



The 'Glass Ceiling' Phenomenon for Malaysian Women Accountants

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Abstract

Apparently it was claimed that organisations are often not build to accommodate women's values, primarily because they entered organisations relatively late, and work in a relatively narrow range of occupations. Given this scenario, men and women experience organisational cultures very differently and perceive gender discrimination as an issue. The number of women with children participating in the paid workforce has increased markedly over recent decades, but many workplaces have not altered their expectations or provided work policies to allow women to balance work and family responsibilities. There is considerable and increasing agreement that what in fact keeps women back are invisible and artificial barriers that prevent qualified individuals from advancing within their organisations and reaching their full potential – the 'glass ceiling' phenomenon. Although women in Malaysia now represent 44.5% of the working population and are just as academically qualified as men, they are grossly under-represented at the senior management positions. This study attempts to discover the obstacles that keep women from rising above certain level in the organisations in an effort to raise both their individual self-worth and the level of their contribution to economic development.

Keywords: 'Glass ceiling', Organisational culture, Accountancy, Women, Work values

1. Introduction

Changes in demographic, social and economic forces have resulted in a large increase in the number of women in paid employment around the world over the past few decades. Evidence from studies carried out in the USA and Europe, however, indicate that women are not progressing to senior management positions at comparable rates to men. Women are often trapped in the lower and middle management positions, and this occurrence is noted worldwide. Although much thought and energy have been devoted to overcome the attitudinal and institutional discrimination that hinders women career development, yet, many of the results fall short of expectations. According to Wood and Lindorff (2001), women are now graduating in higher numbers than men from educational institutions, and more women are

entering the paid workforce and taking up managerial roles, but the poor representation of women at senior management level continues.

In Malaysia, women now represent approximately 48.9% or 11.4 million of total population, of which 48% or 5.47 million are in the working age population of 15 to 64 years, approximately a third of the labour force (Eight Malaysian Plan, 2000). The Plan also revealed that there is an increasing trend of female students enrolment into public universities from 50% in 1995 to 55% in 2000. This shows that women are just as academically qualified as their male counterparts and are therefore worthy of equality in the workplace. Although Malaysian society is undergoing rapid changes from its strong traditional religious and cultural norms to modern value about women (Koshal et. al., 1998), it is evident that a number of misconceptions in relation to women and careers in management still remain (Mavin, 2001). Discrimination, negative attitudes and stereotypes of women as leaders prevail, which leads to fewer opportunities and slower career progress (Koshal et. al., 1998; Nath, 2000; Merrell and James, 2001; Cordano, 2002). This was due to traditional approaches and models of career in organisations which are based on the experiences of men (Mavin, 2001), thus creates negative attitudes for women seeking advancement in the organisations. In addition, family supports and encouragement is critical to women's career success (Nath, 2001). The beliefs and perception that women must be able to play the role of wife, mother and worker simultaneously makes them struggle in a work-family conflict (Mavin, 2001).

The research literature indicates not only those women as a group face barriers to career progression but that women from ethnic and other minority groups face additional barriers (Shaw et al, 1993; Gardiner and Parata, 1998). Given that accountancy is still a male dominated profession (Hayes and Hollman, 1996; Gammie and Gammie, 1995) there is evidence that the barriers women accountant face in career development is even greater than in other areas.

This study aims to identify the range and nature of barriers to women accountant's career advancement with a view to identifying strategies for overcoming these barriers. This paper will inform future decisions about the nature and depth of information on the range and type of factors that influence women's career and providing an appropriate basis for developing strategies to overcome barriers.

The authors believe that the study offers a new insight on the issue of "women" and "management" in Malaysia, and enable us to enrich the understanding of those factors that may influence the career advancement among women. Given this group's increasing importance, it is high time that serious attention be paid to their unique needs and circumstances in an effort to raise both their individual self-worth and the level of their contribution to the country's economic development.

2. Previous research

The literature offers many explanations for the different labour markets status of men and women. These explanations range from those that relate to human capital, to 'glass ceiling', and prejudice and discrimination. Previous literatures indicate that women career progression seems to be blocked by an invisible barrier "glass ceiling" that keeps women from rising above certain level in organisations created by corporate tradition and prejudice. In addition, the presence of a partner and children impact differently on women and men's careers. Raggins et al 1998 suggest that inequitable distribution of household labour may make homes with families a source of support for men but a source of demands for women.

