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**FACTORS INFLUENCING CAREER PROGRESSION OF
WOMEN IN THE TOP FOUR AUDIT FIRMS IN KENYA**

STRATHMORE BUSINESS SCHOOL

RESEARCH DISSERTATION

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MBA/ 90657/16



**A research dissertation submitted to Strathmore Business School in partial fulfilment of
the requirements for the degree of Master of Business Administration of Strathmore
University**

June 2018

DECLARATION

I declare that this work has not been previously submitted and approved for the award of a degree by this or any other University. To the best of my knowledge and belief, the research thesis contains no material previously published or written by another person except where due reference is made in the research thesis itself.

.....Signed (Student)

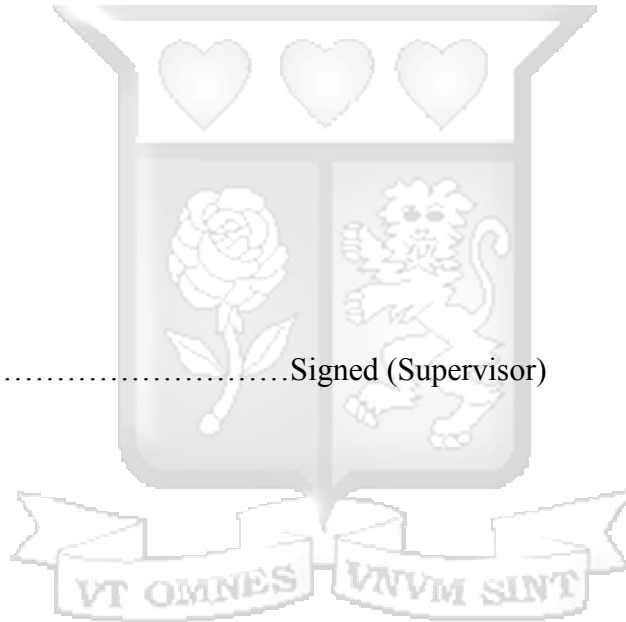
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05 June 2018

.....Signed (Supervisor)

Professor Ruth Kiraka

05 June 2018



ABSTRACT

Audit firms are associated with intense work load, long hours, a stressful environment and cut throat competition among associates. Is it possible for a woman to succeed in this environment and rise to the level of Partnership? The purpose of the study was to examine the low representation of women at Partnership level in the Top 4 Audit firms in Kenya. The objectives of the study were to examine the factors that contribute to the career progression of women; assess the factors that impede their advancement; and review the effectiveness of strategies set up by audit firms to address the challenges of career progression for the women. The research focused on audit firms because unlike other corporates where it is observed that women take up support functions at top levels such as Legal and Marketing Director roles thus having a seat in the board room, the structure of audit firms is such that the highest level of management comprises of Partners, who are the main drivers of the firms' streams of revenue. The study used structured interview guides to collect data from current female and male partners and managers in the audit firms, the HR Managers in these firms and former female associates. The qualitative data was content analyzed and categorized based on patterns and themes which served to identify the most important factors. The key findings were that both supporting and impeding factors to women's career advancement could be categorized into organizational, cultural and personal based factors. Supporting factors included education, training and development, secondment opportunities, mentorship, gender balance, individual's internal locus of control and social and interpersonal skills. The impediments included unfavorable work life balance, male dominance, unrealistic key performance indicators, lack of mentorship programs, lack of clear progression plan due to the pyramid structure of the organization, the political nature of the workplace, stress and workload, gender conflict, lack of networking and cut throat competition. Of importance, was that most respondents viewed success as having a balanced work life, community involvement, a fulfilling career, and would opt out of partnership if it conflicted with these goals, thus resulting in scarcity of females at the top. Lastly, the study identified that audit firms had strategies in place to address the disparity in promotion between women and men. The most notable strategies included the Women in Leadership Programmes set up by these firms. However, these were largely ineffective. The study recommends that audit firms should provide mentorship for its female managers, promote female-friendly work environment to achieve a better work-life balance and have gender-specific career paths for their high achieving female managers.

Key words: Women; Career progression; Audit firms, Kenya

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DEDICATION

To the almighty God for all the blessings bestowed upon my family and I. He who lives and reigns forever and ever.



CHAPTER ONE: INTRODUCTION

1.1 Background of the Study

Women play a critical role in an organization and organizations will benefit if these women move into leadership roles. This is driven by the fact that female senior leaders positively influence the attractiveness of their institutions for more junior women resulting into a larger pool of professional talent at all levels (Hirsh 2009). In addition to this, having female leaders as senior executives has been associated with increased number of customers, increased sales revenue, high profitability and stock performance. Galbreath (2014), suggests that women are known to be creative and are very strong in generating ideas and innovation. They are seen to have a higher moral and ethical standard and these factors are very important for any transformational leader. Desvaux et al (2008), however, note that even though the importance of women at top management cannot be over emphasized taking into account the key role they play at top level management, the numbers occupying these positions do not emulate the same.

Women constitute nearly half of the world's population and they also comprise over half of the work force (Ayakiri et al. 2013). A study by Jensen and Matznevski (2011) revealed that women held 49% of the jobs in the US and 50% of all managerial positions. However, the career path of women in professional services has never been straight forward and getting into a position of leadership has always been a struggle for women. Research further demonstrates that although there is an increased presence of female employees in mid-management positions, executive positions across the globe continue to be dominated by men (Schmitt et al, 2009).

Research further shows that women comprise over half of the students in many university degree programs and occupy more than half of the professional entry level positions. Their representation dwindles to around 15% at the executive level (Catalyst, 2013). Most women seem to plateau in middle management and other women leave employment to pursue careers that are more accommodative and fulfilling and others become small entrepreneurs or take up family responsibility (Litzky and Greenhouse, 2007). Lord Davis (2011) also observes that women are successful in the universities and early careers but the attrition rate increases as they progress

through the organization. This results into few women represented on boards and the top management level as companies are unable to draw from the widest available range of talent.

A study conducted by McKinsey and Company (2007) revealed that companies with more women representation in boards and top management level perform best. The study further showed that even though this is the case, women were still underrepresented in management and decision making roles. In Europe, they represent about 11% of the governing bodies of listed companies. From a board perspective, women taking up the role of Board of Directors are few with them comprising about 17% of director positions within the Fortune 500 companies (Catalyst 2014) and 11% across much larger sample of Global Companies (GMI Ratings 2013). Whereas a lot of effort has gone into promoting the women agenda by different advocate groups, their representation in boards remains modest. Zubaidah (2008) study revealed that in most organizations, employers have established on site or off site child care centers, part time schedules, extended leave of absence, flexible schedules vacations and sick leave policies to accommodate working parents. These efforts have been seen to have had some impact in promoting women.

From an audit firm perspective, a survey done by the American Institute of Certified Accountants (1991) revealed that the number of women accountants had increased but very few women occupied strategic positions in audit firms. One of the reasons attributed to the lower numbers in strategic positions was due to the nature of the audit profession. Awe (2008) defines an audit as an independent examination of books and accounts of an organization by a duly appointed person to enable that person give an opinion as to whether the accounts give a true and fair view and comply with relevant statutory guidelines. The intensity of the audit process impacts on the retention of women. Gammie (1995) suggests that in chartered accountancy, the prospects for women in the field of accountancy are not too brilliant and that women who succeed are the rare exception. The percentage of women who make it to the top will be smaller because they are the victims of myths and stereotypes, like the idea that once they have a child, they will not be as committed to their jobs (Stern 1998).

There is a noticeable difference in employee turnover, motivation and career aspirations between men and women in public accounting. Women make up about half of the total new hires in each of the big four companies while less than 20% of them are partners (Catalyst 2013). Mac Lean

(2013) attributes the high turnover of women in the audit firms as the major impediment from breaking the ceiling of public accounting and becoming a majority presence in management.

1.2 Problem Statement

Zubaidah (2008) claims that in the accounting profession, statistics indicate that although there are popular portrayals of women's current success in public accounting, labour force statistics indicate that few women actually advance to partnership level positions. This is also evidenced by the fact that the number of women accountants entering the labor market is not reflective of the number holding top positions. Anderson-Gough et al (2005) further suggest that the lower career aspirations of women are as a result of women's lack of self-confidence, indecisiveness, self-promotion and child bearing capacity.

Aryee et al. (2016), study explains that the most crucial form of capital is an organization's human talent; developing, keeping, and drawing upon this knowledge base is key to the vitality and longevity of any company. Burke and Vinnicombe (2005) further allude that with a growing labor shortage and aging workforce, organizations run the risk of disadvantage if they underestimate the criticality of identifying and grooming their most promising talent for future leadership roles. Having said that, the American Institute of Certified Public Accountants' (AICPA's) 1993 Survey *on Women's Status and Work/Family Issues in Public Accounting* revealed that women hired into public accounting were not progressing up the ranks as expected, and this was mainly due to disproportionate turnover.

Studies done by Smithson et al. (2004) and Collins (1993) have revealed that stress related to work-home conflict, long working hours, client availability and unqualified support from spouses at home have been the major issues impacting top level career progression. Further studies by Buse et al. (2013) and Smith et al. (2012) explain that the reasons female professionals opt out of their organizations are complex and numerous, but they frequently include the inability to overcome significant structural and cultural barriers to the C-Suite. These studies highlight challenges that have faced women in developed countries.

A study done by Collins (1993) revealed that it is important to understand the extent to which career tracks may be a function of personal choice and gender-related life circumstances. Hewlett and Luce (2005) further found that achievement of “a power position” was the least important career goal for the majority of women in most sectors. Most women ranked higher the ability to associate with people they respect, freedom to “be themselves” at work, opportunity to be flexible with their schedules, opportunity to collaborate and work as part of a team, and ability to give back to their communities. Would this be the reason why less women are progressing to positions of partnership? Is it a matter of choice?

This study focused on audit firms because unlike other corporates where it is observed that women take up support functions at top levels e.g., Legal Director, Marketing Director, Human Resources Director and thus having a seat in the board room, the structure of audit firms is such that the highest level of management comprises of Partners, who are the main drivers of the firms’ streams of revenue. There is less focus on support functions and many of these firms rarely develop their support function teams. In light of this, even as women struggle to climb the corporate ladder, the struggle is even harder in audit firms as its structure requires women to take up the role of Partnership and therefore run the main stream business of audit firms as opposed to support functions (Rowe and Crafford, 2003).

In addition to the above, the top four audit firms sit among the ten employers for college graduates and they focus on recruiting the top students from the universities (Lavelle et al., 2011). In Kenya, the top audit firms are provided with the ‘Dean’s list’ which is a list of the top students in the universities and this is used as source of graduates for recruitment by the audit firms. (Dean List, Strathmore University 2016, Deans List University of Nairobi 2016). In light of this recruitment strategy, it is expected that it should translate to women getting into the partnership level as these firms recruit top talent. However, that has not been the case with less than 10 percent of the women recruited reaching Partner level.

