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**The Effect of Gender and Parental Role on Auditors' Professional Career Advancement
in a Gender Egalitarian Context: Danish Evidence**

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ABSTRACT

Gender equality in the workplace is vital to ensure fair access to social, economic and political influence associated with career advancement. International labour studies show women are still concentrated in lower level management positions. The auditing profession is no different with few women attaining partner level. This research investigates whether parental role and gender affects career advancement of professional auditors employed by transnational audit firms in Denmark where institutional family policies encourage gender egalitarianism. A three-way analysis of covariance examines the dependent variable of management at four levels including partner to non-management employee, plus the independent factors of gender, parental status and the number of years working in audit. Current findings demonstrate that a mothers' advancement contrasts with the fathers' advancement to partner level, with nearly nine times more fathers at partner level than mothers. Results of this research suggest that gender and parental status do matter for promotion in international audit firms that appear to be still male dominated and impervious to contextual gender egalitarianism.

Keywords:

Auditors Career advancement
Parental role
Gender
Gender egalitarianism.

The Effect of Gender and Parental Role on Auditors' Professional Career Advancement in a Gender Egalitarian Context: Danish Evidence

1. Introduction

Gender equality at all levels in workplace is a social justice issue that calls for women's fair access to social, economic, cultural and political affluence and influence. After decades of national and international commitment to gender equality, the regrettable reality is that discrimination still exists affecting women in many ways, including their lack of advancement to senior management (Gornick and Meyers, 2003; International Labour Office, 2009; England, 2010). The International Labour Office (ILO, 2009) states in their report "Gender at the heart of decent work" that socially constructed gender roles, the biological differences between men and women, and how these interact in the workplace are at the heart of decent work. The ILO (2009, p. 5) articulates two reasons why sex discrimination should be eliminated in the workplace and home:

First, a rights based perspective argues

"... the need to address the discrimination women face in the world of work, as matter of fundamental human rights and justice. Despite the noble goal of outlawing discrimination based on sex, women continue to face disadvantages compared with men, who enjoy greater opportunities and better treatment in all areas of economic life. Although in recent decades more women have been participating in the labour force, job quantity has not been matched by job quality."

Second, the economic efficiency rationale argues

"... that women can play a critical role as economic agents capable of transforming societies and economies. Equality is not just an intrinsic value and a right in itself, but is instrumental in achieving economic growth and poverty reduction. Relevant in all cultural settings, economic empowerment of women unleashes their socioeconomic potential as a force for development."

A compelling reason for the lack of female advancement to senior management positions is gender ideology or the belief in gendered separate spheres where women have the unpaid responsibility to care for the home and family while men are in the paid workforce as

the main breadwinners (Davis and Greenstein, 2009). Gender ideology is supported by the traditional belief that when women become mothers, the possibilities of high-level accomplishment shrink because the innate distraction of parenthood is greater, whereas a father can go to work and forget about his children for the whole day (Murray, 2005). Gender ideology is further supported by the notion that women pay the penalty for motherhood as they are expected to be responsible for family care giving, thus constraining women's ability to compete in the labour market (Brighthouse and Olin Wright, 2008).

“... women must choose between a career and children, but the accomplishment of the extremes commonly comes from the single mindedness focus that leaves no room for anything but the task at hand. We should not be surprised or dismayed to find that motherhood reduces the proportion of highly talented young women who are willing to make that trade off” (Murray, 2005).

