a communal) and agentic (Social reasoning concept where people are both producers and products of social systems) (Koch et al., 2015).

Being communal means women are moved by a general concern for others, resulting in them being accommodating, caring, encouraging, passionate and loving. Being agentic, on the other hand, is mostly characterised by being dominant, confident and controlling which are traits more linked to males (Koch et al., 2015). Women in leadership frequently have been described as being in a 'double bind' were those who are very communal are condemned for being poor leaders while very agentic women are criticised for being too masculine (Hoyt & Murphy, 2016). However, in many cultures manliness and leadership are closely associated were the ideal leader is decisive, self-assured and self-governing and women on the other hand are expected to be agreeable, nurturing and selfless resulting in a mismatch between what is expected of a woman and what is necessary for leadership (Ibarra, Ely, & Kolb, 2013). Gender-based stereotypes are a cause of a significant amount of unfairness towards women in their places of work (Chengadu & Scheepers, 2017).

As a result of these stereotypes, women are often exposed to less meaningful growth opportunities, more stringent performance measures, having to manage the presumption that

women are not supposed to be leaders and finally the gender-backlash where women who act contrary to expectations are then viewed negatively (Chengadu & Scheepers, 2017). The unfortunate effects of the gender stereotype-based threats often as a consequence can end in underperformance which can accrue over a period leading in disconnection and reduced management ambitions (Hoyt & Murphy, 2016). As a result of this threat, women often find themselves leaving some professions prematurely before reaching senior management roles which is a phenomenon common in the science, technology, engineering, and math ('STEM') fields, leaving few of them in the leadership pipeline (Hoyt & Murphy, 2016).

#### **2.6.6. Patriarchy**

The concept of patriarchy has been widely debated in the literature with originating definitions being centred around specific male dominance in a home setting where the father was the head of the home to a more wider definition were males are seen as superior and females inferior even if they are equally qualified (Witz, 2013). Women's advancement prospects have to some extent been hindered by their inability to compete at the same extent as men, especially in patriarchal societies, where they are simply regarded as the second class. This was proven in an experimental study where it was concluded after looking at responses from two cultures (the Masaai of Tanzania considered as Patriarchal and the Khasi of India considered as matrilineal/matrilocal) gender-based stances toward challenge are therefore subject to wider social factors (Gneezy et al., 2009).

#### **2.7. Conclusion**

This chapter presented an appraisal of the literature on career concepts and the different variables affecting women in leadership roles. The review included various career-related concepts as theory related to career orientation and theory related to the various factors that prevent advancement that women are likely to encounter as they attempt to advance up the corporate ladder. These concepts can, therefore, be used to further bridge the gap in the literature and address the problem at hand which is to explain the negative advancement outcomes of women in public practice firms. The accompanying part displays the hypotheses of the study and the research propositions for which the study was based.

### 3. RESEARCH HYPOTHESES

#### 3.1. Introduction

The key question underlying this study was, "What factors have hindered the retention and subsequent promotion of female accountants in senior executive positions in public practice firms across Zimbabwe?" It is, therefore, important to understand present plausible explanations behind the low representation of women in senior leadership roles in public practice firms in Zimbabwe. The research made an attempt to uncover if inherent gender differences exist when looking at perceived career barriers and considering career orientation. The following hypotheses were developed from the exhaustive interrogation of the literature and identification of key gaps.

#### 3.2. Hypotheses

Three research hypotheses have been developed from the research objectives and review of the literature and are outlined below:

**Objective 1:** To determine if gender differences exist with regards to career orientation the public practice firms in Zimbabwe.

**Hypothesis 1:** Gender contrasts in career orientation exist for employees in the public practice firms in Zimbabwe.

This research hypothesis seeks to determine whether the reason why there are so few women at the top in accountancy firms is attributable to inherent differences in career objectives defined in the literature as 'career orientation' which has a lot to do with an individual's internal career inclinations (Bravo et al., 2017; Terry et al., 2011). The study sought to explain this career concept and to test its relevance amongst the group of trainee and qualified accountants employed in professional accounting services firms, testing the career orientation concept using a modern and validated measurement tool introduced in the literature made reference to in this study as the career orientation assessment (Bravo et al., 2017).

**Objective 2:** To determine if gender differences exist with regards to the perception of career barriers which hinder advancement in the public practice firms in Zimbabwe.

**Hypothesis 2:** Gender contrasts in the perceived nature and career barriers which hinder the likelihood of progression in the public practice firms in Zimbabwe exists.

This research hypothesis seeks to determine the actual underlying barriers to career advancement as perceived by employees that are employed in professional services firms and to draw comparisons between actual or perceived barriers faced by gender. Internal and external barriers faced have been extensively discussed in the review of the literature (Chengadu & Scheepers, 2017; London, 2014; Watts et al., 2015) and a standardised assessment tool CBI-R was used to measure these perceived barriers to career progression (Swanson et al., 1996; Swanson & Tokar, 1991b).

**Objective 3:** To test if there is an association between life/career stage and career focus and to determine if gender differences exist with regards to these.

**Hypothesis 3:** There is an association between life/career stage and career focus amongst females in professional accounting services firms in Zimbabwe.

The literature describes various aspects to females in leadership and common themes that have arisen are the need to balance work and life responsibilities resulting in many women choosing to voluntarily opt out of their professional careers (O'Neil et al., 2015; Sandberg, 2013; Zimmerman & Clark, 2016). This research hypothesis, therefore, seeks to test the motivation factors that influence a person's career choices through the various stages of their careers from. It borrows its main concepts from the Kaleidoscope Career Model to measure changes in career focus by career stage (Cabrera, 2007; Mainiero & Sullivan, 2005; Sullivan & Baruch, 2009).

### **3.3. Conclusion**

This section has introduced the questions and hypotheses that shape the premise of the study. Through giving responses to these inquiries, the study is relied upon to make a superior comprehension of the human resource progression approaches in organisations so as to retain female accountants. Chapter four provides detail on the methodology for the study.

## **4. RESEARCH METHODOLOGY**

### **4.1. Introduction**

The study approach was influenced by the research objectives and hypotheses outlined in the previous chapter. The research choice adopted the mono method which utilizes a single testing strategy, being a quantitative approach. The study made the use of quantitative data analysis techniques to analyse the research findings. The study findings were assessed against theories discussed in the literature review, keeping in mind the overall purpose of the study, which is to investigate why there are a few female representatives in senior leadership positions in professional accountancy firms in Zimbabwe. A deductive approach was taken which includes the testing of an underlying theory by utilizing a research procedure particularly intended to test it (Saunders & Lewis, 2012). The study then connected to the existing theories and career models as explained in the literature review.

The research design took the form of an explanatory investigation which centred on the problem and attempted to clarify the relationship between different variables (Saunders & Lewis, 2012). The aim of the study was to check for relationships between the key variables such as gender and career orientation and perceived career barriers. These were subjected to measurable statistical tests, such as independent samples t-tests of differences in means using SPSS Statistics (Version 25), to investigate if differences exist between the variables. The time horizon of the research was a cross-sectional study, which is snapshot research at a point in time.

### **4.2. Population**

As the study was restricted to the understanding of career patterns of professional accountants in public practice in Zimbabwe, the population were accountants in professional accounting services firms in Zimbabwe. Access was provided to the researcher of all the registered members of ICAZ. As the ICAZ database is made up of 2 123 registered accountants, both practising and non-practising members and trainee and qualified accountants, the study focused on trainee and qualified accountants who are still currently training and employed within professional accountancy/public practice firms. There were approximately 553 registered trainee accountants in the ICAZ database who were currently employed within public practice firms in Zimbabwe. Data on membership statistics is publically available and can be obtained from the 2017 ICAZ annual report on the ICAZ website. Permission has been

granted to use membership contact information by ICAZ and the letter of consent can be found in Appendix 3.

#### **4.3. Unit of analysis**

The units of analysis refer to the level of analysis for the research, which could be individuals, groups, organisations, and societies (Bryman & Bell, 2015). The unit of investigation in the study was the individual males and females practising, professional accountants who were currently registered on the ICAZ database and are still employed by professional accounting services firms in Zimbabwe at the time of the study.

#### **4.4. Sampling methods and size**

Proportional stratified random sampling was used which is a type of probability sampling method most appropriate when the population is expected to be heterogeneous with respect to the variable being tested (Wegner, 2016). The population was divided into two segments/strata which are considered homogeneous, being male and female accountants, as the research was aimed at drawing comparisons between the two distinct groups. Sample sizes for each stratum were determined to take into consideration the total number of people in each strata resulting in a proportional stratified random sample, using statistical techniques specifically using a generic sample size calculator. There are approximately 553 currently registered within the 44 accredited training offices in Zimbabwe, according to the ICAZ 2017 Annual Report. A random sample was then drawn from each stratum based on its relative proportionate size and the sample size determined to enable the statistical tests to be statistically relevant at a specified the 95% confidence level.

As the sampling choice was, 'proportional stratified random sampling' the two strata under study were male ( $N_m = 296$ ) and female ( $N_f = 257$ ). A sample size calculator was used to determine the sample size for each stratum and obtained the following sample sizes at 95% confidence level and 5% error margin: ( $n_m = 167$ ) and ( $n_f = 154$ ). Emails were randomly sent to 167 male and 154 female accountants from the ICAZ database for a total sample size of 321. To select the random sample of 167 males and 154 females, all names were listed in excel by name stratified by male and female, the RAND command was then activated in excel to generate random numbers. These random numbers were then matched with the member name in excel and were used as a basis of selecting the names for circulating the survey link.

#### **4.5. Measurement instrument**

The study made use of data gathered through a structured online questionnaire which was distributed through survey monkey, a free online survey tool. The online survey link was distributed by ICAZ. The questionnaire comprised of a total of 104 questions that were all derived from three research instruments. The study utilised established measurement instruments specifically 1) the Career Orientation Assessment to measure career orientation (Bravo et al., 2017), 2) the CBI-R to measure perceived barriers to career progression (Swanson et al., 1996; Swanson & Tokar, 1991b) and lastly 3) the Kaleidoscope Career Model to measure changes in career focus by career stage (Cabrera, 2007). These instruments are included in the full survey with introductory demographic questions (Refer to Appendix 4).

##### **4.5.1. History of use and validation**

The Career Orientation Assessment was adopted which is based on a 29-item scale and measured 6 career orientations namely: entrepreneurial creativity, security, service to a cause, lifestyle, managerial or technical/functional orientation with 5 items each save for service to cause with 4 (Bravo et al., 2017). Responses were measured on a Likert scale of 1 – ‘strongly disagree’ to ‘7 – ‘strongly agree’ to indicate the extent to which the respondents agreed or disagreed with the statement aligns with their motivations in respect to work. The scale is reliable and valid based on results showing strong internal consistency (Bravo et al., 2017). The reliability in the sample of the study that developed the instrument noted satisfactory results for all of the orientations with reliability coefficients or Cronbach’s alpha of ( $\alpha = 0.83$ ) for entrepreneurial creativity, ( $\alpha = 0.87$ ) for security, ( $\alpha = 0.90$ ) for lifestyle, ( $\alpha = 0.90$ ) for managerial and ( $\alpha = 0.83$ ) for technical/functional orientation (Bravo et al., 2017).

To measure barriers to career progression, the CBI-R research instrument developed by Swanson & Tokar (1991b) as operationalized by Bester (2011) was adopted. The CBI-R aimed to measure the internal or external barriers, which potentially hinder a person’s career selection and advancement (Swanson et al., 1996). The instrument included a variety of observed barriers, such as relational, interactional and attitudinal causes, which take place in a succession of career associated stages such as choosing a career, doing the job, discrimination and work-life balance (Swanson et al., 1996). It comprised of 70 items which were grouped into 13 measures.

Responses were measured on a Likert scale from 1 – ‘strongly disagree’ to ‘7 – ‘strongly agree’ to indicate the extent to which the respondent agreed or disagreed with the statement aligns with their perception of the barriers to their career progression. Cronbach’s alpha was used to measure internal consistency for the determined barrier scales, with estimates ranging between 0.53 and 0.94 with a median of 0.81 (Swanson & Tokar, 1991b). The instrument was considered as valid as it had been used in other studies measuring the impact of perceived barriers on career progression (Swanson & Fouad, 2014; Watts et al., 2015).

The Kaleidoscope Career Model has been traditionally applied to female respondents in past studies because it measures career decision making influencers for professional women throughout their career stages (Sullivan & Mainiero, 2008). For the purpose of this study, the responses were sought from both male and female respondents in order to evaluate gender differences. The Kaleidoscope Career Model was used to evaluate the requirement for authenticity, balance and challenge in one’s career as it changes (Sullivan & Mainiero, 2008).

#### **4.5.2. Reliability and validity assessment**

To ensure that quality data is collected, reliability and validity of the scales were considered. Validity makes reference to the extent to which the scale measures the correct variable (Pallant, 2007). Validity also refers to the extent that the scales that have been used are reasonable and are suitable for their intended purpose (Streiner, Norman, & Cairney, 2015). Construct validity measures validity against the primary construct under study which in this instance is career orientation and career barriers. Pearson Products Moment Correlations were determined using SPSS Statistics (Version 25) bivariate correlation functionality.

The test was performed by testing the correlation of each item with the other items in the scale and the aggregate scale score. A significant correlation with the aggregated score implies that the items are valid. The items were assessed using convergent validity (which is the item-scale correlation) and discriminant validity (which is the variance of an items correlation with the allocated scale and with other scales). The results of the tests show that all items have a significant positive relationship at the 0.01 level (2-tailed) based on a p-value of <0.05 and positive Pearson’s correlation coefficients (r-value). For convergent validity, r values ranged from 0.445 to 0.700 for the Career Orientation Assessment and 0.115 to 0.909 for the CBI-R. For discriminant validity, the r values ranged between 0.204 to 0.700 for the Career Orientation Assessment and 0.624 to 0.892 for the CBI-R as shown in Table 3 and 4 respectively.

**Table 3: Intercorrelations among the Career Orientation Scales (Pearson's Correlation)**

Scale	1	2	3	4	5	6
1 Entrepreneurial creativity	1	.204**	.408**	.276**	.404**	.381**
2 Security orientation	.204**	1	.487**	.502**	.444**	.561**
3 Service to a cause orientation	.408**	.487**	1	.523**	.610**	.547**
4 Lifestyle orientation	.276**	.502**	.523**	1	.655**	.599**
5 Managerial orientation	.404**	.444**	.610**	.655**	1	.700**
6 Technical/functional orientation	.381**	.561**	.547**	.599**	.700**	1

\*\* . Correlation is significant at the 0.01 level (2-tailed).