There is a substantial amount of research that indicates that men tend to be promoted faster than women, because of their greater use of informal networks as opposed to women's greater reliance on formal promotion processes alone. Studies revealed that training was of greater advantage to men than women in terms of managerial advancement and that work experience and education increased training opportunities more for men than women. Research findings also show that men and women have different experiences and perceptions of organisational practices. It seems that, on the whole, men believe that equal employment opportunity has been achieved, whereas women do not (Burton, 1998a:66).

According to Loughlin (1999), there are vast amount of available literature on barriers to women's career progression. Three key themes, human resource management, organisational culture and family issues, were identified as factors that affects women's and men's career differently. How human resource management is practised is important as the outcome of some practices can be less favourable for women than men.

The culture of any organisation which is underpinned by values, can negatively affect women. Family commitments of employees can have an influence on the way in which they are perceived by their co-workers, including managers. Work-family conflicts experienced when pressures from work and family roles are mutually incompatible, such that participation in one role makes it difficult to participate in the other (Liu and Wilson, 2001). According to Koshal et. al. (1998), although the progress women have made in a multi-ethnic nation like Malaysia in the last twenty-five years, they still lag behind their male counterparts in terms of authority, opportunities and equality of pay.

In keeping with the complex and multi-faceted nature of issues envisaged in the research of women in management, perhaps the most useful framework is based on a theory proposed by Fagenson (1993) called

Gender-Organisation-System (Figure 1) (quoted from Omar and Davidson, 2001). The framework endeavours to capture the complex person-organisation-societal interaction, while acknowledging the significance of local social context that will result in the under-representation of women in management. Thus, GOS framework will be adopted throughout the study in identifying the barriers that impedes women's career advancement in their organisations.

<<Insert Figure 1 about here>>

2.1 Local social context

The culture of an organisation has an important impact on those who work within it. The values which underpin most organisations, thus define success, often include money, power and status. The corresponding behaviours include working long hours, competitiveness and willingness to put work above all. McKenna (1997) and Cornelius (1998) argue that it is these values and behaviours that create the kind of organisational culture which many women find so inhospitable. Women say that an inhospitable culture is one of the most significant barriers to their advancement and a major factor in diminishing their dissatisfaction with work in large organisations (Phillips et al, 1997:571). To succeed in these kind of organisations, many women has to put aside the values and behaviours they believe are important in defining who they are. This includes having to down-play the importance of family and children in order to be seen as being serious about their career. Some women choose not to apply for more senior positions because they believe that the balance between work and life that they have managed to achieve in their current position cannot be maintained in a higher level post.

According to Cornelius (1998) gender stereotypes are still pervasive and widely shared. Although increasing numbers of women have appropriate educational qualifications, Wernick (1994) found that there is still a perception that there is lack of suitably qualified women for senior management positions. She attributes this to the fact that women have limited access to the wide range of development experiences and activities that build the credibility needed to advance.

2.2 Personal factors

A research by Child (1992) suggested that women characteristics in the accountancy profession are viewed negatively and act as a deterrent to reach the upper ranks of the profession, mainly as a consequence of their perceived increased degree of emotional variability. It is understandable that domestic duties would affect a woman's job flexibility in terms of willingness to accept higher responsibility that could inhibit career opportunities (Stockard, 1990). Consequently, women face difficulty to progress since most organisations perceive commitment at workplace as an important element for success, to the extent that they need to be better than men to be noticed or joining the "men's club" (Gammie and Gammie, 1995; and Nath, 2000).

Women's awareness towards their career path is also important factor (Jackson, 2001; Scheuermann et. al, 1998). Although they are qualified as their male counterparts, sometimes they need to work harder and perform better to obtain senior positions (Still, 1994; and Maddock, 2002). Several researchers found that women managers are more susceptible to role stress due to the multiple role demands inherent in running a career while also running a home and family (Collins, 1993; and Scheuermann et. al. 1998). In the long run, however, the success for these women is often at substantial cost to their personal lives. Due to demanding job, they have to work very long hours and may have to forgo long-term relationships and the opportunity to have children if they wish to progress to the top of the profession.