The current research focused on the issues that impede career progression of women in the Kenyan context, with a focus on the top audit firms in Kenya. In light of the role that women play in an organization, the research sought to identify why a majority of the women in audit firms do not rise to partnership level.

1.3 Objectives of the Study

1.3.1 Specific Objectives

- (i) To determine the factors that contribute to the career progression of women in audit firms in Kenya.
- (ii) To assess the factors that impede the advancement of women in audit firms in Kenya.
- (iii) To assess the effectiveness of strategies set up by audit firms to address the challenges of career progression for women.

1.3.2 Research Questions

- (i) What factors contribute to career progression of women in audit firms?
- (ii) What factors impede the advancement of women in the audit firms?
- (iii) How effective have the strategies set up by audit firms to promote career progression for women been?

1.4 Scope of the Study

This research focused on the top four audit firms in Kenya, specifically, KPMG, PWC, Ernst and Young (EY) and Deloitte. It is, however, important to note that although this was the focus of the research, the accounting profession is far from being the only environment where women remain outside of the decision circles. Overall in managerial jobs, and in most countries, men are in the majority among managers, top executives and higher levels of professional works whilst women are still concentrated in lower categories of managerial positions (Wirth 2001).

1.5 Significance of the Study

This study will assist audit firms and other companies who are working towards empowering women at the work place and are struggling with top female talent progression and retention. In addition, the management of these firms will have a better perspective of the factors that contribute to and impede on career progression and also have an opportunity to assess if the strategies that they have laid down to promote women are in fact working.

The study will also assist women seeking to assume positions of leadership to understand themselves better and to learn ways of navigating the challenges they face when climbing the corporate ladder.

The Government will also benefit from this study in order to evaluate the effectiveness of policies that they develop from a social perspective as reduced numbers of women in top management is not only a private sector issue but extends to the public sector as well.



CHAPTER TWO : LITERATURE REVIEW

2.1 Introduction

This chapter reviews literature that relates to the career growth of women. The review has been organized in the following sections. The first part of the chapter reviews and provides a summary of two theories that relate to career progression. The second section captures the major issues that contribute to or impede the career progression of women in the corporate world, with a specific focus on audit firms. It further investigates the effectiveness of the strategies that organizations have set up to eliminate the impediments of career progression of women. The chapter concludes by identifying key research gaps, and a conceptual framework for the study.

2.2 Theoretical Framework

2.2.1 Glass Ceiling Theory

Powell and Butterfield (2015) define a glass ceiling as a transparent barrier that prevents women from rising above certain levels in an organization. The theory had been defined further as an unbreachable barrier that keeps minorities and women from rising to the upper rungs of the corporate ladder regardless of their qualifications or achievements. Morrison et al (1987) further explain that although women are capable of moving to upper levels, at some point, they are halted by invisible barriers. This applies to women as a group that they are stopped from advancing higher because they are women. Some of the barriers women have to face include different pay for comparable work, sexual, ethnic, racial, religious discrimination or harassment in the work place, prevailing culture of many businesses and lack of family-friendly workplace policies.

Smith et al (2012) in their study categorize glass ceiling beliefs by women into four groups that include, denial, resilience, resignation and acceptance. They view denial and resilience as optimistic while resignation and resilience as pessimistic. From a denial perspective, the authors find that men and women face the same issues and problems in seeking leadership roles. In respect to resilience, women are able to break the glass ceiling and when it comes to resignation, women suffer negative consequences in their career path on a much higher level than men and this leads to significant reasons for not attempting to break the glass ceiling. Lastly on acceptance, women

decide to take up other fulfilling roles such a family involvement and disregard their own career development.

Although most authors are convinced that the glass ceiling phenomenon is still in existence, Rai and Srivastava (2008), hold a different opinion. They are of the view that the Glass Ceiling no longer exists. They take a case of low salary which is one barrier to women's career growth and explain that women earn less due to choices they have made. This may be by leaving their jobs midway, worked for less hours and the choice to join low grade jobs. He views the glass ceiling theory as a myth and self-created issue.

The theory is applicable to this study as it provides insights as to what would be the limiting factors in having women move into partnership roles within the audit firms. The theory explains the different barriers that women face in rising within the organization and the choices the women decide to make due to these challenges which compounds the issue further.

2.2.2 Social Cognitive Career Theory

The Social Cognitive Career Theory (SCCT) was developed by Robert W. Lent, Steven D. Brown and Gail Hackett in 1994. The theory is primarily based on Albert Bandura's Social Cognitive Theory (SCT). Bandura (1986) advances the view of human functioning that accords a central role to cognitive, vicarious, self-regulatory and self-reflective processes in human adaptation and change. He explains that humans are self-organizing, proactive, self-reflecting and self-regulating rather than as reactive organisms shaped by environmental forces. The theory is founded on a causal model of triadic reciprocal causation in which personal factors in the form of cognitive, affective and biological events, behavioral patterns and environmental events operate as interacting determinants that influence one another. The basic tenet of SCT is that behavior is controlled by the person through the cognitive processes and by the environment through external social situations.

SCCT proposes that career interests, goals and choices are related to self-efficacy beliefs and outcome expectations. Self-efficacy refers to people's judgments of their capabilities to organize and execute courses of action required to attain designated types of performances (Bandura, 1986, p.391). It takes into account one's effort, persistence and emotional reactions when confronted

with obstacles (Bandura 1997). Outcome of expectations on the other hand refers to a ‘judgement’ the likely behavior will produce. These outcomes could either be physical e.g. monetary or social. (Bandura, 1986, p.391).

SCCT theory attempts to trace some of the complex connections between persons and their career related contexts, between cognitive and interpersonal factors and between self-directed and externally imposed influences on career behavior. Borgen, (1991) explains that the trend now is to view people as active agents in, or shapers of their career development. He holds that people help construct their own career outcomes which is influenced by their belief, their environment and their career path. The theory further explains that over and above career development being cognitive, there are other factors that influence it such as choice, change and growth. He explains that social and economic conditions inhibit or promote a career path of individuals and people differ in their abilities and achievements. He concludes by noting that that culture, gender, genetic endowment, social structural considerations have an impact on the nature and range of their career possibilities.

Understanding the SCCT Model contributes to this study as it provides insights as to the driving force to progress in career and choices that individuals make that either promote or impede career progression.

2.3 Empirical literature

The empirical literature addresses the three key themes of the study: factors contributing to career progression of women, factors hindering their progression and strategies for promoting women’s career progression. These are discussed in turn below.

2.3.1 Factors contributing to women’s career progression

Mac Lean (2013) recognizes that there has been an increase in firms developing programs whose aim is to keep intelligent and hard working women from dropping out of corporations. Below are some of the factors that have enhanced career progression for women in the audit firms. Among these factors are education, gender-initiative programs, organization and government policies, and training and development. These are discussed below.

a) Education

The American Institute of Certified Public Accountants (2011) says that the women have made up the majority of accounting graduates since the mid-1990s. This is an indicative shift in women's attitudes towards the accounting profession which was once considered a very male-dominated profession. Ramdhony et al (2013) further observe that in today's economic set up, accounting is more than just about balance sheets, and numbers. It involves social skills that are key for interactions with clients and this is one skill that women are good at.

Although education in itself does not directly contribute to their progression, the increase of female graduates resulting from education has provided a good platform for women accountants in the workforce. Even though this is the case, McKinsey and Company (2010) observes that the increase in the number of female university graduates will not by itself be sufficient to close the gender gap in top management positions. The projection of history reflects that unless prevailing corporate norms and rules for promotion are changed, the number of female graduates will have a marginal impact on women's representation in executive committees.

b) Gender initiative programmes

“In the nineteenth century, the central moral challenge was slavery. In the twentieth century, it was a battle against totalitarianism. We believe that in this century, the paramount moral challenge will be the struggle for gender equality around the world” (Kristof 2009). Although a majority of leaders, both men and women, recognize the need for gender diversity in top management as a performance driver, these beliefs do not translate into action (McKinsey Survey 2010).

Studies have further revealed that due to the fact that there are very few women at top management who are isolated, they are often viewed by others in the company as symbolic gestures of the company's good will efforts to promote equality. The idea of gender initiative programmes have also been labelled as “tokenism” for purposes of meeting gender equality (Schwanke 2013).

It has also been observed that women are their own worst enemies as they also inhibit the success of gender initiatives since they are not willing to share information or encourage other women to advance. They mainly do this in order to maintain their status with the men at their level by aligning themselves to men's perceptions and interest (Hamel, 2009).

c) Government policies

Governments play a critical role in advancing gender equity at the work place and the society at large (Olgati and Shapiro 2002). In Kenya, particularly, a number of initiatives have been put up by the Government to facilitate an increase in the number of women taking up leadership positions. Examples include having a percentage of each gender forming part of Government. In most cases, this means having women where they were underrepresented (Constitution of Kenya 2010).

d) Training and Development

A major factor contributing to women's development and rising to leadership has been attributed to training and development initiatives (Wirth, 2001). Burke (2002), further states that access to education, training and development are part of the challenge to support women's advancement in organizations. Training and development initiatives are crucial to women's development in organizations because they provide women with the skills, credentials and knowledge they need to succeed in their jobs. Tharanou (2001) however, disputes this and is of the view that the training only helps to advance women into middle management. It is still a problem moving them up into senior management even after undergoing training.

e) Mentorship

Mentorship is a relationship between a manager and a subordinate aimed at enhancing an associate's performance by providing assistance on an individual basis. A mentor may play the role of a coach, a sponsor and is geared to providing the associate with tasks that push them beyond their comfort zones. Mattis (2004), suggests that mentorship plays a crucial role on women's development in organizations. Riley and White (1994) further reiterate that mentorship relationships help women advance by providing them with confidence and reducing their stress levels. Nelson and Quick (1985) further point out that where there are female mentors, the effect is even greater as they provide the female associates personal experiences that help them manage discrimination, stereo-typing, family/ work life balance and social isolation. Mentorship therefore plays a key role in the advancement of women. However, –Schwiebert et al (1999), is of the view that unlike men who have significantly benefited from mentorship programmes, women lag behind due to few female mentors and those few were also not very willing to offer effective mentorship as they were not properly rewarded.

2.3.2 Factors impeding career progression

According to Smithson et al (2004), female professionals leave organizations due to the inability to overcome significant structural and cultural barriers to the C-Suite. The difficult barriers are historical and arise from organizational norms that were adopted when the sole male-breadwinner model was common and when women were not well represented in the workforce (O'Neil et al, 2008). Most of the structures that were created and which were considered to be normal were skewed towards work practices that favored men and those individuals who were focused on career (Ely and Meyerson, 2000).

As a result of these assumptions, women are unintentionally stereotyped on the basis that they are less competent than men and they are therefore evaluated on a higher standard and their performance is attributed to other factors besides their ability (Carli and Eagly, 1999). The impact of this is that women face a slower upward mobility and receive lower wages as compared to their male counterparts (Fleming 2015).