**Table 4: Intercorrelations among Barrier Scales (Pearson's Correlation)**

Scale	1	2	3	4	5	6	7	8	9	10	11	12	13
1 Decision-making difficulties	1	.675**	.759**	.761**	.732**	.673**	.816**	.882**	.762**	.892**	.727**	.716**	.852**
2 Conflict between children and career demands	.675**	1	.667**	.815**	.624**	.751**	.770**	.661**	.700**	.687**	.669**	.739**	.666**
3 Racial discrimination	.759**	.667**	1	.765**	.862**	.717**	.779**	.776**	.733**	.726**	.734**	.824**	.749**
4 Multiple role conflict	.761**	.815**	.765**	1	.724**	.699**	.798**	.780**	.790**	.779**	.678**	.721**	.714**
5 Disability/health concerns	.732**	.624**	.862**	.724**	1	.668**	.702**	.739**	.683**	.667**	.647**	.734**	.686**
6 Discouraged from choosing non-traditional careers	.673**	.751**	.717**	.699**	.668**	1	.753**	.742**	.701**	.667**	.686**	.798**	.690**
7 Difficulties with networking/socialisation	.816**	.770**	.779**	.798**	.702**	.753**	1	.850**	.821**	.806**	.716**	.816**	.834**
8 Dissatisfaction with career	.882**	.661**	.776**	.780**	.739**	.742**	.850**	1	.832**	.855**	.706**	.773**	.852**
9 Job market constraints	.762**	.700**	.733**	.790**	.683**	.701**	.821**	.832**	1	.763**	.680**	.764**	.784**
10 Lack of confidence	.892**	.687**	.726**	.779**	.667**	.667**	.806**	.855**	.763**	1	.752**	.713**	.854**
11 Disapproval by significant others	.727**	.669**	.734**	.678**	.647**	.686**	.716**	.706**	.680**	.752**	1	.791**	.717**
12 Sex discrimination	.716**	.739**	.824**	.721**	.734**	.798**	.816**	.773**	.764**	.713**	.791**	1	.803**
13 Inadequate preparation	.852**	.666**	.749**	.714**	.686**	.690**	.834**	.852**	.784**	.854**	.717**	.803**	1

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Scale reliability measures if the scale does not have any random error and if the items in the scale can be grouped together to measure a specific construct. Cronbach's alpha in SPSS Statistics (Version 25) was used to measure internal consistency which is one of the two acceptable methods to measure reliability as outlined in (Pallant, 2007). A Cronbach's alpha of greater than 0.7 is considered a good measure of internal consistency (Nunnally, 1978). Values of greater than 0.8 are however preferable (Pallant, 2007).

As the research was based on pre-existing questionnaires, Confirmatory Factor Analysis ('CFA') was used to identify if there were any items that did not suite the predetermined scale. CFA was used for all the questions relating to each scale of the CBI-R and the career orientation assessment. Beavers et al. (2013) note that since factor analysis methods use multivariate techniques, which require greater sample sizes than would univariate, a sample size of at least 150 subjects is considered acceptable (Beavers et al., 2013). The research used the total 167 valid respondents to measure reliability, which was above the acceptable number of subjects.

As the two main instruments, the Careers Orientation Assessment and the CBI-R are both well-validated instruments, the only items considered for removal were those with a Cronbach's alpha of less than 0.7 which was not the case in this instance (Pallant, 2007). Taking out items would, however, limit comparability with other studies and was not considered. The combined career orientation scale had a Cronbach's alpha of 0.95 whilst the career barriers assessment scored 0.99, both higher scores than the recommended  $\alpha = 0.8$  showing strong internal consistency. The results of the sample under study are summarised in Table 5 for the Career Orientation Scales and Table 6 for the CBI-R scales, which are both based on the final valid sample of 167 accountants achieved in the study. All the individual internal consistencies of the scales were satisfactory, as they all reported Cronbach's alpha's which were well above 0.70 (Nunnally, 1978).

**Table 5: Characteristics of the Career Orientation Scales**

<b>Career orientation scale</b>	<b>Number of items</b>	<b>Cronbach's alpha (<math>\alpha</math>)</b>	<b>Mean</b>	<b>Variance</b>	<b>Std. Deviation</b>
Entrepreneurial creativity	5	0.88	25.18	33.95	5.83
Security orientation	5	0.89	29.70	31.10	5.58
Service to a cause orientation	4	0.93	24.38	18.01	4.24
Lifestyle orientation	5	0.95	31.99	26.43	5.14
Managerial orientation	5	0.92	30.96	24.89	4.99
Technical/functional orientation	5	0.93	30.41	28.95	5.38
<b>Combined scale</b>	<b>29</b>	<b>0.95</b>	<b>172.61</b>	<b>548.83</b>	<b>23.43</b>

**Table 6: Characteristics of the Career Barrier Scales**

Career barrier scale	Number of items	Cronbach's alpha ( $\alpha$ )	Mean	Variance	Standard Deviation
Sex discrimination	7	0.92	27.87	147.50	12.14
Lack of confidence	4	0.91	16.54	55.87	7.47
Multiple role conflict	8	0.89	34.17	144.76	12.03
Conflict between children and career demands	7	0.85	26.32	103.46	10.17
Racial discrimination	6	0.92	26.30	129.08	11.36
Inadequate preparation	5	0.91	20.33	76.21	8.73
Disapproval by significant others	3	0.84	10.94	29.78	5.46
Decision-making difficulties	8	0.93	33.38	176.00	13.27
Dissatisfaction with career	5	0.90	21.39	76.99	8.77
Discouraged from choosing non-traditional careers	5	0.83	17.00	64.01	8.00
Disability/health concerns	3	0.83	12.50	32.69	5.72
Job market constraints	4	0.75	16.58	37.33	6.11
Difficulties with networking/socialisation	5	0.83	20.03	61.91	7.87
<b>Combined scale</b>	<b>70</b>	<b>0.99</b>	<b>283.37</b>	<b>10,618.46</b>	<b>103.05</b>

#### 4.6. Questionnaire pretesting

The survey was pretested by sending out a pilot survey with the aim of ensuring that the research instrument was reliable and valid, as well as to test the length of time the survey took to complete, and to ensure the scales could be appropriately analysed in line with the research objectives. The questionnaire was pretested using 2 typical respondents who had both worked over five years in the accountancy profession and were still familiar with the working environment. This process required that the respondent critically evaluate the contents of the questionnaire and to propose any updates to the questionnaire. Section 4 of the questionnaire was updated with recommended changes to make the question clearer to respondents.

#### 4.7. Ethical considerations

A number of steps were taken to ensure that the study was conducted in an ethical manner. Firstly, ethical clearance was first obtained from the GIBS MBA Research Ethical Clearance Committee. Secondly, a covering letter and consent form was sent to potential participants (Appendix 3). Thirdly, the survey included a section where participants acknowledged that they were taking part voluntarily in the survey. Fourth, in order to maintain a respondent's anonymity, the survey link distributed was configured with no personal identifiers using the

functionality in survey monkey. Lastly, the questionnaire did not make provision of an accounting/audit firm name in which the respondent was employed.

#### **4.8. Data collection process**

The ICAZ database was utilised to send out the survey link to the trainee and qualified accountants across accountancy firms in Zimbabwe to participate in the research. Information was gathered by emailing the ICAZ database with an email inviting participation and providing a link to the online survey (refer to Appendix 3) which was set up using survey monkey. The survey consisted of a repeat of the informed consent statement on the first page, followed by demographic questions and ended with the questions from each of the instruments divided into separate sections (refer to Appendix 4). In total 321 questionnaires were sent out based on a stratified random sample as already highlighted in section 4.4.

The questionnaire was initially sent out on 1 August 2018, two days after the presidential elections in Zimbabwe. The initial response rate was very low as a result of the political instability taking place in Zimbabwe at the time, resulting in employees having to stay away from work. In order to increase the response rate, a succession of three email reminders were sent to the sample. Studies show that improved response rates can be achieved for web-based surveys to equal questionnaires delivered via post or in person if preceded by reminder emails (Kaplowitz, Hadlock, & Levine, 2004). The response rate for postal versus email survey's increased from 39% to 79% for email and 63% to 80% for postal (Raziano, Jayadevappa, Valenzula, Weiner, & Lavizzo-Mourey, 2001). Consideration was made for the use of both web and post and this was reconsidered based on studies conducted by Greenlaw & Brown-Welty (2009) which suggest that there would be a negligible difference to using a web-only approach.

#### **4.9. Analysis approach**

Data from the study was analysed with tests utilizing SPSS Statistics (Version 25). As gender is a categorical variable with just two classes, males, and females, independent samples t-tests were used to test whether differences exist between means of male and female respondents for hypotheses related to career orientation and career barriers. Frequency analysis was used to assess whether a pattern exists between career stage and life focus and whether differences exist between males and females. A summary of data analysis approaches for the hypotheses is illustrated in Table 7:

**Table 7: Hypotheses and Related Analytical Tests Performed**

<b>Hypothesis</b>	<b>Analytical tests</b>	<b>Expected outcome</b>
<b>Hypothesis 1:</b> Gender contrasts in career orientation exist for employees in the public practice firms in Zimbabwe.	Independent samples t-tests of differences in means using SPSS Statistics (Version 25) to see if there is a significant difference between males and females in the career orientation construct.	To compare the differences in career orientation between males and females accountants.
<b>Hypothesis 2:</b> Gender contrasts in the perceived nature of career barriers which hinder the likelihood of progression in the public practice firms in Zimbabwe exists.	Independent samples t-tests of differences in means using SPSS Statistics (Version 25) to see if there is a significant difference between males and females in the perception of career barriers.	To compare the perceived nature of career barriers which hinders the likelihood of career progression between males and females accountants.
<b>Hypothesis 3:</b> There is an association between life/career stage and career focus amongst females in professional accounting services firms in Zimbabwe.	Frequency analysis.	To determine whether a pattern exists between career stage and life focus and whether differences exist between males and females.

#### **4.9.1. Independent variables**

As there were three distinct research hypotheses in the study, variables were dependent on the research hypothesis being addressed. For research hypothesis 1 and 2, the male and female accountants were the independent variables. Whereas for hypothesis 3, life/career stage was the independent variable.

#### **4.9.2. Dependent variables**

The dependent variables, which represent the variables being tested, were career orientation for hypothesis 1, career barriers for hypothesis 2, and lastly life focus based on the KCM i.e. authenticity, balance, and challenge for hypothesis 3.

#### **4.10. Conclusion**

In summary, the research design took the form of an explanatory investigation at a point in time consisting of a sample of accountants in public practice firms in Zimbabwe stratified by gender. Quantitative data analysis techniques, such as the independent samples t-tests of difference using SPSS Statistics (Version 25) were used to determine if differences exist with the career orientation and perception of career barriers amongst trainee and qualified accountants in public practice firms in Zimbabwe. The methodology outlined in this chapter,

therefore, provided a robust approach to enable the testing of the hypotheses presented in chapter three.

## **5. RESULTS**

### **5.1. Introduction**

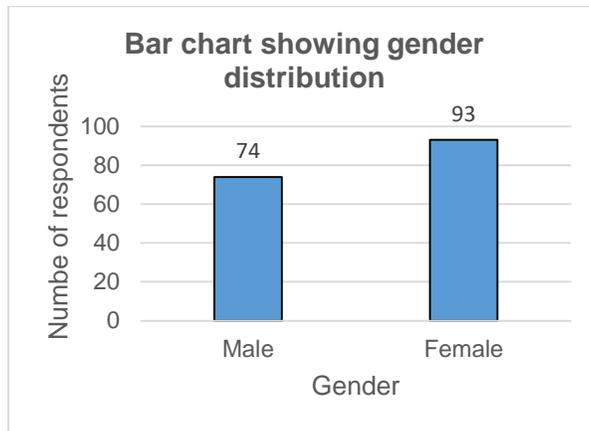
This chapter presents the results of the data gathered. The analysis carried out on the data consisted of a variety of statistical tests for each hypothesis as outlined in Table 7. The results are presented in four sections. Firstly, descriptive statistics to show the demographics of respondents who participated in the survey. Secondly, results for Hypothesis 1 which is in the form of descriptive statistics and tests of differences (t-test) for the career orientation construct, which is further subdivided into six main career orientations as per the Career Orientation Assessment. Thirdly, results for Hypothesis 2 also in the form of descriptive statistics and t-test are presented though divided into 13 groupings of career barriers as per the CBI-R. Lastly, the data gathered for Hypothesis 3 has been analysed using frequency analysis, which shows whether a pattern exists between career stage and life focus.

### **5.2. Description the of sample obtained**

Of the sample of selected, a total of 208 participants responded to the survey. 41 participants were not considered valid as they did not complete more than half of the questions in the survey. As a result of this, the closing sample comprised of 167 participants (The number of male respondents i.e.  $N_m = 74$ , and the number of female respondents i.e.  $N_f = 93$ ) (Refer to Appendix 1 for statistical abbreviations and Appendix 2 for statistical coding used in the study). The response rate was therefore approximately 52% based on the initial sample of 321. The high dropout rate for the participants can be attributable to the length of the survey which comprised of 104 questions in all and took an average of 19 minutes and 2 seconds according to the survey statistics in survey monkey. According to Hoerger (2010), 10% of participants would dropout instantly based on the initial content of the survey, while an expected dropout rate of 2% for every 100 questions asked.

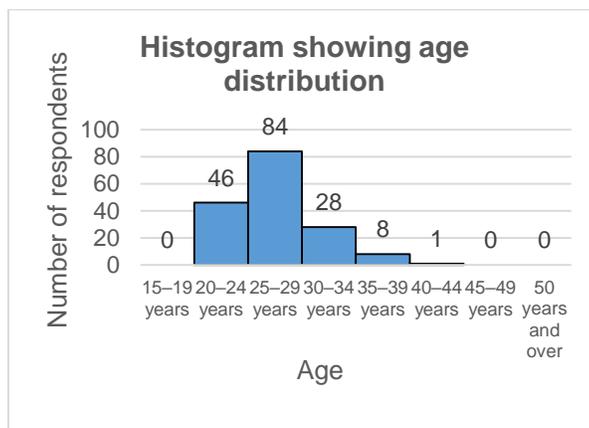
### **5.3. The demographic profile of the sample**

Of the 167 respondents, 93 (55.69%) were female and 74 (44.31%) were male as depicted in Figure 3. This gender split is not consistent with the gender split on the ICAZ list which has 257 females (46%) and 296 (54%) of male trainee and qualified accountants on the list.



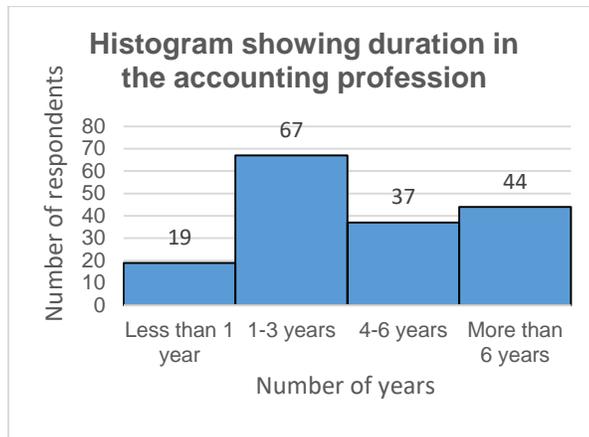
**Figure 3: Gender Distribution**

Figure 4 shows the age distribution which shows that the majority of respondents were aged between 25-29 years i.e. 84 (50.30%) which is the typical age of most of the trainee accountants who join straight from college and are required to serve a period of three years of articles of clerkship before their training records are discharged by ICAZ. The second highest age group was 20-24 years i.e. 46 (27.54%) which is the typical age group of new joiners from high school which is 20 years and college which is typically 23 years of age. The 30-34 years age band with 28 participants (16.77%) represents those that have qualified and have stayed on in the profession and mature entry students.