2.3 Work-family commitment

The difficulty women have combining paid work with primary responsibility for dependant care is interpreted by some as a lack of women's commitment to paid work, rather than a problem with the way work is structured. Commitment is generally perceived in those who are willing to work long hours, to undertake extended travel, and to put the needs of the organisation first. Staff who demonstrate commitment in this way are also seen to be highly productive.

Women often accommodate work and family responsibilities by working in part-time or flexible roles. However, such work can be seen by others in the workplace as being less important and less difficult than work that is carried out on a full-time basis, usually by men. This supports stereotypical views of women which perceive women as lacking the ability to do the 'hard' work that men characteristically undertake.

Research by Mavin (2001) illustrated that, in terms of family responsibilities, women may be disadvantaged beyond a certain level in the hierarchy where 100% commitment to the organisation may be expected. A person's marital status seems to play a part in career progression. Kelly and Marin (1998) pointed out that organisations look less favourably on married women when it comes to promotion than those who are single.

2.4 Organisational structure

ILO (1998) reported that women are typically placed in non-strategic sectors rather than in professional and line management jobs leading to slow career progression. Linehan and Scullion (2001) mentioned that many jobs are still seen as men's or women's jobs and this influences the initial intake of a particular gender to organisations.

Formality of the human resource management processes underpins fair practice and informality can result in unequal treatment of employees. Unstructured informal processes that have comparatively low validity, such as the unstructured selection interview, are still used by the majority of organisations (Burton, 1998b; Powell, 1988; Wernick 1994; Woody & Weiss, 1994; McDonnell, 1996). Informal recruitment processes can also lead to bias because recruiters tend to determine job requirements according to the current job-holder's gender (Powell 1988:92). If the current job-holder is male (or female) and displays certain characteristics and abilities, then these features are determined as being necessary to the job. This sort of process tends to limit the number of women applicants for "men's" jobs and vice versa. This reinforces occupational segregation and contributes to building stereotypical views of men and women's roles and abilities.

Access to high-profile development opportunities is often gained through informal networks and mentors. Researches findings indicate that individuals who are mentored are more frequently promoted, have more career mobility, and advance faster. Research has also shown that potential male mentors are less likely to assume that women are competent and that they often defer establishing mentoring relationship with women until those women have proved themselves (Ibarra, 1993).

3. Methods

This study attempts to uncover the factors affecting the career progression with specific reference to Universiti Teknologi MARA (UiTM) female accounting graduates. Although the scale of this study is limited to UiTM female accounting graduates, the authors believe that the findings will become a prominent topic to be debated over the employment status of women and their career aspirations and goals in Malaysia.

The study was conducted on 417 UiTM female Bachelor of Accountancy graduates selected from the UiTM alumni lists from the year 1990 to 1995. The questionnaire was divided into two main sections i.e. section A for demographic factors and section B for perceptions on career progression. The demographic factors were further segregated into three characteristics covering personal, career and organisational demographic characteristics. Section B determines the respondent perceptions on career progression. A 37-item questionnaire was developed that incorporated items directly from the literature representing the local social context, personal factors, work-family commitment and organisational structure. Respondents were requested to rate each statement on a five-point Likert-type scale from strongly disagree (1) to strongly agree (5).

4. Results and discussion

A total of 100 usable responses were received, giving an overall responses rate of 24%. Seventy-one (71%) of the respondents are between the age of 31 to 35 years old, married with children and 57% had been married between 5 to 10 years. An average of 22% to 31% of the working women earned an annual income between RM20, 000 to RM50, 000.

Respondents were asked to rate 37 items describing factors affecting career progression in terms of how each statement applied to them, from which five scales were created. Given such a large number of variables affecting career progression, it was necessary to develop a profile of the selection patterns to compare them effectively. Factor analysis was selected as the appropriate method to identify the specific set of variables which influence women's career progression. This technique makes it possible to identify the underlying patterns of relationships among variables and thereby condenses the information into smaller and more meaningful components of factors. Later, through this analysis the study attempts to build a model on the perception on career progression.

Bartlett's test of sphericity and Kaiser-Meyer-Olkin (KMO) were employed to determine the appropriateness of factor analysis. If Bartlett's test of sphericity is significant and KMO shows high value i.e. between 0.5 and 1.0, thus, factor analysis is appropriate for the study (Malhotra, 1996). The result of both tests is shown in Table 1.