The accounting profession is no exception regarding gender equality particularly women's advancement to senior management ranks. Broadbent and Kirkham (2008) acknowledge that improvements for women have been achieved in the accounting profession but the idea that increased women working in the profession will eventually lead to gender equality persists even though the evidence does not support this notion. Women comprise 60% of the accounting profession, of these, 23% have achieved partner level but only 18% have reached equity partner level (Catalyst, 2011). Several studies have examined various reasons for inequitable promotion of female accountants to the upper echelons of accounting firms. Dambrin and Lambert (2011) reflexively analysed a sample of 44 of those studies and discussed organizational barriers to women's career advancement in accountancy. They examined the following obstacles: organizational knowledge that favours men (the old-boy network), the use of client preferences to legitimate gender bias favour of men, and working conditions in the profession that patronise parental responsibilities. In their conclusion

Dambrin and Lambert (2011) argue that one way to overcome barriers faced by women in maintaining a work-life balance, is to fight male stereotypes by giving men the opportunity and expectation to become more involved in family life.

The purpose of this study therefore, is to examine why professional female accountants have failed to progress to partner level in greater numbers in the large international accounting firms located in Denmark. The Danish context is important to this study as gender stereotypes should have been ameliorated by Danish society's valuing gender egalitarianism evidenced by extensive public policies that support both working mothers and fathers. Specifically this study examines whether Danish auditors' parental status affects their promotion to partner level in international accounting firms located in Copenhagen, the context of our study. This Nordic welfare State culturally values gender egalitarianism that de-stigmatises stereotyping of motherhood evidenced by far-reaching family friendly public policies introduced since the 1960s, which has encouraged parental participation by dual earning mothers and fathers. These policies include extensive public child care systems, generous parental leave rights, and rights of parents to work reduced hours to ensure mothers remain in paid work (Morgan, 2008); hence these policies support Danish societal claims to value gender egalitarianism (Emrich, Denmark and Den Hartog 2004).

2. Gender Egalitarianism – Theory and Hypotheses Development

One of the most fundamental dualities in human existence is male and female. Gender universally differentiates not only sex and reproduction, but also elicits and reinforces the stereotyping of women as primarily family carers, which can therefore, hinder women's career advancement (Brighouse and Olin Wright, 2008). Stereotyping powerfully influences attitudes about appropriate roles and career prospects for men and women in gendered spheres where men are the achievers outside the home and women take care of the domestic responsibilities. Gender egalitarianism values equality for men and women in all areas of life

and neutralises stereotypical attitudes by encouraging men's active engagement in domestic, family responsibilities and women's career advancement in the workplace. Brighthouse and Olin Wright (2008, p. 360) define strong gender egalitarianism as "a structure of social relations in which the division of labor around housework and care giving within the family and occupational distributions within the public sphere are unaffected by gender". The more gender egalitarian a society, the less it relies on biology to determine women's and men's social roles; where these roles are more similar than differentiated by women's childbearing (Emrich et al., 2004).

The GLOBE Project measured and conceptualised gender egalitarianism based on two components (Emrich et al., 2004). These two components comprise attitudes informed by gender stereotypes and behaviours influenced by gender-role ideology that are revealed in gender discrimination or gender equality behaviours. First, gender stereotypes are cognitively so powerful that they sway attitudes about expectations regarding male and female behaviour, qualities and abilities. The second associated component is the discriminatory behaviours elicited by gender-role ideology, i.e. the belief about the proper role relationships between men and women. Best and Williams (1993) identifies traditional and modern ideologies. Traditional ideologies view men as more valued and important than women, advocating patriarchal relationships where men dominate and control women. In contrast, modern ideologies value men and women equally that engenders egalitarian relationships and women's civil and political equality.

Gender egalitarianism or the societal institutionalisation of gender equality (Gornick and Meyers, 2008) should counter the negative impact of gender ideology on women's career advancement. All things being equal, women should have similar career prospects as men in a gender egalitarian society where care giving and market labour are valued and engaged in by men and women; but supported by both parental and non-parental care arrangements that

contribute the towards children's (or elders') well-being (Gornick and Meyers, 2008; Emrich et al., 2004).