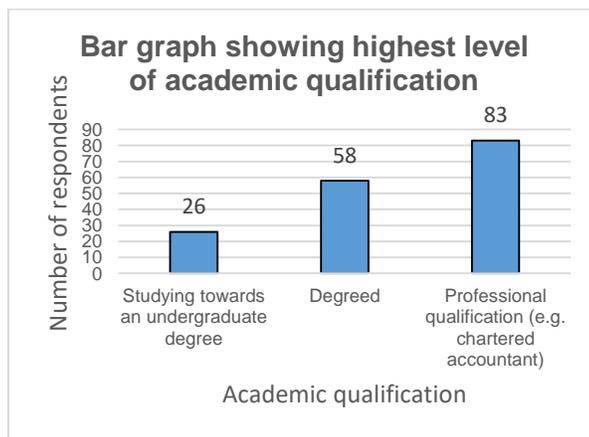
**Figure 4: Age Distribution**

As illustrated in Figure 5, the majority of respondents had been in the profession for a period of 1-3 years 67 (40.12%) while 37 (22.16%) had been in the profession for 4-6 years and 44 (26.35%) more than six years and the rest 19 (11.38%) for a period of less than one year.



**Figure 5: Duration in the Accounting Profession**

The majority of the sampled employees i.e. 83 (49.73%) were qualified chartered accountants while 58 (34.73%) were degreed and 26 (15.57%) were studying towards an undergraduate degree as shown in Figure 6.



**Figure 6: Highest Level of Academic Qualification**

Table 8 gives a summary of all the biographical information collected in section 1 of the survey. The demographic information presented in Table 8 was in the form of categorical and continuous numeric data. Gender and level of qualification both are descriptive or nominal categorical data which is data that is not ranked in any particular order of importance (Saunders & Lewis, 2012). The age of the respondent and the length of time spent in the accountancy profession are both numerical data, which is continuous in nature as these are both numeric and can hypothetically be any value contingent upon the accuracy sought (Saunders & Lewis, 2012).

**Table 8: Summary of Biographical Information**

Data point	Responses	
	Percentage	Number
Total respondents		167
Gender:		
Male	44.31%	74
Female	55.69%	93
Age:		
15–19 years	0.00%	0
20–24 years	27.54%	46
25–29 years	50.30%	84
30–34 years	16.77%	28
35–39 years	4.79%	8
40–44 years	0.60%	1
45–49 years	0.00%	0
50 years and over	0.00%	0
Length of time in the accounting profession:		
Less than 1 year	11.38%	19
1-3 years	40.12%	67
4-6 years	22.16%	37
More than 6 years	26.35%	44
Highest level of academic qualification:		
Studying towards an undergraduate degree	15.57%	26
Degreed	34.73%	58
Professional qualification	49.70%	83

#### **5.4. Results for hypothesis 1**

Gender contrasts in career orientation exist for employees in the accounting profession in Zimbabwe.

##### **5.4.1. Statistical hypothesis**

**The Null hypothesis (H0):** The means of the two genders are equal i.e. the difference between the means is zero

**The Alternate hypothesis (H1):** The difference between the population's means is not zero i.e. the means are not equal

##### **5.4.2. Descriptive statistics**

This section of the survey aimed at understanding the different career orientations of respondents using the career orientation framework developed by Bravo et al. (2017). Table 9

shows the means/averages and the related standard deviations of the respondents to the survey section on career orientation. It shows that for both the male and female respondents, the mean is highest ( $\bar{x}_m = 6.09 \pm 1.35$  and  $\bar{x}_f = 6.64 \pm 0.57$  respectively) for the lifestyle orientation and is lowest for both genders ( $\bar{x}_m = 5.21 \pm 1.18$  and  $\bar{x}_f = 4.90 \pm 1.15$ ) for the entrepreneurial creativity orientation. The standard deviation which measures the dispersion from the mean is highest for male respondents ( $s = 1.35$ ) on the lifestyle orientation and for the females or the entrepreneurial creativity orientation ( $s = 1.15$ ) indicating that the responses were more widely spread for these orientations. The standard deviation is lowest for the entrepreneurial creativity orientation for male respondents ( $s = 1.18$ ) and for the lifestyle orientation for female respondents ( $s = 0.57$ )

**Table 9: Descriptive Statistics - Career Orientation Assessment**

Group Statistics					
	SexM1F1	N	Mean	Std. Deviation	Std. Error Mean
Average_Create	1	73	5.2096	1.17543	.13757
	2	93	4.8984	1.15152	.11941
Secure_Average	1	73	5.7918	1.26774	.14838
	2	93	6.0554	.97784	.10140
Cause_Average	1	73	5.964611872	1.255536950	.1469494850
	2	93	6.198924731	.8796917226	.0912197823
Style_Average	1	74	6.097	1.3533	.1573
	2	93	6.637	.5695	.0591
Manage_Average	1	74	6.0412	1.25478	.14587
	2	93	6.3118	.71716	.07437
Special_Average	1	74	6.0405	1.28641	.14954
	2	93	6.1140	.87992	.09124

Figure 7 shows the boxplots / box-and-whisker plots, which were used to show the distribution of the statistical data. These are visual depictions of the distribution of quantitative data through graphical means looking at the maximum, minimum, median (measure of central tendency) and first (25<sup>th</sup> quartile) and third quartiles (75<sup>th</sup> percentile).



- **Assumption 4:** There were no significant outliers. Refer to boxplot which shows outliers were not significant;
- **Assumption 5:** The dependent variable i.e. career orientation scale is normally distributed; and
- **Assumption 6:** There is the homogeneity of variances.

The p-value or the significance level of a Levene’s test was used to determine if variances are equal to the population by testing the homogeneity of variances. For p-values in the Sig. column noted as greater than 0.05, equal variances were assumed whereas values of less than 0.05 meant that equal variances were not assumed. Equal variances were assumed for the first three orientations depicted on the table i.e. ‘entrepreneurial creativity’, ‘security’ and ‘service to a cause’ orientations. Equal variances were not assumed for lifestyle, managerial and technical/functional orientations at the 95% confidence interval. The output of the Independent samples t-test for the career orientation test are presented in Table 10.

**Table 10: Independent Samples t-test - Career Orientation**

		Independent Samples Test					t-test for Equality of Means				
		Levene's Test for Equality of Variances								95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper	
Entrepreneurial creativity	Equal variances assumed	.805	.371	1.713	164	.089	.31120	.18171	-.04760	.67000	
	Equal variances not assumed			1.708	153.268	.090	.31120	.18217	-.04868	.67108	
Security orientation	Equal variances assumed	2.396	.124	-1.513	164	.132	-.26360	.17426	-.60768	.08049	
	Equal variances not assumed			-1.467	132.359	.145	-.26360	.17971	-.61908	.09189	
Service to a cause orientation	Equal variances assumed	2.289	.132	-1.412	164	.160	-.234312859	.1659416165	-.561970318	.0933446003	
	Equal variances not assumed			-1.355	123.794	.178	-.234312859	.1729601105	-.576654979	.1080292611	
Lifestyle orientation	Equal variances assumed	19.911	.000	-3.477	165	.001	-.5393	.1551	-.8455	-.2331	
	Equal variances not assumed			-3.209	93.546	.002	-.5393	.1680	-.8729	-.2056	
Managerial orientation	Equal variances assumed	5.461	.021	-1.752	165	.082	-.27061	.15447	-.57561	.03439	
	Equal variances not assumed			-1.653	109.984	.101	-.27061	.16373	-.59508	.05386	
Technical/functional orientation	Equal variances assumed	4.138	.044	-.437	165	.663	-.07344	.16805	-.40525	.25838	
	Equal variances not assumed			-.419	123.851	.676	-.07344	.17518	-.42017	.27330	

#### 5.4.3.1. Entrepreneurial creativity orientation

The descriptive statistics show that the mean difference in responses for the two genders was 0.31 and as already shown in Table 9 with the descriptive statistics, was higher for male respondents at 5.21 when compared to female respondents 4.90. Table 10 shows that the

difference at the 95% confidence interval ranged from a lower end of -0.05 to an upper end of 0.67. The p-values on the two-tailed t-test for equality of means for entrepreneurial activity orientation is  $p = 0.09$  since equal variances have been assumed from the Levene's test, which is greater than 0.05, therefore, it can be concluded that there is no significant difference between the male and female respondents responses to this career orientation.

#### **5.4.3.2. Security orientation**

The descriptive statistics in Table 10 show that the mean difference in responses for the two genders was -0.26 and as already shown in Table 9 with the descriptive statistics, was higher for female respondents at 6.06 versus 5.79 for males. The difference at the 95% confidence interval ranged from a lower end of -0.61 to an upper end of 0.08. The p-values on the two-tailed t-test for equality of means for this career orientation is  $p = 0.15$ , since equal variances have been assumed, which is greater than 0.05, therefore, it can be concluded that there is no significant difference between the male and female respondents responses to this career orientation.

#### **5.4.3.3. Service to a cause orientation**

The results of the descriptive statistics in Table 9 show a higher score for female (6.20) as opposed to male respondents (5.97). The mean difference as highlighted in the t-test for equity of variances in Table 10 is -0.23. The difference at the 95% confidence interval ranged from a lower end of -0.56 to an upper end of 0.09. The p-value for the t-test is  $p = 0.16$  (the results of the Levene's test have not violated the assumption of homogeneity of variance) which is greater than 0.05, therefore, it can be concluded that there is no significant difference between the male and female respondents responses to this career orientation.

#### **5.4.3.4. Lifestyle orientation**

The descriptive statistics in Table 9 indicate a higher score for females at 6.64 compared to the male respondents at 6.10. The mean difference as highlighted in the t-test for equity of variances in Table 10 is -0.54. The difference at the 95% confidence interval ranged from a lower end of -0.87 to an upper end of -0.21. The p-value for the t-test is  $p = 0.002$  (equal variances have not been assumed based on the results of Levene's test of equity of variances) which is less than 0.05, therefore, it can be concluded that there is a significant difference between the male and female respondents responses to this career orientation.

#### **5.4.3.5. Managerial orientation**

As shown in Table 9 show a higher mean score for female (6.31) compared to male (6.04) respondents with a mean difference of -0.27 (Table 10). The difference at the 95% confidence interval ranged from a lower end of -0.60 to an upper end of 0.05. The t-test for equality of variances with the assumption that equal variances have not been assumed is  $p = 0.10$ . This p-value is greater than 0.05, therefore, it can be concluded that there is no significant difference between the male and female respondents responses to this career orientation.

#### **5.4.3.6. Technical/functional orientations**

A mean score of 6.04 for male respondents and 6.11 for female respondents is reflected in Table 9. The mean difference for this orientation is -0.07 as noted in Table 10. The difference at the 95% confidence interval ranged from a lower end of -0.42 to an upper end of 0.27. The p-values on the two-tailed t-test for equality of means for this career orientation is  $p = 0.68$ , since equal variances have been assumed, which is greater than 0.05, therefore, it can be concluded that there is no significant difference between the male and female respondents responses to this career orientation.

#### **5.4.4. Conclusion**

There have been no significant gender differences noted for all the career orientations with the exception of the lifestyle orientation. We can, therefore, fail to reject the null hypothesis and reject the alternative hypothesis that differences exist between the male and female respondents. Consequently, it is concluded that there are no gender contrasts in career orientation for employees in the accounting profession in Zimbabwe with the exception of the 'lifestyle orientation' construct, which is more important for female respondents when compared to the male respondents.

### **5.5. Results for hypothesis 2**

Gender contrasts in the perceived nature and career barriers which hinder the likelihood of progression in the public practice firms in Zimbabwe exists.

#### **5.5.1. Statistical hypothesis**

**The null hypothesis (H<sub>0</sub>):** The means of the two genders are equal i.e. the difference between the means is zero

**The alternate hypothesis (H1):** The difference between the population's means is not zero i.e. the means are not equal

### 5.5.2. Descriptive statistics

Table 11 shows the summary group statistics for the career barriers assessment for the male and female respondents. The mean score for male respondents ( $\bar{x}_m = 4.14 \pm 1.46$ ) showed a higher score than for female respondents ( $\bar{x}_f = 3.98 \pm 1.51$ ) showing that male respondents had a higher perception of career barriers than their female counterparts. The standard deviation for males was lower than the standard deviation for female respondents which shows that there was less variation in responses for males than for the female respondents.

**Table 11: Descriptive Statistics - Career Barriers Assessment Combined**

Group Statistics					
	SexM1F1	N	Mean	Std. Deviation	Std. Error Mean
Total average	1	74	4.135271891254984	1.457292072165764	.169406762349358
	2	93	3.982775741804518	1.506712951962058	.156238854900934

Coding: Male = 1 and Female = 2

Table 12 shows the means and standard deviations of the 13 barrier scales grouped by gender/sex. The mean scores for each of the 13 barrier scales were as follows: decision making difficulties ( $\bar{x}_m = 4.40$ ,  $\bar{x}_f = 4.00$ ), conflict between children and career demands ( $\bar{x}_m = 3.66$ ,  $\bar{x}_f = 3.84$ ), racial discrimination ( $\bar{x}_m = 4.53$ ,  $\bar{x}_f = 4.27$ ), multiple role conflict ( $\bar{x}_m = 4.16$ ,  $\bar{x}_f = 4.35$ ), disability/health concerns ( $\bar{x}_m = 4.28$ ,  $\bar{x}_f = 4.08$ ), discouraged from choosing non-traditional careers ( $\bar{x}_m = 3.46$ ,  $\bar{x}_f = 3.36$ ), difficulties with networking/ socialisation ( $\bar{x}_m = 4.11$ ,  $\bar{x}_f = 3.93$ ), dissatisfaction with career ( $\bar{x}_m = 4.42$ ,  $\bar{x}_f = 4.17$ ), job market constraints ( $\bar{x}_m = 4.14$ ,  $\bar{x}_f = 4.15$ ), lack of confidence ( $\bar{x}_m = 4.46$ ,  $\bar{x}_f = 3.88$ ), disapproval by significant others ( $\bar{x}_m = 3.85$ ,  $\bar{x}_f = 3.49$ ), sex discrimination ( $\bar{x}_m = 3.96$ ,  $\bar{x}_f = 4.03$ ); inadequate preparation ( $\bar{x}_m = 4.36$ ,  $\bar{x}_f = 3.82$ ).

For both the male and female respondents, the mean is lowest ( $\bar{x}_m = 3.46 \pm 1.57$  and  $\bar{x}_f = 3.36 \pm 1.63$  respectively) for the 'discouraged from choosing non-traditional careers' barrier. The mean is highest for the 'racial discrimination' barrier for males ( $\bar{x}_m = 4.53 \pm 1.91$ ) whereas for females is highest for the 'multiple role conflict' barrier ( $\bar{x}_f = 4.36 \pm 1.56$ ). The standard deviation which measures the dispersion from the mean is highest for male respondents

( $s = 1.91$ ) for the 'racial discrimination' barrier and for the females for the 'disability/health concerns' ( $s = 1.96$ ) indicating that the responses were more widely spread for these categories of barriers. There is the least amount of variability for the conflict between children and career barrier for both groups ( $s_m = 1.43$  and  $s_f = 1.47$ ).

