

An Exploration in Visibility: Some Experiences of Indian Women Accountants

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Abstract

Many studies have emerged in the accounting field that explore women's experiences in developed economies. However, little research has been undertaken to investigate the experiences and realities facing practising women accountants in India. The study offers exploratory insights into this area, (against the backdrop of the internationalisation and globalisation of accounting). The study involved seventeen women accounting practitioners from four major commercial cities in Indian: Mumbai, Chennai, Bangalore and Hyderabad. The results indicate that several practitioners experienced difficulties in certain areas of practice, whereas others reported that they did not experience any barriers to advancement. A discussion concerning limitations and areas for further research are presented in the conclusion.

Key words: Accounting, Business Performance, Gender Equality, Women Accountants, India.

1. Introduction

The rise of globalisation, particularly with respect to the accounting domain, has been the concern of several studies in recent years (Cooper et al. 2003; Everett 2003; Graham and Neu, 2003). It is argued by Graham and Neu (2003, p.449) that most prior literature in accounting concerning globalisation, has focused on the harmonization of accounting standards in encouraging common practices across emerging economies and developed countries. Furthermore, most international accounting harmonisation projects prioritise representational faithfulness and notions of decision-usefulness, but these activities do not provide any

meaningful understanding of corporate activity and its impact on communities (Lehman, 2005 p.975). Gallhofer and Haslam, (2006, p.903) argue that a fruitful line of research can be found in the interaction between accounting and globalisation. They argue (opcit.) that ‘within the context of globalisation there are also potentialities for progressive and emancipatory change’. In particular, the study of communities with respect to the local dimensions of accounting can inform and bring visibility to those who may have previously been silenced and buried under layers of history (Hammond and Streeter, 1994; Gallhofer and Haslam, 2006). Against the backdrop of globalisation, the concern is with exploring some of these issues within the context of India and in particular, practising women accountants.

A number of studies argue that globalisation has given rise to a number of factors, including; growing economic interdependence of countries across the world through increasing volume and variety of cross-border transactions in goods and services, free international capital flows, and more rapid and widespread diffusion of technology (Cooper et al. 2003; Everett, 2003). In recent years, India has undergone such changes. For example, India has seen an increase in its service sector where women are mostly employed (Barry et al. 2004). These include the areas of law, accounting, finance and business administration (Kyriacou et al. 2010). India has been successful in attracting business process outsourcing from countries such as the United States of America (USA) and the United Kingdom (UK) in a number of areas including accounting (Davies, 2004; Mehta et al. 2006). In this context, it will be interesting to explore the opportunities and challenges faced by women accounting professionals in India, whose work has been subject to outsourcing. This paper explores some of the experiences of seventeen respondents in four major cities in India. The paper begins with some salient literature which is relevant to the study of

women in accounting. A brief section exploring some background pertinent to Indian professional women is explored, together with an illumination of Indian accountancy structures. The methods employed are then presented, prior to the data analysis. The paper concludes with a discussion concerning limitations and implications and indicates some areas for further study.

2. Connecting Women, Race and Accounting

The study of women in the accounting profession is now a well established research field (Lehman, 1992; Kirkham and Loft, 1993). Calls to expand accounting and its agenda, (Cooper, 1992; Broadbent, 1998), have embraced the study of women and 'others' in the field of accounting. Firstly, the studies exploring women in accounting have uncovered the existence of a number of obstacles which appear to slow down or seriously hinder women's advancement in the profession. Some of these cited in the literature include; 'glass ceilings' (Boyer, 1995), inflexible working practices, family and work life balance (Lightbody, 2008), and issues encountered during pregnancy and motherhood (Haynes, 2008). Consequentially, women face unequal opportunities in the accounting profession. Several studies have sought to examine these issues in greater depth through undertaking explorations into the very firms that employ accountants. The pioneering work of Anderson-Gough et al. (1998a; 1998b); Grey, (1998); and Hanlon (1994; 1996; 1999) provided the first real glimpse of life in accounting organisational settings. These studies, revealed the presence of particular aspects (amongst other important issues) relating to the socialisation processes of accountants which may be exclusionary to women. It was noted that 'old boy networks' exist which may discourage women from fully participating as they are not part of the male dominant group (Hanlon, 1994). Furthermore, important decisions

may take place way from the office through socialisation activities such as cricket or golf. Thus women may be excluded from decision making through their failure to formally attend these out of office activities which are often (white) male dominated (Hanlon, 1999).

From an Anglo-Saxon perspective, ethnicity appears to add another interesting dimension to the working environment. According to Cockburn (1991) individuals need to seek to hide their difference in the organisational setting in order to claim a right to equal opportunity. This suggests that women who are not part of the dominant (white male) group in the accounting environment need to seek ways in which to hide their difference or seek strategies to make them invisible (Johnston and Kyriacou, 2006). Examples of these strategies cited in the literature include being known for 'good work', building 'a good (professional) reputation' and also adopting a professional sense of dress, which often entails wearing a suit.

