Identifying and prioritizing factors affecting gender discrimination against women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations

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Abstract
The development of social and economic equality and the provision of better and more efficient services by governmental organizations are considered as the most important factors in the economic growth and development of countries. However, a review of literature indicates a difference in the level of enjoyment of equal opportunities by the employees of governmental organizations. The main purpose of the present study is to identify and prioritize the factors affecting gender discrimination against the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations in Isfahan. The study is descriptive and survey in terms of the nature of the subject and the objectives. The statistical population of the study is the managers and the staff members of the financial and accounting sectors of governmental organizations in Isfahan, which amounted to 2600 people in 83 organizations. Using Morgan’s table, 335 people were finally estimated as the sample of the study. The statistical sample was selected using random-access sampling method. To collect data, a researcher-made questionnaire was applied to examine the factors affecting gender discrimination in the management positions, the reliability of which was calculated using Cronbach's alpha coefficient of 0.83. Content validity was used to assess the validity of the questionnaires. In order to analyze the data, descriptive and inferential statistics were used. The results, finally, showed that social, cultural, organizational, individual and family factors affect gender discrimination against women’s employment in the managerial, financial, accounting and auditing positions. The most influential factors from the statistical perspective were considered to be the individual and sociocultural ones, respectively. Furthermore, the results also revealed that the priority of the factors varies according to demographic variables.

Keywords: Gender Discrimination, Glass Ceiling, Women's Promotion, Sociocultural Factors, Organizational Factors, Family Factors, Individual Factors

1. Introduction
The term "gender" has been used in various forms and contexts to help individuals explore the aspects of work interactions between women and men. This issue has often been considered by women in an attempt to improve their social status and change the views of society towards their social position. The structures of relations and interpretations regarding the role of women in social and organizational activities have significant differences in different societies in terms of cultural components, social classes, religious beliefs and many other factors. Many scholars, especially those in the United States and the United Kingdom, do not believe in the differences of opinion regarding the activities of women and men. They hold that the perceptions of
inequality are mainly raised by women, who seek to self-identify themselves with men (Marshall, 2007). In the natural division of human resources in organizations, women are, knowingly or unknowingly, marginalized, and their development is considered to be unimportant to others, and sometimes their achieving the highest degrees are considered to be strange and intolerable because the prevailing conception is that they should be on the sidelines and should never be at the top (Wirth, 2002). Sociologists believe that gender inequality and the discrimination between men and women have become a serious obstacle to human development and, on account of this, women as a part of the active population of the country have a direct impact on the overall development of society. Therefore, the strategies of a developed community should by all means be based on the active participation of women in economic, political and social affairs. However, in reality women are faced with gender discrimination in their workplace.

One of the main issues in human development is the participation of women in the decision-making and management processes of organizations. Women's participation in the labor market is one of the most important social changes during the past centuries. Today, women have made significant advancements in the field of management, which used to be dominated by men for many years (Pawell, 1999; Helfat et al., 2006). However, women have not yet reached high levels of power in large firms (Davidson & Burke, 2000; McGregor, 2002; Vinnicombe, 2000). Studies in various countries such as Norway (Hoel, 2002), USA (Catalyst, 2004), Canada, Australia and New Zealand (Burke & Mattis, 2000) and England (Singh & Vinnicombe, 2003) show that the absence of women in the executive positions at the senior decision-making levels in large companies is a global phenomenon. Moreover, the results of a survey of 1100 professional men and women in Switzerland, 85% of whom were women, showed that 79% of women believed that gender was a determinant factor in job performance (Tsani et al., 2013).

According to the Human Development Report issued by the United Nations in 2015, women still have not achieved a decent share in managerial positions in Iran. The share of women in employment is only 16.6%, and therefore their share in the category of the high-ranked managers is low. Furthermore, Iran ranks 144 among 155 countries in terms of Gender Inequality Index. According to the report, Iran ranked 69 in terms of human development in 2014, climbing 7 places compared to the previous report. Also, in terms of the Gender Inequality Index (GII), Iran ranked 88 in 2010 and 107 in 2012 among 187 countries (United Nations Development Program, 2014, 2015).