To contextualise this study the GLOBE Project's gender egalitarianism dimension is used. Gender egalitarianism measures "societies' beliefs about whether members' biological sex should determine roles that they play in their homes, business organizations, and communities" (Emrich et al., p. 347, 2004). As part of the GLOBE project to re-investigate countries' cultural dimensions and differences (see House and Javidan, 2004 for an overview) Emrich et al., (2004) measured and compared high versus low gender egalitarian societies using cultural drivers in both societal and organizational levels from two perspectives: values (should be) and actual practices (as is) in 61 participating countries. Societies that scored higher on gender egalitarianism tended to have more women in positions of authority, accord women with higher status, afford women a greater role in community decision making, have a higher percentage of women participating in the work force, have less occupational sex segregation, higher female literacy rates, and similar levels of education for males and females.

Denmark¹ scored one of the highest means of 5.08 out of 7 for 'what should be' a society values gender egalitarianism in the sample of 61 participating countries in the GLOBE project (Emrich et al. 2004). Public policy support for families appears to be evidence of Danish society valuing egalitarianism in the workplace and should also provide a positive influence on women's career in transnational accounting firms in Denmark.

2.1. Public Policy support for working families in Denmark

¹ Hofstede (1980, p. 11) also identified masculine /femininity dimension that revealed the "duality of female versus male". Hofstede (1980) found that the Nordic countries scored extremely high on the feminine dimension, suggesting that women and female values are central to the Nordic societies. Although Hofstede's cultural theory has been widely used and cited, the original (1980) research was criticised for several reasons (see Baskerville-Morley, 2005 for an overview) including the derivation of the cultural dimensions from the one study that gathered responses from IBM employees limiting generalisability (Emrich et al., 2004).

The Nordic welfare state of Denmark is characterised by citizen-based entitlements including an active family policy that encourages gender egalitarianism in the workplace (Emrich et al., 2004; Gornick and Meyers, 2008; Morgan, 2008). Working families are supported by the public care of children, with over half of children aged between one and two in public care (Gornick and Meyers, 2003) and is considered an exemplar country that has successfully implemented public policies to support working mothers and gender egalitarianism (Morgan, 2008; Gornick and Meyers, 2008).

Danish social law requires employers to provide maternity leave for minimum 14 weeks and paternity leave for minimum 2 weeks. An additional 32 weeks of parental leave are provided for either parent to care for a newly born baby. The State guarantees a minimum wage during the combined maternity and parental 52 weeks leave at about D.kr. 4,000 per week (approximately 60% of average weekly earnings). Further parents have the right to extend their parental leave for further 13 weeks but without guaranteed financial support from the State. <https://www.borger.dk/EMNER/FAMILIE-OG-BOERN/ORLOV/Sider/barselsorlov.aspx> .

By law employers are not allowed to terminate parents within the guaranteed period of leave. Danish parents have the right to nurse their sick children for one day's paid leave annually. Many employers in Denmark voluntarily provide better conditions than those required by law. For example accounting firm Deloitte & Touche provide paid maternity leave for 34 weeks with full wages for all female employees, and 2 weeks paternal leave with full wages for all fathers, who have been with the firm for more than one year. Further leave is guaranteed financial support from the State as mentioned in above.

3. Research Design

This study follows the feminist empiricist research approach that challenges the

exclusion of women from senior positions in the professions. Feminist empiricism has been criticized for investigating one group of women being accepted into the male dominated professions (Hammond and Oakes, 1992; Windsor and Auyeung, 2006). Haynes (2008, p. 543) maintains that “There is no single unitary meaning for being a woman”, man or accountant for that matter. Gender equality however, is less likely to occur until women constitute about half of the executive positions (Catalyst, 2011). Three factors, namely gender, parental status, and the number of years working in audit are hypothesized not to affect advancement to partner level in international audit firms in Denmark. Danish society values gender egalitarianism, hence all things being equal men (fathers) and women (mothers) should progress similarly to the most senior ranks of the international audit firms.