Schwanke's (2013) on the other hand attributes the low representation at the top to structural, prejudicial and discriminatory hurdles faced by women and these hurdles are often subtle and misunderstood, creating a complex, pervasive and multi-faceted labyrinth that thwarts any progress that women have made.

Below is a detailed discussion of some of these factors that impede career progression of women.

a) Family structure

The United Nations Declaration of 1948 defines a family as fundamental group unit of society which is entitled to protection by society and the state. Linehan and Walsh (2011), reported that career success was still founded upon the male career model that largely ignores the impact of marriage, household duties, pregnancy and children. When individuals take time off their career for family reasons, they are perceived as lacking the necessary commitment needed to advance. Windsor and Auyeung (2006) further reiterated that motherhood is synonymous with a slowing, even halting, of career progression specifically in audit firms.

Walsh et al (2016), in their study revealed that for women with families, the different issues that affect women are even heightened. Most organizations require long hours of work which creates

conflicts with cultural and societal expectations of women as primary care givers. As women struggle to balance work, those who mainly work in men dominated occupations leave the organization as compared to men. Experimental research has further shown that women with families are stereotyped about their commitment and competence. The study revealed that mothers were less likely to be called back to interviews than non-mothers (Cuddy and Fiske, 2004). The study also revealed that fathers were not similarly disadvantaged, and in some instances, they were even advantaged by their status as parents as this brought in an element of stability.

A survey done by the upward mobility of Women Special Committee in 1988, provides a different perspective as to how family and marriage affects career progression. It identifies that as more women enter the accounting profession, the possibility of emotional involvement among co-workers causes more friction in an organization and/or also marriages requiring one party to leave the organization which in many cases would be the woman. Women therefore forfeit the opportunity to rise in the corporate ladder as they are forced to exit prematurely.

Most women normally encounter family as a barrier during their mid-level of management. Where work conflicts with family, they prefer to opt out or even take career breaks. One study showed that as many as 37% of high-level women executives had taken a break during their careers as compared to 24% of men. When asked about what was the major reason, 44% of women identified caring for children and parents as significant factors while only 12% of men did so (Hewlett and Luce 2005).

Ukuta et al (2013) study conclude that the gender of an individual does not affect the technical competences of the auditors. The main driver of performance is the level of education and experience of the auditor. However, the family structures affect the productivity of auditors. Productivity is mainly seen as an issue for women who are married as it impacts on their dedication to engagements.

A study done by Zubaidah (2008) revealed that some factors which were unique to audit firms for example, the requirement of frequent travels and lack of support from spouses and family, made it difficult to balance family commitment with job demands. Dambrin and Lambert (2008) suggest

that motherhood increasingly appeared as one reason why women were being excluded or excluding themselves from the path of partnership. The study noted that during the maternity period, the women ran the risk of losing their client portfolio resulting in loss of established networks, revenue streams and bonuses.

b) Cultural factors

According to Stills (1994) cultural factors have emerged as the significant impediment to women's progress through the glass ceiling. She is of the view that a cultural dilemma arises whenever either a male or female enters a non-traditional area and needs a very concerted effort to overcome prejudices, stereotypes and traditions.

Maupin (2013), positions the cultural issue from a different perspective. She categorizes this from

- i) a person- centered perspective where the failure of women reaching the upper management positions is attributed to the woman- herself. That is her upbringing, her personality and her understanding of the human nature. These female socialization practices discourage women from developing skills and personality traits that were akin to their success in top management levels.
- ii) a situation-centered perspective where the organization is to blame for women not moving to the top. The lack of role models and aid programmes that will help them succeed at the top.

Ruderman et al (1996) further assert that connected to culture, is, gender bias and stereotyping. His is the view that HR policies and processes are often biased against women. Women are stereotyped as communal, and passive whereas men are considered as action-oriented and good at making decisions.

c) Stress

Women accountants are in greater stress than male accountants due to family and management pressures, prejudices and the perception that for a woman to succeed, her performance must be way above that of a man (Zubaidah 2008). Schwanke (2013) is of the view that in many instances women are normally candidates to take over crisis situations and due to lack of a proper support network, they find these roles very stressful and in many instances they tend to leave these positions. When they leave, their departure is often attributed to poor stress management skills or unwillingness to commit to hard work.

Mac Lean (2013) identified that the most independent indicators of departure in audit firms was stress. Most of the stress resulted from workload, work-home conflict and low expectations of advancement. Both women and men suffer the stress but the low expectations of advancement affects women causing them to leave.

d) Complacency

It is observed that many women in organizations, sit back and expect that their good results and high performance will translate into rewards. The issue with this is that rewards will not always result from good work unless the employees advocate for themselves as male associates do. The problem is that women rarely advocate for themselves as this will not be aligned with societies expectations as they will be stereotyped as being aggressive and negative (Sandberg 2014). Sturges (2008) is the view that women are not always willing to take risks and they therefore avoid a role in functional areas. They are also not willing to look for new assignments and many of them prefer not to be mobile.

Strongly linked to complacency is the lack of visibility. The society refers to women who are in high visible roles and whose management approaches are more directive than collaborative as “the Iron maiden”. This tends to make most women shy away from leadership positions (Schmitt et al 2009).

e) Job demand

Zubaidah (2008) suggests that the nature of audit and consultancy which was predominantly the kind of work in audit firms is extremely labor intensive and therefore demanding. In addition to the demand, there was lack of appreciation from supervisors, lack of a clear role profile, the performance evaluation process is too rigid and there is lack of transparency in performance reviews. This has caused many women auditors to leave the firms prematurely as it is difficult to combine this with domestic and caring responsibilities.

f) Lack of Networking

Kumra and Vinnicobe (2010) are of the view that networking brings significant advantages to career progression and it can help individuals climb the corporate ladder as networking provides

avenues for sharing personal successes. A study conducted by Cross (2006), however, revealed that there was a realization among the female managers that even though networking was considered critical, their male counterparts were eager and more willing to engage in networking activities which gave them increased levels of visibility among senior management.

Broughton and Miller (2009) identified networking as a challenge for many women. Networking structures which include ‘old boys’ networks are seen to increase ambiguity about advancement. These clubs are difficult for women to break into as women are often uncomfortable with networking in the social context of these settings and are also unable to commit extra time outside of working hours due to family commitments. They further observe that men are also not willing to let women into their social circles resulting to a poor support network around women at higher levels of leadership.

Glazer (1999), in his research, concluded that women without informal networks support find themselves blocked as they rise up the hierarchy because a number of promotions are done based on trust as opposed to performance. In many instances, men are able to build trust in the social networks in which women are ignored and excluded therefore missing access to relevant information.

2.3.3 Strategies to promote women’s career progression

Wooten (2002) is of the view that many audit firms are currently motivated by internal and external factors to make women retention a priority and adopt a variety of women-specific initiatives. However, this is not the case in all companies as revealed in McKinsey’s study of 2010 which showed that only 28% of the respondents identified this as a top 10–priority in their company.

Researchers have further observed that for the retention strategies to succeed, the attitudes of the supervisors and the company culture is critical for their success. One of the strategies that a number of companies have set up are flexible hours that enable women to work within time frames that work best for them and enable them discharge other important duties like taking care of families. Almer et al (2002), however, explain that the impact is only experienced in the short term as this appears to result in negative perceptions of peers and superiors related to career progression. McKinsey (2010) explains that the introduction of a gender- diversity policy is often like a cultural

revolution and it requires full and visible commitment of the CEO to drive the change. He recognizes that positive practices will not necessarily yield results if these are not supported by top management.

Three of the Big Four Audit firms Ernst and Young, KPMG and PWC have been ranked among top 10 list for best places to work for mothers internationally. The magazine (2015 Working Mother 100 Best Companies) however noted that even with the top ranking of the audit firms, women, who make up about half of their recruits, make up only a quarter at best of their partners. In a study done by McKinsey (2010) the respondents emphasized that companies would benefit if they provided women with greater institutional support, especially during their challenging mid-career years, when they assume greater work responsibilities while simultaneously trying to juggle the demands of having children and raising a young family. The respondents recommended that organizations should offer professionals autonomy and control over the ways in which they accomplish their jobs and also create an infrastructure both within and outside the company that would provide a sense of community and support for working professionals.

Organizations would benefit from taking a long-term perspective about their employees' careers and allow them to ramp up and ramp down when needed. This gives them the ability to adjust to the needs of their careers as they work through mid-career challenges.

2.4 Key Literature Findings

The literature review shows that many companies are now coming up with programmes to retain the female talent in organizations (Mac Lean 2013). In order to achieve this, there has been a continuous review of the factors that impede career progression. A number of authors view the impediments being more from a personal level which would include the inability to overcome significant structural and cultural barriers including stereotyping. Maupin (2013), views the impediments from a person-centered perspective where the failure of women reaching the upper management positions is attributed to the woman herself.

On the other hand, a number of authors attribute the impediments to the organizational set up. The impediments are viewed from a situation-centered perspective where the organization is to blame for women not moving to the top. Women in organizations are seen to lack role models and aid

programmes that help them succeed at the top. Schwanke (2003) is also of the view that the challenges that women face are subtle and in many instances, misunderstood as explained by structural, prejudicial and discriminatory hurdles they face. This creates complex, pervasive and multi-faceted labyrinth that thwarts any progress that women make.

From an initiatives perspective, the literature has shown that some of the initiatives have helped whereas others seem not to have borne fruit. The failure of initiatives has been attributed to the development of standard strategies without taking into account that women's needs are different and these needs fluctuate over time (Neil and Bilimoria 2005). The research also revealed that failure to provide proper support will continue to result in the mass exodus of talented women from organizations (Marchal 1995).

2.5 Research Gaps

Studies by Mac Lean (2013), Kristof (2009) and Smithson et al (2004) have shown that there are factors that have enhanced progression of women in organizations and there are those factors that continue to significantly impede their advancement. There is, however, the need to understand from a more contextual perspective why the audit field is affected by these issues to a greater extent compared to the general business environment.