<Insert Table 1 here>>

The result shows that Bartlett's test is significant and KMO shows high value (0.637), i.e. higher than 0.5. Thus, factor analysis may be considered as an appropriate technique for analysing the correlation matrix between the variables in the study. The outcome of factor analysis shows the pattern of the new factors in accordance with respective variables that describe each factor.

The prime factor for respondent's career barriers, explaining 20.45% of the total variance, is "structure". This factor is of more concern on the organisational structure, which includes the formal and informal policies of an organisation. It is believed that the organisational structure may shape women's behaviour at work. The findings confirm Jackson's (2001) and Still's (1994) findings that under-representation of senior women managers is explained by the nature of work environment. The second important factor for respondent's career barriers, explaining 18.05% of the total variance, is "task". The concern of this factor is on the employee's ability to execute tasks. The third important factor for respondent's career barriers, explaining 11.01% of the total variance, is "commitment". This factor is concern on the work commitment shown by respondents. The fourth important factor for respondent's career barriers, explaining

8.52% of the total variance, is “social”. This factor is of more concern on the social life of the respondents that include spouse, children, relatives, male counterparts, public, etc., which is in line with previous studies. The fifth important factor for respondent’s career barriers, explaining 6.45% of the total variance, is “culture”. This factor is concern on the organisation culture of the respondents.

Based on the above analysis, it can be summarised that career progression depends on 5 factors, that is, structure; task; commitment; social; and culture. This relationship can be clearly seen through the construction of proposed “career progression model” as per Figure 2.

<<Insert Figure 2 about here>>

5. Conclusion

The respondents of the study were all UiTM accounting graduates of majority between 31 to 35 years of age, and so the findings do not necessarily represent the conditions prevailing for women who are younger or older. However, they do give a good representation of UiTM female accounting graduates who are probably at the initial stage of their careers. This can be seen from the organisational demographic characteristics of the respondents. For instance, the respondent who joined the present employer less than 10 years represent 89.8% of the sample and 97% of the respondent represents the middle and lower management level. It is expected that these respondents will encounter more career barriers.

There is evidence from this study that some women have broken the “glass ceiling”. About 3% of those who participated in the study described themselves as “top management” and they were earning approximately RM60, 000 per annum in private limited company with a workforce less than 50. Despite some improvements, none of the respondents gain access to senior positions in big organisations. Therefore, this study has outlined the key factors that arise from the factor analysis concerning the barriers to women’s career progression. The findings suggest that there are 5 main factors influencing the career progression; they are structure, task, commitment, social and culture.

The study illustrates that the governance of organisations (structure) is the major factor (explaining 20.45% of the total variance) for respondent’s career barriers. Although, numerous recommendations have been made by several researchers, the authors doubt that it is going to be a success without the support and commitment from the organisation as well as the government.

The limitations of this study should be acknowledged. Drawing on the perceptions of sample respondents ignores other levels of younger and older generations, whose characteristics might be significantly different. The inclusion of younger and older generation should help in triangulating the findings in this study. The study did not gather information from employing organisations, which could shed light on the policies and practices they use in their approach to the women career and whether these have changed over time and in what directions.

Implications for further research can be considered to include:

- a focus on organisational governance and its policies and practices in the career development domain, especially where these affect female accounting graduates in both practice and industry;
- a multi-level approach which could provide a wider range of data relevant to a fuller assessment of the career path followed by female accounting graduates; and
- the inclusion of spouses or partners of these women should provide rich data pertaining to career influences outside the direct job role and organisational context.

Understanding the way in which organisational culture impacts on different people’s ability to contribute in the workplace in different ways is important if barriers to women are to be overcome and organisations are to attract and retain quality staff.