3.1. Dependent Variable Management Level

Management level is the dependent variable. Windsor and Auyeung (2006) used management level as the dependent variable in their sample of Australian and Singaporean accountants based on several earlier studies examining female career progression (see also Kirchmeyer, 2003; Metz and Tharenou, 2001; Stroh, 1992; Anderson, Johnson and Reckers 1994; Gattiker and Larwood, 1990; Rosenbaum, 1984). The use of four levels was appropriate in this study after confirmation by partners from the participating audit firms in Denmark. The four levels include: partner/owner, employed certified practicing auditor, supervisor and non-management employee.

3.2. Gender and Parental Status

Danish society encourages and values gender egalitarianism with the net result of near maximum employment among men and women alike (ILO, 2009; Morgan, 2008; Emrich et al., 2004; House et al., 2004; Hemerijck, 2002). The Nordic welfare state of Denmark supports women and children with public policies to promote gender equality in paid work (Gornich and Meyers, 2008; Morgan, 2008; www.socialjura.dk). All things being equal,

women should have similar career prospects as men in a gender egalitarian society where care giving and market labour are valued and engaged in by men and women; but supported by both parental and non-parental care arrangements that contribute towards the children's (or elders') well-being (Gornick and Meyers, 2008). In this context of a gender egalitarian society, parental status should not matter and women with dependent children therefore should experience promotion equality. In particular, mothers are as likely as their male counterparts to be promoted to senior management positions in international audit firms located in Denmark. Hypothesis one is presented:

H₁ Female auditors with children are as likely as male auditors to be promoted to partner in the context of Danish society that values gender egalitarianism.

3.3. The number of years in audit

Another factor that has received little attention is the number of years an auditor has worked in their profession and the effect on male and female promotion (Windsor and Auyeung, 2006). The number of years in audit is related to professional membership, a critical requirement for employment in audit firms, yet little research has investigated the influence of the number of years in audit on promotion in relation to gender and parental status. Professional membership requires continuing professional development and training each year to maintain an auditor's skills and to remain registered. If audit firms are not discriminatory in promotion practices, male and female auditors with a similar number of years in audit should be at similar levels of management. The following hypothesis examines whether the influence of years in audit practice might reduce discrimination particularly against women with children in the multinational audit firms.

H₂: Female auditors with children and similar number of years in audit as their male counterparts are as likely to be promoted to partner as male auditors in the context of Danish society that values gender egalitarianism.

4. Research Design

A factorial design analysis-of-covariance was used to analyse the interactive effects between the dependent variable management levels and independent variables, gender, parental status and number of years working as a professional auditor (see Keppel and Wickens, 2004). Age, education and marital/cohabitation status of respondents are control variables. The dependent variable was measured using a four level scale reflecting the four management levels of the participating audit firms. Partner was represented by 1, employed certified public accountant 2, supervisory level employee 3, and non-management employee as 4. The variables are defined below:

Dependent Variable	Scale
Management Level	<i>1 = Partner</i> <i>2 = employed certified public accountant</i> <i>3 = supervisory level employee</i> <i>4 = non-management employee</i>
Independent Variables	
Gender	<i>0 = Male</i> <i>1 = Female</i>
Parental status	<i>0 = yes children</i> <i>1 = No children</i>
Yrs audit	<i>= continuous variable, number of years working in the audit profession</i>
Control Variables	
Age	<i>= continuous variable, age in number of years</i>
Cohav	<i>0 = Yes married or cohabitating</i> <i>1 = no</i>
Edu	<i>Tertiary Education categorized:</i> <i>0 = graduate diploma,</i> <i>1 = Masters in Bus Admin and Auditing,</i> <i>2 = Certified Public Accountant</i>

4.1. Sample

Participants were sourced from the audit divisions of the largest international accounting firms in the Danish capital city of Copenhagen. Auditors employed by the international audit firms are appropriate for this study for the following reasons. First, auditors are employed by international globally franchised auditing firms that have similar organisational structures, work practices and organisational culture. Second, the law in most countries including Denmark require auditors to have professional membership and State registration to practice. Hence, male and female auditors have similar professional and tertiary educational profiles (see Kirchmeyer, 2002).

