The diffusion of Gender Policy in Accounting firms – the role of company structure and size
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Abstract

Women have a few managerial positions compared to men in audit and accounting firms. It said that large companies have intentions to increase the number of women accountants in managerial positions. The study is investigating the implementation of gender policies and diversity in auditing firm with a specific focus on how company size may impact how organizations come to work with issues of gender and diversity. A qualitative method has been implemented in this study, by conducting 17 semi-structured interviews with women auditors and accountants, working in 4 large firms and 5 small firms in Sweden. The study shows that the policies of the large companies are not fully implemented. While setting policies for small firms will just help women auditors/accountants to improve their career education.

Keywords:
Diversity, gender equality, Glass ceiling, career, audit, accounting, policies, big four.
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Company P

Company Q

Company R

Company S

Company T

Company U

Company V

Company W

Company X

Company Y

Company Z
1. Introduction

This section contains the background of the topic presenting facts regarding the diversity issue and how it is related to the size of accounting companies, equality policies, and the implementation of that policies.

1.1. Background

The Swedish government is gradually working towards equal rights and obligations for everyone, regardless of sex or origin. One of the goals is the national gender equality goal, which means that both men and women should have the same opportunities, rights, and obligations. Moreover, men and women should have an even distribution of paid work, influence, power, education, unpaid home care, and health (Regeringskanseliet 2016). Studies have shown that diversity contributes to several positive effects, it can lead to an increased supply of labor by better utilizing the skills between men and women. It contributes to more innovative thinking by questioning the prevailing norms. Organizations with more women in management have a better diversity among their employees, which is considered to contribute to great success in the business (Adler 2001; Catalyst 2004; Welbourne 1999; Schmidt 2007). Schmidt (2007), shows that companies with better diversity are more profitable compared to companies with more men than women. Furthermore, the study shows that companies with gender equality see the benefits of the staff's equal conditions and opportunities, as the staff's competence can be used more effectively because there is not a primary focus on the gender, but at competence. Another important advantage is that services and products, which in the accounting industry are adapted to both women and men, which lead to a competitive advantage and contribute to the companies becoming more successful¹. According to SCB (2016), the Swedish government agency responsible for producing official statistics, the number of men

¹. Revisorsinspektionen (2018), show that the number of auditors in Sweden, April 2018 was 3289 (both categories, approved and authorized auditors).
and women accountants entering the industry is about equal. Assuming the first level of the hierarchy of the accounting industry is when the accountant enters the field then we can say from the numbers presented earlier there is diversity in the lowest level of the hierarchy. Knudsen (2009), shows that Sweden has relatively few women in top managerial positions. Even statistics from 2018 indicates that women in Sweden are underrepresented in managerial positions. Moreover, a large survey of the elites in Sweden shows that the economic field is more male-dominated compared to fields such as politics, academia, and culture (Holgersson 2013). Also, a report published by Deloitte in 2015 shows that women are underrepresented in the boardrooms of the audit companies. Assuming being in the boardroom is on the higher levels within the accounting hierarchy then diversity is not fully achieved in this level. Diversity is important since it indicates protected legal grounds, such as gender, race, and disability. Diversity is also a way for companies to attract employees, and to fulfill sustainability goals. The subject is becoming more and more important, especially if the accounting profession continues to trail other institutional fields in the speed of its response to the diversity agenda (Edgley et al. 2015). Auditing and accounting business is an industry that has significant importance because it is an industry of the most listed companies (Collin et al. 2007). Accountancy is a hierarchically organized field, with a little control that manages topics such as diversity (Edgley et al. 2015). In relation to gender equality, the Swedish government is known for the active equality work (Collin et al. 2007) and recognized the Importance of women representation in managerial positions of the companies.

2. The number of men accountants is 4048 and women accountants is 4984 (SCB 2016).
3. Only 37.5 percent of all management positions in all sectors are women, 29.0 percent in private sector, and 40.6 percent in the state (Galte Schermer 2018).
4. Sweden has 123 women 24.4 percent of the audit and accounting companies’ boards (Deloitte 2015).
1.2. Problematization

The importance of diversity topic has been mentioned above, from both the government side and the accounting profession side. The first is considering the policies regarding how diversity should be. While the second has to implement those policies in order to reach the desired results. However, many aspects interact with (policies- implementation of the policies) and that can have an impact on the results. Some of the aspects that believed to have impact on the results are the company size, equality policies, and the implementation of the policies. Those aspects are possibly very significant. A study have been done by Woodhams and Lupton (2006) supports these very aspects by indicating the firm’s size as on a high level of importance to understand the level of equality policy and the implementation of it. An example shows the importance of the size aspects; a large company has different capabilities than a small one, perhaps larger number of employees and higher profit. Consequently, differences between small and large companies can be found in several stages in this research like policies, implementation of the policies, and the results granted from implementing the policies. Previous studies have found that women in senior positions are under-represented (Knudsen 2009; Galte Schermer 2018; Holgersson 2013; Deloitte 2015). This means that women does not have equal chances compared to their qualifications (Schmidt 2007). The problem is that gender discrimination is becoming increasingly apparent when women compete against men in higher positions even in large organizations not just the small ones (Muhonen Liljeroth & Scholten 2012). For this reason, the study's focus is primarily on the largest audit firms, also called the big four. The largest audit firms have the vision to achieve as good diversity level as possible. Despite this, previous research has found that the largest audit firms rarely promote women to the top (Jeny & Santacreu-Vasut 2017; Flynn et al. 2015). This is a problem because most of the accounting and auditing companies are influenced by the big four when it comes to developing the policies that result in the best practices (Edgley et al. 2015).

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5. The big four are (EY, PwC, KPMG, and Deloitte).
Anderson-Gough (et al. 1998b) states that the elite firms valued equality and the ability to ‘fit in’. But, the policies they adopt still not fully practiced (Edgley et al. 2016). While Studies shows that women are largely excluded from activities related to decision making in the accounting and audit sector, for example only 24 percent in senior positions are held by women in audit firms in Sweden (Deloitte 2015; Edgley et al. 2016). Therefore, it is potential to analyze and compare how the size of the accounting company may reflect the way in which companies’ works with matters of gender/diversity. Which is potential to combine study with the effect of the equality policies and it is implementation in the matter of gender diversity among the accounting companies.

1.3. Purpose

The aim of the study is to investigate the implementation of gender policies and diversity in auditing firms with a specific focus on how company size may impact how organizations come to work with issues of gender and diversity.

1.4. Research questions

- How are gender policies implemented in auditing firms?
- What are the possible implications for female accounting professionals?
2. Previous research and theoretical perspectives

This chapter is presenting the literature that has been done regarding the problems that faced women in their career life within the accounting profession.