**Table 12: Descriptive Statistics - Career Barriers Assessment**

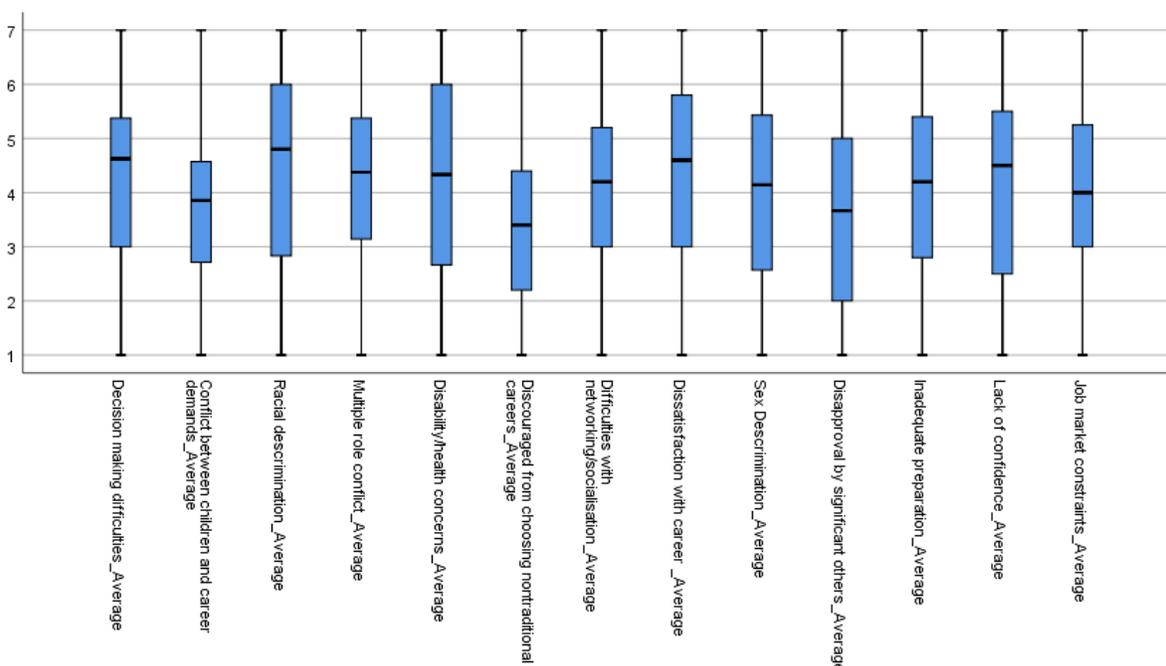
Group Statistics					
	SexM1F1	N	Mean	Std. Deviation	Std. Error Mean
Decision making difficulties_Average	1	74	4.394787645	1.574798378	.1830665930
	2	93	3.995263697	1.709555591	.1772726568
Conflict between children and career demands_Average	1	74	3.660810811	1.431834618	.1664473934
	2	93	3.839503328	1.472615145	.1527030770
Racial discrimination_Average	1	74	4.530180180	1.908557744	.2218653311
	2	93	4.267562724	1.883744289	.1953351833
Multiple role conflict_Average	1	74	4.163127413	1.440818117	.1674917039
	2	93	4.357475678	1.554717797	.1612167254
Disability/health concerns_Average	1	74	4.274774775	1.851699707	.2152557186
	2	92	4.077898551	1.964341937	.2047968040
Discouraged from choosing nontraditional careers_Average	1	74	3.456081081	1.566821071	.1821392498
	2	93	3.354838710	1.633212397	.1693562363
Difficulties with networking/socialisation_Average	1	74	4.1081	1.50658	.17514
	2	93	3.9253	1.62846	.16886
Dissatisfaction with career_Average	1	74	4.417567568	1.673103761	.1944943616
	2	93	4.167025090	1.818653312	.1885855634
Job market constraints_Average	1	74	4.143018018	1.459858646	.1697051205
	2	93	4.147849462	1.587243885	.1645895237
Lack of confidence_Average	1	74	4.462837838	1.731729033	.2013094110
	2	93	3.878136201	1.941224181	.2012955704
Disapproval by significant others_Average	1	74	3.844594595	1.811583539	.2105923087
	2	92	3.490942029	1.829643995	.1907535728
Sex Discrimination_Average	1	74	3.958494208	1.715363784	.1994069894
	2	89	4.029427501	1.826581507	.1936172525
Inadequate preparation_Average	1	74	4.3574	1.66416	.19345
	2	88	3.8216	1.83306	.19540

Coding: Male = 1 and Female = 2

Figure 8 shows the boxplots which were used to summarise the statistical distribution data. Of the 167 respondents to the survey, responses for all 13 career barrier scales ranged between a maximum value of 7 and a minimum value of 1. The median value of the data set which is depicted by the horizontal line in the middle of each rectangle is highest for the racial

discrimination barrier with showing that this was a significant barrier with an and is lowest for the 'discouraged from choosing non-traditional careers' which is the least threatening barrier. The boxplots show that there were no outliers in the responses given.

The boxplot also shows the skewness in the distribution which is skewed to the left in the case of racial discrimination, dissatisfaction with career and lack of confidence barrier of the as the responses are high. The distribution is positively skewed for the 'conflict between children and career demands', 'discouraged from choosing non-traditional careers' and 'disapproval by significant others' career barriers as the responses are mostly low.



**Figure 8: Distribution of Career Barriers Scales**

### 5.5.3. Assessment and measurement models

An independent samples t-test was performed in SPSS Statistics (Version 25) which compared the differences in means of male and female respondent's perception with regards to the type of career barriers which had a bearing on their career advancement. The results of the t-test for the combined barriers mean scores are summarised in Table 13. The Levene's test for homogeneity of variances for the combined barrier scales has a p-value of greater than 0.05 (Sig = 0.562) which shows that equal variances can be assumed therefore the test has not

violated the assumption of homogeneity of variances. The results of the t-test indicates that there are no significant differences between male and female respondents in the overall perception of career barriers as the p-value for equal variances assumed is  $p = 0.51$  which is greater than 0.05.

**Table 13: Independent Samples t-test - Barriers to Career Progression Combined**

		Independent Samples Test					t-test for Equality of Means		95% Confidence Interval of the Difference	
		Levene's Test for Equality of Variances		t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
		F	Sig.							
Total average	Equal variances assumed	.338	.562	.659	165	.511	.1524961495	.2313354662	-.304263151	.6092554498
	Equal variances not assumed			.662	158.823	.509	.1524961495	.2304544009	-.302654299	.6076465983

The results of the t-test on each of the 13 barrier scales are summarised in Table 14. The Levene's test for homogeneity of variances for all 13 barrier scales has a p-value of greater than 0.05 which shows that equal variances can be assumed or the test has not violated the assumption of homogeneity of variances. The output of the t-test's for all the barrier scales with the exception of the 'lack of confidence' barrier scale all has a p-value of greater than 0.05 ( $p > 0.05$ ) which shows that there is no significant difference in the perception of career barriers for the 12 of the 13 barrier scales i.e. decision making difficulties ( $p = 0.12$ ), conflict between children and career demands ( $p = 0.43$ ), racial discrimination ( $p = 0.38$ ), multiple role conflict ( $p = 0.41$ ), disability/health concerns ( $p = 0.51$ ), discouraged from choosing non-traditional careers ( $p = 0.69$ ), difficulties with networking/socialisation barrier scales ( $p = 0.46$ ), dissatisfaction with career ( $p = 0.36$ ), job market constraints ( $p = 0.98$ ), disapproval by significant others ( $p = 0.22$ ), sex discrimination ( $p = 0.80$ ) and inadequate preparation ( $p = 0.06$ ). Lack of confidence had a value of  $p = 0.04$  which was less than 0.05 ( $p < 0.05$ ), therefore it can be concluded that there is a significant difference between the male and female perception of how confidence levels can impact on their career advancement.

**Table 14: Independent Samples t-test - Barriers to Career Progression**

		Independent Samples Test					T-test for Equality of Means				
		Levene's Test for Equality of Variances								95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper	
Decision making difficulties_Average	Equal variances assumed	2.026	.156	1.553	165	.122	.3995239479	.2572319821	-.108366615	.9074145108	
	Equal variances not assumed			1.568	161.450	.119	.3995239479	.2548312624	-.103708274	.9027561694	
Conflict between children and career demands_Average	Equal variances assumed	.037	.847	-.789	165	.432	-.178692517	.2266096915	-.626121033	.2687359978	
	Equal variances not assumed			-.791	158.502	.430	-.178692517	.2258826344	-.624820606	.2674355709	
Racial discrimination_Average	Equal variances assumed	.040	.841	.890	165	.375	.2626174562	.2951587547	-.320157457	.8453923696	
	Equal variances not assumed			.888	155.769	.376	.2626174562	.2956011823	-.321286646	.8465215581	
Multiple role conflict_Average	Equal variances assumed	.708	.401	-.829	165	.408	-.194348265	.2345036886	-.657363048	.2686665178	
	Equal variances not assumed			-.836	161.161	.404	-.194348265	.2324743071	-.653436939	.2647404083	
Disability/health concerns_Average	Equal variances assumed	.550	.459	.658	164	.511	.1968762241	.2990320712	-.393572940	.7873253879	
	Equal variances not assumed			.663	159.882	.509	.1968762241	.2971140443	-.389898072	.7836505203	
Discouraged from choosing nontraditional careers_Average	Equal variances assumed	.225	.636	.405	165	.686	.1012423714	.2498926682	-.392157115	.5946418581	
	Equal variances not assumed			.407	159.307	.685	.1012423714	.2487091496	-.389950010	.5924347525	
Difficulties with networking/socialisation_Average	Equal variances assumed	.356	.552	.745	165	.457	.18284	.24546	-.30180	.66748	
	Equal variances not assumed			.752	161.244	.453	.18284	.24329	-.29760	.66328	
Dissatisfaction with career_Average	Equal variances assumed	.773	.381	.916	165	.361	.2505424780	.2735035502	-.289475411	.7905603674	
	Equal variances not assumed			.925	161.511	.356	.2505424780	.2709106336	-.284441209	.7855261647	
Job market constraints_Average	Equal variances assumed	.631	.428	-.020	165	.984	-.004831444	.2386789990	-.476090151	.4664272622	
	Equal variances not assumed			-.020	161.523	.984	-.004831444	.2364096851	-.471683764	.4620208751	
Lack of confidence_Average	Equal variances assumed	3.669	.057	2.027	165	.044	.5847016371	.2884139758	.0152439230	1.154159351	
	Equal variances not assumed			2.054	162.810	.042	.5847016371	.2846847127	.0225512760	1.146851998	
Disapproval by significant others_Average	Equal variances assumed	.021	.884	1.243	164	.216	.3536525656	.2844485510	-.208000933	.9153060646	
	Equal variances not assumed			1.245	157.096	.215	.3536525656	.2841408912	-.207576790	.9148819210	
Sex Discrimination_Average	Equal variances assumed	.454	.501	-.254	161	.800	-.070933293	.2795595688	-.623009791	.4811432057	
	Equal variances not assumed			-.255	158.594	.799	-.070933293	.2779402596	-.619875019	.4780084330	
Inadequate preparation_Average	Equal variances assumed	1.349	.247	1.932	160	.055	.53584	.27728	-.01176	1.08345	
	Equal variances not assumed			1.949	159.038	.053	.53584	.27497	-.00722	1.07890	

It should be highlighted that the small sample size of 167 (Nm = 74, Nf= 93) could have a significant impact on the data results as a total of 321 responses were expected at the 95% confidence level. The small sample size could have therefore magnified or even negated the impact on the responses, for example, a small difference could have been identified as

significant. For example, the means of the two groups for some of the barrier scales such as, on the 'lack of confidence' barrier scale ( $\bar{x}_m = 4.46$ ,  $\bar{x}_f = 3.88$ ); are quite small to even consider as significantly different. Some of the scales, as illustrated in Table 14 showed a similar variation between the two groups' mean scores, especially the 'dissatisfaction with career' barrier scale ( $\bar{x}_m = 4.42$ ,  $\bar{x}_f = 3.93$ ), and the 'inadequate preparation' barrier scale ( $\bar{x}_m = 4.36$ ,  $\bar{x}_f = 3.82$ ) however this was not highlighted as a significant difference after performing the t-tests.

#### **5.5.4. Summary of findings for research hypothesis 2**

Based on the results, we can fail to reject the null hypothesis (H0) that 'the means of the two genders are equal i.e. the difference between the means is zero' and reject the alternative hypothesis (H1) that 'the difference between the population's means is not zero i.e. the means are not equal'. The conclusion is therefore that there is no gender contrasts in the perceived nature of career barriers which hinder the likelihood of progression in the public practice firms in Zimbabwe with the exception of the 'lack of confidence' barrier scale which has been perceived higher for male respondents when compared with their female counterparts.

#### **5.6. Results for hypothesis 3:**

There is an association between life/career stage and career focus amongst females in professional accounting services firms in Zimbabwe.

##### **5.6.1. Statistical hypothesis**

**The null hypothesis (H0):** There is no association between life/career stage and career focus.

**The alternate hypothesis (H1):** There is an association between life/career stage and career focus

##### **5.6.2. Descriptive statistics**

The data collected for this hypothesis was in the form of descriptive nominal data. The variable being tested was career focus (authenticity, balance and challenge) at each career stage (early-career, mid-career, and late-career) as adopted from the Kaleidoscope Career Model (Cabrera, 2007). Of the total 167 respondents, the average number of respondents for each career stage noted was 127 for early-career, 119 for mid-career and 104 for late-career as presented in Table 15.

**Table 15: Changes in Career Focus by Career Stage**

Career focus				
Career stage	Authenticity	Balance	Challenge	Average number of respondents
<b>Early-career</b>	<b>64%</b>	42%	60%	127
Male	<b>65%</b>	43%	61%	
Female	<b>63%</b>	42%	59%	
<b>Mid-career</b>	57%	<b>63%</b>	59%	119
Male	61%	<b>68%</b>	62%	
Female	55%	<b>60%</b>	56%	
<b>Late-career</b>	47%	<b>55%</b>	43%	104
Male	43%	<b>55%</b>	43%	
Female	49%	<b>56%</b>	43%	

### 5.6.3. Assessment and measurement models

As the results are for two nominal data variables being career stage and career focus, regression analysis and correlation analysis could not be performed as this would require numeric variables or at least two ordinal ranked data variables. Frequency analysis was therefore performed to assess the variables under study. Table 15 shows the summary of the results achieved which indicate that during the early career phase a majority of the respondents were focusing on authenticity (64%). The results also show that during the mid-career phase, a majority of the respondents were seeking balance (63%) while at the later stages in their career, balance (55%) remained the significant focus. The average number of respondents differed for each career stage and averaged 127 for early career, 119 responses for mid-career and 104 responses for late career. Consistent results have been achieved for career stage and career focus when the information is stratified by gender as per Table 15.