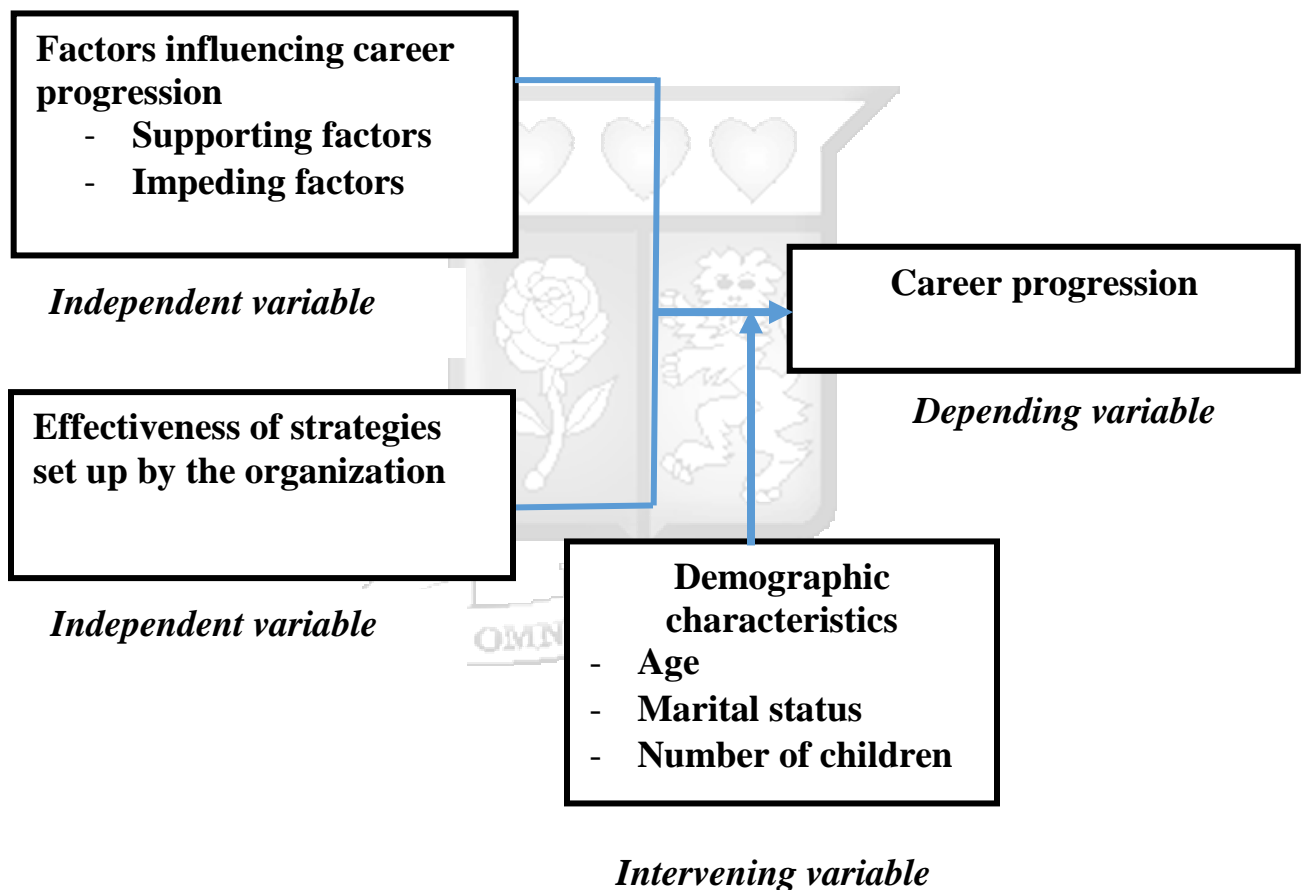
Literature by Maupin (2013) and Schwanke (2013) further show that the factors promoting or impeding the career progression of women have been classified into three: societal, organizational and individual factors. It is important to examine their impact on women's career development and which of these factors impact most women in Kenya who are working in the audit firms. This understanding provides an opportunity to develop strategies that are targeted to resolving the major challenges that affect career progression of women in audit firms in Kenya.

Literature by Rowe and Crafford (2003) also seems to define success in the context of audit firms as being promoted to 'Partner' level. However, this measure of success may not apply similarly to women and men. Getting feedback from women on what a successful career means to them will enable us determine whether career progression is as significant a problem as is suggested in the literature.

2.6 Conceptual Framework

Based on the literature review, there are various factors that impede and enhance career progression of women and these factors are independent and have direct effect on the dependent variable which is career progression. This is however influenced by the age, marital status of the women and whether they have children making up the intervening variables. These are presented in the conceptual framework below.

Figure 2.1: Conceptual Framework



Career progression was measured by determining how many women are at Partnership level in the audit firms as a percentage of the total number of partners. We also reviewed how long the female associates served at each level within the audit firm and for those who made it to partner level, the duration of time it took to get to that level. Career progression was also measured by determining

how many women were accorded international secondment opportunities and reviewing the impact secondment had in accelerating their career progression.

The demographic characteristics that the study measured included age in order to determine whether there is a relationship between age and stagnation of careers. The study also looked at marital status and whether the female associate have children and understand whether the increase in responsibilities from a personal level have impacted on their progression within the organization or necessitated their exit from the organization.

The factors that impede and those that enhance career progression were discussed during the interview process and once the information was received, it was coded to determine similarity of responses. Based on the findings of the coding, we measured the extent to which these factors impact on the progress of women. The measurement process was guided by specific questions highlighted in the interview guides as detailed in the table below.

For purpose of the study, we also interviewed male partners and managers in order to get their perceptions on the problems they perceived faced by women in the profession and what has contributed to their few numbers at partnership level. The male perspective was important since they are the majority at Partnership level and are usually involved in the promotion of the women to this level.

Table 2.1: Operationalization of variables

Variable	Respondent category	Data required as detailed in the interview guides
<p>Factors influencing career progression</p> <p>(a) Support factors</p>	<ul style="list-style-type: none"> • Current female managers and partners and alumni • Male partners and managers 	<ul style="list-style-type: none"> • What has helped them stay and progress • What they perceive to have supported their progress • What they perceive can help women stay and progress
<p>(b) Impeding factors</p>	<ul style="list-style-type: none"> • Current female managers and partners and alumni • Male partners and managers 	<ul style="list-style-type: none"> • What makes them feel like quitting and/or impedes their progression • What they perceive as impediments to women's progression • Whether they would ever consider going back to audit firms • What they consider success to be • What they perceive as impediments to women's progression
<p>Strategies and initiatives set up by the Audit firms</p>	<ul style="list-style-type: none"> • Current female managers and partners and alumni • Male partners and managers • HR Managers 	<ul style="list-style-type: none"> • Whether the strategies exist. • How effective are these strategies
<p>Intervening variables</p>	<ul style="list-style-type: none"> • Current female managers and partners and alumni • Male partners and managers 	<ul style="list-style-type: none"> • Age of associates • Marital status • Number of children

CHAPTER THREE : RESEARCH METHODOLOGY

3.1 Introduction

The purpose of this chapter is to provide a detailed summary of how the research was conducted. It describes the research design, population and sampling design methods of data collection and statistical analysis that were applied. It further illustrates how and where the information was gathered from. Finally, the chapter explains how research quality and ethical considerations were ensured in the study.

3.2 Research Design

The study primarily adopted a descriptive and qualitative approach. However, some quantitative data was used to provide some descriptive statistics. Glass and Hopkins (1984) describe a descriptive study as one that involves gathering data that describe events and then organizes, tabulates, depicts, and describes the data collection. The research being qualitative provided an appropriate framework to develop a detailed understanding of the issues and life experiences of the respondents.

3.3 Unit of analysis

A unit of analysis is the level of aggregation of the data collected for analysis. This may be individuals, groups, organizations or cultures. The units of analysis in this research were females at different levels of management who are currently working in the audit firms and those that have left the audit firms in the last 5 years.

3.4 Target Population

The study sample was drawn from a population of women at Managerial and Partner level in Nairobi as all the Big 4 Audit firms have their headquarters in Nairobi. Former female employees who are referred to as Alumni in this study were also interviewed. Even though this study focused on women, some male partners and managers were interviewed to get their perceptions on the challenges faced by women in the profession and what contributed to their few numbers at partnership level. Given that the male partners are the majority, and they are involved in promotion of women to partnership level, their perspective was important in drawing conclusions and making recommendations.

3.5 Sample procedure

In respect to qualitative research, determining adequate sample size is ultimately a matter of judgement and experience in evaluating the quality of the information collected against the uses to which it will be put, the particular research method and purposeful sampling strategy.

The sampling technique for this study was purposive and convenience.

a) Purposive sampling

A purposive sample is one where the researcher chooses participants for their unique characteristics and experiences, attitudes or perceptions. In this case, the study was purposive because it targeted the human resource managers in the audit firms. It also targeted the female managers and partners, and a number of male managers and partners who are currently working in the top audit firms (KPMG, PWC, Deloitte and EY). It further targeted female associates that had left the audit firms in the last five years. Five years was selected in order to collect recent experiences on why they left the audit firms and to discuss whether their new work places have resolved the issues that they faced in the audit firms.

b) Convenience sampling

A list of female Alumni from HR and referrals from current associates of alumni of the firm was used to obtain names of audit firm women alumni. Through convenience sampling, the researcher interviewed female managers and partners who were former employees of different audit firms.

c) Sample Targeted

Table 2.2: Respondents targeted by category

Below is a table indicating the number of respondents targeted from each category of respondents.

Respondent category	Number of respondents targeted
Current female audit firm partners and managers	25
Alumni (Former female employees)	15
Current male audit firm partners and managers	15
HR Managers	4

3.6 Data collection process

The research instruments used to collect data were interview guides. The Human Resource Managers in the four audit firms were interviewed in order to collate information on female partners and managers' composition and the policies and practices that the companies have put in place to promote career progression of women at the work place. In addition, they provided detailed information on the gender ratio at the operational, middle and top level of the audit firm structure. This information addressed objective three of the study. Refer to **Appendix 2** for a sample interview guide for the HR managers.

Current female managers and partners and female alumni were targeted through a detailed interview processes. An interview can be described as a communicative process through which an interviewer extracts information and knowledge from an interviewee and the responses generated are guided and shaped by interviewee's experience. Britten (2009), further explains that when designing an interview guide, it is important to ask questions that yield much information about the study and addresses the aims and objectives of the study.

The first section of the interview guide was structured to provide the profile and background of the respondents. The second section was semi-structured in order for the respondents to have an opportunity to share their personal stories and experiences and provide data. Some of the interviews were conducted face to face while others were conducted through telephone conversations. The interview sessions took about 30 minutes and they commenced with an introduction of the purpose of the study and established confidentiality matters. The interview guide addressed in detail objectives one and two of the study. Refer to **Appendix 3** for a sample interview guide for current partners and managers and **Appendix 4** for a sample interview guide for alumni. **Appendix 5** is a sample interview guide that was used to interview male respondents.

3.7 Data Analysis

The purpose of a qualitative data analysis as described by Patton (2002) is threefold (i) making the obvious, obvious, or confirming what is already known about the subject. (ii) making the obvious dubious or identifying misconceptions and (iii) discovering important things that have not yet been illuminated by others.

Content analysis was adopted for the qualitative data. It is a process of qualitative data reduction and categorization based on core consistencies and meanings, which serves to identify the most important meaning units. A coding system was developed using the research questions to organize and segment the data. Coding is an important concept in content analysis as it breaks down and reduces data into manageable units of analysis. (Patton, 2002). Key words will be identified and classified into categories.

In respect to the quantitative data obtained, the aim was to identify features that occur frequently across the respondents. The quantitative data obtained resulted in the use of descriptive analysis that took into account measures of central tendencies (mean, mode, median) and measures of variance (including standard deviation). The data obtained was represented in form of tables, pie charts in order to summarize the respondent's answers.