2.1. Policies that support Diversity

Diversity “indicates protected legal grounds, such as race, gender and disability but can extend to any difference and not just those identified in anti-discrimination legislation (Professional Associations Research Network)” (PARN 2008, p.8). This study will focus on the term of diversity as gender. While Gender Equality means women and men are not the same, but they have equal value and they should have equal treatment (Cambridge Dictionary 2018). In the US at the mid-1980s the business case of diversity started to an emphasis on improving organizational performance and productivity (Edgley et al. 2016). Diversity has been seen as an imperative to maintain the US economy positions by the policymakers (Edgley et al. 2016). The popularity within the US business world has been explained by the commercial appeal of the business case of diversity (Edgley et al. 2016). And, later, it is transmission to other western countries (Edgley et al. 2016). The firms who have a diverse workforce are better equipped to deal with commercial requirements of the diverse market (Edgley et al. 2016). Back to the definition of diversity, we have to mention the policies that support this term which is the policies that emphasis on equality since diversity is an outcome of the equality. The implementation of equality between men and women in Sweden highlights wages, discrimination, working conditions, parenthood, and sexual harassment. In 1980 the Equality between men and women at Work Act became law. Then it was replaced with the Equal Opportunities Act in 1992 and new sections were added to the Equal Opportunities Act (Fransson & Thörnqvist 2006). Regarding the Discrimination Act, the employer must actively work towards equality in working life. In addition, it is the employer's duty to promote equal rights and opportunities regardless of gender, age, ethnicity, disability, sex worship, religion or other beliefs. In order to prevent discrimination, the employer is obliged to work actively towards gender equality, to
follow up on equal treatment, promote gender balance, and develop guidelines. But this is also done to prevent harassment at the workplace and to carry out salary surveys annually. This means that the company will monitor, evaluate, investigate, analyze, and also address all these aspects, so discrimination can be prevented in working life (Diskriminerings ombudsmannen 2018). Sweden also has comprehensive legislation for social welfare and family including a substantial parental leave and the possibility to be at home with sick children (Regeringskanseliet 2016). The opportunity for parental leave and absence to look after sick children to improve women’s positions within the audit industry (Collin et al. 2007). The Swedish government is aware of the shortage of women number in executive levels, therefore, the government conducted an extensive survey of large organizations in private industry (Wahl & Höök 2007). This survey is supported by interviews with gender equality professionals, who worked in the field of increasing the number of women at executive levels. The Swedish government as well initiated a follow-up study in 2002 (Wahl & Höök 2007). The results from both surveys in 1993 and 2002, shows that men dominate managerial positions in the private sector. And the scope of men domination has decreased between 1993 and 2002 by 10 percent (Wahl & Höök 2007). Moreover, surveys from 1993 by Wahl and Höök (2007), shows that 58 percent of the organizations in Sweden, are willing to increase the awareness about gender equality by being involved in gender equality work. The proportion of organizations involved in gender equality work has been increased to 78 percent in 2003. This, in turn, means that gender equality awareness has grown since 1993. The firm’s awareness of gender diversity facilitates the process of increasing women participation in management. This will lead to a better growth for the firms and enhance the performance in different aspects (Kumar Sahoo & Lenka 2016). But, sometimes companies’ awareness of gender differences can be seen as an information signal. That means companies use clear signals to promote their reputation and status. These signals are then used by external users in their decision on the company and to influence how investors see the company. Therefore, these signals affect the external environment, such as media and financial analysts (Miller & Triana 2009; Bhat et al. 2006; Gul et al. 2008).
2.2. The role of firm’s size, policies, and the implementation of gender equality and diversity policies

According to Woodhams and Lupton (2006), firm’s size is on a high level of importance to understand the level of equality policy and it is practice. The findings of (Woodhams & Lupton 2006), shows that the size of a firm does impact on the consideration of equality. The large companies are mainly represented by the big four since the last play a crucial role in the construction of the professional accounting identity (Edegly et al. 2015). Those elite firms have a significant role in the development of the codes and the best practice of accounting profession (Edegly et al. 2016). According to (Anderson-Gough et al. 1998b; Hanlon 2004), historically the big four are the firms who focused on the characteristics that considered as the cause of success those characteristics are; homogeneity, strong ethical client service, and long working hours. While the practice of the codes that have been placed by the large firms is not fully implied (Edegly et al. 2016). For instance, Edgley (et al. 2016), argued that the data about diversity in accounting is limited especially at the senior levels because of the deficiency of protocols that require the firms to monitor and report information. Yet, the big four started with a transformation process on the professional identity of the accounting profession by moving toward more diversity (Edagly et al. 2016). This transformation process leads to change the language and links the firm success with diversity (Edegly et al. 2016). On the other side Cassell (et al. 2002), found that small firms have greater hitches that could be experienced by different groups in large firms. And that’s due to the personal relationship between managers and employees. A negative side of the small firms’ personal relations could result in the case of equality, and the proper practice may be absent because the environment is not influenced by formal management, in other words, the absence of policies does affect equality in small firms (Bacon et al. 1996; Carroll et al. 1999). According to Woodhams and Lupton (2006), small firm’s managers tend to rely on direct control rather than formal control, by seeing the bureaucratic control mechanism is unnecessary. While the best practice of equality management appears in large firms based on a normative approach compared to small firms (Woodhams & Lupton 2006). Furthermore, small firms are less likely to adopt equality policies
and the ‘smallness’ appears to affect negatively on the practice of equality (Woodhams & Lupton 2006). Also, the absence of the HR managers in small firms gives them comfortability operating without formal policies due to the inability to afford the investment to develop themselves (Woodhams & Lupton 2006). More reasons are standing behind the situation that leads to the un-diverse environment (in the higher levels of the hierarchy within the accounting firms). The next section will expose some of the problems that women accountants face in their career progression. The incomplete existence of gender equality within the accounting profession no matter the size of the firm. Allows sub-problems to appear for a woman in her career. Those sub-problems companied together and forms the glass ceiling which stands as an obstacle for women accountants to develop in their career.

2.3. Glass ceiling

The glass ceiling according to Morrison and Von Glinow (1990), also Nelson and Burke (2002), is the term that refers to, a near invisible but impenetrable obstacle that women face when they aspire a higher position within an organization. The US Congress found in 1991 that, despite an ever-increasing presence in the workplace, women were still underrepresented in managerial positions. According to Muhonen (2010), there are several factors that are cussing the glass ceiling. One of those factors, women usually take a higher responsibility for home and family, which can be a reason why women have a higher workload than men. This issue can lead to conflict between private life and the work life of women accountants (Muhonen 2010). Therefore, women should have a balance in work life and family life. That can help women to combine their career with their families (Kumar Sahoo & Lenka 2016). Other factors behind the glass ceiling are lack of psychosocial support, stereotypes, surveillance barriers, and self-fulfilling prophecy (Kumar Sahoo & Lenka 2016). Moreover, personal traits are the decisive cause of the glass ceiling. Women are considered to have ambition, expectations, and usually, they are lacking self-reliance. (Kumar Sahoo & Lenka 2016). This, in turn, leads women to be less risk-taking and more careful
about their career choices. While men have higher expectations and more confidence, but also men dare to take greater risks (Kumar Sahoo & Lenka 2016). Furthermore, women usually lack a mentor someone who can help them reach a higher position within the organizational hierarchy, and believes in their career development. While men often do not lack a mentor (Kumar Sahoo & Lenka 2016). According to L. Johns (2013), there are more men models and mentors than for women. This makes it easier for men to reach higher positions in their career. While Holgersson (2013), sees that senior men select groom and hire younger men, in order, to confirm the management norms, and at the same time to contribute something new and valuable. The selection of the groom by seniors maintains the hierarchy, not only between men and women but also between men. This argumentation is supported by Anderson-Gough (et al. 2005), senior managers hire and promote people that have the same background and preferences as they have, in order to reproduce the organizational gender relations. According to (Khlif & Achek 2017), the work environment in the accounting field is influenced by many masculine norms and values leads to hierarchical segregations, and it is one of the problems that face women accountants, as organizations were influenced by the environment and the society. The hierarchical segregations lead to the exclusion of women from the formal and informal networks in their work which is one of the obstacles that affect their career advancement. According to (Woodhams & Lupton 2006), networking often is the other face of male dominance and, within various organizations, the concept of networks refers to the male club or what is known as the “old boys’ network”. The importance of informal networking is on a high level as the firm’s formal policies and procedures (Brass 1985). Women accountants usually miss vital keys for their career development due to the exclusion of women accountants from men networks, those vital keys are; advice, information, influence, mentor, power, allies (Flynn et al. 2015; Twomey et al. 2002). But, women accountants found several ways to empower their positions by joining networks similar to the “old boys’ network”, for instance, joining informal women networks (Waldstrøm & Madsen 2007). It must be noted that the glass ceiling appears as less noticeable for younger women. (Simpson & Altman 2000). According to Simpson and Altman (2000), the glass ceiling is not broken yet, but it has been moved to higher
levels of the firm’s hierarchy. Twomey (et al. 2002), argues that women must practice the career long enough in order to reach high levels within the hierarchy like partnership level, while women usually quit the job seeking for better career opportunities. Indeed, obstacles that face women in their career appear way earlier than the career obstacles faced by men (Twomey et al. 2002). Therefore, the next section will demonstrate more about career, career development, and the outcome of it.