Care was taken in the distribution of questionnaires to ensure that there was no dominance by a particular audit firm. Of the 500 questionnaires couriered to the participating audit partners in Copenhagen, 195 (39% response rate) were fully completed and returned.

However, 10 subjects were eliminated from the study because of incomplete responses.

Table 1 analyses the respondents.

Table 1.

Respondents from Largest International Audit Firms in Copenhagen

Sample (n)	Mean Age	Female	Male	Mean yrs in audit	Partner/owner	Employed CPAs	Supervisory Level	Non-management employees
185	35.3y (9.37)	51	134	12.3 (9.54)	44	30	88	23

Source: Auditors employed by the International Audit Firms, Copenhagen.

4.2. Procedure

The logistics of this experiment required careful implementation of procedures to reduce threats from internal validity problems such as history and maturation. The researchers met with the audit partners (and their personal assistants) to provide instructions for the administration, distribution and collection of the questionnaires.

The coordinating audit partners were given instructions about the procedures. For example, the researchers requested a representative number of males and females in the hierarchical levels of their firms. The completed questionnaires were then collected by the coordinating partners or their secretaries, and couriered back to the researchers. Coordinating partners were requested not to participate in the study, nor advise participants about the contents of the instrument.

Controls for internal and external validity threats were included in the instructions. For example, the participant was also requested to complete the questionnaire within a time limit. To ensure anonymity and confidentiality, each respondent was provided with a self-sealing envelope and requested to seal it upon completion. The completed questionnaires were couriered within weeks of delivery to the audit firms.

4.3. Research Instrument

The questionnaire¹ comprised demographic information of the respondents: age,

education, marital/cohabitation status, gender, parental status, and the numbers of years in audit. The factors analysed in this study are elicited from demographic information provided in questionnaires completed by our sample of auditors working in the international audit firms located in Copenhagen. Organisational culture values (O'Reilly, Chatman and Caldwell, 1991; Windsor and Ashkanasy, 1996; Windsor and Dagwell, 2006; Warming Rasmussen, Jensen and Windsor, 2007) of the participating international audit firms were analysed to ensure cultural homogeneity in relation to gender orientated hypotheses. A discriminant analysis was performed with the participating audit firms as the dependent variable and the independent variables were the organisational culture dimensions (see Appendix 1). As expected, we found no significant cultural differences between the audit firms in this study. These findings confirmed an earlier study by Chatman and Jehn (1994) who found the then Big 8 accounting firms had insignificant cultural differences.

5. Results

The interactive analysis-of-covariance results are summarized in Table 2. For methodological and theoretical reasons the main effects are not included². A significant interaction was found between gender and parental status $F(1, 184) = 9.4, p < 0.001$. A significant three-way interaction was also found for gender, parental status and the number of years working as professional auditor.

² A misperception exists to interpret the main effects in the presence of significant interaction terms. Although tempting to include the main effects, this is not generally justified or correct when the interaction effect is significant except under limited conditions (see Hayes, 2005, pp. 452–456; Hayes and Matthes, 2009).

Table 2

_A two-Way and three-Way interactive analysis of covariance examining Management Level, Gender, Parental Status, and Number of Years in Audit. Dependent Variable: Management at 4 levels

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	114.78(a)	8	14.35	41.19	.00
Intercept	23.04	1	23.038	66.13	.00
Age	.000	1	.00	.01	.97
Edu	1.59	1	1.59	4.57	.03
Cohab	.59	1	.59	1.69	.20
Yrs Audit	.92	1	.92	2.63	.11
Gender	.85	1	.85	2.47	.12
Gender x parental status	3.28	1	3.28	9.40	.00**
Gender x Edu	.05	1	.05	.15	.70
Gender x parental status x Yrs Audit	2.57	1	2.57	7.37	.00**
Error	61.31	176	.35		
Total	2481.00	185			
Corrected Total	176.09	184			

a R Squared = .652 (Adjusted R Squared = .636)

* p < .05

** p < .01

*** p < .001

Table 3 examines the means and standard deviations associated with the two-way and three-way interactive effects revealed in the analyses. Table 3 reports that only four mothers have achieved partner level compared to thirty-five fathers.