Connected to ethnicity, are the emergent notions of indigenous populations, the marginalised, and studies concerning culture in accounting (Hammond and Streeter, 1994; Gallhofer and Chew, 2000; Kim, 2004; McNicholas et al. 2004; Johnston and Kyriacou, 2006). This has paved the way for the realisation that accounting takes place in particular geographical locations which may be influenced by residuals of the historical past including notions of empire and race (Annisette, 2000; 2003). Annisette (2000) explored notions of imperialism with respect to the education certification of accountants in Trinidad and Tobago. Annisette (2000) argues that the influence of the West was instrumental in the development of the accounting profession in Trinidad and Tobago. This line of argument has also been extended by Dedoulis and Caramanis (2007), to explain the development of the Greek Auditing profession. For the current study

which explores Indian women accountants, aspects relating to residuals of the past as contained within respondents' accounts are expected, as India was once ruled by the West (Said, 1978; Jones, 2003). Undoubtedly, the operation of the institutional structures of Indian accounting and in particular the formation of the accountancy bodies would provide valuable insights into the relationship between the West and the Indian accountancy profession. However, exploring this in any great detail would be beyond the scope of this current paper. Before outlining some salient issues concerning Indian women accountants, some background concerning women in professional life is provided. This is the concern of the next section.

3. Professional Women in India

The study of working women in India has received increasing attention (Rout et al. 1999; Barry et al. 2004; Barry and Berg, 2005; Berg et al. 2010; Sood and Chadda, 2010). In particular, the pioneering work of Barry et al. (2004) is enlightening with respect to understanding the influence of social movements on women's representation and visibility in local Indian government. They argue that 'by conceptualizing women's movements as social movements', insights can be provided into historical processes of change (Barry et al. 2004, p.145). India has undergone huge historical changes from being under western colonial rule since the 16th century to gaining independence in the 1940's. According to Andal (2002, pp.39-40) the emergence of the freedom movement was instrumental in creating a sense of equality for women. Numerous rural and urban movements have taken place in India, which have highlighted various forms of gender inequality and disadvantage (Barry et al. 2004; Shiva, 2005). Barry et al. (2004) argue that women's movements are instrumental in recreating and shaping identities of gender.

Furthermore, this allows for challenges to take place regarding images and stereotypes from the past. These movements along with socio-economic and technological changes over the years have led to significant development in the empowerment of women in India. Areas where progress has been made include; political representation, business and management positions, and significant increases in the science and technology sector (James and Devasahayam, 2003). Despite these advances, it has been argued by Andal (2002, p.73) that the social system in India is still responsible for 'negative attitudes' and stereotypes towards women. Some of these attitudes prioritise the woman as tolerant, patient and quiet (opcit.). It would be interesting to explore to what extent these issues are present in the data. The next section explores some relevant notions concerning the Indian accounting profession in order to contextualise aspects of the data.

4. Indian Accounting Bodies: ICAI and ICWAI

India gained its independence from British rule in 1947 (Shiva, 2005). Shortly after its independence two laws were passed in India forming two institutions: The Institute of Chartered Accountants of India (ICAI), and The Institute of Cost & Works Accountants of India (ICWAI). The function of the ICAI was to regulate the profession of Chartered Accountants in India (Kyriacou et al. 2010). According to Kyriacou et al. (2010), there has never been a women President in the history of the ICAI. However, a couple of women are present on the twentieth council which has 32 elected members. From the ICAI membership, approximately 15 per cent are women, and from the student membership approximately 32 per cent are women (Kyriacou et al. 2010, p.8). Similarly the ICWAI, has never had a woman President in office. The

governing structure of ICWAI is made up of the executive committee and 20 other committees. Again just like the ICAI, there is no woman on the executive committee. With respect to the other 20 committees there are only three women are present. As outlined in Kyriacou et al. (2010, p.9) there is some difficulty in trying to ascertain numbers with respect to male and female numbers as the published list does not illustrate the division along gender lines. Through their work, they estimate the membership represents approximately 80 per cent men and 20 per cent women. In their study (Kyriacou et al. 2010) of the ICAI and ICWAI Indian bodies' websites they noted that women were excluded from the profession in a number of ways; through language contained in technical documents, through the bodies' silence with respect to women's well being, women's networks and women's training programmes. Furthermore, even the ways in which women are portrayed in the websites suggests that they are marginalised and subordinated (Kyriacou et al. 2010). It would be interesting to see if these aspects are reflected in the data. The following section explains how the data survey was conducted, before moving onto an analysis of the responses obtained through its administration.