Surveys show that gender is still a common obstacle to women's career advancement in many international arenas. The progress of women to the senior executive levels appears to have been blocked by invisible obstacles, being best described by the term "glass ceiling" (Straub, 2007). Glass ceiling is a term which has been introduced to describe artificial invisible barriers such as attitudinal biases or an institution that blocks women’s in organizations and communities based on individual potential (Moore, 1997; Sposito, 2013; Yazan Sharif, 2015; Surawicz, 2016). Considering the importance of the issue, various studies have been undertaken in this field in different countries, being generally divided into two groups of internal barriers and external barriers in the results of previous studies on barriers to the women's promotion. Engagement with the job and self-beliefs associated with the job (Cortis & Cassar, 2005) and risk aversion (Gupta & Hass, 2010) are considered as the internal barriers and the attitudes of society and managers
towards women (Cortis and Cassar, 2005) and family responsibilities (Zamani, 2009; Jazany, 2001) are taken to be the external barriers negatively affecting women’s employment in the managerial positions. Although the majority of accounting graduates or students in recent years have been women (Adapa et al., 2015), investigating the factors affecting women’s employment in the senior and managerial roles in the financial entities have not been undertaken by the researchers in this field of study. Therefore, The present research aims to clarify the role of various factors on gender discrimination in taking the managerial, financial, accounting and auditing positions by women employed in governmental organizations in Isfahan based on the conceptual model of research presented in Section 3, and attempt is made to prioritize these factors from the viewpoint of the managers and employees of the financial sectors of governmental organizations in Isfahan. If the hypotheses are confirmed, the results of the study can pave the way for further investigations as well as the interested researchers intending to work in this field.

2. Theoretical framework
2.1. The evolution of the role of women
Like other social phenomena, women's employment outside the home has changed during various periods of human life. As well as being a housewife, women have been involved in various fields of agriculture, animal husbandry, handicrafts and even military affairs with men from the past until today. But at times when the family was also considered an economic unit, the productive activities which women did at home or nearby were considered as part of the home affairs, and hence they did not receive any wages. With the advent of industrial revolution in Western Europe and the transformation of domestic workshops into factories and the expansion of machine labor, major changes occurred in the form and nature of work, and women’s economic activities were extended from homes to factories (Bahramitash, 2010).

International attention was paid to the protection of women since 1919 A.D., that is the date of the publication of the first draft of the statute of the International Labor Organization, and later on the provisions of this draft became the basis for the establishment of numerous international conventions (Clugman, 2015). The Philadelphia Declaration of 1944, the Universal Declaration of Human Rights in 1948 (Clugman, 2015), convention concerning Discrimination in Respect of Employment and Occupation (No. 111) in 1958, the Declaration of the General Assembly of the United Nations in 1967 under the title of the Declaration on the Elimination of Discrimination against Women, and the Convention on the Elimination of All Forms of Discrimination against Women in 1979 (Eraghi, 1988; Tohidi, 2012), as well as the Fourth World Conference on Women in Beijing in 1995 (Levin, 1999: 62-63) are some of the most important moves for the equality of women and men in the world.

Today, the principle that men and women are equal in all respects, including political, economic, social and cultural aspects has been stipulated in the laws of many countries. The principle of equal rights for women and men has been emphasized in the constitution of the Islamic Republic of Iran as well (on the condition that they are in line with the Islamic standards). Throughout all these times, women were responsible for regulating family expenses in different cultures along with the accomplishment of all the tasks assigned to them. After the establishment of the field of accounting as a job and the emergence of the subfields thereof during the following years,
women gradually embarked on this career as active members of the community. Today, half of the graduates in the field of accounting in the world are women, and they are engaged in this profession under different titles in various financial and monetary areas. This process is the result of long years of struggle for social equality in all countries of the world and the adoption of this right by international institutions and institutions (Clugman, 2015). Despite the recognition of this right by international bodies, the issue of inequality and discrimination against women’s promotion to managerial positions in different countries has been investigated as an important factor by various researchers since the start of women’s working as accountants in governmental institutions and organizations.

2.2. Social and economic theories of women's employment
Generally, there are two approaches to the issue of women's employment, each being involved with different theories. These two approaches are as follows: (1) Sociological approach, and (2) Economic approach.