Table 3
Means and SD for Gender, Parental Status and Years in Audit

	Mothers	Fathers	Women with no children	Men with no children	Total
No of Partners/owners	4	35	1	4	44 partners
% of total pop.	2.2%	18.9%	0.5%	2.2%	23.8%
Mean yrs in Audit	21.5 yrs (sd 4.41)	25.28 yrs (sd 6.59)	20 yrs (sd 0)	21 yrs (sd 8.29)	22 yrs
Employed CPAs	5	14	5	6	30 CPAs
% of total pop.	2.7%	7.6%	2.7%	3.2%	16.2%
Mean yrs in Audit	18.40 yrs (sd 12.62)	15.21 yrs (sd 7.41)	7.4 yrs (sd 2.07)	12.17 yrs (sd 3.36)	13.3 yrs
Supervisory level	16	20	13	39	88
% of total pop.	8.6%	10.8%	7.0%	21.1%	supervisors 40%
Mean yrs in Audit	11.97 yrs (sd 7.65)	12.05 yrs (6.78)	7.15 yrs (sd 2.64)	7.05 yrs (sd 5.74)	9.6 yrs
Non-management employee	0	2	7	14	23 non- management employees
% of total pop.	0%	1.1%	3.8%	7.6%	12.4%
Mean yrs in Audit		4 yrs (sd 1.41)	3.5 yrs (sd 1.85)	2.05 yrs (sd 1.07)	3.2 yrs
Total sample 185	25	71	26	63	185
% of total pop.	(13.5%)	(38.4%)	(14%)	(34.1%)	100%

Table 4 shows mothers and women without children at management levels as a percentage of the total number of women in this sample. Similarly, Table 4 shows this for their male counterparts.

Table 4

Relative percentages of management levels for all women and all men

	Mothers % of all women	Fathers % of all men	Women with no children % of all women	Men with no children % of all men
Partner/Owners	7.8%	26.1%	2.0%	3.0%
Employed CPAs	9.8%	10.4%	9.8%	4.5%
Supervisors	31.4%	14.9%	25.5%	29.1%
Non-management employees	0	1.5%	13.7%	10.4%

Here, mothers at partner level were 7.8% of all women while fathers comprised 26.1% of all men in this sample. Moreover, fathers at partner level comprised 26%, but men without children were only 3%, suggesting that fatherhood is positive for male managerial advancement. Hypothesis one is not supported, indicating that dependent children have a negative effect on managerial advancement for mothers in our sample of Danish auditors. In contrast career advancement to partner level is more favourable for fathers. This finding was unexpected considering the context of gender egalitarianism in Danish society is supported by extensive family oriented public policies.

A significant, three way interaction was found between gender, parental status and the number of years in audit, $F(1, 184) = 7.37, p < 0.001$. This result does not support the second hypothesis and reveals a difference in the number of years it takes to get promoted to upper levels of management for mothers and fathers. In particular, this result indicates that five mothers at the second most senior managerial level average 18.4 years as a professional auditor, while fourteen fathers average 15.2 years. At the supervisory level, mothers and fathers are at similar professional levels with similar number of years of audit experience, but at the next senior level, there are far fewer mothers than fathers. This suggests that mothers are either not promoted to partner and leave, or choose to leave the firm perhaps disillusioned.

The evidence also suggests that this study's sample of international audit firms located in Denmark appear to support fathers at 38.4% compared to mothers at 13.5% of all employees in Table 3. Overwhelmingly, 72% of employees in this study were male compared to 28% females, suggesting that women are underrepresented in these audit firms particularly at senior management levels. These findings of an apparently discriminatory workplace are supported by a survey of state authorised accountants and auditors in Denmark, where only 5.6% of the total population of state authorised public accountants are women (Rindom, 2001).