5. Methods

The field work for this study involved 17 respondents from four major commercial cities in India: Mumbai, Chennai, Bangalore and Hyderabad. Although it is a small sample, the geographical spread of the sample is representative of the whole population, as these are leading commercial centres in India. For example; Mumbai is considered as the commercial capital of India, Chennai is the home of the IT and automobile industrial clusters, and Bangalore and Hyderabad are home to IT and electronic industries. The study was conducted through personal

(face to face) administration of a list of investigative questions by a researcher from the Indian Institute of Technology (IIT), Mumbai. The list of investigative questions (see Appendix) was designed in order to elicit information from the respondents with the view of following up any interesting strands. Although the authors designed the list of investigative questions, any suggestions made by the researcher were taken into account. Due to certain practical difficulties, the researcher was allowed to randomly select the respondents and also the cities where the study would be conducted. Approximately 50 per cent of the respondents were selected from Chennai (Madras) and the other 50 per cent from four different cities; Mumbai (Bombay), Bengaluru (Bangalore), and Hyderabad. Furthermore, almost all respondents were members of the Institute of Chartered Accountants of India (ICAI). Only two respondents held parallel membership in both the ICAI, and the Institute of Cost & Works Accountants of India (ICWAI). Before the detailed analysis of the data is presented, some descriptive information concerning the sample of respondents is provided.

5.1 Background Information Concerning the Respondents

From the total of 17 respondents, eight are from Chennai (Madras), four each from Mumbai (Bombay) and Bangalore, and one from Hyderabad (covering Western and Southern India). All of the respondents are from an urban background. Nine are self-employed (practicing) and the other eight are employed. Fifteen women are married, and two are single. Three respondents are in the 20's age group, four are in 40's age group, and ten are in the 30's group. The class profile of the respondents suggests that they were mainly from a high middle class background. Sixteen

of the respondents were Hindus and one a Zoroastrian. Finally, all respondents considered themselves as urban-based/born.

TABLE 1 ABOUT HERE

5.1.1 Educational Profile of the Respondents' Parents

The majority of the respondents' mothers are graduates and their fathers' are post graduates. In particular, 15 out of the 17 respondents' mothers are either graduates or post-graduates and similarly 16 out of 17 fathers are graduates and post graduates. This suggests that most of the women accounting professionals (CAs) are from well educated family backgrounds. This is illustrated in Table 2.

TABLE 2 ABOUT HERE

5.1.2 Annual Income* Profile of the Respondents

From Table 3 it is clearly evident that over 50 per cent of the respondents are in the high middle (class) income group and the rest are in the top category, that is the rich (class) income group. This corroborates with the number of responses from the sample, that one of the motivating factors for the respondents choosing accounting as career was 'lucrative/ stable income'. Interestingly, it is the third most important motivating factor for choosing accounting as a career (see Table 4 in section 5.1.3).

TABLE 3 ABOUT HERE

5.1.3 Reasons for Selecting Accounting as a Career

The most popular reason given as to the selection of accounting as a career was that the respondents had a personal interest in the area. The second most popular reason given was that it was considered to be a good career and profession for the respondents. The next reason given was that it offered a stable income for respondents. This was followed by; family motivation, and easy access to study accountancy were the two least cited reasons.

TABLE 4 ABOUT HERE

5.1.4 Professional Qualifications Held by the Respondents

According to the rules and regulations of the ICAI, any member can not simultaneously practise and thus hold a practising certificate for any other body such as those of the ICWAI or the Institute of Company Secretaries of India (ICSI). However, it can be clearly seen that some respondents have acquired qualifications from more than one body (Institute of Chartered Accountants of India Act, 1949, Section, 7: Cost & Works Accountants Act, 1959, Section 7). Nearly all of the respondents are ICAI members, and only two of the 17 respondents also belong

to the ICWAI. This may in part be due to the selection of respondents chosen by the researcher who helped conduct the field work. At the time this possible imbalance was not recognized by the authors. Nevertheless these results indicate that clearly some respondents felt that it was necessary to explore the possibilities of holding more than one certificate.

TABLE 5 ABOUT HERE

5.1.5 Length of Work Experience and Professional Membership of the Respondents

In Table 6, nearly all of the respondents are ICAI members, that over 50 per cent of the respondents have over ten years of experience as accounting professionals. Furthermore, they have also been members of professional bodies for over ten years. This is interesting as the respondents would have substantial experience of their accounting Institute and also they would have a wealth of professional (work) experience to draw from.

TABLE 6 ABOUT HERE

5.1.6 Summary

Tables 1-6 provide useful information with respect to the respondents' participation in this study. To summarise, all of the respondents are from urban backgrounds and a high proportion of these women are in their thirties and come from educated families. Further, over 50 per cent of the respondents are in the high middle (class) income group and the rest are in the top category, that is the rich (class) income group. Over 50 per cent of the respondents in this study have over ten

years of experience as accounting professionals. Furthermore, they have also been members of professional bodies for over ten years. Finally, nearly all of the respondents are ICAI members.