3.8 Pilot Testing

Polit et al (2001) define a pilot study as a small scale version or trial run done in preparation for the major study. However, a pilot study can also be the pre-testing or trying out of a particular research instruments (Baker, 1994).

The advantage of a pilot study is that it gives the researcher advance warning about where the research project could fail, where research protocols may not be followed, or whether proposed methods or instruments are inappropriate or too complicated (Van Teijlingen et al. 2001).

In order to improve the internal validity of the interview guides, the following procedures were applied in the pilot process.

The interview guides were administered in the same way as in the actual study. The respondents were requested to provide feedback as to whether there were any questions that were ambiguous or required clarity. The respondents were further asked to confirm if they were comfortable responding to all questions and for those that they were not comfortable to provide responses to, the reasons for the same. Based on the feedback received from the process, the interview guides were revised accordingly. This process also helped to determine the time taken to respond to the interview guide.

The pilot study was conducted on 4 female managers, two who currently work at EY and PWC and two who have left KPMG and Deloitte in the last 3-5 years. These individuals did not form part of the sample in the main research.

3.9 Reliability and Validity

3.9.1 Validity

Phelan and Wren (2006) define validity as how well a test measures what it is purported to measure. It is broadly described as the ability of a scale or measuring instrument to measure what was intended. The degree of validity in the study was enhanced by first, the process of conducting interviews where the research adopted a structured way in order to compare responses from different individuals and secondly, the interview process also adopted probing techniques during the interview process and avoided leading questions.

3.9.2 Reliability

Reliability is the degree to which another researcher could draw the same conclusions from the same observations. It is the level to which an assessment tool produces stable and consistent results. In relation to this study, several precautions were taken to reduce sources of errors, and thereby increase reliability. First, during the interview, the interviewer typed out the comments of the respondents and once the session was complete, a brief reading of the same was done for the respondents to confirm if the same was captured correctly. Secondly, the respondents were asked control questions to test whether they understood the questions correctly.

3.10 Ethical considerations

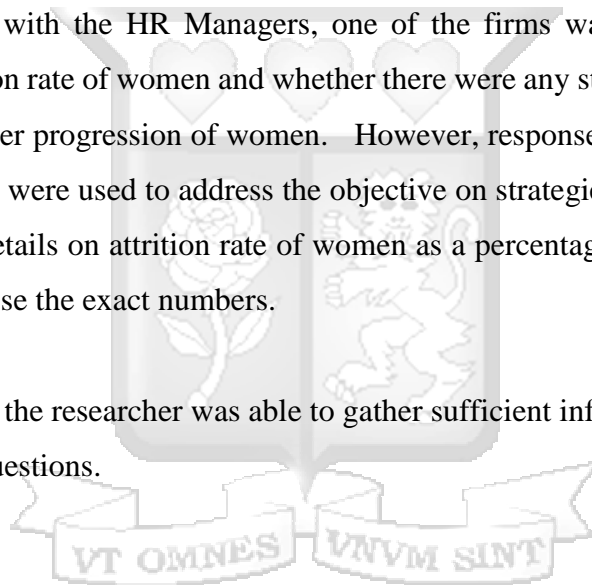
The Belmont Report (1979), describes the key ethical considerations to take into account when dealing with human beings to include respect to persons, beneficence and justice. It is important to note that this study focused on very personal issues that affect individuals. In order to ensure that the study complied with the ethical considerations, all participants involved in the interview process were advised on the purpose of the study. This was done through the introductory and consent letter. They were further informed of their right to participate and that the findings of the study will be shared with them.

3.11 Limitations of the Study

During the study, it was noted that female managers currently in the organization hesitated in providing responses to some of the questions asked and mainly those in relation to the factors that impeded on their progression. It required some probing and confirmation of confidentiality for them to open up. On the other hand, the alumni were more willing to share their experiences in relation to both the supporting and impeding factors and their sessions were longer than anticipated. This may have introduced some response bias, with current associates providing less than accurate information, and alumni exaggerating their responses. However, the multiple interviews conducted helped to verify the validity of the information provided.

In respect to interviews with the HR Managers, one of the firms was not willing to divulge information on the attrition rate of women and whether there were any strategies the firms had put in place promote the career progression of women. However, responses received from the other categories of respondents were used to address the objective on strategies and their effectiveness. Another firm provided details on attrition rate of women as a percentage of total number as they were not willing to disclose the exact numbers.

Despite these challenges, the researcher was able to gather sufficient information for analysis and to address the research questions.



CHAPTER FOUR: PRESENTATION OF RESEARCH FINDINGS

4.1 Introduction

This chapter presents summative and relational depictions derived from the collected data for the purpose of addressing the objectives of the study. The chapter is divided into five main parts – introduction, general information, supporting factors, impeding factors and strategies adopted by audit firms.

4.2 General Information

This section provides details the total number of respondents, overview of leadership by gender in firms, age, years worked, marital status, and number of children for each category of respondents.

4.2.1 Total number of respondents

There was a total of 54 respondents across the four categories or respondents as detailed in the table below.

Table 4.1: Category of respondents

Category	Total
Currently employed female partners and managers	23
Currently employed male partners and managers	12
Female Alumni (Former employees)	15
HR Managers	4
Total	54

4.2.2 Overview of the Four Audit Firms' management

Interview sessions were held with the Human Resource Managers of the four audit firms. Each provided an indication of the proportion by gender at the management level. The firms also availed information on the total number of partners within the organizations and similarly, their proportion by gender.

Table 4.2: Overview of the four Audit Firms Management composition

Table 4.2 presents data of all the people in management in the four firms, not just those interviewed. This overall data provides the context for the study by demonstrating the proportion of women at Partner level.

Name	Firm 1	Firm 2	Firm 3	Firm 4
Number in management	70	71	40	142
Male	38	40	24	79
Female	32	31	16	63
Partners	25	20	15	20
Male	17	14	12	18
Female	8	5	3	2
Female partners as a % of total partners	32%	25%	20%	11%

4.2.3 Age profile of the respondents

Table 4.3 below presents the age profile of the respondents. Please note that owing to the small number of respondents (because the study was qualitative in nature), some of the quantitative data is presented in absolute numbers rather than percentages.

Table 4.3: Age profile of respondents

Age	30 – 35 yrs	36 – 40 yrs	41 – 45 yrs	46 – 50 yrs	51 – 55 yrs
Respondent category					
Female employees	7	15	0	0	1
Female alumni	5	10	0	0	0
Male employees	2	6	4	0	0

Most respondents fell within the age group 36-40. Fifteen currently employed female respondents, 10 female alumni and 6 male respondents. This was the modal response category for all groups.

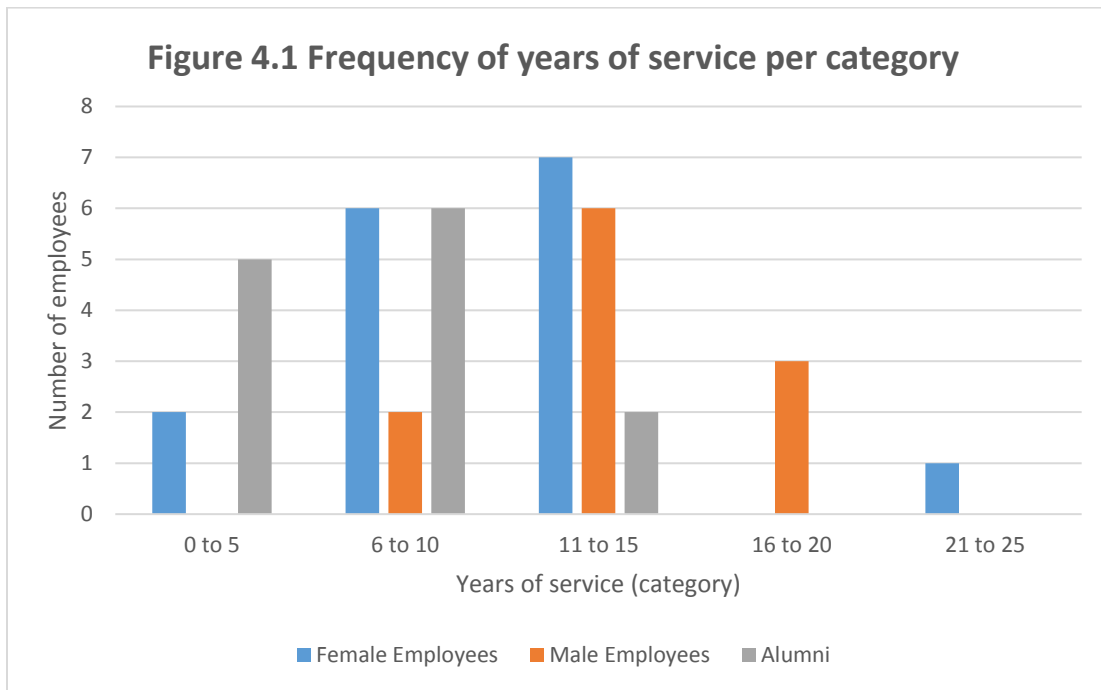
4.2.4 Number of years worked with the Audit Firm

The number of years worked among the various categories was varied. Seven female employees had been employed for 11 to 15 years – this was the modal category. Six male employees had also

been employed for 11 to 15 years with the same category constituting the modal group. Of the female alumni, six had been employed for 6 to 10 years and this formed the modal group for the category.

Figure 4.1 Years worked per category

Figure 4.1 below presents the comparative years worked within the various categories of respondents.



4.2.5 Respondents marital status

Most respondents, across the three categories were married with the highest category being the male respondents.

Table 4.4: Marital status of respondents

Table 4.4 below depicts the marital status of the respondents. Kindly note that the primary data has been presented in absolute terms and a percentage of those married to the total number of respondents determined.