2.1.2. Sociological approach
From this perspective, there are two points of view which need to be taken into account: 1) The system-theoretical approach introduced by Parsons, which emphasizes the need for the separation of gender roles and the division of labor and considers this necessary for achieving economic and industrial advancements. In his view, as the social system is based on the specialization and segregation of roles and social statuses, in a family, which is itself a small social system, the roles and functions of the members, especially those of the man and the woman, must be distinguished based on their inherent and natural characteristics so that the family can function positively and optimally. He believes that the specialization and separation of roles help to preserve the family system and provide the basis for the socialization of the child. The man is the head of the family and plays the role of the breadwinner, whereas the woman plays the role of the lady of the family (E’zazi, 2003). According to Parsons, when the woman is employed, she becomes a rival for her husband and the roles and duties of both of them are mixed up, and ultimately the family system collapses (Michel, 2004). 2) The development approach, which is discussed in different development theories, characterizes the role given to humans in development. In theories which are based on economic growth, humans are the workforce and are at the service of more production. The reason why these theories often take into account the mothers’ welfare is because they are the producers and the keepers of the workforce. In fact, women are considered as cheap producers of workforce. These theories are usually characterized by encouraging women to gain financial independence and equal political rights (Garoozi, 2016). In another category of the development theories, women are seen as belonging to the deprived section of the society who should benefit from the development plans. These theories are centered on the equality of the human beings and seek to eliminate injustice.

2.2.2. Economic approaches
These approaches can be classified into three main categories: the theories of profession inequality, theories of labor market division, and theories of gender. Each of these theories has a particular view of women's employment. From the point of view of profession inequality,
women’s employment causes inequality in the distribution of jobs between men and women, though this view has its own proponents and opponents. One of the most important schools in this approach is the Neo-classical or Marginalist theory. The theories of labor market division study the functioning of economic systems in the process of re-production of gender inequalities and explore the effectiveness of overlapping processes. Despite the enjoyment of apparently equal human capital, unequal employment opportunities have negatively affected the presence of women in the job market, creating new forms of gender inequality (Farasatkha, 2004: 148). This theory can well explain occupational segregation by gender both vertically and horizontally. That is, in a similar job, men enjoy a higher position. One of the most important ideas in this category is dual labor market theory, being characterized by significant approaches including human capital theory and the theory of women’s empowerment. Finally, in the theories of gender, the position of women in the labor market, at home and in the family is interlinked and is considered as part of a general social system wherein women are dominated by men.

The subject of the present study has been dealt with in a number of published researches and articles, among them being Zainal Abidin et al.’s (2008) paper entitled “Impediments to women accountants’ career progression in Malaysia”, as well as Taghizadeh et al. (2012), Roshan (2004), Fatemi Sadr (2001), Surawicz (2016), Adapa et al. (2015), and Hejase and Dah (2014).

2.3. Research hypotheses
2.3.1. Main hypothesis
The main hypothesis of the present study is as follows:

1. The sociocultural, organizational, family and individual factors affect the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations.

2.3.2. Sub-hypotheses
The sub-hypotheses of the study are as follows:

1. The sociocultural factors affect the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations;
2. The organizational factors affect the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations;
3. The family factors affect the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations;
4. The individual factors affect the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations.

3. Methodology
The present research is applied in terms of purpose and descriptive and survey in terms of the method of data collection. The statistical population of the study includes 132577 managers and employees of the financial, accounting and auditing departments of governmental organizations in Isfahan in 2017. Consulting Morgan’s table at the 95% confidence level, 335 people were estimated as the statistical sample of the research. The sample size has been selected using random-access sampling method. 335 questionnaires were distributed, collected and analyzed. At
the descriptive level, statistical features such as frequency, percentage, mean and standard deviation have been employed to analyze and describe the characteristics of the statistical population. In order to prove or disprove the research hypotheses and find the special relations between the variables using the SPSS statistical software at the inferential level, the T-test, the independent T-test, the analysis of variance and the minimum difference test have been applied. To collect data, the library resources and a questionnaire were simultaneously employed. The questionnaire consisted of 23 targeted questions based on the 5-point Likert Scale. The face validity and the content validity of the questionnaire were confirmed by the academic staff in the accounting department, and its construct validity was determined using the exploratory factor analysis. Moreover, the reliability of the questionnaire was calculated using Cronbach's alpha.