2.4. Career development

According to Hall (2002, p.12), the definition of career is the following: “The career is the individually perceived sequence of attitudes and behaviors associated with work-related experiences and activities over the span of the person’s life”. In fact, women career development became the focus of research in the mid of 1970s, and before that, the focus had been only on men career development (Diamond 1987; Powell 1993). Career development according to Cummings and Worley (2005, p.418): “Career development helps individuals achieve their career objectives. It follows closely from career planning and includes organizational practices that help employees implement those plans. These may include skill training, performance feedback and coaching, planned job rotation, mentoring and continuing education”. The definitions are identifying the needs of an employer to achieve his/her career development. Those needs should be obtained by both parties’ employer-organization specifically here women-organization. Therefore, employees should have the intentions to go further into the work-life. On the other hand, the organizations should provide to employees training, performance feedback, job rotation plans, mentoring, continuing education, and the appropriate guidelines and policies. For instance, the policies are a way to pronounce employees’ rights and define their obligations to the organization. All of these aspects are helping the employees to achieve their career objective, and reach higher positions in their career (Cummings & Worley 2005). The outcome of career development is considered as a personal belief. While the personal motivation for achieving career development is related to a person continuous work through
career life to reach his/her goals (Egan et al. 2006). Higher goals can be defined differently but mostly in, objective (external) criteria’s, such as salary level and position. But also in subjective (internal) criteria’s, such as satisfaction and well-being (Dries et al. 2008; Dyke & Murphy 2006). Therefore, to reach a managerial position as an outcome of career development, the requirements for that should be provided by both parties’ women-organization to develop career and get promotion (Cummings & Worley 2005). In relation to promotion and career advancement Gammie and Gammie (1997), argued that the assessment of women are not based on their qualities and achievements rather, they are judged stereotypically to their private life (responsibilities for the family). The hierarchical segregation in the organizations and the limited access of women to organizational knowledge networks one of the vital keys mentioned earlier. This key is used to legitimize male domination and limit female advancement (Whiting 2012). Pierce-Brown (1998), see that promotion criteria and assessment are focused traditionally around men, in order to obstruct women from the beginning. Organization promotion processes emphasis on the uninterrupted continues time at work, even if the quality of the work is not satisfying (Smithson & Stokoe 2005). Another detrimental practice in accounting firms, in particular, is the allocation of work that channels women into lower paid, lower status roles (Pierce-Brown 1998). These corporate practices that have been mentioned, work effectively to keep the gender asymmetries in the accounting industry (Fogarty et al. 1998). The society also has expectations from women to balance their working life and their family needs, while this is not expected of men to the same extent (Flynn et al. 2015). When women finally received a managerial position within a company. It is common that the company is exposed to crisis. This causes a high risk for women to fail in their position. A study by Muhonen (2010), shows that this can be a reason why women have to quit management, which leads women to take all the possible opportunities.
2.5. Advantages of diverse board-room

Previously the authors have been demonstrating the dilemma of women under-representation in managerial positions, but what will happen if the boardrooms or the high levels of the hierarchy are diverse, what women accountants can actually add to the firm if they are more represented in the higher positions? Carter (et al. 2003), also Fama and Jensen (1983), argued that women managers can increase diversity through a more independent board, as women would like to discuss more questions than men. Moreover, women are considered to improve management documentation (Gul et al. 2008). If women have an equal gender aggregation, they can provide a reinforced control mechanism for managers acting and governing (Gallego-Alvarez et al. 2010). By adding more women leading accomplishments, it can give the organization more opportunities and network choices (Hillman et al. 2000; Khlif & Achek 2017; Ammer & Zaluki 2017). Empirical studies show, that organizations with more women executives have a positive impact on higher profitability. In addition to greater share appreciation and improve earnings quality (Ammer & Zaluki 2017). When it comes to financial reports, the higher number of women executives or board members shows a higher quality of corporate reporting and increase investor confidence (Krishnan & Parsons 2008; Srinidhi et al. 2011). It is also an advantage to have a woman executive in a company, which is exposed to a less-popular organization environment. As women tended to be more effective transformers and convey better information to investors than men.
3. Method

This chapter presents the methodological approach that has been used in this study (qualitative approach). The chapter is describing the qualitative approach and why it has been chosen. Followed by the process of data collection, then the process of analyzing the data. The chapter continues by describing the study ethical aspects and finally, the validity and reliability of the study are also discussed.

3.1 Qualitative approach

Since the area of the study is encompassed with subjectivity and the personal experience of the participants, the qualitative approach will take place in this study. According to Bryman and Bell (2007), qualitative data are labeled as rich and soft data that describes backgrounds behind certain facts. Also, qualitative data gives answers to questions like how and why, while quantitative data cannot provide that. Qualitative approach is preferable in this study than the quantitative approach, in order, to acquire broader and better proximity to the forecasting object. This creates a deeper understanding of underlying factors that may exist. In the interviews, factors such as attitudes and experiences will be included. Which are not quantifiable, and otherwise, the factors will be lost through a quantitative approach (Holme & Solvang 1997; Arbnor & Bjerke 1994). The quantitative approach is distant in this study since the data that should be collected is linked with subjectivity and cannot be counted or measured statistically as mentioned earlier. The deductive strategy has been applied as well, which means that the study will investigate from theory to empirical (Jacobsen 2000). First, was to collect knowledge about the subject, and then to investigate using the gathered data. The deductive strategy identifies the hypothesis based on existed knowledge. Also, it allows us to examine the relationship between the theory and the established study (Bryman & Bell 2007).


3.2. Data collection

The aim of the study is to investigate the implementation of gender policies and diversity in auditing firms with a specific focus on how company size may impact how organizations come to work with issues of gender and diversity. The data was collected to address the study questions. The study will rely mostly on the empirical data that has been collected. The gathered data in this study is divided into two different types. The first type is Primary data, which is the empirical data that has been collected through semi-structured interviews. The second type is the Secondary data, which is the policies of the companies that participated. In addition to the statistics used previously to give a numerical view of the case of the study.

3.2.1. Primary data

The process of the primary data collection has been done during April and May. Started by contacting accounting and audit companies through email and phone. Basically, the study is around women accountants/auditors and their relation with the accounting companies they work for. Therefore, the authors gathered interviews with women accountants and auditors who practice accounting and have experienced the work-life within the accounting industry. The participants were holding different positions for instance accounting/auditing assistant, accounting consultant, auditor etc. The authors made sure that there is a diverse in the age of the participants and diverse among the companies they work for. Since the age of the participants has an impact on their views because more experience will be acquired by getting older (Appendix 3). Also, the variety of firms that participated will present a clearer picture of the case. That means a higher number of participants, a better view of the case presented by empirical data. In turns, that will lead to answer the study questions, also to draw a conclusion of the study in relation to the literature after the data has been processed and analyzed later. Indeed, 66 women have been contacted, 17 women in accounting and auditing companies have participated in the study. Those women work within different companies. The study concentrates on accounting and audit companies, more specifically on large and small companies in Sweden. The reason for
choosing large and small companies is, to address the differences and compare the findings between those companies. It is important to mention that small companies do not have any policies. While large companies have (Appendix 4). Therefore, including large and small companies can lead to new insights. The participated companies’ offers customer services, such as auditing, accounting, financial service, tax and consulting. The women who participated had the flexibility to choose to do the interview face-to-face or by phone. When the interview has been conducted, it took about 30-40 minutes for each interview (Appendix 2). Furthermore, to not lose any information and to increase the validity of the study, each interview was recorded. But, during the recording, respondents may be less open and more careful about how they explain and present their views (Ejvegård 2009). However, the primary data was treated anonymously. Therefore, the companies’ names and the participants’ names should not be presented. Because it was a condition by the participants in order to conduct the interviews with them. And, to assure that for the participants, an interview agreement has been made (Appendix 1).