The following section focuses on the respondents' accountancy experiences. It first explores the respondents' views on professional membership and their perceptions and experiences relating to the accountancy body. Then it moves onto an exploration concerning the work environment and experiences at work, in particular highlighting aspects concerning gender issues. Finally, the respondents' experiences concerning the balancing of career and family responsibilities are explored.

6. Professional Membership

The respondents were asked questions relating to their perceptions of their professional body. The Mumbai (four) respondents on the whole presented mixed views about their professional bodies. It would appear that some respondents suggested that the accountancy bodies were more favourable with respect to 'students' or 'freshers', that is people who were new in their accountancy career, rather than helping or supporting those who were more advanced in their career:

'The professional body helps freshers more. They do help the freshers in the past few years in terms of campus interviews and putting advertisements in the Institute of Chartered Accountants'. (Respondent no.5)

'...This body [ICAI] is very good at encouraging the new membership/students, but is not instrumental with regards to helping members develop career and offering career guidance'. (Respondent no.7)

With respect to members with more experience:

'...ICAI is not very active for members who are employed'. (Respondent no.2)

There does seem to be an acknowledgment that the accounting bodies in particular such as the ICAI, has set up training programmes and workshops for its membership. However, there appears to be a suggestion that the respondents have either not taken these up, or that the body is not seen as supportive enough:

'...The accounting body is there to conduct exams and give degrees. They do impart further learning and training by conducting workshops etc. and giving a platform to mingle with each other of the same profession. However, I personally have not received any kind of support from them in developing my career'. (Respondent no.6)

'...They do try to do something for the community of accounting but not in the true sense of the term. There is still a longer path to tread'. (Respondent no.9)

The four respondents from Bangalore, were slightly more encouraging. However, it would appear that the respondents again are suggesting that the bodies are more geared towards assisting the student membership:

'The Institute arranges number of conferences but they are usually orientated towards members in practice. I don't think anything is done by the institute for members in service. I personally feel that the institute should conduct seminar/courses on information technology for members in service to cope up with the Industry demands'. (Respondent no.2)

'ICAI also arranges seminars and conferences regularly on the latest developments in accounting & tax. Also, they have monthly journals and newsletters which are quite useful to keep students and members updated'. (Respondent no.5)

'ICAI in which I am a member meant more to me when I was a student in the sense, it was a contact point for study material, exams and results. It provides a lot of resources for Academic Development'. (Respondent no.4)

What appears clear is that there is a suggestion that the material produced by the bodies is useful and informative for its membership. This therefore in turn helps to educate its members:

'The monthly regular magazines are one good source of knowledge and also helps keep abreast of the changes in the finance community. (Respondent no.1)

'ICAI is very active on updating the knowledge of members. ICSI is providing knowledge through Journals. ICWAI is not active as like other bodies'. (Respondent no.9)

The eight respondents from Chennai all provided positive feedback on their respective accountancy bodies. This difference may be accountable to the fact that there may appear to be some regional differences between the scope and assistance that the accountancy bodies provide:

'ICAI is a very professional managed set up. It takes a lot of interest in the development of its members professionally. I am proud to be a member of this body'. (Respondent no.1)

'I am proud to be a member of ICAI'. The facilities are same as is available to other professionals. We have continuing professional education which provides continuous education on various subjects'. (Respondent no.3)

'It is a very prestigious institution, well recognised in all parts of the world. I am very proud to be associated and be a part of the Institutes'. The Institutes offer career guidance and suggestions'. (Respondent no.4)

'They are helping us a great extent. They conduct professional seminars and conferences, apart from weekly meetings to update our knowledge. They also represent all of us in times of crisis with the government decisions'. (Respondent no.5)

'Accounting bodies are becoming more professional and are opening out to new ideas'. (Respondent no.6)

'Professional bodies all appear to be thoroughly professional – not heard any complaints from any of my friends'; absolutely professional. We also receive full co-operation'. (Respondent no.7)

The respondent from Hyderabad was also positive as they stated that '...essential information is brought to the notice of the members...' and that '...this job is effectively managed by them.' Therefore, on the whole it would appear that respondents are happy with the role that the Institutes play in supporting its membership with respect to training and general career guidance. Focusing more closely on work experiences and work environments, is the focus of the next section.