4. Data analysis

4.1. Descriptive results
This subsection deals with presenting the descriptive statistics of the participants taking part in the study. As shown in Table (1) below, these statistics are classified into three different categories: gender, the level of education and the number of years in service.

<table>
<thead>
<tr>
<th>Gender</th>
<th>169 men, 166 women</th>
</tr>
</thead>
<tbody>
<tr>
<td>Level of education</td>
<td>Associate degree (63); B.A. (181); M.A. and higher (91)</td>
</tr>
<tr>
<td>Years in service</td>
<td>1-5 (81); 5-10 (82); 10-15 (73); 15-20 (55); 21 and more (44)</td>
</tr>
</tbody>
</table>

As Table (1) shows, the sample of this study comprised of 50.4% men and 49.69% women participants. In terms of the level of education, 18.8% of the participants held an associate degree, 54.0% held a B.A., and 27.2% held M.A. or higher degrees. Regarding the number of years in service, the participants of the study who had 1-5, 5-10, 10-15, 15-20, and 21-more years of service comprised 24.2%, 24.5%, 21.8%, 16.4%, and 13.1% of the overall sum, respectively.

4.2. Inferential statistics and hypothesis testing
Below, the inferential statistics regarding the testing of the sub-hypotheses of the study are presented.

4.2.1. The sociocultural, organizational, family and individual factors affect the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations.

Table 2: A comparison of the average score of the factors affecting gender discrimination against the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations
Factors Mean Standard Deviation
Sociocultural 3.49 0.549
Organizational 3.25 0.742
Family 3.48 0.796
Individual 3.58 0.678

Based on the results of Table (2), F is significant at the level of $P \leq 0.5$. Hence, there are differences between and among the factors affecting the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations. The most influencing parameters have been determined to be the individual factors and the least influential parameters are the organizational ones.

4.2.2. The sociocultural factors affect the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations.

Table 3: A comparison of the average score of the role of sociocultural factors affecting the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations with an assumed mean of 3

<table>
<thead>
<tr>
<th>Factor</th>
<th>Mean</th>
<th>Standard Deviation</th>
<th>T</th>
<th>Level of Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sociocultural</td>
<td>3.49</td>
<td>0.549</td>
<td>16.54</td>
<td>0.001</td>
</tr>
</tbody>
</table>

As Table (3) shows, T is significant at the level of $P \leq 0.5$. Therefore, the effect of the sociocultural factors on the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations was estimated to be more than the average level.

4.2.3. The organizational factors affect the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations.

Table 4: A comparison of the average score of the role of the organizational factors affecting the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations with an assumed mean of 3

<table>
<thead>
<tr>
<th>Factor</th>
<th>Mean</th>
<th>Standard Deviation</th>
<th>T</th>
<th>Level of Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational</td>
<td>3.25</td>
<td>0.742</td>
<td>6.34</td>
<td>0.001</td>
</tr>
</tbody>
</table>

According to Table 4, T is significant at the level of $P \leq 0.5$. Therefore, the effect of the organizational factors on the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations has been estimated to be more than the average level.
4.2.4. The family factors affect the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations.

Table 5: A comparison of the average score of the role of the family factors affecting the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations with an assumed mean of 3

<table>
<thead>
<tr>
<th>Factor</th>
<th>Mean</th>
<th>Standard Deviation</th>
<th>T</th>
<th>Level of Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Family</td>
<td>3.48</td>
<td>0.796</td>
<td>11.11</td>
<td>0.001</td>
</tr>
</tbody>
</table>

Based on the results of Table (5), T is significant at the level of P ≤ 0.5. Thus, the effect of the family factors on the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations has been estimated to be more than the average level.