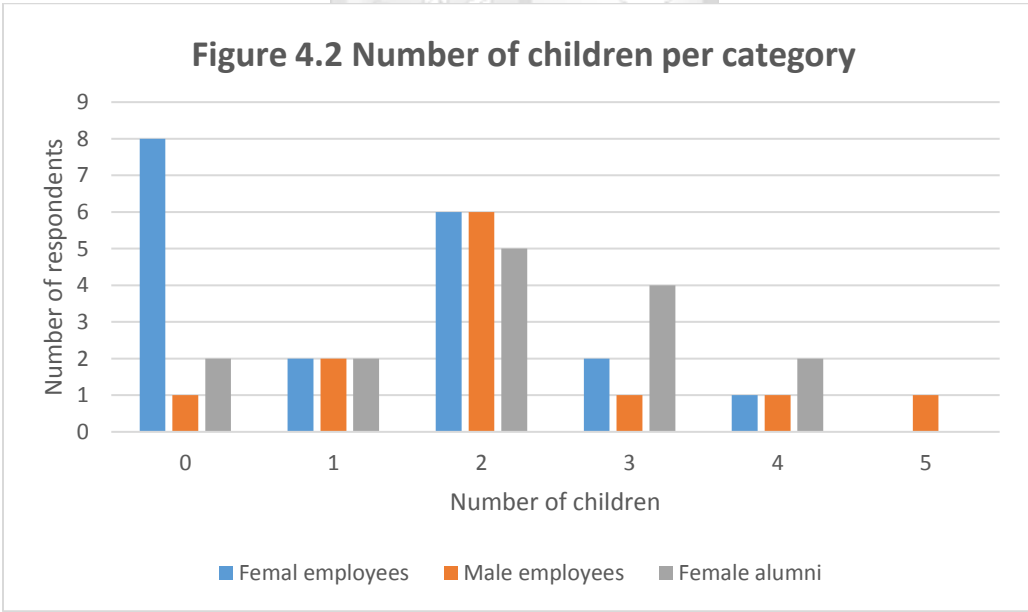
Category	Married	Not married	% of married associates to total respondents
Current female Associates	8	15	34%
Alumni female Associates	13	2	86%
Male Associates	11	1	91%

4.2.6 Number of children

The modal number of children for two of the categories – male employees and female alumni – was two children. This contrasted with the modal category for currently employed females for which category eight indicated that they did not have any children.

Figure 4.2 Number of children per category

A comparison of the frequencies per number of children for the three categories is presented in figure below.



The modal category for this section was that with individuals without children; eight respondents fell in this category. Only one respondent reported more than three children.

4.3 Supporting factors of career progression of women

Data on the factors supporting the career progression of women is presented for each respondent category. A summary comparing the responses across the categories of respondents is then presented.

4.3.1 Supporting factors according to currently employed female associates

In assessing the factors contributing to the progression of women in the various audit firms, it emerged that supporting factors fall under three main categories –organization-based contributors, cultural contributors and personal contributors.

Organizational factors

With regard to organization-related contributors, currently employed female respondents mentioned the following factors: secondment opportunities, mentorship, training, gender balance and affirmative action, flexibility in roles and political alignment as the most pivotal.

It emerged that the availing of secondment opportunities was the most notable factor associated with expedited or fair career progression. Six current associate respondents indicated that they had access to secondment opportunities and they had advanced at a fair or expedited pace in comparison to their counterparts. Secondment resulted in the gaining and honing of skills and also allowed for exposure to different work environments which in turn resulted in additional experience and the expansion of perspective about the industry. It was, however, noteworthy that one individual indicated that career progression was unfair despite participating in two secondment initiatives. Two female respondents further noted that secondment was a stepping stone for moving from the associate level to the managerial level and therefore, it was not the secondment that contributed to their progress, rather their performance that contributed to them being selected for secondment.

Second, four respondents indicated that mentorship opportunities provided by the organization was key to their progression. Mentors that groomed the female associates that reported to them were viewed as aiding their progression through the ranks. It was also noted by one current associate respondent that in instances where mentors were partners, this served as a significant supporting factor for individuals striving to achieve higher positions within organizations. In one

of the organizations, two of the respondents mentioned that the allocation of male mentors played a significant role in promoting their growth as it abled them to overcome some of the challenges they faced as women as they learned the approaches that men adopted.

Third, training was mentioned as a career enabler by 15 of the current associates. The technical and soft skills training was seen as key in equipping the associates with the skills needed. This also encompassed company support in promoting the education through paying for professional programmes such as CPA and ACCA.

Fourth, the general support and performance of co-workers and subordinates also presented as a notable contributor to success; five respondents indicated that this was an important supporting factor. Well-performing subordinates propelled the achievement of Key Performance Indicators which in turn resulted in promotion of achievers.

Fifth, five current associate respondents indicated that for gender-balance – also termed as a power vacuum – was further viewed as a contributor for career development. This factor was closely linked to the opportunities presented as a result of expansion of the audit firms within the region. With expansion, gaps were identified and there was a concerted effort to fill these gaps with women; this was reported by two respondents. Two other respondents viewed this as luck or being at the right place at the right time. One of the associates held the view that but for the vacuum created, they would not have had the opportunity to progress.

Sixth, five respondents indicated that exposure to a wide and diverse clientele allowed for gaining of experience which contributed to progression.

Seventh, political alignment presented as an important determinant of promotion as mentioned by three respondents. It was highlighted that individuals with favorable political alignment achieved promotion faster than their counterparts.

Finally, two respondents indicated that allowing individuals to be flexible in their roles led to career progression; this is because flexibility allowed for exposure to new roles, experience and allowed individuals to schedule more time for family involvement.

Cultural factors

The second category of support factors identified by female employees was cultural factors. Two main factors emerged in this category – Overcoming stereotypes and changing status-quo. A notable example in this category was the conscientious involvement of women in helping to eliminate stereotypes by advancing to positions of authority. Two respondents indicated that female partners were also reported to be proactively involved in initiatives aimed at addressing the power imbalance at top levels of the organization.

Personal factors

With regard to the third category of personal contributors to advancement of women, a personal locus of control was identified as the most apparent contributor to progress with five current associate respondents citing such factors as personal motivation, self-actualization, awareness of opportunities, training and competence, and networking ability as primary drivers of success. Personal effort was viewed as having a direct impact on the pace of progression. Individuals with high training, educational qualification and networking ability viewed these factors as driving forces behind their promotion.

Innate drive was also viewed as a strong contributor for career growth. The respondents provided different scenarios that elicited positive drive with one indicating that the death of a loved one propelled her to strive to achieve higher ranking in the organization. A different respondent indicated that a need to overturn the status-quo provided motivation to advance through the ranks.

Support from family was also viewed as an important contributing to career progression. Two respondents indicated that the support from family and reliable nannies allowed them to perform favorably thereby leading to their progression.

4.3.2 Audit Firm Alumni

Fifteen female alumni were interviewed on the support factors for women's career progression.

Organizational factors

Ten alumni respondents indicated training, mentorship and leadership development as the most notable contributing factors to their success; all these factors were availed by the organization. Training was reported to incorporate both hard-skills, knowledge-based training as well as soft skills training. Four respondents indicated that provision of a merit-based promotion system also allowed for fair promotion. The exposure of staff to peculiar working conditions e.g. through involvement in projects with diverse clientele, stretch assignments and international travel were viewed as contributing to career progression as reported by three respondents.

Cultural factors

Two respondents indicated that networking also emerged as a clear driver of progression in that individuals with the ability to network were able to climb the ranks faster than their counterparts. Support from family was also emergent as a supporting factor facilitating career progression.

Personal factors

On a personal level, an internal locus of control was apparent. Ten respondents pointed to personal competencies in way of skillset, education, managerial experience, entrepreneurial skills, self-marketing, tenacity and recommendations as being direct contributors of success.

4.3.3 Male respondents

Twelve male associates provided data on the factors they perceived to support career progression of women in the audit firms.

Organizational and cultural factors

The major supporting factors highlighted by male respondents focused on the provisions of the organization. All the male respondents attributed the progression of women to the strategies and initiatives that the organization had set up. They indicated that the leadership of various organizations had taken a deliberate proactive role in abating the disparity in gender particularly in higher ranks within the organizations; this attribute was associated with affirmative action as cited by two respondents.

Four respondents further indicated that training and development programs instituted by the organizations had a positive effect on the career progression of women. Further, six of the male respondents identified mentorship as aiding women in their careers. Individuals that had access to competent mentorship were viewed to be equipped with the necessary skills and experience required to climb the ranks.

Personal factors

The supporting factors observed in the responses by men under personal factors were – general ability to perform better than men as evidenced by graduate recruitment, a natural penchant for leadership, in comparison to men, and the view that women are generally better project managers; each view was presented by a single respondent. Two respondents indicated that women had an equal opportunity to advance in their careers. One respondent further observed that women were more flexible with regard to management of opportunities and schedules and were therefore advantaged in this regard.

4.3.4 Comparison of supporting factors by category

The various supporting factors discussed by the three categories of respondents – currently employed female partners and managers, female alumni, and currently employed male managers and partners – are summarized in Table 4.5 below.



Table 4.5: Comparison of supporting factors

	Currently employed female associates	Audit Firm Alumni Respondents	Male Respondents
Organizational factors	<ul style="list-style-type: none"> • Secondment Opportunities • Mentorship • Training • Gender balance and affirmative action; • Flexibility in roles • Political alignment 	<ul style="list-style-type: none"> • Mentorship • Training • leadership development programs • Diverse career exposure 	<ul style="list-style-type: none"> • Training and development programs • Initiatives by leadership to empower women • Mentoring • Supportive work environment
Cultural factors	<ul style="list-style-type: none"> • Overcoming stereotypes and changing status-quo 	<ul style="list-style-type: none"> • Women-to-women aid networks 	<ul style="list-style-type: none"> • Affirmative action
Personal factors	<ul style="list-style-type: none"> • Educational qualification • Networking ability • Family factors – supporting Family 	<ul style="list-style-type: none"> • Skillset and education • Managerial experience • entrepreneurial skills • self-marketing, tenacity • recommendations, • Networking ability • Innate drive 	<ul style="list-style-type: none"> • General ability to perform better than men

4.4 Impeding factors to career progression of women

Data on the factors impeding the career progression of women is presented for each respondent category. A summary comparing the responses across the categories of respondents is then presented.

4.4.1 Current female associates

Impeding factors identified by women in the field were categorized under organizational factors, cultural factors and personal factors.

Organizational factors

Five main organizational factors were viewed as impeding the career progression of women: unfavorable work life balance, male dominance in leadership, lack of mentorship programs, lack of clear progression plans and competition. Male dominance – cited by five current female associates presented in different ways. Primarily, the issue revolved around the fact that audit firms have insufficient representation of female respondents in leadership positions. The issue of male dominance also spoke to a male centric workplace in that leaders, mostly being men, depicted a leadership image which women had to conform to, to achieve similar positions.

Second, lack of mentorship programs impeded the progression of women; this factor was cited by four respondents. The firms lacked sufficient female-to-female mentoring approach that would assist women achieve partnership roles; this was cited by one respondent. This lack of sufficient mentoring was a direct consequence of insufficient women representation at higher levels of the organization. It was also observed that organizations did not put in place sufficient structures to facilitate mentorship and leadership training, in general.

Third, in respect to performance metrics, five respondents indicated that there was a lack of clear performance indicators meriting promotion to different ranks. This factor was closely related to the political nature of the workplace, as reported by two respondents, in that persons that positioned themselves favorably were more likely to gain advancement despite performance. One of the respondents also mentioned sexual harassment at the work place which affected their progress. Three of the respondents were disgruntled by a lack of promotion despite high performance.