6. Discussion and Implications

The results of this study show that gender and parental status interact to negatively affect the advancement of women auditors to partner level in our Danish sample of auditors employed by international audit firms. Moreover, male auditors are promoted more so than females overall. The results of this study are surprising, considering the gender egalitarian cultural values (Emrich et al., 2004) as well as the institutional support through the Danish State for parents, particularly working mothers (Gornick and Meyers, 2008; Morgan, 2008). The interactive result for gender, children and number of years in audit suggest that short-term economic considerations rather than professionalism, influences promotion to partner level in our sample of international audit firms located in Denmark.

In general, although female auditors with children reach supervisory level, few mothers are promoted above that level. What is more, only four mothers compared to thirty-five fathers attained the partner level in this sample of auditors (see Table 3). Further, 7.8% of all the women who achieved partner level were mothers, while 26.1% of all men who achieved partner level were fathers in the sample of auditors (see Table 4). The parental status of women, therefore, may explain why so few female auditors progress to partner and senior management levels in international audit firms in Copenhagen.

These findings indicate that gender and parental role do matter for promotion to partner level in international audit firms. The interaction between gender and children demonstrates that fathers are more successful than mothers in achieving partner and senior manager level in our sample of Danish auditors. Society's expectations about women's sex and their reproductive biology have culturally categorized women's identity and status as primarily wives and mothers, apparently even in a society that purportedly values gender egalitarianism (Borna and White, 2003; ILO, 2009; England, 2010).

Our results indicate that gender ideology (Davis and Greenstein, 2009; Murray, 2005) is pervasive in our sample of international audit firms and has not been countered by gender egalitarian cultural values (Emrich et al., 2004) and public policy (Gornick and Meyers, 2008) implemented by the Danish State. Gender ideology is where husbands expect wives to perform most of the domestic responsibilities associated with raising children (Blossfield and Drobnic, 2001). Further gender ideology views fathers as stable and reliable, hence a more viable long-term economic proposition for future business than mothers. Fathers are also perceived to be more productive and efficient in the workplace because they generally deal with fewer domestic duties than mothers (Blossfeld and Drobnic, 2001; ILO, 2009). Mothers, on the other hand, are assumed to be less economically viable because of the belief that family responsibilities will reduce their commitment to the workplace, whether this is the situation or not.

When women are viewed for promotion, their parental status appears to be considered more negatively than that of their male counterparts, particularly in a competitive work environment. The evidence indicates that men enjoy the positive 'spillover' from parenting to work, whereas women are negatively affected by their parental role (Kirchmeyer, 2002).

Promotion in the international audit firms is also linked to the amount of client fees brought into the firm (Hooks, 1992; Anderson-Gough, Grey and Robson, 2005; Windsor and

Auyeung, 2006). The larger the fee revenue, the more likely is promotion. Hence, the career prospects of female auditors with dependent children may be jeopardized if they are perceived to not be able to have the time to service clients because of family demands. Likewise, Kirkham (1997) argues that the problem of bringing new clients in this commercial environment involves personal networking skills, club membership, organisational affiliation, social connections, worldviews etc. For women to advance, they have to gain access to these male orientated clubs, networks and organisations that in many cases still exclude women or are hostile to women.

In 2003, the Danish Institute of State Authorised Public Accountants established a 'Committee on Female Career Advancement' to provide solutions to overcome the lack of female audit partners in Danish audit firms. Their first report reflects the committee's concern about promoting more females from the Master degree-level education to the higher managerial levels, including partnership. (see www.fsr.dk, 2004). Several suggestions were outlined in the report to audit firms, as well as the Institute. The main suggestions were:

- The introduction of female mentorship for all female auditors in training,
- female auditors' network groups,
- audit firm strategies to encourage and promote more female partners,
- transparency in audit firm policies for promotion to partnership level,
- and last, but not least, better leadership that focuses on more 'feminine orientated' traits and skills rather than the more macho considerations such as the long number of working hours, the technical skills, and the ability to get new clients and associated fees.