### 5.6.4. Summary of findings for research hypothesis 3

The results show that during the early career phase, most of the respondents sought authenticity, and during the mid and late career phases, most of the accountants were seeking balance. These results were consistent when the data was stratified by gender indicating that there were no significant differences in the motivational factors of male and female accountants as they progressed through various stages in their careers.

## **5.7. Conclusion**

Chapter five presented the research findings of the online survey based on the three research hypotheses proposed in chapter three. Overall the findings show that there are no significant differences for the two career constructs under study being career orientation and career barriers for the group of accountants under study with a few exceptions. The career orientation assessment indicates that there is no gender contrasts in career orientation with the exception of the 'lifestyle orientation' scale, which is more important for female respondents when compared to the male respondents. While the career barriers assessment indicates that there is no gender contrasts in the perceived nature of career barriers with the exception of the 'lack of confidence' barrier scale which has been perceived higher for male respondents when compared with their female counterparts. Authenticity is a key area of focus during the early career phase while balance is important in the mid and late career stage as shown by the results of the third hypothesis on career stage and career focus. Chapter six provides a detailed discussion of the results, whilst linking them to the literature as discussed in chapter two.

## 6. DISCUSSION OF RESULTS

### 6.1. Introduction

Chapter six is an overview of the entire study and aims at summarising the research problem the literature review, the research hypotheses, the research methodology and the findings (chapters one to five). The chapter aims at drawing comparisons between the theoretical concepts discussed in the review of the literature in chapter two and the results of the study which have been summarised in the preceding chapter, to determine if the findings support, extend or contradict with the literature provided. This chapter provides a discussion of the results in light of the research objectives and hypotheses and is therefore structured in line with the research hypotheses outlined in chapter two.

### 6.2. Discussion of research hypothesis 1

*Gender contrasts in career orientation exist for employees in the public practice firms in Zimbabwe.*

#### 6.2.1. Career orientation's assessment

The main aim of the research objective was to address the issue of gender imbalance in leadership positions in professional accountancy services firms in Zimbabwe through theory related to the internal career orientations or internal career inclinations or choices as defined by various career researchers and theorists (Bravo et al., 2017; Drenzo et al., 2015; Schein, 1978; Tschopp et al., 2014). Contemporary Career orientation theory such as the PCO makes reference to employees being masters of their own destiny, by managing their careers either through a self-driven approach or through a values-driven approach where individual seeks after what is important to them rather than what society expects resulting in psychological career achievement (Drenzo et al., 2015).

The study made use of the career orientation assessment developed by Bravo et al (2017) as a basis of determining these career orientations. The assessment makes reference to six career orientations which built on the eight anchors originated by Schein's career anchor model (Schein, 1990). Recognising however that the framework was itself outdated as it was based on a traditional viewpoint, (Bravo et al., 2017) relooked and updated the framework and its measure to make it relevant to the current times. Instead of looking at, 'career anchors' they

rephrased this to 'career orientation' to differentiate the new measure from Schein's framework (Bravo et al., 2017).

### **6.2.2. Lifestyle orientation construct**

The results show that both genders scored the highest mean score for the 'lifestyle orientation' scale which is consistent with Schein career anchors (1978) and Bravo et al. (2017) career orientations were lifestyle orientation means that both male and female respondents to the study are interested in having a job that allows them to have work-life balance. This finding is particularly interesting as the typical work environment in professional accountancy service firms does not allow for this work-life integration due to the inherent nature of the work which is characterised by long hours and demanding clients and constricted job deadlines (Ribeiro et al., 2013). In spite of this challenging environment, the findings highlight that both male and female respondents had the desire for a job that offers them a lifestyle that enables them to attend to their personal responsibilities while advancing their careers. This trend could, therefore, explain the high turnover intentions of professional accountants in accountancy firms due to high job demands which confirms the outcome of similar studies conducted (Gammie & Whiting, 2013; Ribeiro et al., 2013; Ribeiro et al., 2016).

The orientation not only recorded the highest score for both genders indicating that both genders have strong inclinations towards this orientation, but it also had the most notable statistical difference between the two groups with females showing higher inclinations towards this career orientation as well as the least amount of variation in responses showing general consensus. This finding is similar to findings in the literature reviewed which shows that women have a higher inclination towards opting out from high demanding professional careers in order to take care of their personal or family responsibilities (Kossek et al., 2017; Sandberg, 2013). Although the orientation loaded the most significant difference, the high score for both orientations indicates that this is an area that human resource practitioners need to seriously consider in order to retain accountants in public practice firms.

Structural barriers that are present in public practice firms such as long working hours and demanding clients and the overall effect on the family structure have been highlighted as a major cause for concern in similar studies and should be addressed (Whiting et al., 2015). As a result of these structural barriers also still presently exist in accounting firms were one is shunned for not putting in more than 40 hours and clients are treated with utmost importance

and given 24-hour attention (Whiting et al., 2015). In as much as these structural barriers present to both male and female employees a challenging and exciting working environment, the constructs of challenge and balance remain of paramount importance when considering an individual's career choice as emphasized in the KCM (Sullivan & Mainiero, 2008). The findings are therefore consistent with the KCM where balance give emphasis to the significance of relationships and the influence career choices have on those relationships (Hurst et al., 2018).

Although differences do exist between the male and female respondents with regards to the lifestyle orientation, the results show that this orientation is important for both genders through the female respondents indicate a much higher and consistent inclination towards this orientation as a result of a higher mean score and lower standard deviation. This is consistent with the reviewed literature which indicates that numerous women are opting out from the corporate world in order to spend more time playing a maternal role of raising their children (Sullivan & Mainiero, 2008). These findings also support why many women often are faced with having to opt out of the profession to attend to other life demands especially in instances where there is apparent misalignment (Kossek et al., 2017).

Having an inclination towards 'lifestyle orientation' or balance may have negative implications towards advancement or promotion, linked to the purpose of the study. There is a link between having this orientation and promotion prospects and Bravo et al. (2017) concluded in their study that lifestyle orientation has a negative association to a manager's assessment of the technical competence of an employee although it had a positive association to a person's likelihood of being promoted. This abnormal relationship has been identified as an area for future research to study the relationship between the need for work-life balance, technical competence and implications on promotion outcomes within organizations (Bravo et al., 2017).

### **6.2.3. Entrepreneurial creativity orientation construct**

The mean score is lowest for both genders for the entrepreneurial creativity orientation which is in the literature as being characterised by someone who has an interest in starting their own business, and who measure success predominantly as a result of being able to generate innovative ideas (Schein, 1978). This result shows the least amount of variability for the male respondents of all the scales showing general consensus. It, however, showed the widest variability in responses for the female participants. Managerial competence has shown a high

positive correlation with entrepreneurial creativity orientation in past research (Bravo et al., 2017). It can, therefore, be assumed that having this entrepreneurial creativity orientation is likely to result in higher likelihood of an employee in public practice being given a partnership offer or being promoted to more senior levels within professional services firms. This is a key trait as individuals that have this orientation are expected to be innovative, be proactive in seeking new opportunities and are able to take the initiative to develop their careers (Bravo et al., 2017). The outcome of the research indicates that the respondents are not inclined towards being entrepreneurial, regardless of gender which is a cause for concern. There is, therefore, a need for public practice firms to build a culture that supports entrepreneurship through initiatives such as updating Human Resources Management ('HRM') systems to encourage creativity by linking performance evaluation and reward systems to motivate individuals to be entrepreneurial.

#### **6.2.4. Managerial career orientation construct**

The main career orientation that is aligned with the purpose of the study which is to determine why there are fewer females who have reached leadership positions is the managerial career orientation construct. This is defined as having the desire to be promoted to a more influential position within an organization where your abilities can be linked to the performance of the company you manage (Schein, 1978). Employees who are inclined to this career orientation are driven by the desire to have responsibility for the financial outcomes of the organization (Bravo et al., 2017).

In accountancy firms, those with the 'managerial orientation' are employees who actually want upward mobility that actually see themselves rising to senior levels such as directorship or partnership levels or even to be business leaders in industry and commerce. At this level, individual performance is assessed against the ability to bring in new clients and to contribute towards revenue generation. Employees with this orientation are probably more likely to advance as they are able to perform managerial duties and are motivated by having the responsibility. For the managerial orientation, although there were no significant differences noted for this orientation, and in fact, female respondents scored a higher mean score than male respondents indicating that females do desire to be promoted to levels of responsibility.

### **6.2.5. Conclusion for research hypothesis 1**

The research objective linked to this hypothesis was to determine if gender differences exist with regards to career orientation in public practice firms in Zimbabwe. The findings highlight that these do not with the exception of the lifestyle orientation which though was significantly different scored highly for both genders showing its relevance. This finding can, therefore, be linked to the research question on why there are a few female accountants who rise up to leadership positions in public practice firms. As shown in the literature, females chose to leave public practice firms when they start to have family and opt out to allow for more lifestyle choice (Chengadu & Scheepers, 2017).

Overall findings are consistent with the literature reviewed which hypothesized relationships between entrepreneurial, lifestyle and managerial career orientation (Bravo et al., 2017). There were no significant differences with the 'managerial career orientation' which is linked to the overall purpose of the study which is to determine why female accountants are not advancing to senior leadership positions in public practice firms. The importance of career orientation is not a gender-specific issue and does not explain the advancement outcomes of female accountants in public practice.

### **6.3. Discussion of research hypothesis 2**

*Gender contrasts in the perceived nature and career barriers which hinder the likelihood of progression in the public practice firms in Zimbabwe exists.*

#### **6.3.1. Career barriers inventory**

The study made an attempt to investigate the perceptions of career barriers of accountants employed in professional accountancy service firms in Zimbabwe using the CBI-R to measure the nature and extent of the barriers faced assessed using gender. The CBI-R was created to assess the varying types of career barriers faced by university students using 70 questions which are further grouped into 13 scales (Swanson & Woitke, 1997).

Career barriers have been assessed for each of the gender groups so as to respond to the overarching purpose of the research which is to investigate why there are so few women who rise to partnership level in public practice. It would be expected that based on the low representation of women in leadership positions, there would be a higher perception of barriers for this group (Watts et al., 2015). The results, however, show that male respondents of the study perceive the individual barriers for more of the barrier scales than the female respondents. The overall t-test indicates that there are no apparent gender contrasts when assessing the combined barrier scoring. These findings are inconsistent with the reviewed literature as barriers have been found to be higher in female respondents when compared to male respondents (Swanson et al., 1996; Swanson & Tokar, 1991b; Watts et al., 2015). Gender differences have also been quite clear during the development of the CBI-R were female participants would score higher on a significant number of the 13 barrier scales showing a greater perception of barriers.

The results show that women score higher on 4 of the 13 scales: 'multiple role conflict', 'conflict between children and career demands', 'job market constraints', and the 'sex discrimination' barriers. Male respondents scored higher than female respondents on 9 of the 13 scales: 'racial discrimination', 'decision making difficulties', 'disability/health concerns', 'difficulties with networking/socialisation', 'lack of confidence', 'inadequate preparation', 'dissatisfaction with career', 'discouraged from choosing non-traditional careers' and 'disapproval by significant others'. This is an abnormal trend as all studies that have used this career barriers inventory

have determined that females scored higher in a significant number of the scales (Swanson et al., 1996; Swanson & Tokar, 1991b).

### **6.3.2. Multiple role conflicts**

The need to find some place of equilibrium between an individual's work and life responsibilities has been consistently noted as an area of importance for women in leadership (O'Neil et al., 2015; Sandberg, 2013; Sullivan & Mainiero, 2008). The research findings confirm this with woman scoring the highest score for the 'multiple role conflict' barrier scale. This barrier makes reference to having to balance the demands of work and non-work responsibilities and the stress that is caused by trying to manage the two conflicting roles (Swanson & Woitke, 1997). This evidence is also consistent with findings by Sabelis & Schilling (2013), which show the career trend for women does not follow a linear progression like their male counterparts as their progression is often disturbed by interruptions relating to their family responsibilities (Sabelis & Schilling, 2013). This is also consistent with literature on the 'opting-out,' phenomena which has seen the increased exit of women from their professional careers due to their family-related commitments (Zimmerman & Clark, 2016).

### **6.3.3. The conflict between children and career demands**

Male respondents do not perceive this a significant barrier owing to the traditional role they have played which is to be the breadwinner, while women were considered home-makers (Sabelis & Schilling, 2013). And as confirmed in the literature, women, on the whole, experience more interruption and punishments from 'frayed careers' than men, because of their natural childbearing responsibility (Sabelis & Schilling, 2013). Gender stereotypes label women as naturally maternal and nurturing and selfless as a result of their expected role in taking care of the children at home (Ibarra et al., 2013). This often results in a mismatch between what is expected of a woman and what is necessary for leadership. In fact, the findings show that women score higher than men on the 'conflict between children and career demands' and 'multiple role conflict barriers' which are both related and consistent with the literature reviewed.

### **6.3.4. Job market constraints**

Women also scored higher for the 'job market constraints' and the 'sex discrimination' barrier scales. These two barriers are somewhat related as the constraints on the job market are normally linked with male accountants getting more preference than females which is, in fact,

an element of sex discrimination. This is in spite of legislation such as the constitution of Zimbabwe which calls out for equity in the workplace with section 17 on Gender Balance' calling for measures to ensure that there is parity in the representation of both sexes in all organisations of government at all positions (Zimbabwe Judiciary System, 2013). This trend is even consistent with the recruitment trends of professional accountancy services firms in Zimbabwe which are yet to achieve gender parity in their recruitment policies with the statistics showing that in 2017, there were a total of 566 female accountants when compared to 1557 male accountants registered with ICAZ (ICAZ, 2017).

#### **6.3.5. Sex discrimination**

Female respondents scored higher than males on the scale related to sex discrimination because females often encounter this challenge throughout their professional careers. Sex discrimination arises when individuals are not given job opportunities as a result of judgements about their sex, or other such related factors not connected with the job itself (London, 2014). The finding confirms the prevalence of gender bias and gender-based stereotypes which are a cause of a significant amount of unfairness towards women in their places of work (Chengadu & Scheepers, 2017; Grant Thornton, 2015). This gender stereotyping results in perceived roles that woman should play in society (Whiting et al., 2015). These roles include such responsibilities of being a mother and the primary caregivers, which do not necessarily align to being a senior executive.

#### **6.3.6. Racial discrimination**

Male respondents scored the highest for the 'racial discrimination' barrier' which is an unexpected result in a society where the majority of businesses are owned by indigenous Zimbabweans and there is little dominance by one racial group as would be the case of other countries in Africa. This finding is also another area worth doing further research on in the future especially since the study survey did not conclude any categorisation by ethnicity or race.

#### **6.3.7. Decision-making difficulties**

Males scored higher than females in the 'decision making difficulties' barrier scale. Indecisiveness has been highlighted as an individual barrier in the reviewed literature and is described as a barrier arising due to doubt and inadequate information which then makes it difficult to make a career choice (London, 2014). This finding contradicts to the general

sentiment that men are regarded as more decisive than women and that a successful leader is strongly linked with characteristics such as being competitive, confident and decisive all of which are considered male attributes (Ibarra et al., 2013; Schuh et al., 2014).