Fourth, work-life/work-family balance was not given sufficient attention. Three associates reported that KPIs should be adjusted to accommodate the low-productivity associated with maternity. Among the noted strategies, also, was the provision of increased compensation to address the additional expenses associated with child care. Three respondents also indicated that the work pressure within the industry was compounded by maternity and the fact that the industry was male dominated. The eventual effect to women, as reported by one respondent, was that they had to work up to 10-times harder to achieve the same career goals as men. It was further noted, by one respondent, that the structure of the firm prevented career progression for lower-ranking employees in that available slots for promotion did not match the number of those awaiting promotion.

Two female respondents further explained that women who did not have professional papers started their career at the audit firm at a lower grade than those who were qualified. Although the firm paid for professional courses, it was demotivating for those pursuing professional papers while in employment as they started at a lower grade and their progression was also pegged to them passing these papers. This was called out as unfair as at the recruitment stage, the audit firm not only recruited accountants who would ordinarily pursue professional papers together with their degree but also other fields of study including engineers, economists and lawyers who may not have considered taking up accounting professional papers.

Competition between male and female associates was also highlighted by four current associates as a barrier to progression. At the start of careers, where most of the work was transactional, women were able to compete with the men on work assignments. However, as demand increased necessitated by family, more responsibilities at senior levels which would include business development, women were not able to compete at an equal playing ground and many chose to leave the firm at this point.

Cultural factors

Cultural impediments also emerged from the current associate responses. In particular, three main factors that were apparent included gender conflict, stress and social limitations. Stress presented

a major cultural factor in that 15 respondents stating that they were generally strained, primarily due to the demanding nature of the job but also due to factors such as male-dominance.

Six respondents identified social limitation as a major issue in that networking was a requirement for the job but owing to social restrictions, such as inability to engage in late-night meetups, women were hindered from effective networking.

Gender conflict was evident as three respondents reported that women were generally required to work harder than men in a male-dominated industry. There was also a report of intimidation by one of the respondents and a need to compromise on values for female respondents. A workplace was also reported as not being female-friendly with one respondent indicating a delayed promotion due to an illness peculiar to women and one respondent citing a lack of gender-accommodating provisions in the structuring of Key Performance Indicators (KPIs) at the work place.

Personal factors

The main personal limitation to progression that emerged from the respondents was family involvement as reported by eight respondents. Respondents pointed to their role in families – primarily as main care givers – as being a major impediment to progression. This was evidenced by the high proportion of responses indicating the same. It was reported that women's role in the family generally necessitated more time spent in the home setting – a factor that was not as impeding for men. Particularly with regard to pregnancy and birth, it was noted that women generally underperformed due to family engagement and that organizations, although with policies to address the matter, generally did not enforce support mechanisms to a level commensurate with the needs that they were set up to address. One respondent explained that when they went on maternity leave, most of her clients were allocated to other associates and upon her return, it was difficult to take back her clients as the new associates were already making revenues on these clients and had created relationships with the clients. The firm's management was not keen to have these clients reallocated back to her. To this end, this affected her revenues in that year as she had few clients to manage and was therefore not considered for promotion. A lack of self-belief was also noted, by one respondent, as a personal inhibitor to progress.

It emerged that success was defined on the basis of work-life balance by eight respondents with other apparent factors being achieving of personal set goals which was mentioned by two respondents and pursuing areas of passion by three other respondents. It was explicitly mentioned, by four respondents, that making partner was not the ultimate indicator of success. It was also mentioned by two respondents that assisting subordinates to advance in ability and performance was an important determinant of success. It was reported that going beyond partner to affect others and the community was essential. Honing of skills and gaining expertise in a particular area of focus was also considered as an indicator of success. These alternative definitions of success meant that not all female associates were necessarily seeking to be promoted, thus undermining their career progression.

4.4.2 Female Alumni

Three main themes were emergent in the analysis of responses on impediments as depicted by female alumni – organizational factors, cultural factors and personal factors.

Organizational factors

The main organizational factors included, unfavorable work-life balance, lack of training and leadership development and stymied promotion; these views were presented by nine respondents. Work-life balance as an impediment was caused by stress and the high demand of deliverables of the audit profession. It was also noted that inflexibility in the work setup prevented self-structuring to achieve favorable work-life balance. General organizational factors affecting both sexes were identified; these included high pressure, top-heavy firms and inadequate compensation; these views were raised by six respondents.

Promotion structures were viewed as ambiguous; this was linked with subjectivity in promotion with women being negatively affected; this view was cited by two respondents. It was also reported, by one respondent, that higher ranks in the organization were generally reserved for men.

Cultural factors

From a culture perspective, it emerged that cut-throat competition which was a characteristic of the industry, had a notable negative effect on women; this view was cited by two respondents. Three respondents indicated that women were also viewed as required to work harder than men to achieve similar positions.

One respondent further indicated that women in positions of authority lacked support from subordinates thereby limiting their performance. The inability of women to engage in such social engagements as after-hour bar meetings was also viewed as a significant impeding factor; this was highlighted by six respondents.

Personal factors

With regard to personal factors, family obligations stood out as the most limiting factor as this seemed to conflict with career progression. This view was posited by nine respondents. Personal factors such as a soft personality and a lack of social skills were also apparent as hindering factors; these factors were raised by two different respondents.

Responses from alumni, on the definition of success, echoed those of currently employed female respondents with notable additions being an ability to occupy flexible roles that allowed access to challenging roles for the gaining of experience (one respondent); success as an ability to provide value to the organization (one respondent); and attending to all facets of the individual – physical, mental and spiritual – was also essential, as noted by one respondent, to success.

4.4.3 Male respondents

Organizational factors

The main impediments noted by men were organizational based. It was reported that leadership, though aware of the various challenges faced by women, had nurtured a culture of not addressing the issue; this view was held by five respondents. Most notably, various stereotypes, as reported by three respondents, were at play – some roles were seen as predominantly male-occupied and this was perpetuated despite the gender imbalance at top levels of the organization.

One respondent indicated that male-dominance had perpetuated a systematic disproportion in representation, particularly in top leadership positions. One respondent observed that despite majority recruitment of women at entry level positions, the situation at the top remained in favor of male respondents.

Cultural factors

From a cultural and social perspective, it was noted that women were unable to engage in networking as their male counterparts do. Specifically, women were unable to engage in late-night

meetings with colleagues and clients thereby restricting their performance and the ability to build relationships with their clients and; this was reported by three respondents.

Personal factors

From a personal point of view, family was the most noted impediment. This view was held by four respondents. It was mentioned that women were generally required to play a primary-care-giver role at home and therefore, particularly with maternity requirements, had to overcome the challenge of work-life balance. In addressing work-life balance, it was reported that women should exercise better child-spacing to match their career goals as maternity had a direct effect on career progression owing to the resulting time demand.

A personal locus of control was also evident. Two respondents indicated that women were also viewed as not working hard enough and needed to be more aggressive to gain promotion. This therefore indicated a shortfall in personal investment as required to achieve progression within the various firms.

4.4.4 Comparison of impeding factors by category

Table 4.6 below provides a comparison of the various factors that were highlighted as impediments by the various categories.

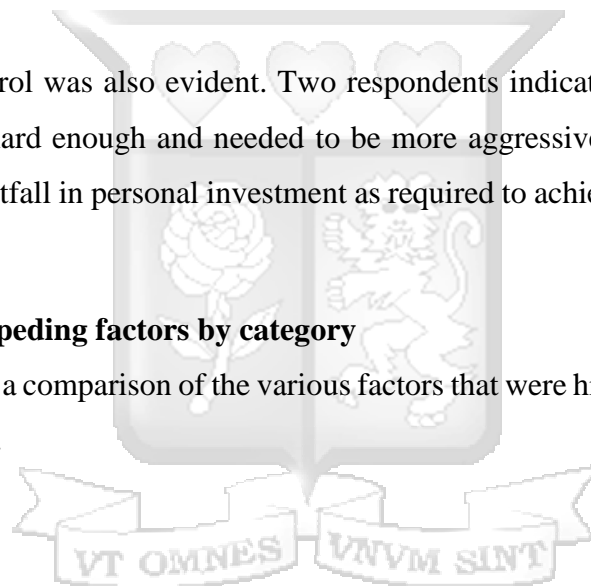


Table 4.6: Comparison of impeding factors

	Current female associates	Female Alumni respondents	Male respondents
Organizational factors	<ul style="list-style-type: none"> • Unfavorable work life balance • male dominance • lack of mentorship programs • lack of clear progression plans • Competition 	<ul style="list-style-type: none"> • unfavorable work-life balance • lack of training and leadership development, • stymied promotion • lack of flexibility • top-heavy firms, • inadequate compensation 	<ul style="list-style-type: none"> • Lack of sufficient training and mentoring initiatives • systemic disproportion in leadership • laxity in addressing gender specific needs • overburdened women in top positions
Cultural factors	<ul style="list-style-type: none"> • gender conflict • social/ networking limitations 	<ul style="list-style-type: none"> • Cut-throat competition • Stereotyping • subjectivity in promotion 	<ul style="list-style-type: none"> • lack of diversity-enhancing policies • social/ networking limitations
Personal factors	<ul style="list-style-type: none"> • Family role • lack of self-belief 	<ul style="list-style-type: none"> • Family role • personality • lack of social skills 	<ul style="list-style-type: none"> • Family role • hindering child-spacing • spousal interference • need to be hardworking and aggressive • Limited self-marketing.

4.5 Strategies set up by the Audit Firms to promote women's career progression

4.5.1 Introduction

Based on discussions with the HR managers, a number of strategies had been set up to assist women. These included the Women in Leadership Programmes set up by three of the firms, maternity benefit, flexi hours, nursing rooms, mentoring programs, and house girls training.

Other strategies included policies put in place to effectively balance family needs of women by allowing for more flexibility as indicated by two of the audit firms. An example towards this was provision of in-town assignments thereby easing the pressure of out-of-town assignments for the first six months after child birth. Benefit structures for mothers were also adjusted to include maternity benefits for 3 to 4 months. It was also reported by one of the firms that they had a male-female partnership in order to enhance mentoring by male leaders. The challenge of networking was further addressed by including day activities, such as golfing as alternative to night-time meetups.

4.5.2 HR responses on effectiveness of strategies

These strategies were deemed to a large extent as effective with outcomes including increase in women in top levels, improved work-life balance and mitigated attrition rates. One firm cited a 67% female business-leader-constitution (managers leading different divisions) as evidence of effective strategies.

It was also observed, by the same firm, that there was a steep decline in percentage of attrition by women following implementation of strategies in 2010. Prior to implementation of these strategies 80% of all exits comprised of women with 75% being in the associate level. Statistics from 2016 and 2017 indicated that for 2016 a total of 17.9% exits were reported, of which 63% were female. For 2017, 16.4% exits were reported of which 51% were women, hence a close to 50:50 exit rate. The previous high exit rates for women were attributed to entrance into family life whereby women chose to start families at the expense of their careers as there was no support from the organization to retain them. The introduction of strategies to support and retain women had mitigated some of these high exits.

Another firm reported that of the associates who left the company, 60% were women where another firm reported a 50-50 men to women attrition rate. The fourth firm was not willing to divulge information regarding the attrition rate of women.