One of the problems that the authors faced when the data collection process was made that several companies’ responded with their disability to be a part of the study. The reason behind that was due to the high season in the year that the accounting and audit companies had. Therefore, it was so challenging to reach women accountants and auditors in managerial positions. Also, it was preferable to conduct at least 4 interviews in each company, but that did not happen because of the reason mentioned earlier. However, the only problem faced the authors during the interviews, was that some of the interviewees have been careful in their response to the interviews questions. This problem was already expected due to the sensitivity of the topic.

3.2.2. Secondary data

The policies of the companies are part of the secondary data beside ever statistics provided earlier. The policies have been collected through the websites of the companies (public access). The names of the companies will be presented as A, B, C,
I, to keep the names anonyms. While the policies and the information about the companies are mainly from the company’s annual reports. This will also be anonym and presented as e.g. annual report 2016 (Appendix 5). The firm’s policies were just a tool used in the study to understand the formal construction of the firm's attributes for diversity as gender term within the firms.

3.3. Data analysis

The theoretical section of the study should be a support tool for analyzing the data, but also, for easier reporting of the findings from the empirical study. It was interesting to examine the problems regarding the topic and hear it directly from the participants and see their view about it. For instance, if they have difficulties in making a balance between work life and family life, if they face stereotyping as well …etc. The analyzed data should contribute to the validity of the conclusion. The interviews were recorded, transcribed, and printed. The processing of the data begins by sending out the transcripts of the interviews to the respective participants. In order to give participants, the opportunity to make any corrections or adjustments. And if the participant would no longer stand for what has been said after reading the printout. After getting the confirmation from the participants to use the transcripts, a brief summary of the answers was written, to get a better overview of the answers. This make it possible to compare the answers of the participants and thus to form good results. Based on the gathered data and supported by the secondary data. The process of analyzing the data starts by categorizing the interviews regard the size of the company. After the interviews have been categorized, the authors identified the relationship between the answers of the participants from both groups (large-small). To make it clearer (for instance the analysis of question 3 was made by comparing between the answers of the participants from large companies with the answers of the participants from small companies). And that have been made to every question in the interview which allowed the authors to compare the answers between the same
group and comparing the answers between the two groups (large-small). The comparison between categorizes and the answers was needed since the respondents may be less open and more careful about how they explain and present their views (Ejvegård 2009). That’s have been done in order to find a common structure that can help in building the study theory, based on the reviewed literature that has been provided in the theoretical section. Therefore, the deductive strategy has been helpful to examine the relationship between the theory and the established study (Bryman & Bell 2007).

3.4. Research ethical aspects

According to Ghauri and Grønhaug (2010, p.20) ethics “are moral principles and values that influence the way a researcher or a group of researchers conduct their research activities”. The researcher should ensure that the study will be conducted without causing any harm to the participants. Ensure if there is a lack of informed agreement if there is an invasion of privacy and if the deception is involved. Moreover, the researchers should pay attention to the ethical aspects of the study. As it is mentioned before the anonymity of the interviewee’s is ensured through the interview agreement, and the agreement deals with information about the study. The rights the interviewee has and how the material will be used. Also, all the citation and credits that have not been made by the researcher will be cited.

3.5. The validity of the study

According to Andersen (1998, p.207), “qualitative surveys are particularly vulnerable to criticism of credibility due to the personal moment of collection and in addition when processing of the information is based on interpretations”. For this reason, it is important to be critical of the approach and the material. Andersen (1998), believes that it is never possible to be sure that the result of a qualitative survey is the only real one. According to Bryman and Bell (2007), Reliability and Validity are important to evaluate the quality of
business research. Validity is important in order to draw a meaningful conclusion from the data that we collected before. Validity could be seen from two points of views (Bryman & Bell 2007). Which are the internal and external validity. The external validity refers to which extent the study results could be generalized to other situations. And the internal validity processes the association between the study remarks and the theoretical ideas of the study. The transcripts of the interviews were sent to the participants to approve the information they provided. And to avoid the risk of misinterpretations or allow adjusting in case they want. That will ensure the validity of the collected data. According to Merriam (1994, p.177), “current credibility is important to understand that the information provided by the survey does not speak for itself. This means that there is always an interpreter, and for this reason”. According to Merriam (1994), must be assessed through interpretations of the researcher's experience rather than in terms of reality.

3.6. The reliability of the study

According to Ghauri and Grønhaug (2010), Reliability is the trustworthiness of the data and the steadiness of the measurement. The gathered data was built on people experience in their career life, which put the study in the subjective area. Due to the clarifications and unstructured facts was built on subjective knowledge of the authors; the qualitative study is hard and tough to imitate (Bryman & Bell 2007). However, the transcript of the interviewee response will increase the reliability of the study. While the same questions were asked in the interviews to each interviewee were addressed to ensure the consistency and a certain degree of comparability.
4. Results

The interviews of the study present the personal views of women auditors and accountants. Respondents' answers are treated anonymously, which as has been mentioned earlier, for that reason, respondents will be referred to as respondents 1, 2, 3, 4…17. The results of the primary data are answering the study questions which are presented respectively.

How are gender policies implemented in auditing firms?

A question in the interview was the following ‘Could you describe for me the company guidelines regarded to gender equality and equal opportunities?’ Overall the respondents couldn't describe the company's guidelines and some companies didn't have any. While the respondent that could describe the guidelines emphasized the importance of gender distribution, that diversity is a good way to create a dynamic work environment and that it creates more opportunities for the firm. “The strategy is to offer all employees the opportunity of a lifetime. Thus, there is no difference between men and women. The company believes that inequalities and diversity create a dynamic work environment which promotes what we deliver to our customers” (Respondent 7).

However, (10 of 17) the respondents had been monitored, even if they called it to control instead. Usually, they had supervisors or more qualified colleagues who checked if the work was correct, or that the supervisors did follow-ups to see employee’s development and give feedback. Especially in the beginning according to respondent 9: “At the beginning when you did not know, colleagues checked through and when difficult situations occur the employees helped each other”. (Respondent 9).

The larger companies differed between the smaller in this matter, as the smaller firms agreed that the managers had much confidence in their work and due to that no direct control was needed but instead the employees helped each other. The results from this question show that there is a difference between the sizes of the firm. In larger companies, there are several steps to go, a plan for development and career, and in addition, they have a more internal education. This makes it easier for the employees to get more information than in smaller firms, which can be a reason why the respondents saw this question in different ways. Smaller firms saw it in the same way.
as respondent 1: “Because I’m an authorized accounting consultant, it’s required to attend courses and train programs, which also means we are developing. However, there are no guidelines for development opportunities” (Respondent 1).

While larger firms saw it in the same way as respondents 3: “Yes, partly, I got all the information at the start of my employment and, secondly, information is coming on during the year”. (Respondents 3).

Of the 17 respondents interviewed, 10 declared that they had been informed of career opportunities that existed within the company. Annual meetings or follow-ups constantly inform employees within these companies but it is themselves that sets the limitations for development and future goals. In some companies, there were strict rules about development opportunities, where follow-up and evaluations of the employee’s presentations were measured. This was not only information’s about development opportunities but a tool for the managers to decide which level the employees should be. The respondents also mention that in the accounting and auditing industry there exists in-out systems, which means that if an employee does not perform and give value to the company then the employee is expected to go. Four respondents did not have any guidelines for information’s about development opportunities, instead, there were required educations that they attended and the respondents saw this as a way to develop.

What are the possible implications for female in accounting professionals?