6.1 Work Experiences

It was interesting to see that gender issues appeared to be present in the respondents' accounts. The Mumbai respondents have often described the work environment as being 'male dominated':

'Offices are largely male dominated and it is difficult to get in such groups'. (Respondent no.1)

These male dominated groups have made it difficult for women to be part of the group. For example one respondent notes:

'If majority of persons in team are males, strategy and decisions are taken in booze parties or smoking expeditions of which females are not a part. (Respondent no.2)

This suggests that a degree of exclusion appears to be taking place with respect to women finding it difficult to become part of the group as this group is largely male dominated. This narrated scenario appears reflects the ‘old boy networks’ which work to exclude women from decision making processes (Boyer, 1995). Furthermore, this may have implications when women are trying to compete with their male counterparts, as they may not be treated equally and may in fact find themselves trying to work twice as hard in order to claim a right to equal opportunity (Cockburn, 1991):

‘The trying period of the career has been when you have to work extra hard to prove your worth as compared to male counterparts’. (Respondent no.4)

‘A woman has to be more forceful to be recognized by her male colleagues/ bosses’ (Respondent no.9)

‘Have to work harder to get approval’ (Respondent no.3)

‘Not respected as the men accountants’ (Respondent no.8)

However, this notion of working ‘hard’ or ‘harder’ than the males could indicate that what these respondents are encountering is the resistance to them by males in the workplace (Cockburn, 1991). A common resistance strategy in use is that of sexist language. This works to exclude and undermine the attempts of the respondents’ to gain equality in the workplace :

‘Highly sexist talks in male dominated groups’. (Respondent no.6)

One respondent from Mumbai, appears to understand how the male dominated environment works and it would appear that she has adopted some kind of strategy to overcome this, and to increase her chances of fitting in. The strategy appears to be two fold, by using her attire to show that she is professional and also changing her behaviour to suit the situation:

'Men are intimidated by women who dress well. So it a swing between being a babe and being a bitch'. (Respondent no.5)

The respondents from Bangalore appear to focus on the idea that accountancy and possibly meeting other government authorities, (or clients) may not be entirely suitable for a women as it required some attributes which may be found in men:

'Representing a case before the government authorities, which does require the toughness of a man.' (Respondent no.1)

'The job was not entirely suitable for a woman'. (Respondent no.2)

'I also felt many times during my training that this was not a job for a girl since the profession involved visiting the Tax Authorities often to represent a client's case. This definitely involved a lot of moral strength and guts'. (Respondent no.3)

On the other hand, the respondents from Chennai appear to offer an explanation for this, by explaining it as a gender bias:

'While dealing with Income-tax representation in the early days of my career, on a few occasions, I sensed a gender bias'. (Respondent no.1)

'There is a gender bias in the career even though not much in professional circle, but when we move out in relation to our job'. (Respondent no.2)

*'Travelling outside city' and 'unofficial dealings' (socialization) are not easy'.
(Respondent no.3)*

On the other hand, one Chennai respondent suggests that 'gender barriers' are not a concern as she suggests that possibly they could be overcome by doing her job well:

*'Not worried' about gender barriers, 'I believe in myself doing right things....'
(Respondent no.4).*

This observation is interesting as it suggests that gender barriers can be overcome just by carrying out one's job to the best of one's ability. This argument sounds convincing, however if (in)visible barriers are in existence working to exclude and hinder the progress of women then it will be very hard just to overcome them based on 'doing right things'. Other barriers and obstacles may also be in existence from other areas such as those concerning family responsibilities. The next section explores these issues.

6.2 Balancing Career and Family Responsibilities

The women from Mumbai appeared to be comfortable talking about balancing career with family responsibilities. One respondent in particular saw the situation as almost a sacrifice to be made as she was aware that her advancement in her career could possibly mean that her son suffered in his studies:

*'I need a lot of support from my family especially to look after my five year old son. I would not want to progress at the expense of my son suffering in his studies'.
(Respondent no.1)*

One respondent stated that in moments of crisis priorities have to be made and that invariably family responsibilities come first:

'...(family responsibility) affects it (career) in terms of setting of priorities in moments of crisis'. (Respondent no.2)

The respondents from Bangalore appeared to be more open to describing such situations. One respondent was clear that perhaps only a certain amount of time could be devoted to career:

*'Can devote only 50 per cent of our time and mind towards our career'.
(Respondent no.1)*

In particular, where family is dependent on the women, there is a clear acknowledgment that family responsibilities do affect career and that it may not be possible to achieve ones full aspirations in the working environment:

'Family responsibility does affect career, especially when the entire family is dependent on me'. (Respondent no.2)

'...family circumstance (little daughter) does not allow me to work for eight hours a day. In spite of that I am able to manage to work for 3 years at least'. (Respondent no.3)

'...family responsibility is a greater barrier for women professionals. As a woman, I have to satisfy myself with my achievements in academics'. (Respondent no.4)

The Chennai respondents made clear statements concerning Indian culture and responsibilities. It was clear to see that family comes first and career clearly secondary:

'Being a South India woman with strong family ties and having teenaged children, my responsibility to the family is huge. If at all my career growth is not as good as I would like it to be or not as good as that of my other partners, it is because of my family commitments.' (Respondent no.1)

'Family commitments are self- imposed as mobility is restricted, squeeze of time for professional upgradation'. (Respondent no.2)

'The Indian culture expects many sacrifices from women, they are expected to be a good wife, good mother, good daughter-in law and good with respect to all domestic roles played with very less importance given to career' (multi-role). (Respondent no.3)

Another respondent suggested that her career has had no affect on her family responsibilities, however she does acknowledged that she has a 'good understanding husband'. Thus her support networks are such that she feels that she is able to progress:

'Till now my career has in no way affected my family responsibilities. I have a good understanding husband and child, who are motivating me to come up. At the same time, I am taking care of them in spite of my busy professional career by keeping a systematic cut off time management for office and home'. (Respondent no.4)

A number of respondents make it clear that 'It is difficult to balance between the two (family and career)', but other respondents have stated that what is needed is a 'little compromise' and 'more planning' in order to be in a position to manage both family responsibilities and career:

'I have to do a little compromise in the early days. But once my children are little grown up, I wish to give equal importance to my profession and my family'. (Respondent no.6)

'We have to balance between family and career. It involves more planning, more hard work, compared to men'. (Respondent no.7)

Interestingly the respondent from Hyderabad has stated the issue succinctly:

'Family responsibility sometimes affects the quantity of time that can be spent on work. This cannot be viewed as an impediment if we learn to effectively manage time between personal life and career'. (Respondent no.1)

Issues concerning family and work life balance appear to dominate the respondents comments (Lightbody, 2008). It is clear that family life demands a considerable amount from the respondents especially as there appears to be certain 'expectations' such as being a 'good wife' 'good mother' and 'good daughter-in law'. This in turn means that the respondents have to take on multi-roles which obviously will have an impact on their time available for pursuing other areas such as career development. Therefore, having good support networks which may come in the form of a supporting spouse appear to be instrumental to progression and success. Where the respondents have small children, there is no doubt that they devote considerable time and attention to raising them. However there is a clear message that *'we have to balance between family and career'* (Respondent no.7) and this is echoed in the work of Lightbody (2008).

6.3 Summary of Main Issues Revealed

The respondents have revealed some interesting insights into their professional life. A number of respondents indicated that they perceived the accountancy bodies to be more supportive of students rather than helping or assisting those who were more advanced in their careers. Although, the respondents acknowledge that the ICAI has set up a number of training programmes and workshops for its membership and that material which is published by the accountancy bodies are useful for its respective membership. With regards to work experiences, issues relating to 'gender' appear to be visible within the respondents' accounts. These have

materialised in a number of forms. For example, it is evident that work offices appear to be dominated by males and as such respondents feel that it may be difficult to be part of the group or team. In particular, Respondent no.2 noted that decision making appears to happen at drinking parties where women are generally not present. This therefore, has the effect of excluding women from the decision making processes which may be taking place at such events. A number of respondents noted that a woman may have to work harder than her male counterparts and be 'more forceful' in order to be recognized by others within the working environment. Another aspect working against women is the use of sexist language within the male dominated working environment. Respondent no.5 suggested that she had adopted some kind of strategy to overcome this and to possibly fit in, by switching between 'being a babe and being a bitch'. In other words, adapting to the work situation by possibly using more traditional feminine qualities at times when a softer approach was needed, then switching to being more aggressive and showing more masculine qualities, when the situation demanded that she takes a tougher stance. With respect to balancing career and family responsibilities on the whole, the respondents acknowledged that family responsibilities do affect career. Family responsibilities appear to dictate how many hours a woman can work. Due to the fact that family responsibilities consume time, there is an acknowledgement that professional advancement may not be a priority. Respondent no.3 suggested that domestic roles appear to occupy an important place within Indian culture and as such less importance is given to career. Further, Respondent no.1 suggested that family responsibilities can sometimes affect the time that can be spent on work. Therefore, the key to success in balancing both family and work lies in the ability to 'effectively manage time between personal life and career'. The revealed issues are important for the (professional) advancement of women in society. Before these issues are discussed further, it appears relevant

to highlight some of the limitations of this study and indicate some further research which could be undertaken to strength this study.