#### **6.3.8. Disability/health concerns**

The higher score for males compared to females in the disability/health concerns is consistent with the general organisational/environmental barriers as described in the literature by London (2014), were 'premature career limits; arise due to diminishing physical skills most common to athletes. Males have a higher concern for physical disability due to their perception that physical strength is a key prerequisite of their careers and are also more likely to select careers where disability would be a great threat e.g. pilot, aeroplane mechanic and armed forces (Swanson & Tokar, 1991b). The context of the, research in this case, is accounting which is more of a blue-collar job hence physical ability should not be a significant factor.

#### **6.3.9. Difficulties with networking/socialisation'**

Men also scored higher for the 'difficulties with networking/socialisation' barrier scale. This too is an unexpected outcome as generally networking has been considered as a significant shortcoming faced by women and it has been acknowledged in the literature that women and men network in a different way which is a factor affecting women's advancement (Grant Thornton, 2015). Men have more networking opportunities and resources available to them for networking and masculine organisational cultures are common where women are expected to work long hours and participate in late night networking events have been identified as factors impacting on their advancement (Cahusac & Kanji, 2014).

#### **6.3.10. Lack of confidence**

Linked to the above barrier on networking skill is the 'lack of confidence' barrier which also has a direct link to the 'inadequate preparation' barrier. The lower mean score for the 'lack of confidence' barrier female participants could be as a result of increased efforts on focusing on the problem of low female representation in leadership by ICAZ with the introduction of initiatives such as WeCAN which aim at encouraging female accountants through breakfast meetings named, 'power talks' which are held on a quarterly basis and which are aimed at discussing a number of topics which concern female accountants. Self-confidence is one of the four key qualities that are vital for women to progress (O'Neil et al., 2015). The findings, however, indicate that this is the barrier that is perceived to be the highest for male respondents

of the study which is peculiar and worth researching further. The lack of confidence is however noted to be more prevalent in females than in males (O'Neil et al., 2015). The findings also against the male gender stereotype of being agentic described as being dominant, confident and controlling, traits associated with males (Koch et al., 2015).

#### **6.3.11. Inadequate preparation**

Male respondents scored higher than female respondent for the 'inadequate preparation' barrier. This barrier arises from having insufficient training or experience to suit the requirements of a job and can be as a result of changes in job specifications or not keeping up to date with the skills required for a specific vocation (London, 2014). This finding is interesting especially since the trainee and qualified accountants undergo a rigorous training programme and are required to keep up to date with the latest development in accounting and auditing and a higher overall score would have been expected.

#### **6.3.12. Discouraged from choosing non-traditional careers**

The findings also show that male respondents expected greater barriers from, 'choosing non-traditional careers' than women, a barrier that is likely to be more significant for women seeking to advance into managerial roles, which are traditionally reserved for men (Watts et al., 2015). Gender-role opinions continue to influence women's career aspirations by restricting the jobs considered appropriate for women (Watts et al., 2015). While the literature highlights this barrier as more prevalent in women than in males resulting in the 'glass ceiling' effect that is often barrier that women face as already outlined in the review of the literature (Glass & Cook, 2016; M. Ryan & Haslam, 2006; Zimmer, 2015).

#### **6.3.13. Disapproval by significant others**

Male respondents also scored higher for the 'disapproval by significant others' barrier scale which is linked with the 'lack of approval' barrier as noted in the literature which is identified as a 'specific organizational, environmental, and situational barrier' by London (2014). This alludes to the barrier faced when important people in one's life could criticize certain career choices or ambitions due to them lacking prestige or future prospects for future advancement. An example of this is when parents discourage their children to study certain subjects which do not appear to have future career prospects (London, 2014).

#### **6.3.14. Conclusion for research hypothesis 2**

As the study was aimed at investigating the low representation of female accountants in leadership positions in public practice, the findings indicate that the perception of barriers is not significantly different for the male and female respondents. The lack of advancement of women in public practice can therefore not be linked to a person's internal perception of barriers and could well be structural in nature due to unfavourable practices and policies and practices that inadvertently perpetuate gender imbalances at the executive level.

#### **6.4. Discussion of research hypothesis 3**

*There is an association between life/career stage and career focus amongst females in professional accounting services firms in Zimbabwe.*

##### **6.4.1. The relationship between career stage and career focus**

The Kaleidoscope Career Model has been described in the literature as a new age career model that came about based on the recognition of the distinct differences in women career progression, likening women's careers to the changing patterns in a kaleidoscope (Mainiero & Sullivan, 2005). The originators of the model assert that women are inclined towards three orientations, namely authenticity (credibility), balance (adjustment) and challenge (Sullivan & Mainiero, 2008). The model also makes an attempt to expound on gender the differences in career orientation (Mainiero & Sullivan, 2005).

Whereas previous studies have focused on women's view on the three areas of focus (Sullivan et al., 2009; Tajlili, 2014) others have made an attempt to find if gender contrasts exist (Sullivan & Mainiero, 2007a, 2007b). Females were concluded to predominately follow a beta pattern of focusing on challenge, balance, and authenticity in the early, mid and late-career stages respectively. Males on the other hand predominantly followed an alpha pattern of focusing on challenge, authenticity and in the early, mid and late-careers stages respectively. The responses for the study were collected from both male and female respondents in an attempt to see if these differences exist.

Previous studies show that women focus on challenge during the early stages of their profession, balance mid-career, and authenticity in later stages of their careers (O'Neil et al., 2008). The idea of balance refers to the need for equilibrium in various areas of life. Balance

is one of the most desired areas of focus yet it is considered the most difficult to achieve, of the three focus areas (Sullivan & Mainiero, 2006). The results of the survey show consistency with the reviewed literature as the majority of the respondents sought for balance during the mid-career and extended to the late career stages. The need for this could explain why women forgo promotion at late stages in the career and opt out of the paid workforce to attend to other family-related responsibilities (Kossek et al., 2017; Mainiero & Sullivan, 2005; Zimmerman & Clark, 2016). Fewer eligible women are left in the leadership pipeline in accounting firms resulting in their underrepresentation at partner level (Ribeiro et al., 2016). Authenticity, according to the literature, is sought during the late stages of one's career. The majority of the respondents cited this as a key area of focus during the early stages of their careers. Authenticity makes reference to credibility and staying true to one's self (Sullivan & Mainiero, 2008). This attribute and has already been discussed in the literature as a key attribute for women in leadership (O'Neil et al., 2015).

Challenge refers to a women's desire for a stimulating work environment and for career advancement (Sullivan & Baruch, 2009). A challenging work environment is not only stimulating but also requires a lot of discretionary effort to get the work done, which then gets in the way of women attending to their other family-related roles. In the study, challenge scored the second highest scoring in the early career and mid-career phases and is least important during the late career phase which is somewhat consistent with the reviewed literature were Mainiero and Sullivan (2005) revealed that challenge is an area of focus during the early career phases of females. Studies have however noted the need to maintain a challenging work environment as this is key to motivating employees throughout their careers (Tajlili, 2014).

#### **6.4.2. Conclusion for research hypothesis 3**

During different stages of one's career, there may be a need to reconfigure their career, as likened by changing the glass pieces in the kaleidoscope to take into consideration a balance between life and work demands (Mainiero & Sullivan, 2005). As the accountants start out they are attracted to the challenging stimulating work environment that the public practice firms offer. Their primary concern is staying true to themselves through being authentic and credible, integrity being a key value the accountancy profession upholds. Consistent with the literature, the results show that both male and females desire balance above all else during the later stages of their careers and this could explain why fewer females get to be in the leadership pipeline as a result of them opting out due to work and life demands leadership pipeline (Ribeiro

et al., 2016). According to Brody (2015), more women in accounting exit from public practice firms during their mid-career phase when compared to their male counterparts which then hinders their prospects for advancement (Brody et al., 2015). The findings confirm this as the outcomes show that balance becomes a key focus area during the mid-career phase.

### **6.5. Overall conclusion**

Chapter six gave a detailed discussion of the study results for the three research objectives presented in chapter one specifically, 1) To determine if gender differences exist with regards to career orientation in public practice firms in Zimbabwe, 2) To determine if gender differences exist with regards to the perception of career barriers which hinder advancement in the public practice firms in Zimbabwe and lastly 3) To test if there is an association between life/career stage and career focus and to determine if gender differences exist with regards to these.

The principal findings indicate that there are no significant differences in the perception of career barriers and in the career orientation of accountants in public practice. There is also no evidence to show differences in career focus when looking at the different career stages. These three career constructs career orientation, on the contrary females do not perceive the presence of career barriers as much as their male counterparts.

Overall it can be concluded that the importance of career orientation and perception of career barriers is not a gender-specific issue and both career constructs may not adequately explain the current advancement outcomes of female accountants in public practice firms in Zimbabwe. The findings perhaps point towards other inherent factors such as structural obstacles or employment equity issues rather than internal career constructs that formed the basis of this study such as the career orientation and the perception of career barriers as investigated.

## **7. CONCLUSION**

### **7.1. Introduction**

This study was aimed at identifying why there is a significant underrepresentation of female professional accountants in leadership positions in public practice firms. The research was guided by career theory related to career orientation and career barriers. As noted in chapter one of the study, women are opting out at late stages in their careers, due to the demanding nature of the accounting professional services environment resulting in their failure to meet the demands of both life and work. The research aimed at possibly identifying the specific explanations for the high attrition rate of women resulting in their underrepresentation at partner level. This trend was noted in spite of there being significant progress in hiring practices, improving the proportions of female accountants as a whole.

Chapter seven concludes on the study by giving a summary of the principal research findings tying these into the research objectives identified in chapter one. Implications for management are noted in order to assist stakeholders such as the Institute of Chartered Accountants of Zimbabwe, Human Resource Development ('HRD') professionals in public accountancy firms and accountants employed by these firms in various capacities. It closes off by presenting the inherent limitations of the research and then lastly, making some suggestions for future research.

### **7.2. Principal findings**

#### **7.2.1. Research objective 1**

The research objective was aimed at determining if gender differences exist amongst males and females with regards to career orientation in professional services firms in Zimbabwe. Advancement outcomes of female accountants may be influenced by their internal inclination towards a specific career outcome defined as a career orientation or an individual's internal career. Because outcomes for male accountants have proven more favourable due to them traditionally taking up more senior leadership roles, a comparison of career orientation inclinations was performed using independent samples t-tests of differences in means using SPSS Statistics (Version 25). The Career Orientation Assessment by Bravo et al. (2017) was used as it was determined to be a reliable measure for career orientation.

From the career orientation assessment, there are no significant differences between genders in five of the six career orientation constructs i.e. entrepreneurial creativity, security, service to a cause, managerial, technical/functional orientation, with the exception of the lifestyle orientation of which accountants in the study are more inclined towards this orientation this scoring higher for female accountants. For the managerial orientation, which is a key construct related to the study, there are no significant differences between genders and in fact, female accountants scored a higher mean score than male accountants.

### **7.2.2. Research objective 2**

The research objective was aimed at determining if gender differences exist with regards to the perception of career barriers which hinder advancement in the public practice firms in Zimbabwe. Advancement outcomes of accountants may differ due to barriers that are actually present or that are perceived. Using independent samples t-tests of differences in means using SPSS Statistics (Version 25) gender contrasts were investigated for the combined barrier score and for each of the scales as determined by the CBI-R (Swanson et al., 1996; Swanson & Tokar, 1991b). From the career barriers assessment, there is no gender contrasts in the perceived nature of career barriers which hinder the likelihood of progression in the accounting firms in Zimbabwe with the exception of the 'lack of confidence' barrier scale which has been perceived higher for male respondents when compared with their female counterparts. This barrier is traditionally been identified as a career stumbling block for women more prevalent in females than in males (O'Neil et al., 2015). Lack of self-confidence is cited as an impediment why women will not apply for key roles that could eventually lead them into the c-suite (Fitzsimmons et al., 2014).

Male's accountants perceive more barriers than females on the 9 out of the 13 individual barrier scales specifically i.e. racial discrimination, decision making difficulties, disability/health concerns, discouraged from choosing non-traditional careers, difficulties with networking/socialisation, dissatisfaction with career, lack of confidence, disapproval by significant others and inadequate preparation. Female accountants perceive 4 of the 13 scales higher than their male counterparts for the conflict between multiple role conflict, children and career demands, job market constraints, and the sex discrimination barriers. The findings on the overall contradict with previous research where women have been viewed as the weaker sex and would perceive significantly higher barriers than males (Swanson et al., 1996; Swanson & Tokar, 1991b; Watts et al., 2015).

### **7.2.3. Research objective 3**

The purpose of this objective was to determine if there is an association between career stage and career focus and if any gender differences exist as adopted from the Kaleidoscope Career Model (Cabrera, 2007). The literature supports the premise that women suffer interruptions in their career due to various work and life responsibilities and unlike their male counterparts are as a result not able to follow a traditional straight career path as would male (Bravo et al., 2017; Cabrera, 2007; Sabelis & Schilling, 2013; Schein, 2006). Frequency analysis was performed to assess the inclinations at each level and comparisons were made by gender. The results show that the accountants in the study are more inclined towards authenticity during early career stages and balance during mid-career and late career stages. There were no significant differences in the responses by gender.

## **7.3. Implications for managers**

### **7.3.1. Career orientation assessment**

The assessment helps HRD practitioners to understand that a 'one-size fits all' approach to training and development programmes may not be appropriate to retain female accountants in public practice. Those responsible for human capital development should be aware that the accountants have different challenges, responsibilities and desire different career paths. Although the data collected does not show a clear distinction between female and male accountants with regards to career orientation showing that they both aspire for the same advancement, there is scope to develop programmes that identify career orientation and tailor training and development paths within the firm that enable accountants to pursue their internal career path. Although the lifestyle orientation loaded the most significant difference, the high score for both orientations indicates that this is an area that human resource practitioners need to seriously consider in order to retain accountants in public practice firms.

### **7.3.2. Career barriers assessment**

The finding that the overall perception of career barriers was higher in male respondents when compared with female respondents may present some practical implications for managers who are represented by partners and HRD practitioners in the public practice firms. Due to the overemphasis of gender equality, it could be that the male accountants have been to some extent neglected. At the end of the day, men like women need equity too and it should not just be focused on women. Men also suffer from gender stereotypes, for example, the expectation

for them to be aggressive in order to be accepted (Koch et al., 2015). The findings can also be used to design interventional programmes such as mentoring programmes, partnership development programmes and revisions to recruitment policies as outlined below in more detail:

### **7.3.3. Recommendations**

In order to retain female accountants so that they can remain in the pipeline for consideration of any partnership positions that may arise, the following are recommended:

#### **7.3.3.1. Mentoring programmes**

Formal in-house mentoring programmes can be used as a platform to connect successful male/women partners as mentors with young accountants with aspirations to become a partner (Chengadu & Scheepers, 2017). Such programmes may assist with reducing the perception that this is an unattainable goal for females who have also cited obstacle's such as failing to balance work and life responsibilities which are represented by the 'multiple role conflict'. Male accountants could benefit from these programmes as well to boost their self-confidence. Programmes should be targeted to all trainee accountants as no significant gender differences were noted in the overall perception of career barriers. It would therefore not be justifiable to target interventions to a specific gender group. At the Institute level, the WeCAN Committee is initiating a mentorship program for its female members to assist in empowering female members and inspiring their personal and leadership development (ICAZ, 2018). Member firms should therefore play a vital role to ensure that this programme kicks off successfully through sponsorships and the provision of mentors.