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Table 1. KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		.637
Bartlett's Test of Sphericity	Approx. Chi-Square	1056.256
	df	210
	Sig.	.000

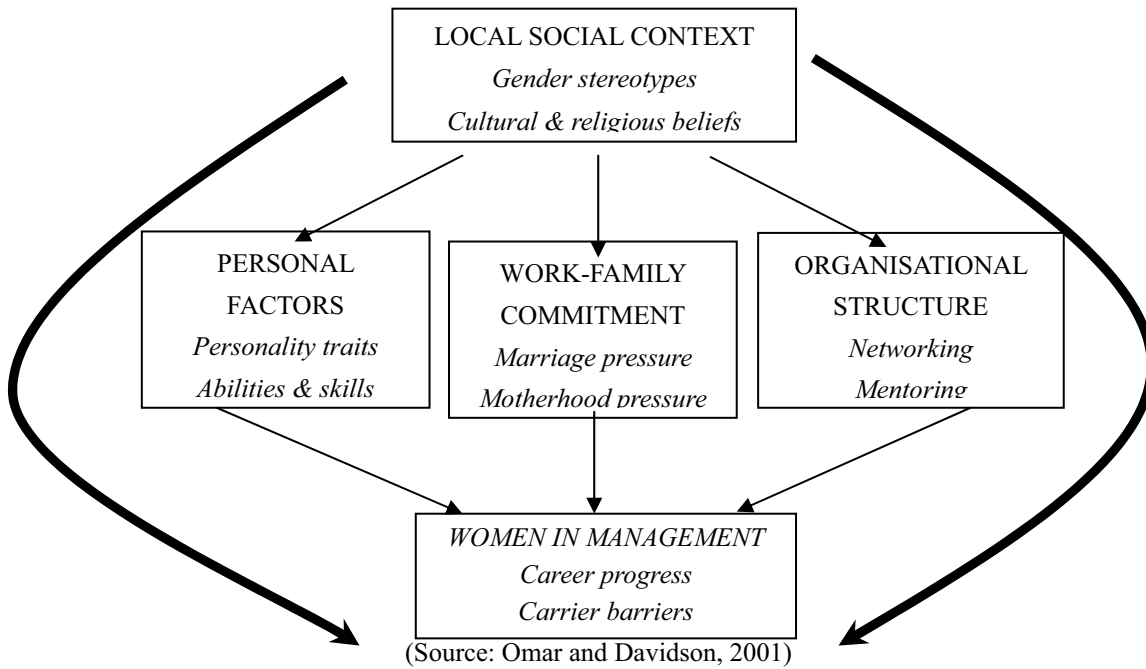


Figure 1. Gender-Organisation-System (GOS) Framework

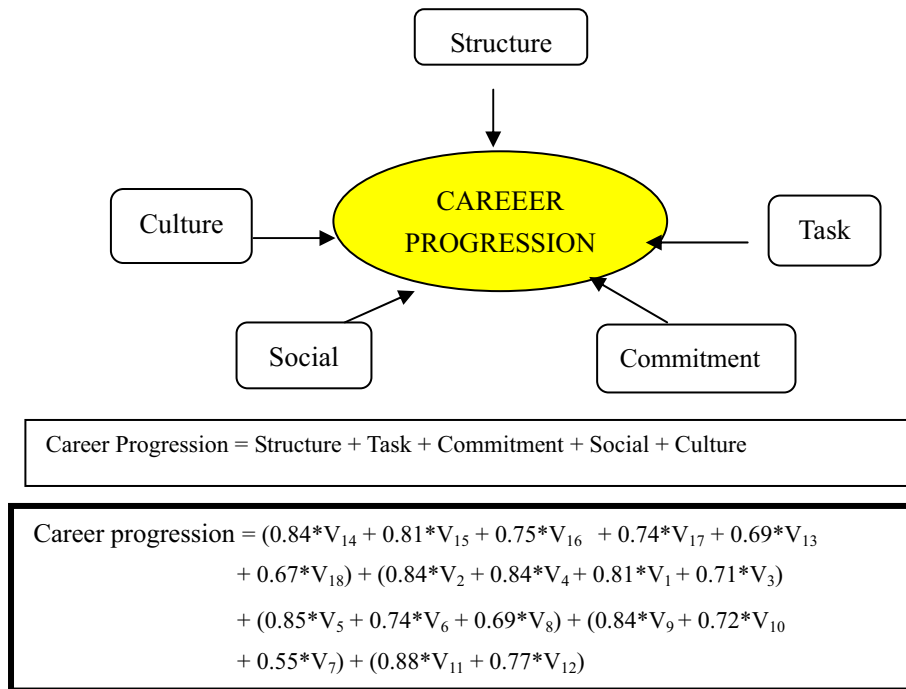


Figure 2. Proposed model for career progression