According to the respondent’s experience, several characteristics must be obtained and added to the personalities of women accountants/auditors in order to improve their career within the accounting industry. Those characteristics vary first one which has been mentioned many times by the respondents is confidence and believing in their qualities. “Stand up, show that I fix this. Be confident that nobody is better than you and dare to stand up. Knowing that you can go as far as possible just you want, it's you who puts the limitations” (Respondent 12). Many other respondents mentioned that women have to dare in taking challenges, risks and to have ambition since this is a way to get further in the career. “Dare to take chances and challenge yourself. Sitting for yourself and thinking about having an underdog just because you are a woman binders enough more than it promotes, especially
in today's society...Here are salaries and reimbursements as well as promotions after the performance” (Respondent 7).

“To not let any obstacle hinder you from your dreams and work for it” (Respondent 8).

“Stand up for yourself and that you can be as good as men, if not better as well! One should dare to take chances and dare to challenge himself. You can if you want!” (Respondent 14).

To be open and humble but at the same time be curious. To build up good relations with others, which is a way to make a network and in that way it gets easier to make a career. A respondent mentioned how important is to build a social network in the career life here is what she said. “Social skill is extremely highly ranked with auditors. We see new people every day, every day you meet like 10 new people who will be for few days your co-workers, you need to have them trust in you, you need to have them collaborate with you. And tomorrow you will meet 10 new people who will be your colleagues for that day. All these people are different in how they react, how do they respond, how do they integrate with new people, how they talk. And you need to be able to make them feel comfortable and make them feel like they trust you. So I think social skill is the most important skill to make both colleges and clients happy, and also to get all the information we need. The other things you learn, I think social skill is the most important” (Respondent 15).

The meaning of career to those women accountants is important because a lot of them see it as is a way of personal development, taking more responsibility and learns more about the profession but also to look forward to opportunities and reaching higher positions. “When I was in university, career for me was succeeding in other people eyes. My perception of doing a career as a straight vertical climb up the hierarchy ladder, always getting a “better” and higher paid job that out-ranked the previous position, but being here with the firm that I work, now I will say career for me that you are able to develop, it is a development, striving towards new challenges for you and identifying and reaching your own goals, not anyone else’s goal or anyone else’s perception of what good career is like” (Respondent 17).

When it comes to choosing between family life and career, the opinions have been mixed; respondents believe that it depends on where they are in life. They mean that, if they are already having grown children or they are young and then you are choosing to focus more on the career. However, the respondents generally chose to put family life primarily and some of the respondent’s claims that this related to the fact that the
mother’s role is the most important. “Family life has always gone before but afterward we find ourselves an intense and important branch, sometimes it has been that you have to take the job first in some situations. Especially in the spring, when things just get ready and then it may be that the family simply has to stand back a bit...” (Respondent 2).

But also some of the respondents pointed out that women should make a balance between their work life and family life. “I think most of the people at least here try to balance between family life and business life, almost everyone has a child so it becomes clearer that you have to prioritise between the family life and the business life. And you need to be in the home with the kid’s someday and you need to work 16 hours some days. So you need to do both, but it is tricky” (Respondent 15).

However, many respondents have been affected by someone in their career it is usually the manager or someone close in their life that has pushed them to bring out the best they can give. It is not a character but it was a factor that helped them to develop. While other respondents have been influenced by their colleagues who always help and advise them. “I have learned a lot of my female colleagues. They have made me feel better and be better in my job” (Respondent 2).

“My previous manager, she was the auditor of the company where I previously worked, as an accountant. She was explaining the auditing for me and I was interested, and she was inspiring.” (Respondent 16).

“Both my parents are auditors and have influenced my choices to get where I am today...” (Respondent 4). The respondents claim that there is a difference between men and women’s demands to perform which is an obstacle for them. In Respondent 1 company they rather employee women since they are more careful, but according to the respondent, women invest more in family life than in career. However, respondents mean that this is a generation issue, which is successively changing.

“At my previous workplace, they just dropped women because they were more careful than men. So there may surely be little in it. Women also look more at family life than a man, that is, women put family life ahead of men, who might rather state more about their career. This is due to the mothers’ role. It is probably a generational question.” (Respondent 1).
“It’s a generation question. I have noticed that older men just because you are female, you have to work harder. But this is not as usually with the younger man they see women more equal than older men does.” (Respondent 13).

The difference in the demands to perform shows in the fact that women are more careful have control need and less risk-taking. It is said that women are more meticulous, feel that they must perform better than men and want to show more. Many of the respondents have the same thoughts as respondent 2: “I think women are more careful in some way, they will have more control while one can let things go easier. Women have more demands on themselves to be the best.” (Respondent 2).

“Women are more meticulous in a positive way, more careful while more is that it will be good anyway. Women feel enough that they must perform more than men overall, that they want to show more and have little control needs. That woman wants to be able to explain if a question should appear” (Respondent 12).

The interview shows that women overall have more difficulties to enter the audit and accounting industry since women need more confidence but instead they hold back. Men on the other side stand up for the consequences of their work/behavior and have easier to let go of things. It makes it even more difficult for women when men are stricter against them. Respondent 11 gives an example of this experience. “A man can say I want it on my desk until Monday, while a woman can say when can you get done with this?” (Respondent 11). Only one out of 17 respondents have faced obstacles that prevented the career path by being a woman. During an interview respondent, 13 were told that she wasn't allowed to wobble. In the company the respondent is working on today, they encourage being a woman and that for offer 10% fleece supplement. “I have! At another agency I was interviewing, I was told that I was not allowed to wobble and that for it wasn’t a company I wanted to work in. At the office I'm working today, it's the other way around. Here you are encouraged to be a woman! One of the benefits the agency has is that you get 10% fleece supplement.” (Respondent 13). While respondent 5 have heard that men tend to get more opportunities than women.

“I have been told that men tend to be able to get more opportunities than women” (Respondent 5). Respondent 12 claim that it is the employee who determines how much time and energy you want to invest in the career.
Total 13 respondents claim that there are barriers for women and only 4 say the opposite. The reasons for barriers mostly depends on the fact that women have to work harder than men to get as far in the carrier or that management is generally governed by men, making it more difficult for a woman to reach higher positions. This is according to the respondent because men tendencies to hire men since they have more common with each other than with a woman. “Looking at the fact that we are women should give birth to children, and we simply take more responsibility for the family than men do. Additionally, there are unfortunately men who prefer to hire men, which makes it harder for us women to reach higher positions even if I did not even agree with it, so I have seen it.” (Respondent 6). Other obstacles are the biological ones, which 4 respondents have mentions. That woman takes longer to climb the carriers as they take a bigger responsibility for the family than men. “Just getting a comment on the work interview ‘You may not wobble’ ’is discriminated against me as a woman. I do not think a man had received that comment...but I know that they are everywhere” (Respondent 13). Respondent 9 claim that it is difficult for a man to realize that he isn't as good as women and that for barriers occur. “Women are afraid not to be better, while men must be and can and know better than women. Maybe tough for a man to realize that he is as good as a woman's and also because of the mother role.” (Respondent 9). While Respondent 10 means that women have to work almost twice as hard to get as far as a man into the carrier. When respondent 10 have talked to other women she has noticed that many are surprised of talking about career since it is not expected of women, that you as women aren't been taken seriously. “Women get to work almost twice as hard to get as far as a man. If you talk about a career as a woman, I have noticed that many are surprised, just because it is not expected of a woman. You are not taken as seriously.” (Respondent 10).
5. Analysis

This chapter presents the analysis, where the findings from empirical data are connected to the reviewed literature. The chapter is divided into an analysis of the big companies, followed by an analysis of the small companies. This division is due to the differences between the sizes of the companies that reflect major issues regarding the case of the study. Some of the issues are founded in large companies for instance and no signs for it in small companies. According to Woodhams and Lupton (2006), firm’s size is on a high level of importance to understand the level of equality policy and it is practice. Also, the separation of the analysis to large-small is helping to compare the situation in the same group of companies (large-large, small-small) and also between the two groups of companies (large-small).