#### **7.3.3.2. Career counselling and coaching sessions**

The CBI-R can be used as a powerful tool for career counselling sessions to identify an individual's inhibitions as to why they do not pursue specific career choices instead of using traditional assessment tools. The tool can be used to identify these inhibitions and counsellors then be alert to give the appropriate advice. Because of the low scoring on the 'lack of confidence barrier' for men, career coaching should aim to empower male accountants by increasing their self-worth (Swanson & Woitke, 1997). Being assigned a career coach could support accountants to establish and to communicate career objectives and to reduce any self-doubt.

#### **7.3.3.3. Updated recruitment policies**

Recruitment policy's in accounting firms in Zimbabwe need to be aligned with the new constitution as the low representation of women is still evident from recruitment. A root cause analysis may need to be done to investigate further why female accountants are currently not equally represented at partner level and whether the position will self-correct as recruitment policies become more gender neutral. The current underrepresentation could well be as a result of a legacy of past recruitment practices as it would traditionally take about 10 years (Whiting et al., 2015).

#### **7.3.3.4. Flexible working arrangements**

Balance has been identified as a key area of focus for accountants as they reach mid-career and late career stages while the lifestyle orientation is regarded as popular amongst the participants of the study. Female participants showed that the 'multiple role conflict' and 'conflict between children and career' were significant barriers. These results speak to the need to have some sort of balance between work and life. Flexible work arrangements ('FWA') have proven beneficial to the profession as they have significantly changed the way people are accustomed to working and have proven effective in bringing in more women into the accountancy field (Brody et al., 2015). These arrangements take advantage of advances in technology and are built on a culture of trust.

Firms such as PricewaterhouseCoopers are driving these arrangements to improve diversity and inclusion in the workplace with initiatives such as all year flex days, unlimited sick leave, reduced or compressed working hours and telecommunicating and work-life resource referral services (PwC, 2018). Studies on FWA suggest that firms must be intentional about addressing gender differences in managerial roles in foreseeing the demand for FWAs in order to relieve work-family conflicts (Kim & Gong, 2017). FWA should be designed around the choices that both genders could make for each of their life cycles, i.e. cycles such as early career, mid-career (childbearing ages), and late career. Policies ought to accommodate the distinctive care-giving requirements of each life cycle (Ribeiro et al., 2013).

#### **7.3.3.5. Partnership development programmes**

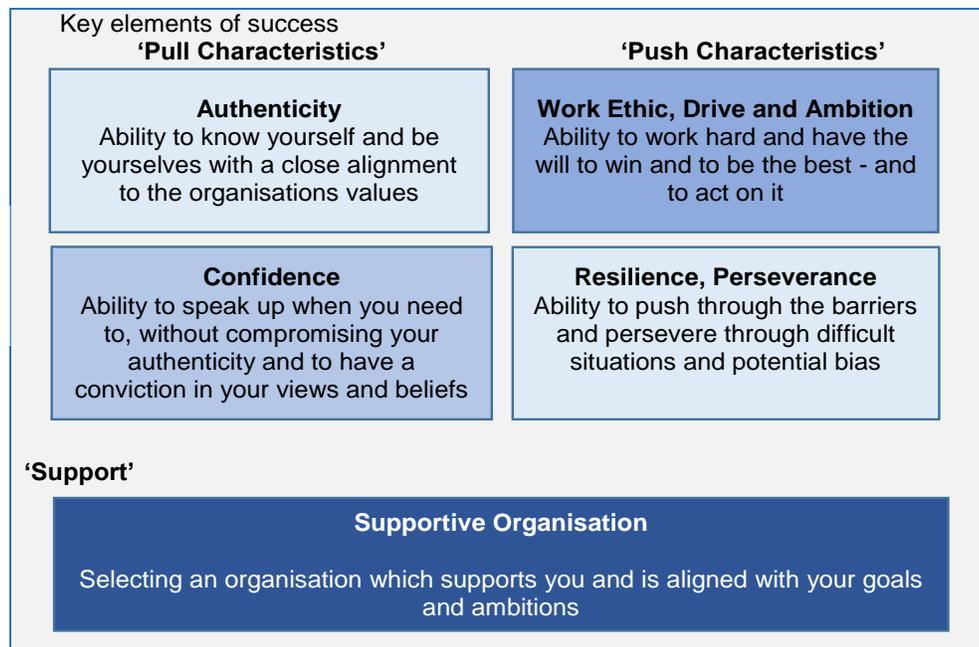
There should be a well-communicated partnership development programme where all eligible candidates are identified and groomed into any perspective partnership positions that may arise. The key traits which are required for promotion should be candidly communicated to all

prospective candidates such as the required qualification, years of work experience, technical proficiency, character, efficiency, ability to supervise and develop others, being a team player, self-confidence, being decisive, ability to add value to clients, being able to network, ability to bring in new clients and going through a management development programme (Whiting et al., 2015). A formal leadership development programme will assist in encouraging personal and leadership development.

### 7.3.3.6. Investigate structural or cultural organisational practices

As evidenced by the results, no significant differences between the male and female accountants were noted for both the career orientation and career barriers assessment. It is, therefore, likely that the low representation of women at the partnership level and high attrition is more due to the internal dynamics of the public practice firms rather than individual limitations. There should be an insistence of diversity for senior positions in professional services firms to drive workplace equity. One of the top barriers still prevalent at senior level is the 'old boys' network' supported by the organisation's culture that discourages women's advancement into leadership positions (Ezzedeen, Budworth, & Baker, 2015).

### 7.3.4. Proposed framework



**Figure 9: Key Elements of Success in Professional Services**

Source: (Chengadu & Scheepers, 2017)

Figure 9 shows an established framework by Chengadu & Scheepers (2017) shows the key elements required for success in professional services. This framework summarises the career concepts that have been discussed in this study and summarises them as push and pull factors for female advancement in the professional services field and has therefore been adopted for the purposes of the study. Pull factors (such as authenticity) are those that make a leader appealing while push factors (such as resilience) are described as characteristics needed to push through and to advance in the professional services space. The underlying factor is an organisation that supports women advancement through various initiatives as presented in the recommendations of this study.

#### **7.4. Limitations of the research**

As with any investigation, this study had a number of inherent limitations:

- Firstly, the sample was limited to public practice firms located in Zimbabwe. Consequently, whilst potentially generalizable to other similar African countries, additional cross-country studies are required.
- Secondly, the low response rate and reduced number of valid responses resulted in a small sample size. This therefore puts restrictions on the generalizability of the findings to other contexts. The low response rate can also be attributable to work pressure and survey fatigue. This was however expected owing to the busy schedules of the respondents and the length of the survey.
- Thirdly, although the questionnaire was circulated to the sample without any bias, female respondents were higher than male respondents which were likely due to the case that the research title was partly aimed at addressing the advancement of women in the professional accountancy services field.
- Fourthly, given the high unemployment rate in Zimbabwe which the unofficial rate of unemployment is estimated to be between 80% to 95%, it is likely that responses have been driven by the knowledge that jobs are indeed hard to come by, hence an element of 'career choice' may indeed not exist in this context.
- Lastly, there were also some notable flaws in the survey design in section 4 of the survey measuring career stage and life focus. Because the data collected was not numeric or ordinal in nature but rather nominal, statistical analysis was therefore limited to frequency analysis.

Despite the noted limitations of the study, it will contribute towards the body of knowledge on the complexities of women's career advancement especially in the field of accounting.

### **7.5. Suggestions for future research**

Based on the findings and limitations of this study, the following are presented as suggestions for future research:

- The study presented a lot of significant unusual findings which contradicted with the available literature such as the fact that male respondents perceived 'lack of confidence' and as a significant barrier and being discouraged from choosing non-traditional roles which would normally be expected of women who have aspired for executive roles normally reserved for men (Watts et al., 2015). There is, therefore, scope to further investigate these findings and to draw more meaning out of them through qualitative exploratory studies targeted at male accountants.
- There is scope for future studies to bridge the gap in the literature on the possible relationship between perceptions of career barriers to other career-related variables as identified in (Swanson & Tokar, 1991b). In light of this gap, and related to this study, further research can be done to determine if there is a relationship between career barriers and the career orientation as there is an established link between a person's career orientation and their career orientation and job fulfilment and their intention to leave (Tschopp et al., 2014).
- As the research was also quantitative in nature using standard questionnaires which have not been tailored to suit the Zimbabwe situation, there is scope for research that is qualitative in nature which will further investigate women in accounting who have actually opted out and those few who have actually persevered and have been promoted into partnership positions. A qualitative investigation of career barriers can be drawn from women who have either overcome the barriers or are currently facing career advancement barriers.
- As the career orientation assessment scale is a fairly new tool, there is still scope for future research using this measurement tool to investigate career orientation and impact of this on other human resource management concerns such as turnover intentions, employee engagement, human behaviour, and work attitude as well as career choice.
- The setting and timing of the research is Zimbabwe which is currently going through a phase of significant economic and political upheaval. It is, therefore, possible that the barriers faced by accountants have been further exaggerated by the current negative

economic trends. There is, therefore, the scope for a time series analysis of the perceived career barriers as and when the situation in Zimbabwe stabilises.

## **7.6. Conclusion**

The key research question underlying this study was, "What factors have hindered the retention and subsequent promotion of female accountants in senior executive positions in accounting firms across Zimbabwe?" The study made use of an inductive approach using various career concepts to assess the careers of accountants in public practice drawing comparisons between genders. This was operationalized through the Career Orientation Assessment which makes reference to an individual's career inclinations which set the course of one's career and the CBI-R which then addresses the issue of perceived barriers which are likely to hinder career advancement. Overall, the results have been analysed based on a sample of 167 respondents of an online survey who are currently employed in public practice firms in Zimbabwe. The key findings of the study are that on the overall no significant differences in career orientation and overall perception of career barriers exists between the male and female accountants in public practice, with the exception of a few specific scales discussed in detail in chapter five.

The study has drawn attention to the issue of the advancement of women in public practice firms. It contributes to business by proposing various initiatives that public practice firms can implement to help to retain women in public practice, who are a key human resource. Human resource practitioners in public practice firms can use the findings to develop gender-focused initiatives to maintain drive amongst trainee accountants. The study contributes to career-related literature as it aimed to bridge the gap in the literature related to studies in career theory in African contexts described as being patriarchal where women are considered second class. The findings, however, suggest that male and female accountants in public practice firms appear to be playing on a level playing field as their overall assessment of barriers and their career orientations are not significantly varied.

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10-2015-0137

## **APPENDIX 1: LIST OF ABBREVIATIONS**

CBI - Career Barriers Inventory  
CBI-R - Career Barriers Inventory-revised  
CEO - Chief Executive Officer  
CFA - Confirmatory Factor Analysis  
COO - Chief Operating Officer  
FWA - Flexible working arrangements  
FTSE - Financial Times Stock Exchange  
HRD - Human Resource Development  
ICAZ - Institute of Chartered Accountants of Zimbabwe  
PCO - Protean career orientation  
SAICA - South Africa Institute of Chartered Accountants  
S&P - Standards and Poor  
STEM - Science, Technology, Engineering and Math  
USA - United States of America  
WeCAN - Women Chartered Accountants Network

## **STATISTICAL ABBREVIATIONS**

$\alpha$  = Cronbach's alpha  
 $\bar{x}$  = Mean/average  
 $\bar{x}_m$  = mean of male respondents  
 $\bar{x}_f$  = mean of female respondents  
 $r$  = Pearson's correlation coefficient  
 $s$  = Std. Deviation = Sample standard deviation  
Std.Error Mean = Standard error of the mean  
 $n$  = sample size  
 $N$  = Number of participants  
 $N_m$  = number of male participants  
 $N_f$  = number of females participants

## APPENDIX 2: STATISTICAL CODING

<b>Sex</b>	
Male	1
Female	2
<b>Career orientation scales</b>	
Entrepreneurial creativity	CO_Create
Security orientation	CO_Secure
Service to a cause orientation	CO_Cause
Lifestyle orientation	CO_Style
Managerial orientation	CO_Manage
Technical/functional orientation	CO_Special
<b>Career Barriers Assessment scales</b>	
Sex discrimination	CB_Sex Discrimination
Lack of confidence	CB_Lack of confidence
Multiple role conflict	CB_Multiple role conflict
Conflict between children and career demands	CB_Conflict between children and career demands
Racial discrimination	CB_Racial discrimination
Inadequate preparation	CB_Inadequate preparation
Disapproval by significant others	CB_Disapproval by significant others
Decision-making difficulties	CB_Decision-making difficulties
Dissatisfaction with career	CB_Dissatisfaction with career
Discouraged from choosing non-traditional careers	CB_Discouraged from choosing non-traditional careers
Disability/health concerns	CB_Disability/health concerns
Job market constraints	CB_Job market constraints
Difficulties with networking/socialisation	CB_Difficulties with networking/socialisation

## APPENDIX 3: EMAIL INVITE TO PARTICIPATE AND INFORMED CONSENT

Dear Participant

### **Career Orientation and Advancement Outcomes of Female Professional Accountants in Public Practice**

I am a **second year** student in **the Master of Business Administration** with the **Gordon Institute of Business Science**, University of Pretoria. You are invited to volunteer to participate in our research project on **Career Orientation and Advancement Outcomes of Female Professional Accountants in Public Practice**.

This email gives information to help you to decide if you want to take part in this study. Before you agree you should fully understand what is involved. If you do not understand the information or have any other questions, do not hesitate to ask me. You should not agree to take part unless you are completely happy about what I expect of you.

The purpose of the study is **to determine why there is a disproportionate number of women in senior positions in professional accounting firms**.

I would like you to complete a questionnaire by simply clicking on this link. This may take about **30 - 40** minutes.

The Research Ethics Committee of the University of Pretoria granted written approval for this study.

Your participation in this study is voluntary. You can refuse to participate or stop at any time without giving any reason. The implication of completing the questionnaire is that informed consent has been obtained from you. Your data will be stored without any personal identifiers and you will remain anonymous. Any information derived from your anonymous responses (which will be totally anonymous) may be used for publication, by the researchers. If you have any concerns, please contact my supervisor or me. Our details are provided below:

Chiedza Manyangadze  
[17367922@mygibs.co.za](mailto:17367922@mygibs.co.za)  
+263 772 938 197

or

Samantha Swanepoel  
[samanthaswanepoel1@gmail.com](mailto:samanthaswanepoel1@gmail.com)  
082 387 3029

I sincerely appreciate your help.

Yours truly,

**Chiedza Manyangadze**

## APPENDIX 4: ONLINE SURVEY

Your participation in this study is voluntary. You can refuse to participate or stop at any time without giving any reason. The implication of completing the questionnaire is that informed consent has been obtained from you. Your data will be stored without any personal identifiers and you will remain anonymous. Any information derived from your anonymous responses (which will be totally anonymous) may be used for publication, by the researchers.