4.2.5. The individual factors affect the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations.

Table 6: A comparison of the average score of the role of the individual factors affecting the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations with an assumed mean of 3

<table>
<thead>
<tr>
<th>Factor</th>
<th>Mean</th>
<th>Standard Deviation</th>
<th>T</th>
<th>Level of Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>3.58</td>
<td>0.678</td>
<td>15.81</td>
<td>0.001</td>
</tr>
</tbody>
</table>

Based on the results of Table 6, T is significant at the level of P ≤ 0.5. Hence, the effect of the individual factors on the women’s employment in the managerial, financial, accounting and auditing positions in governmental organizations has been estimated to be more than the average level.

5. Conclusions and suggestions

Considering the research model and the results of the testing of the hypotheses, it can be concluded that the employees employed in governmental organizations have referred to the individual parameters as the first priority factors impeding women's access to the managerial positions. In this research, the barriers to women's employment in the managerial, financial, accounting and auditing positions have been classified into four groups of sociocultural, organizational, family and individual factors, each of which in turn being divided into other parameters and questions in keeping with the research model. In the organizational barriers, it can be observed that the tendency towards patriarchy is the main priority in the appointment of managers. Therefore, it can be said that the managers are now unofficially reluctant to appoint women to the managerial positions, and in the managers’ viewpoint, men are first priority for top managerial positions. Concerning the social barriers, which have been divided into six questions and parameters, the results of the testing of the hypotheses reveal that the patriarchal and male-dominated culture has been raised as a stronger barrier to women’s access to the managerial positions, suggesting that our society is overshadowed by the patriarchal values, and there are
stereotypical attitudes towards women in society. In order to have an ideal society, therefore, there needs to be a change in attitudes, which requires long-term planning. Regarding the family barriers, which have been divided into three parameters in the questionnaire, the results of the hypothesis testing indicated that the strongest obstacles to women's access to the managerial positions are educating the children and doing the household affairs. Such concerns among the employed women, then, should be resolved through the establishment of child care and education centers in the workplace or anywhere nearby by governmental organizations. In regard to the individual barriers, which have been divided into five indexes in the questionnaire, the results of the hypothesis testing revealed that the strongest obstacle to women’s employment in the managerial positions is lacking any incentive for them to succeed. This skill in women should be strengthened through providing them with the needed educations, creating the necessary incentives by the organizations and the family in order for them to make progress, and trying to revive the sense of success in them through giving them the necessary feedback even on the smallest successes.

What is certain is that the social phenomena are influenced by a variety of factors, and each of these factors also interact with each other. When it comes to the barriers to career advancement, all the parameters discussed are sequentially interlinked. Therefore, major changes have to be made to improve the situation. This requires long-term planning, which starts from the very first center, i.e. the family, and spreads throughout the community so that equality between men and women in organizations is achieved too, and the managers are appointed not based on their gender but on the basis of their competence and capabilities.

5.1. Suggestions based on the research findings
Since there are limited resources for improving women's job status, in the following some solutions are prioritized and presented according to the results of the present research.
A) Since the individual factors are considered to be the most important barriers to women's lack of access to the managerial positions, most resources should be allocated for reducing such barriers. Accordingly, given that the individual and structural barriers have been identified as the first priority obstacles among the overall preventive parameters, effective measures need to be taken by the senior managements in the following cases:
1. Refining the view of assigning men to job positions in preference to women as well as changing the attitudes of women towards themselves and their abilities;
2. Shifting from the traditional structures to the modern organizational structures and reforming the patriarchal management systems as well as enhancing the women's motivations for success in the organizational units;
3. Establishing an institution, department or unit within the organizations to eliminate gender discrimination against the women’s access to the high-ranking managerial positions and providing the necessary educations concerning strengthening the spirit and attitudes of women and men with respect to this issue.
B) As the results of the study revealed, the sociocultural barriers are the second priority among the obstacles to women's access to the managerial positions. Concerning these results, the following suggestions are presented to help remove these barriers:
1. Undermining all sorts of informal support for the access of all the employees to the high-level managerial positions;
2. Developing policies concerning women's access to the managerial positions regardless of the existing relationships within the informal network of male managers;
3. Identifying and introducing successful women in the managerial arenas and highlighting the characteristics of these individuals to make them appropriate role models for other women.

References