5. 1 Analysis of the large companies

According to (Kumar Sahoo & Lenka 2016; Edegly et al. 2016), the companies’ initiatives and awareness of gender diversity in boardrooms, can lead to increase the proportion of women in management positions. Increasing the number of women in boardrooms will happen by recognizing the qualifications of women, resulting in company performance enhancement in different aspects. All the large companies where the interviews have been conducted have the intentions to increase women representation in higher positions. Because, those large companies are aware of the value that women can add to the company. According to (Anderson-Gough et al. 1998b; Hanlon 2004), those companies focused on the characteristics that bring success and one of the characteristics is the homogeneity. Which means those companies have the vision to reach gender equality and provide equal opportunities for employees even their annual reports are supporting the idea of increasing women number in boardrooms. The large companies are taking long-term actions to reach their vision in increasing women number in higher positions. But, for now in reality, there are campaigns and future plans to achieve that. Therefore, a question appears here, if the behavior of those companies is just a marketing tool that used to enhance
the reputation of the company? Or the process of increasing number of women in managerial positions needs time?. Regarding this question, previous studies are giving a possible answer. The companies’ awareness of gender diversity importance can be seen as an information signal, which means that companies use clear signals to promote their reputation and status. These signals are then used by external users in their decision on the company and further influence how investors see the company. In addition, these signals affect the external environment, such as media and financial analysts. (Miller & Triana 2009; Bhat et al. 2006; Gul et al. 2008). Also, the commercial appeal of the business case of diversity has been successful (Edgley et al. 2016). The firms who have a diverse workforce are better equipped to deal with commercial requirements of a diverse market (Edgley et al. 2016). Which is true due to the diver’s workforce in those large companies. On the other hand, one can argue that the number of women who have the required qualifications for managerial positions is small. Compared to the proportion of women that the companies are seeking to reach in managerial positions. Therefore, those companies are taking their time in preparing women auditors and accountants to hold more managerial positions in the future. This argumentation about the preparation process of women auditors/accountants is stronger due to the personal skills that women lack to. The lack of several personal skills has been admitted by the participants themselves. They are aware of their weak points which have been mentioned as; self-confidence, less risk-taking. It is a disadvantage for women that they have lack of self-confident and that affecting negatively on women chances to reach higher positions. Since the good control is an aspect connected to managerial positions. Kumar Sahoo and Lenka (2016) discussed that men have higher confidence and also dare to take greater risks, while women tend to be more careful in their career choices. But, to be fair in presenting the reality the lack of self-confident that women have, can be a result of the absence of a role model. Because, young women do not have a women leader that they can relate to, or get professional guidance from (Jackson 2001). Kumar Sahoo and Lenka (2016), supported (Jaepson 2001), by discussing, that women usually lack a mentor, someone who believes in their career development, and help them reach a higher position within the organizational hierarchy. While men do not need that role model because
they are already confident and are risk-takers. One can argue also, that the exclusion of women accountants from men network is the reason that standing behind the lack of self-confidence. According to (Flynn et al. 2015; Twomey et al. 2002), women usually miss vital keys for their career development due to the exclusion from men networks, those vital keys are; advice, information, influence, mentor, power, allies. Mentorship is one of the factors that helps women to reach higher positions in the company (Kumar Sahoo & Lenka 2016). The mentorship already exists in the large firms and that is also presented by the participants in the interviews. However, other factors are provided by large companies for the career development of their employees such as training, performance feedback, and continuing education. Those factors are argued by Cummings and Worley (2005), as the existence of those factors in the companies can increase the chances of women to reach managerial positions. So the big companies are doing their part to develop employee’s (women) careers, but, they can increase the chances even more by providing a more female model for the women accountants/auditors. According to L. Johns (2013), there are more men models and mentors than for women. This makes it easier for men to reach higher positions in their career. On the other hand, women accountants/auditors also should have the intention to develop themselves, this intention to develop exist and the participants showed that. Women auditors and accountants are willing to invest in their careers, and willing to reach higher positions. Women are considered to have ambition, expectations, and usually, they are lacking self-reliance. (Kumar Sahoo & Lenka 2016). The participants in the study mentioned the expectations from society and their role as mothers makes it even more complicated since they must balance their work life and family life. According to Flynn (et al. 2015), society has expectations from women to balance their working life and their family needs, while this is not expected of men to the same extent. The high level of responsibility that women have to their families can lead to conflict between private life and the business life of women (Muhonen 2010). Therefore, women are trying to make a balance between family and work. Which in turns, does not make women responsibilities to their families, an excuse for the companies upon women to keep them prevented from reaching higher levels of the hierarchy. Furthermore, besides the factors that
facilitate the process for women to reach higher positions, and make their careers develop and grow. The companies have to promote women to higher positions and give women an opportunity to apply what they learned, but, that for some reasons do not happen. While there are women in the companies that have a good education, good experience in the profession, and they are also following the career developing programs provided by their company. Kumar Sahoo and Lenka (2016), discussed that women are not given the opportunity even if they have the right career paths. Another factor that prevents women from developing their career has been seen. Which is the fact that men prefer to hire men like them, with the same backgrounds and same interests to keep the hierarchy between men and women, and also to reproduce the organizational gender relations as what Anderson-Gough (et al. 2005) mentioned in their article and also this issue was discussed by Holgersson (2013). Pierce-Brown, (1998) see that promotion criteria and assessment are focused traditionally around men. While (Smithson & Stokoe 2005), see that organization promotion processes emphasis on the uninterrupted (continues) time at work, even if the quality of the work is not satisfying. And the continuity in working is absent sometimes in women case, due to the biological aspect and their roles as mothers. Twomey (et al. 2002), argues that women must practice the career long enough in order to reach high levels within the hierarchy like partnership level, while women usually quit the job seeking for better career opportunities. And the fact that men are promoting men can be referred to what’s knowns as the ‘old boys’ therefore women were trying to get another source of power by joining similar networks but for women, for instance, joining informal women networks (Waldstrøm & Madsen 2007). And that have been seen from several respondents that they joined informal women networks. Regarding diversity in the large audit and accounting companies. It is existed but in the lower levels of the companies’ hierarchy. While it does not seems exist in the upper levels of the companies’ hierarchy. Those upper levels of the companies’ hierarchy includes men from the old generation; apparently, those men still have the perception of the accounting profession as a masculine profession. According to (Woodhams & Lupton 2006), networking often is the other face of male dominance and, within various organizations, the concept of networks refers to the male club or
what is known as the “old boys’ network”. According to Khlif and Achek (2017), it becomes even more difficult for women to reach higher positions in their career, if the masculine norms and values influencing the environment of the company. This will lead to more glass-ceiling and hierarchical segregations. But, this situation is just in the upper levels of the companies’ hierarchy. Because the participant’s see that young men are more accepting women presents in the companies than the old generation of men and this young generation of men are in the same hierarchy level as women yet. According to Simpson and Altman (2000), the glass ceiling appears as less noticeable for younger women. Another point must be noticed from the interviews that the lack of employees’ (women) awareness of these policies are causing undesirable results for both companies and women employees. Because the policies are defining the right of the employer and the company, therefore, if employees feel that the rights are not fully given they can discuss and complain about that. Therefore, a suggestion for further researches is to major the effectiveness of the policies regarded to gender equality and equal opportunities. In order to conclude the most appropriate way to educate the employees about their company policies and to figure out to which extent the policies are implemented at the higher levels of the company’s hierarchy as well.