7. Limitations and Further Research

It is fully acknowledged that although this pioneering study is enlightening, one should not forget to mention that the study is subject to a number of limitations. Firstly, the list of investigative questions could have been written differently and in a less ‘leading’ manner. Secondly, a native researcher was employed to gather the data. Although the researcher was an academic, the authors presented them with fairly detailed instructions as to the gathering of the data through the use of a data survey using a list of investigative questions. The researcher chose the respondents and did not provide information on how they were obtained. For example, it was not clear whether they were self-selected or chosen specifically by the researcher. This is evident from the fact that there is only one respondent from Hyderabad. Furthermore, only two ICWAI respondents are included in this study. Thirdly, although fairly detailed information was obtained from the survey, it was not noted by the researcher what type of firm or working environment the respondents were in. Thus, it is unclear whether the responses are from members who work for any of the big four ‘global’ accounting firms, or whether the respondents work in commerce. This would have been particularly enlightening as the type of work that goes on in these firms could be explored in greater detail. In order to overcome this, richer in-depth data needs to be obtained and explored. It appears that an interesting methodology to achieve this would be through the use of oral history. This methodology has been previously utilised in accounting research with much success in gathering experiences (Hammond and Streeter, 1994; Haynes,

2006). A series of oral history interviews (semi structured) with accountants from different parts of India could be carried out to explore a number of factors including gender, class, religious background, region and membership of accountancy body. However, what is clear from this study is that women accountants do appear to face particular challenges in their work in India.

Furthermore, it would be interesting to explore the representation and position of women members in accounting bodies. In particular, to explore the levels at which women are represented at decision making level and at which committees of the various bodies do they occupy a presence. The emergent work of Kyriacou et al. (2010) has begun to add to the knowledge of their representation on official websites.

Finally, research which explores the institutions of Indian accountancy would enrich and further both academic and practitioner understanding of accounting in a globalising economy. It could illuminate the efforts made, and the challenges that face the Institutions in their attempt to become a global accounting player. The final section offers some concluding remarks to this study.

8. Concluding Remarks

This study reveals that respondents are clear with respect to gender possibly being an issue for them. They make it clear in their description of their work settings that they are in a minority, the firms are male dominated and at times it may be difficult to get into such groups, due to various forms of exclusion being at play. Overwhelmingly, the respondents across all cities felt that their

family responsibilities are a priority and that family life and commitments can affect career progression. It is also clear to see that a number of respondents do see some kind of solution to this in the sense that they are aware that a 'balance' is needed, which may require time management between personal life and career. Furthermore, having a good support system in the sense of family and a 'good understanding husband' may also help.

This study has uncovered some interesting issues concerning Indian accountancy bodies and in particular the position of a section of its membership, women. It would appear that issues concerning gender are present within the (Indian) accounting working environment. The respondents' experiences and recollections are very similar to those which have previously been explored from the Anglo-Saxon accountancy literature. In particular, respondents spoke of the difficulties that they encountered with 'male dominated' working environments and their efforts to work hard and to be treated as equals. Furthermore, the study suggests that women accountants in India are facing some socio-economic obstacles perpetuated by Indian society, culture and tradition. These in turn have perpetuated a status of inequality for women in general. This section of the workforce is fully qualified and certain individuals also have strong family commitments to fulfil. This is important from a business performance perspective as it means that a section of the labour force is not able to participate fully in the economy. Businesses may be losing out from the skills that these women possess.

Gender equality in education, employment and other aspects of social life are imperative to achieve overall economic development and growth in any society. This is reflected in The Millennium Development Goals (MDGs 3 - gender equality) by the United Nations (see Website

A). It is argued that gender equality is considered as a fundamental condition for achieving a number of economic and social outcomes. Countries are rarely wealthy if they have poor gender equality in education and employment (OECD, 2011). For example, gender equality will enhance human capital, as more educated women can undertake and encourage higher value economic activity; it fosters higher labour productivity and can make labour markets more competitive; and greater equality in employment and education, increases expected rates of return, which in turn attracts investment and promotes growth (OECD, 2011). The evidence from the pilot study suggests that there are serious issues relating to gender equality in the accounting profession. This can be seen as a reflection of a wider gender inequality problem in Indian society, including both public and private sector businesses. In other words, if well educated and highly paid women such as the accounting professionals are facing constraints imposed by gender inequality in Indian society, then one can see this as a wider problem affecting the whole economy and society. This has serious implications for private, and public sector businesses and beyond. Awareness of these issues needs to be created including cross cultural learning and their implications. This could be facilitated through a number of measures and initiatives including 'gender balance' workshop training sessions and also educating practitioners with respect to gender and pro-equality issues. Creating awareness and providing education for all those involved in the business world and beyond will go a long way towards ensuring and realising gender equality in society.

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TABLE 1: Personal Profile of the Respondents

Place	Total	Age – 20s	Age - 30s	Age - 40s	Married	Unmarried	Employed	Self- Employed
Mumbai	4	--	3	1	2	2	4	--
Bangalore	4	2	2	--	4	--	2	2
Chennai	8	--	5	3	8	--	1	7
Hyderabad	1	1	--	--	1	--	1	--
Total	17	3	10	4	15	2	8	9

TABLE 2: Educational Profile of the Respondents' Parents

Place	Total	Mother's Education			Father's Education		
		School-level	Graduate	Post-graduate	School-level	Graduate	Post-graduate*
Mumbai	4	--	3	1	1	1	2
Bangalore	4	--	4	--	--	2	2
Chennai	8	2	5	1	--	2	6
Hyderabad	1	--	1	--	--	1	--
Total	17	2	13	2	1	6	10

* Includes professional qualifications such as BSc Engineering.