As European governments including Denmark, are restructuring the welfare state to \ encourage individual self-sufficiency through paid work, workplaces now have the responsibility to ensure economic and power parity for working mothers (Clarke, 2004).

Importantly, the ‘feminine traits’ of reflecting, nurturing, relating, connectedness, imagining and exploring, are not only necessary for the work place to be more responsive to human needs but are also needed to meet the challenges of a rapidly changing world. (see Windsor and Dagwell, 2006 p.117).

The evidence of this study shows that international audit firms located in Denmark are impervious to gender egalitarianism cultural values encouraged in Danish society by the implementation of public policies to support working mothers. Further, little has changed since 2001 when Rindom reported a lack of female state-authorized public auditors in Denmark. Many Danish female practicing auditors hand in their registration to the State at the age 32-34 years; about the time women have family caring obligations (Rindom, 2001).

PricewaterhouseCoopers (PwC) took up the challenge to reduce gender imbalance in senior management ranks. Eurofirms’ senior partner stated in PwC’s 2008 Eurofirms’ report, ‘Diversity in Action’ (p. 5) that:

“Eurofirms hires men and women at an equal rate (1:1). But once our people have attained experienced levels, we lose women through voluntary termination at a rate that is two to three times faster than men. Just over ten percent of our partners are women. Sam DiPiazza – our global CEO – noted that the ability to translate the enormous talent of women into leadership roles is PwC’s most critical people issue. I personally believe we must enable women to remain with the Firm for longer and to achieve leadership positions in greater numbers. Many people do not see the loss of female talent as an issue. I disagree. The world has changed. The ageing population in Europe is drastically shrinking our available labour pool which will result in a labour shortage by 2025.”

The European Commission’s research project ‘Women at the Top’ (www.women2top.net, 2005) investigated the gender imbalance in management ranks,

particularly executive-level (directors and chief executives), the most male dominated category in the European workforce. This research reported that only 4 percent of the CEOs and 7 percent of the board members in Danish private companies are women while the public sector fared not much better. Considering that Denmark has the highest female activity rate/labour market participation in the world³, the lack of female managers points to a systematically poor use of resources and a serious loss of talent. This is evidenced in the gap between the cultural and political support for gender egalitarianism and actual practices. Denmark scored one of the highest means of 5.08 out of 7 for 'what should be' society values for gender egalitarianism in a sample of 61 countries, but scored 3.93 out of 7 for society practices (as is). These scores indicate a significant gap between what Danish society values should be and actual gender egalitarianism (Emrich et al., 2004).

As with any behavioural experiment, the external validity is limited. Care should be taken in generalizing the results beyond the participants and specific conditions of our study. Because the experiment was conducted in the offices of the largest international audit firms, there may have been environmental influences beyond the control of the researchers. Psychological conditions of the subjects at the time of the experiment may also have an impact on the results of the study.

³ In 2003, 75% of Danish females compared to 85% males participated in the workforce (United Nations , 2009).

APPENDIX 1

ORGANISATIONAL CULTURE DIMENSIONS

(based on Windsor and Ashkanasy, 1996)

Dimension 1: Business Expert Orientation

Competitive

Achievement Oriented

Aggressive

Results Oriented

Being quick to take advantage of opportunities

Action Oriented

High expectations of performance

Dimension 2. Social Responsibility in the Public Interest

People Oriented

Social Responsibility

Respect for people's rights

Fairness

Team Oriented

Working in collaboration with others

Dimension 3. Accounting Skills Orientation

Rules Oriented

Attention to detail

Precise

Analytical

Stability

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