5.2 Analysis of the small companies

The small companies do not have any policies that can facilitate guiding the companies and the employees. According to Woodhams and Lupton (2006), small firm’s managers rely on direct control rather than formal control. But, in small companies, the situation does not defer from the situation in lower levels of the hierarchy in large companies. Usually, in those small companies that they participate in the interviews, they have one manager. According to (Bacon et al. 1996; Carroll et al. 1999), the personal relations (managers-employees) in the small firms could result in the case of equality, and the prober practice may be absent because the environment is not influenced by formal management, in other words, the absence of policies does
affect equality in small firms. Furthermore, small firms are less likely to adopt equality policies and the (smallness) appears to affect negatively on the practice of equality of opportunities (Woodhams & Lupton 2006). Also, the absence of the HR managers in small firms gives them comfortability operating without formal policies due to the inability to afford the investment to develop themselves (Woodhams & Lupton 2006). Here we must argue that what has been presented by (Bacon et al. 1996) it is not the case, as mentioned before the small companies do have a diverse and equal workforce even in the absence of the policies that assure that. But (Carroll et al. 1999), was right that the small companies may not have the best practice due to the absence of the formal guiding. The small companies’ mentorship for women auditors and accountants are usually their colleges who have more experience. No professional mentorship, also no performance feedback provided for the employees to know what they should improve their skills. While the development programs are provided by the companies but it is limited to once a year. One can argue that the absence of professional mentorship, performance feedback, and the development programs leads women auditors and accountants in small companies to give up on the ambition to reach higher positions in their career. However, as the small companies have just one manager that means there are no higher positions in the company to reach. So they are limited to the size of the company and that will tell that their career opportunities are equal also limited. While there is diversity in those firms even if they do not have policies. And the reason might be due to the open Swedish culture to gender equality. Since Sweden is considered one of the countries that have most gender equality around the world (Hausmann et al. 2010). But also according to the Discrimination Act, it is mandatory for the employees to work towards equality, such as promoting equal rights and opportunities regardless of age, sex and religion (Diskriminerings ombudsmannen 2018). Therefore, the policies of a company are a facilitating tool to reach diversity. Furthermore, setting policies in the small companies may lead to improve the career development programs for women employees, providing feedback performance but not more than that.
6. Conclusions

Regarding the purpose of the study; is to investigate the implementation of gender policies and diversity in auditing firms with a specific focus on how company size may impact how organizations come to work with issues of gender and diversity. The firm size does play an important role in the implementation of company policies which consequently determines the diversity level within the large companies (Woodhams & Lupton 2006), while, the diversity levels of the small companies limited at some point due to the smallness. Referring to the research question; how are gender policies implemented in auditing firms? It seems that the policies of large companies are able to achieve gender equality and provide diverse workforce at the lower levels of their companies’ hierarchies but not in the highest levels. The highest levels of the hierarchies are dominated by old professionals’ men accountants and that have an impact on the diversity levels in the high hierarchies’ stages. Since the old professional men accountants tend to promote men accountants with the same backgrounds as them (Anderson-Gough et al. 2005). This led to an obstacle that slower female accountants’ advancement to the higher levels of the accounting firms’ hierarchy (Simpson & Altman 2000). This situation might be explained by the absence of implementing certain policies in the upper levels of the hierarchy (Edgley et al. 2016). Therefore, as a theoretical solution to ensure the vision of the large companies a section in the policies of the companies must be added, referring to the implementation of the company policies at it all layers. These to make the vision of the company become a reality. Moreover, the study shows that the respondents lack awareness of the policies, and, consequently, this might indicate a loss in the objective of the policies.

The possible implications for female accounting professionals are the same points that firms should improve. As a practical action besides the theoretical improvements of the companies’ policies and it is implementation, two important implications are:

- Women are not given opportunities to prove themselves (Sahoo & Lenka 2016).
- Lack of mentorship from a woman role model (Kumar Sahoo & Lenka 2016).
While women auditors/accountants must adopt these skills to improve their career paths and be a part of the process of increasing their chances to reach higher positions in the audit and accounting firms which are:

- Obtain self-confidently, and be more risk takers.
- Women have to make a balance between their work life and family life (Muhonen 2010).

Women have distinctive characteristics that are of great benefit to the audit and accounting companies and should therefore not be neglected. Furthermore, small companies do have diversity in the workforce. Hence, adding formal policies in the small companies will provide education programs, performance feedback, and formal mentorship but nothing more than that because of the size. What has been interesting to spot a light on as new insights, that a lot of the participants in the study from large companies seems to be accepting the fact that managerial positions are held by men accountants, and those participants see it is just a matter of time and that will change in future. Finally, a suggestion for future research is to implement the findings concluded from this study and make a similar observation, but with a wider range of companies in order to make improvements of diversity in accounting firms. Future research should include larger companies because the size of a firm does have an impact on the consideration of equality (Woodhams & Lupton 2006). This is also because the elite accounting firms have a major role in developing the policies of finest practice of accounting profession (Edegly et al. 2016). If so, other accounting firms may adopt that certain changes which may increase the number of women in high managerial positions. However, the limitations of this study are considering the broadness of the topic, which is limited to a thesis done during a few months. In order, to get the full knowledge, the study should include as many potential factors that may have an impact on the topic for instance society, education, company’s success. Nevertheless, the high season that audit and accounting companies have during the same time of the study. Made it harder to reach any women partner that can find time for participating in the study.
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8. Appendix

8.1 Appendix 1

Interview agreement

Confidentiality

The interview will be recorded and what is said in the survey will be written down. On the other hand, the process will be anonymized, which means that the respondent's name is replaced, for example by, Respondent 1. If the interviewee wants to take part in the transcript, the material should be given. In addition, the material in the research report will contain the company's name and any identifying information will not occur.

The interview is conducted with the aim of collecting and processing information for the degree project in business economics at Karlstad University.

Company:  

Date:  

The interviewer  

The participant
8.2 Appendix 2

Interviews Questions:

1. Describe your professional development.
2. What advice/tips do you have for young women who want to achieve a higher position and career?
3. Could you describe for me the company guidelines regarded to gender equality and equal opportunities?
4. Which qualities in your mind do you think has been best for achieving your current position?
5. Is there someone (e.g. an auditor) who has affected your career? If yes, is it a man/woman?
6. Do you have a monitor in your career?
7. Have you been informed about the development opportunities or skills available at your workplace?
8. What are your main network and has it had a bearing on your career? (Most men or women)
9. What does career mean to you (do you want to work for work, or do you want to work to achieve)?
10. What is most important to you, to make a career or to invest more in family life, why?
11. Do you see any difference between men and women's demands to perform?
12. How do you experience your career opportunities compared to your male colleagues?
13. Have you faced any obstacles that prevented your career path or have been linked to being a woman?
14. Do you think there are barriers for women who want to reach higher positions within companies (glass ceiling)?
8.3 Appendix 3

This table showing respondents Age, current position, and their career experience.

<table>
<thead>
<tr>
<th>Respondent</th>
<th>Age</th>
<th>Current position</th>
<th>Career experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>50</td>
<td>Entrepreneur</td>
<td>Accounting assistant, Authorized accounting consultant</td>
</tr>
<tr>
<td>2</td>
<td>47</td>
<td>Authorized accounting consultant</td>
<td>Workshop planner, Administrator, Financial manager, an Accounting consultant</td>
</tr>
<tr>
<td>3</td>
<td>52</td>
<td>Entrepreneur</td>
<td>Economic assistant, Accounting assistant, Authorized accounting consultant,</td>
</tr>
<tr>
<td>4</td>
<td>26</td>
<td>Accounting assistant</td>
<td>Accounting assistant</td>
</tr>
<tr>
<td>5</td>
<td>26</td>
<td>Accounting assistant</td>
<td>Economic assistant, Accounting assistant</td>
</tr>
<tr>
<td>6</td>
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<td>Reception, Economist</td>
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<td>17</td>
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<td>Financial accounting advisor</td>
<td>Auditor</td>
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8.4 Appendix 4

This table is showing the companies size, if they have guidelines or not, and the number of conducted interviews in each company.

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<th>Company name</th>
<th>Size</th>
<th>Guidelines</th>
<th>Number of interviewees</th>
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</table>
Appendix 5

Companies guidelines and some information about each company who participated in the study. That will give the readers a background of the companies and how diversity is dealt formally within the companies.