TABLE 3: Annual Income* Profile of the Sample (1\$ = Rs 40 and 1£ = Rs. 80 – approx.)

Place	Total	Low Income Level (up to Rs. 60,000)	Lower Middle Class (Rs. 60,000 to 150, 000)	Higher Middle Class (Rs. 150, 000 to 500, 000	Rich (Rs. 500, 000 and Above)	No Response
Mumbai	4	--	--	1	1	2
Bangalore	4	--	--	3	1	--
Chennai	8	--	--	4	4	--
Hyderabad	1	--	--	1	--	--
Total	17	--	--	9	6	2

* The annual income scales were designed by the authors taking into account the current trends in Indian economy among different professions.

TABLE 4: Reasons for Selecting Accounting as a Career*

Place	Total	Personal Interest in Accounting	Motivated by Family Members	Lucrative/Stable Income	Good Scope/Career Opportunity/Respectable Profession	Less Cost to Study/Easy Access to Study
Mumbai	4	1	--	2	1	--
Bangalore	4	2	1	1	2	--
Chennai	8	5	3	2	4	2
Hyderabad	1	1	--	--	--	--
Total	17	9	4	5	7	2

* Respondents provided one or more reasons

TABLE 5: Professional Qualification/ Membership of the Respondents*

Place	Total	Accounting Professional Qualification + Undergraduate degree	Accounting Professional Qualification Only	ICAI	ICWAI	ICSI	Others/ None
Mumbai	4	4	--	4	1	--	--
Bangalore	4	3	1	4	1	1	--
Chennai	8	5	3	7	--	1	1
Hyderabad	1	--	1	1	--	--	--
Total	17	12	5	16	2	2	1

* Respondents belong to one or more professional bodies. Also this includes full (fellows) and associate membership.

TABLE 6: Length of Work Experience and Professional Membership of the Respondents*

Place	Total	Length of Work Experience			Length of Membership in Professional Body		
		> 5 Years	5 to 10 Years	Over 10 Years	> 5 Years	5 to 10 Years	Over 10 Years
Mumbai	4	--	1	3	--	2	2
Bangalore	4	--	3	1	2	1	1
Chennai	8**	1	1	6	--	1	6
Hyderabad	1	--	1	--	1	--	--
Total	17	1	6	10	3	4	9

* For respondents belonging to more than one professional body, only the longest period with one of them is taken into account.

** One respondent from Chennai is not a member of any accounting/ professional bodies

APPENDIX A: The List of Investigative Questions Administered by Researcher

Name:

Age group (20s, 30s, 40s, etc):

Qualification [Educational and Professional]:

Are you a member of accounting body in India/abroad:

If yes, how long, and in what capacity:

Are you self employed/working in an Organization:

Address of work place:

If working, designation:

Broad social/ regional classification:
[for example, Hindu, North Indian/Christian, South Indian]

Are you the only earning member of your family:

Family background:
Are your parents educated and employed as well:

Level of your parents' education: Mother Father
[graduate/post graduate/ professionally qualified]

Marital Status:

If married, is your husband self employed/working in an Organisation:

What is his Qualification:

If he is also an accounting professional, is he a member of the professional body:

How would you classify yourself in terms of the annual income group:

Low [upto Rs.60,000]

Lower Middle class [60,000 to 1,50,000]

Higher middle class [Rs.1,50,000 to 5,00,000]

Rich [Rs.5,00,000 and above]

How would you classify your family in terms of the total annual income group:

Low [upto Rs.60,000]

Lower Middle class [60,000 to 1,50,000]

Higher middle class [Rs.1,50,000 to 5,00,000]

Rich [Rs.5,00,000 and above]

Are you basically from village or rural/ urban centre:

Reasons for choosing accounting as your career:

Could you please give your occupational history and highlight challenges faced by you during this period and also achievements? (linear historical account)

Could you discuss in detail some critical times or trying period of your career, particularly the barriers faced by you such as gender, social/ regional/ linguistic/ religious bias or disadvantages?

What is your perception of accounting body in which you are a member? What kind of support you receive from them in building/ developing your carrier?

What is your view of accounting bodies in India? (even if you are not a member of any accounting body) Please explain the reasons for your views.

What is the long-term aspiration in terms of your career? What do you need to achieve this aspiration? Please explain.

Do you worry about institutional barriers in terms of gender, ethnicity, social class or religious background? Give reasons.

How does the family responsibility affect your career? Please describe.