### SECTION 1: DEMOGRAPHIC QUESTIONS

1. Are you  
Male   
Female
  
2. Age  
15–19 years   
20–24 years   
25–29 years   
30–34 years   
35–39 years   
40–44 years   
45–49 years   
50 years and over
  
3. How long have you been in the accounting profession?  
Less than 1 year   
1-3 years   
4-6 years   
More than 6 years
  
4. What is your highest level of academic qualification?  
Studying towards an undergraduate degree   
Degreed   
Professional qualification (e.g. chartered accountant)

### SECTION 2: CAREER ORIENTATIONS ASSESSMENT

This section aims to measure the following orientations based on the scale of the responses given: Entrepreneurial creativity orientation; 2 - Security orientation; 3 - Service to a cause orientation, 4 - Lifestyle orientation; 5 - Managerial orientation; 6 - Technical/functional orientation.

Respond to this section using the Likert scale of '1 strongly disagree' to '7 strongly agree'

		1	2	3	4	5	6	7
1	I am very good at developing innovative new procedures, products, or services.	<input type="checkbox"/>						
2	I find work most interesting when I am working on the development of a new product, service, or work process.	<input type="checkbox"/>						
3	I enjoy work that involves building or creating something that is entirely new.	<input type="checkbox"/>						
4	One of my greatest strengths is developing, creating, and launching new products or services.	<input type="checkbox"/>						
5	I have the kinds of skills and abilities required to be a successful entrepreneur.	<input type="checkbox"/>						
6	Employment security is important to me.	<input type="checkbox"/>						
7	It is important that my organization provides me with job security.	<input type="checkbox"/>						
8	I would value working at an organization that offers long-term job security.	<input type="checkbox"/>						
9	Financial security is important to me.	<input type="checkbox"/>						
10	Organizations should strive to provide job security for their employees.	<input type="checkbox"/>						
11	It is important to me to have a job that helps society in some way.	<input type="checkbox"/>						
12	Contributing positively to society through work is important to me.	<input type="checkbox"/>						
13	It is important to me to have a job that is compatible with my desire to improve the world.	<input type="checkbox"/>						
14	I feel effective in my career if I am contributing to the welfare of society.	<input type="checkbox"/>						
15	It is essential that my job that provides “family-friendly” benefits so that I can balance my work and home life.	<input type="checkbox"/>						
16	Balancing my work and personal needs is important to me.	<input type="checkbox"/>						
17	An ideal organization to me is one that allows employees the time they need to be with their families.	<input type="checkbox"/>						
18	My career must provide me with good work-life balance.	<input type="checkbox"/>						
19	It is important that I work for an organization that values family/ personal life.	<input type="checkbox"/>						
20	I would like a position with a significant level of managerial responsibility.	<input type="checkbox"/>						
21	I possess the skills and abilities to eventually rise to a high managerial level.	<input type="checkbox"/>						
22	I would like to manage an entire organizational division or profit centre someday.	<input type="checkbox"/>						
23	I have the kind of skills and abilities that make one an effective general manager.	<input type="checkbox"/>						
24	I have the dedication required to rise to a high managerial level.	<input type="checkbox"/>						
25	I would pursue a position that would allow me to become more proficient in my technical/functional specialty.	<input type="checkbox"/>						
26	I prefer work that challenges my technical or specialized skills and abilities.	<input type="checkbox"/>						

		1	2	3	4	5	6	7
27	I prefer having a job in which I can fully utilize my technical/functional expertise.	<input type="checkbox"/>						
28	If given the choice, I would prefer an advancement that allows me to continue to use my specialized technical skills.	<input type="checkbox"/>						
29	I enjoy work that allows me to learn something new in my area of specialization.	<input type="checkbox"/>						

### SECTION 3: BARRIERS TO CAREER PROGRESSION ASSESSMENT

To what extent do you consider the following factors to have an impact on you achieving your career objectives? Respond to this section using the Likert scale of '1 would not hinder at all' to '7 would completely hinder'.

		1	2	3	4	5	6	7
1	Unsure of my career goals.	<input type="checkbox"/>						
2	Needing to take time off work when children are sick or on school breaks.	<input type="checkbox"/>						
3	Experiencing racial discrimination in hiring for a job.	<input type="checkbox"/>						
4	Needing to relocate because of my spouse's/partner's job.	<input type="checkbox"/>						
5	Changing my mind again and again about my career plans.	<input type="checkbox"/>						
6	Having a disability which limits my choice of careers.	<input type="checkbox"/>						
7	Discrimination by employer because I have, or plan to have, children.	<input type="checkbox"/>						
8	Unsure of how to "sell myself" to an employer.	<input type="checkbox"/>						
9	Becoming bored with my job/career.	<input type="checkbox"/>						
10	Being discouraged from pursuing fields which are non-traditional for my sex (e.g., engineering for women).	<input type="checkbox"/>						
11	Feeling a conflict between my job and my family (spouse and/or children).	<input type="checkbox"/>						
12	Having a boss or supervisor who is biased against people of my racial/ethnic group.	<input type="checkbox"/>						
13	Experiencing problems with my health that interfere with my job/career.	<input type="checkbox"/>						
14	Unsure of my work-related values.	<input type="checkbox"/>						
15	Allowing my spouse's desire for children to take precedence over my career goals.	<input type="checkbox"/>						
16	Difficulty in finding a job due to a tight job market.	<input type="checkbox"/>						
17	Feeling pressure to "do it all" – expected to do well as parent, spouse, career person, etc.	<input type="checkbox"/>						
18	Not feeling confident about my ability on the job.	<input type="checkbox"/>						
19	Not being able to find good day-care services for my children.	<input type="checkbox"/>						
20	My spouse/partner doesn't approve of my choice of job/career.	<input type="checkbox"/>						
21	Not feeling confident about myself in general.	<input type="checkbox"/>						
22	Not wanting to relocate for my job/career.	<input type="checkbox"/>						

		1	2	3	4	5	6	7
23	Feeling guilty about working while my children are young.	<input type="checkbox"/>						
24	Experiencing racial harassment on the job.	<input type="checkbox"/>						
25	Experiencing discrimination in hiring for a job because I have a disability.	<input type="checkbox"/>						
26	Not being paid as much as co-workers of the opposite sex.	<input type="checkbox"/>						
27	Being undecided about what job/career I would like.	<input type="checkbox"/>						
28	Stress at home (spouse or children) affecting my performance at work.	<input type="checkbox"/>						
29	Lacking the required personality traits for my job (e.g., assertiveness).	<input type="checkbox"/>						
30	Disappointed in my career progress (e.g., not receiving promotions as often as I would like).	<input type="checkbox"/>						
31	Other people's belief that certain careers are not appropriate for people of my sex.	<input type="checkbox"/>						
32	Losing interest in my job/career.	<input type="checkbox"/>						
33	Difficulty in re-entering job market after taking time off to care for my children.	<input type="checkbox"/>						
34	Difficulty in planning my career due to changes in the economy.	<input type="checkbox"/>						
35	Lacking the required skills for my job (e.g., communication, leadership, decision-making).	<input type="checkbox"/>						
36	Experiencing racial discrimination in promotions in my job/career.	<input type="checkbox"/>						
37	Difficulty in maintaining the ground gained at my job after having children.	<input type="checkbox"/>						
38	Not being sure how to choose a career direction.	<input type="checkbox"/>						
39	Unsure of what my career alternatives are.	<input type="checkbox"/>						
40	Conflict between marriage/family plans and my career plans.	<input type="checkbox"/>						
41	Lack of maturity interferes with my career.	<input type="checkbox"/>						
42	Not having a role model or mentor at work.	<input type="checkbox"/>						
43	Experiencing sex discrimination in hiring for a job.	<input type="checkbox"/>						
44	Not receiving support from my spouse/partner.	<input type="checkbox"/>						
45	Having low self-esteem.	<input type="checkbox"/>						
46	Discrimination due to my marital status.	<input type="checkbox"/>						
47	My parents/family don't approve of my choice of job/ career.	<input type="checkbox"/>						
48	Having a boss or supervisor who is biased against people of my sex.	<input type="checkbox"/>						
49	People of the opposite sex receive promotions more often than people of my sex.	<input type="checkbox"/>						
50	No opportunities for advancement in my career.	<input type="checkbox"/>						
51	Not being paid as much as co-workers of another racial/ ethnic group.	<input type="checkbox"/>						
52	My belief that certain careers are not appropriate for me because of my sex.	<input type="checkbox"/>						
53	Having children at a "bad time" in my career plans.	<input type="checkbox"/>						

		1	2	3	4	5	6	7
54	People of other racial/ethnic groups receive promotions more often than people of my racial/ethnic group.	<input type="checkbox"/>						
55	Lacking information about possible jobs/careers.	<input type="checkbox"/>						
56	The outlook for future employment in my field is not promising.	<input type="checkbox"/>						
57	Being dissatisfied with my job/career.	<input type="checkbox"/>						
58	Unable to deal with physical or emotional demands of my job.	<input type="checkbox"/>						
59	Unsure of what I want out of life.	<input type="checkbox"/>						
60	Having an inflexible work schedule that interferes with my family responsibilities.	<input type="checkbox"/>						
61	Unsure of how to advance in my career.	<input type="checkbox"/>						
62	Lacking the necessary educational background for the job I want.	<input type="checkbox"/>						
63	Experiencing sexual harassment on the job.	<input type="checkbox"/>						
64	Fear that people will consider me “unfeminine” or “unmasculine” because my job/career is non-traditional for my sex.	<input type="checkbox"/>						
65	Not knowing the “right people” to get ahead in my career.	<input type="checkbox"/>						
66	Lacking the necessary hands-on experience for the job I want.	<input type="checkbox"/>						
67	Lack of opportunities for people of my sex in non-traditional fields.	<input type="checkbox"/>						
68	No demand for my area of training/education.	<input type="checkbox"/>						
69	Stress at work affecting my life at home.	<input type="checkbox"/>						
70	My friends don’t approve of my choice of job/career.	<input type="checkbox"/>						

**SECTION 4: CHANGES IN CAREER FOCUS BY CAREER STAGE USING THE KALEIDOSCOPE CAREER MODEL**

Please respond to the following section based on your past and current career stage and career focus divided into three motivators as defined:

- i. Authenticity (credibility) – making decisions that allow you to be true to yourself;
- ii. Balance (adjustment) – making decisions which allow you to reach an equilibrium between work and non-work; and
- iii. Challenge – making decisions to meet your need for stimulating work such as responsibility, independence and career advancement.

Career stage	Career focus		
	Authenticity	Balance	Challenge
Early-career	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mid-career	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Late career	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## APPENDIX 6: LETTER OF CONSENT FROM THE INSTITUTE OF CHARTERED ACCOUNTANTS



THE INSTITUTE OF  
CHARTERED ACCOUNTANTS  
OF ZIMBABWE

Integrity House, No. 2 Bath Road, Cnr. Sam Nujoma Street, Belgravia, Harare, Zimbabwe  
P.O. Box CY 1079, Causeway, Harare, Zimbabwe. Tel: +263-4-252672, 707603, 707670  
Fixed Cell: +263 772 192 058-61 VolP: +263 86 7700 4297  
Website: www.ica.org.zw E-mail: postmaster@ica.org.zw



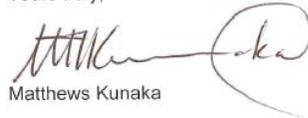
27.06.2018

TO WHOM IT MAY CONCERN

LETTER OF CONSENT FROM THE INSTITUTE OF CHARTERED ACCOUNTANTS OF  
ZIMBABWE

I Matthews Kunaka the Chief Executive Officer of the Institute Of Chartered Accountants of Zimbabwe ('ICAZ'), grant Chiedza Manyangadze permission to use data obtained in relation to student membership statistics and contact details as part of her research project on **Career Orientation and Advancement Outcomes of Female Professional Accountants in Public Practice**.

Yours truly,



Matthews Kunaka

## APPENDIX 7: ETHICAL CLEARANCE

**Gordon  
Institute  
of Business  
Science**  
University  
of Pretoria

05 July 2018

Manyangadze Chiedza

Dear Chiedza

*Please be advised that your application for Ethical Clearance has been approved.*

*You are therefore allowed to continue collecting your data.*

*Please note that approval is granted based on the methodology and research instruments provided in the application. If there is any deviation change or addition to the research method or tools, a supplementary application for approval must be obtained*

*We wish you everything of the best for the rest of the project.*

*Kind Regards*

GIBS MBA Research Ethical Clearance Committee

## APPENDIX 8: CONSISTENCY MATRIX

Hypothesis	Literature review	Data collection tool	Analysis
<p><b>Objective 1:</b> To determine if gender differences exist with regards to career orientation in public practice firms in Zimbabwe.</p> <p><b>Hypothesis 1:</b> Gender contrasts in career orientation exist for employees in the public practice firms in Zimbabwe.</p>	<p>(Michael B Arthur &amp; Rousseau, 1996; Bravo et al., 2017; Briscoe &amp; Hall, 2006; Dizenzo et al., 2015; Gubler et al., 2014a; Mainiero &amp; Sullivan, 2005; E H Schein, 1987; Sullivan &amp; Baruch, 2009; Sullivan &amp; Mainiero, 2008; Terry et al., 2011; Tschopp et al., 2014)</p>	<p>Online survey. Section 2 questions 1-29</p>	<p>Independent samples t-tests of differences in means using SPSS Statistics (Version 25) to see if there is a significant difference between males and females in the career orientation construct.</p>
<p><b>Objective 2:</b> To determine if gender differences exist with regards to the perception of career barriers which hinder advancement in the public practice firms in Zimbabwe.</p> <p><b>Hypothesis 2:</b> Gender contrasts in the perceived nature and career barriers which hinder the likelihood of progression in the public practice firms in Zimbabwe exists.</p>	<p>(Blau &amp; Kahn, 2017; Chengadu &amp; Scheepers, 2017; Farmer, 1976; Glass &amp; Cook, 2016; Gneezy et al., 2009; Hoyt &amp; Murphy, 2016; Hymowitz &amp; Schellhardt, 1986; Ibarra et al., 2013; Koch et al., 2015; Kossek et al., 2017; London, 2014; Nadler &amp; Lowery, 2018; O'Neil et al., 2015; Ryan &amp; Haslam, 2005; Sandberg, 2013; Swanson et al., 1996; Swanson &amp; Fouad, 2014; Swanson &amp; Tokar, 1991b; Swanson &amp; Woitke, 1997; Watts et al., 2015; Witz, 2013)</p>	<p>Online survey. Section 3 questions 1-70</p>	<p>Independent samples t-tests of differences in means using SPSS Statistics (Version 25) to see if there is a significant difference between males and females in the perception of career barriers.</p>
<p><b>Objective 3:</b> To test if there is an association between life stage and career focus and to determine if gender differences exist with regards to these.</p> <p><b>Hypothesis 3:</b> There is an association between life/career stage and career focus.</p>	<p>(Sullivan &amp; Arthur, 2006; Sullivan &amp; Baruch, 2009; Sullivan et al., 2009; Sullivan &amp; Mainiero, 2007a, 2008, 2007b)</p>	<p>Online survey. Section 4</p>	<p>Frequency analysis</p>