Company A

Company A is one of the global leading companies in auditing, accounting, business, and tax consultancy and is working in 157 countries. In 2017 the company had 3707 employees in Sweden, which 2195 (59%) were women and 1512 (41%) men. Company A has about 100 offices in the country and 50,000 customers. Customers are global companies, small and medium, mainly local businesses, large companies, and organizations, but also the public sector. Company A works with an internal focus on gender equality, diversity and employees to have a balance in life. Balance in life, according to the company, means that an employee shall have the opportunity to have both a family life and career. There are three key indicators of gender equality within Company A, which is gender distribution, the proportion of women in management and the proportion of female partners (annual report, 2016/2017, p. 68). The company constantly works to get a better gender distribution, especially in the managerial positions, such as positions of directors and partners. This can be seen in the invested hours of skills development, which is 2017 was 275,385 (248,586) hours, with 165,343 (140,909) hours for women and 110,043 (107,677) for men (figure 1 and 2). While the total number of partners corresponds to 242, of which 51 are women (21%). In the board were 8 members of a total of 16 women in 2017 (2017, s. 36) and in 2016 only 8 of 14 board members were women. It is showed that the number of employees per professional level and gender, where women in total are more than men in each position except Partner and Director (Figure 1). While it is showed that company A has more skills developments by men compared to women (annual report, 2016/2017).
Figure 1: Shows the skills development (hours) per gender and professional level in 2017 (annual report, 2016/2017 p. 68).

Figure 2: Shows the skills development (hours) per gender and professional level in 2016(sustainability report, 2015/2016 p. 17).
To increase the diversity within the company, company A works in a variety of ways. One of the ways is secured recruitment processes, where recruitment should be characterized by objectivity. Other ways are to read about diversity and arrange different arrangements, but also ensure that the internal payroll survey focuses on gender equality. Being one of the most central focus areas of sustainability is the development of employees. This creates company A by promoting a corporate culture of participation, diversity, innovation and a balance between career and family. All employees are entitled to development, such as through internal and external training, but also by taking more responsibility and reaching higher positions within the company. Continuously, employees are evaluated through development talks and feedback. Where the employees themselves set goals and exclusion plans but also what the company requires. Company A applies a model called Performance Management, which is a systematic process for goals, development, and performance. The purpose of this model is to look at the employees' current situation, ambitions and prerequisites together with the company's goals and values. There the employees can set up any performance and development goals together with the manager. Thereafter, continuous checks are performed on how the employee has performed in accordance with these goals, which in turn affects compensation, other developments, and advances (annual report, 2016/2017).

Figure 3: Shows the employees per professional level and gender in Sweden (annual report, 2016/2017 p. 68).
Company B

Company B is a global company which has more than 263,900 employees delivering services such as audit & assurance, consulting, financial advisory, risk advisory, tax and related services to select clients, in more than 150 countries. Company B employing more than 225,000 professionals worldwide and 44 percent of the employees are women. At Company B in Sweden, the partner group is 26 percent women (annual report, 2016/2017). Regarded to the company ethics and values, the company has an Ethics office, which concerns for, ethics training, and channels for consulting on difficult issues and reporting suspected misconduct. Ethics Officer is supported by a team consisting of a Deputy Ethics Officer, two internal and two external counselors. They measure the effectiveness of the ethics program. For instance, in May 2017, they conducted an Ethics Survey. The results of this survey showed that: 96% of respondents believe that Company B is an ethical place to work (transparency report 2017). To make the organization more diverse they take some actions. One of these actions was the establishment of three active communities to stimulate diversity: Women to the Top, GLTB, and ethnic diversity. Secondly, they adopted values for gender diversity per Function to be reached by 2020 (see graph on this page). Company B also has set a target for female partners to be achieved by 2020 of 30%. In addition, the company introduced a mentoring program for female high potential managers and directors and provides support to female employees whom they believe to have partner potential.
Figure 4: Shows the diversity of women% in the company internationally, besides their employment category (annual report, 2016/2017).

Figure 5: Shows the diversity of both gender in company B internationally, besides their employment category (annual report, 2016/2017).
Figure 6: Shows the employees per professional level and gender in Company B internationally (annual report, 2016/2017).

Regarding professional development and support, Company B has increased the available learning & development. They provide for their employees a personal development program. This consists, for the greater part, of learning on the job. Global Excellence Model (gEm), is a competency model that has been developed by Company B, specific to each function used to express the areas of personal capability for partners and professional staff. Also, the company established minimum levels of continuing professional development to be undertaken by partners and professional staff within a specific period of time. These levels include a minimum of 20 hours of structured learning per year and 120 hours of structured learning in every three-year period (i.e., an average of 40 hours per year). To achieve these levels of development, the firm offers structured, formal learning programs, such as internal or external courses, seminars, or e-learning covering all areas of the competency model (annual report, 2016/2017).

The next figure is showing the percentage of the employees in Company B receiving regular performance and career development reviews.
Figure 7: Shows the percent of employees receiving regular performance & career development reviews (annual report, 2016/2017).

Company C

Company C is a global company that provides its services in Assurance, Advisory, Tax, and Transaction Advisory Services. With 247,570 employers, the global revenue of the financial year 2017 of the company is US$31.4 billion. The company has 700 offices in more than 150 countries around the world. At Company C focus on diversity, the company believes that only the highest-performing teams, coming by maximizing the power of different opinions, perspectives, and cultural references. Company C value and respect individual differences in all its kinds, gender, culture, opinions, so on. Regarding that, Company C believes that diverse teams are more likely to improve market share and have success in new markets; they demonstrate stronger collaboration and better retention. There is not that much mentioned about gender equality in the company policies and guidelines. But there are several actions the company did to improve women role.
For Company C employees’ career development, the company provides consistent support to help the employees achieve their goals, through career development framework (Company C 2018).

Company D

Company D is one of the world's leading organizations of audit and consulting companies. All member companies are located in over 130 countries with 47,000 employees. The company offers services in tax, consulting, auditing, and financial services. In Sweden, the organization has 24 offices with approximately 1200 (1112) employees, of which 756 (692) are women and 444 (420) men. The board of the company has 1 female (20%) and 4 men (80%), while 5 of the senior executives are women (62.5%) and 3 men (37.5). The proportion of women in senior positions is equal; on the other hand, only 28% of the shareholders are women (p.10). To get a better gender equality the company works in both an external and internal way. The primary focus is on female entrepreneurs and women in senior positions in business. For example, Grant Thornton arrange female network on LinkedIn where discussions are possible to develop and succeed as a woman. In 2017 they managed to strengthen their position against gender equality and got awarded by FAR. Much of the company's sustainability policy is to offer employees a workplace characterized by diversity, gender equality, and respect for the individual. The development opportunities offered at Grant Thornton include training but also engaging and motivating employees to perform even better and thus take greater responsibility for gender equality. There are many investments in leadership development and strengthening feedback culture (Company D 2018).

Company E

Company E is a small accounting firm with only a few employees. For this reason, the company has no guidelines and no policies for gender equity. Every year, employees are going to educations, to develop their skills in accounting (Allabolag.se, 2018a).
**Company F**

Company F is an accounting firm with a family corporate culture and has 9 employees, of which 7 (78%) are women and 2 (22%) are men. The company offers a wide range of services, which include: accounting, financial statements, annual reports, declarations, wages and administration (Company F 2018b).

**Company G**

Company G is an accounting firm. The company is owned and operated by one female entrepreneur. There are no guidelines or policies for gender equity. Annually the owner goes on educations to learn and to be updated in the field of accounting (Allabolag.se, 2018b).

**Company H**

Company H is a small audit firm with 4 employees, which 3 (75%) are women and 1 (25%) man who also is the CFO (Allabolag, Allabolag.se, 2017). The company offers services and advisory in the following areas: annual report, declaration, audit, current accounts and financial statements, company formation, consolidated accounts, and tax issues. Under the year employees increase their skills by going on various further education programs but the company has not any guidelines and not any policies for gender equity. Development opportunities are however given since the employees have annual educations (Company H 2018).

**Company I**

The company is a company that offers services in accounting and bookkeeping. In total there are four employees, of whom 3 are women (75%) and 1 man (25%) who are chairmen of the company (Company I 2018).