4.5.3 Current associate responses on effectiveness of strategies

There was a general observation that companies had put strategies in place to address the disparity in promotion between women and men; 12 respondents indicated that strategies were in place whereas three indicated that none was. These strategies were, however, generally viewed as ineffective in addressing all the gender-specific impediments faced by women; six respondents, though appreciating the presence of strategies indicated that they were not sufficient. One respondent indicated that strategies in place addressed the needs of married, but not single women.

The most notable strategies were Women Leadership Programmes set up by three of the firms that incorporated various strategies to address women issues. These included Flexi-time, a work from home policy, mentorship programs, creation of nursing rooms, and a more improved maternity package. It was further noted, by two respondents, that one of these programmes though effective for lower-ranking female employees was ineffective for those higher in rank. This therefore moved associates from the lower levels to managerial levels and the challenge remained how to break through to partnership.

In particular, it was recommended that strategies be created to address the challenges presented by motherhood. Two respondents suggested that KPIs should be tailored in a manner that factors in the time requirement of motherhood. Two respondents further indicated that there was a need to exercise objectivity in assessment of merit for promotion; this was to be achieved through creation of clear-cut performance requirements for the various roles in order to mitigate the role of gender stereotyping and subjectivity in promotion. It also emerged, as reported by two respondents, that there was need to create female-female mentoring setups to allow for the addressing of gender-specific impediments to success.

The view of unfair treatment was, however, not held by all respondents; four respondents, particularly those more recently employed, indicated that organizations were generally supportive to women and their peculiar needs. It was noted that equal opportunities were availed to men and

women therefore indicating that personal determinants, such as hard work, were more determinants of progression.

4.5.4 Alumni responses on effectiveness of strategies

The Women in Leadership Programmes were mentioned as initiatives adopted by the firms to mitigate the challenges of women with regard to career advancement.

It was viewed by three respondents, that companies should create mentorship programs specifically tailored to women's needs and that women should be assigned to local jobs to allow for work-life balance. In addition, the Alumni were of the view that leadership development programs should be created specifically for women; this was posited by one respondent. It was also suggested that allowing flexibility in roles would result in experience that would expedite promotion. This view was raised by one respondent.

There was an apparent theme of ineffectiveness of strategies in that policies crafted on paper were generally unsatisfactory upon implementation; eight respondents indicated that the strategies were ineffective whereas five indicated that they were effective. This viewed in light of 10 respondents indicating the presence of strategies versus three indicating the contrary implied that the view was that strategies in place were to a large extent ineffective.

4.5.5 Male responses on effectiveness of strategies

Women in Leadership Programmes set up by three of the firms, flexi-hours, extended maternity leave and affirmative action were identified by eight respondents as strategies put in place for the benefit of women. Absence from work either through flexi time and or extended maternity leave and due to family obligations, were however viewed as detrimental to the career progression of women; this view was highlighted by two respondents. It was also suggested that, in line with affirmative action, more needs to be done to promote the progression of women this view was held by three respondents. Nine respondents indicated that more should be done for women whereas three indicated that the status quo was sufficient. Efforts to the end of further addressing the needs of women included, assigning lucrative clients to women, creating different promotion-metric requirements for women to increase top-level homogeneity by gender.

A view of gender equity was also apparent with some respondents indicating that sufficient strategies were in place; three respondents were of this opinion. Among the ideas raised in support of this view were that both sexes had challenges particular to them and that it was necessary to focus on the 'neglected' boy-child.

4.5.6 Comparison of effectiveness of strategies

Table 4.7 presents a comparison of the various strategies highlighted by the four categories of respondents.

Table 4.7: Comparison of effectiveness of strategies

	Currently employed associates	Female Alumni	Male Respondents	HR Managers
Strategies available	Women in Leadership Agenda, Flexi-time, Work from Home, mentorship programs, creation of nursing rooms, and maternity leaves	Women in Leadership Agenda, Flexi-time, nursing rooms	Women in Leadership Agenda, Flexi-hours	Women in Leadership programmes, Flexi time, Work from home policy, nursing rooms, mentorship programmes, creation of nursing rooms
Effectiveness of the strategies	Strategies are generally ineffective and there is a need to do more.	Strategies are generally ineffective and there is a need to do more.	Strategies are in place and they seem to be working but there is opportunity to do more.	The strategies are effective

CHAPTER FIVE: DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter discusses the key findings of this study and provides conclusions and recommendations. It also makes suggestions for further research.

The main purpose of this study was to explain the reasons for having very few female partners in the Audit firms in Kenya despite the strategies that organizations put in place. This is in light of the fact that women continue to play a critical role at top level of management and the benefits of having them there is undisputed. Even though this is the case, their representation at the top does not match their importance. The study was guided by three objectives which sought to establish what factors contributed to the progression of women in these firms, factors that continued to impede on their advancement, and the strategies that had been put in place to support women advance in their careers. A total of 54 respondents were interviewed in this study.

5.2 Factors contributing to career progression of women in the audit firms

The first factor that was considered important by all the four categories of respondents was education, technical and soft skills. The male respondents viewed women's high educational levels as a factor that made them excel at graduate recruitment. This argument was supported by the human resource managers who also attributed the 50% female talent of all graduates recruited to their technical skills and competence. In addition, the associates attributed their success to possession of specialized skills and this finding is complemented by study done by The American Institute of Certified Public Accountant (2011) which reported that women made up the majority of accounting graduates.

The second important supporting factor was secondment opportunities for women. More than 20% of the current associates reported to have undertaken a secondment opportunity and of these, more than 70% reported that the same expedited their promotion. This shows an association between secondment and the progression of women. It is interesting to note, however, that two of the respondents felt that secondment was a requirement for moving from the associate level to a managerial level and therefore, it's not the secondment that expedited their promotion but the performance that made the associates be considered for secondment in the first place. Although

literature did not identify secondment as one key factor for women's advancement, training which would result from a secondment opportunity was mentioned in Wirth (2001) study as an enabler for their progression.

Third, training was reported as a strong contributor to women's advancement in the organization and this was reported across all the respondents. It included both hard and soft skills training and also support by the company in paying for professional papers which were critical for the profession. This is supported by Ukuta et al (2013) who viewed education, training and development as key in supporting women's career progression.

Across all the respondents, a fourth factor that emerged was the need for gender balance as a contributor to women advancement. There were, however, differences in the way the different classes of respondents perceived the gender balance. Most current female associates and alumni were of the view that the organization achieved this by filling open positions where the organization was growing and therefore opportunities opened up and gaps needed to be filled. This means that if there were no gaps, rising up would still be a significant challenge. They further described this as an element of luck as being in the right place at the right time. The female respondents also felt that many gender initiative programmes set up to achieve a gender balance were mainly on paper and were not operationalized. McKinsey Survey (2010) held the same view as it found that most of the policies which organizations put in place were not translated into action. In contrast, the male respondents were of the view that the organization had undertaken proactive deliberate measures to address the issue of gender balance and the organization was focused in implementing the same.

Fifth, current associates and alumni were in agreement that exposure to diverse clients, stretch assignments and international travel contributed to their progression. Across the female associates support by co-workers and subordinates was also a notable contributor to success. Where there was team work, it benefited in propelling the women up as it facilitated in the achievement of KPIs. The male respondents did not mention this as a propelling factor and this was also not cited in literature as an enabler of women's success.

Support by their direct managers was seen as a strong contributor to the growth of women up the ladder as pointed out across all the respondents. This support provided the women with confidence, strengthened the individuals' belief in themselves and provided an opportunity for mentorship. Riley and White (1994) study supports this finding where they identified that mentorship had the impact of boosting individuals' confidence level and reduced stress levels.

Across all respondents, mentorship programmes both formal and informal, were highlighted as enablers to women's success. This is in line with Mattis (2004) findings that mentorship was key to the advancement of women and that it played a critical role in the development of women. However, current associates and alumni respondents perceived the lack of mentorship as a significant impediment to advancement and this will be discussed further in the following section.

At a personal level, the study showed that current associates and alumni viewed their personal locus of control, hard work, ambition and assertiveness, entrepreneurial skills and self-marketing as strong enablers to their success. This view is supported by the Social Cognitive Career Theory (SCCT) that attributes a person's career interest and goals to reactivity, self-regulation rather than the individual being shaped by environmental factors (Bandura 1986). This finding, however, contrasts, Anderson Gough et al (2005) study, where they identified that women lacked self-confidence and were indecisive which was linked to their lack of progression.

Alumni respondents reported that their interpersonal and social skills had a positive impact on their ability to reach their current position. These findings are in accordance with Ramdhony et al (2013) study which found that strong social skills were essential in the accounting field.

5.3 Factors that impede the advancement of women in the audit firms

The findings revealed that there were significant barriers to women's progress in the audit firms which included unfavorable work life balance, male dominance, competition, lack of mentorship and slow pace of promotion. This finding is supported by the literature on the Glass Ceiling Theory which explains that although women have the ability to move up, there are invisible barriers that halt their progress. These barriers have been discussed as impediments to career progression and they contribute to the construction of the scarcity of women at the highest level of audit firms which is significantly low across all the firms at less than 25 percent compared with 50 percent of

female graduates recruited. The alumni respondents explained that their exits were necessitated by delayed promotions, better opportunities outside, too little or unequal pay and the desire to start a family that often conflicted with the demands of an audit career. The findings revealed that most of the impediments were gender specific.

Male dominance in the industry was one of the major impediments to women's career progression and was highlighted by all categories of respondents but from different perspectives. The current associates and female alumni respondents explained that in most of the Audit Firms, the leadership was male centric to the extent that any women who got to the top had to conform and adopt the male like characteristics to survive. With the few women at the top whose approach to leadership was like that of the men, it was difficult for them to resolve issues that the females below them faced. This expectation also discouraged other women at lower levels from aspiring to partnership necessitating their exit from the firm or remaining at the management level in the firm's structure by excluding themselves from the traditional routes to attain partnership. This was also identified by Dambrin and Lambert (2008) whose study revealed that women when faced with challenges, tend to exclude themselves from partnership. On the other hand, the male respondents described male dominance from the notion that by being at the top, they had nurtured a culture of not addressing the issue. Although the issue of male dominance was not identified in literature, it was strongly perceived by the women as being an impediment to their career progression.

Another strong impediment that was alluded to by all respondents was family and children as combining family demands and responsibilities and work related demands was a major challenge. Five of the alumni interviewed had worked in the firms for between one and five years and then left and one of major reasons for their exits was work life balance. This is in contrast to men who seemed to serve for longer periods within the organization with the highest frequency being 11-15 years of service.

The data further showed that the number of married alumni as a percentage of total alumni interviewed was 86% compared to 34% of the married current female associates respondents. The alumni women explained that they had to choose between work and their personal lives and thus give up their careers in the audit firms to start families. In addition, the data showed that 91% of

the male respondents were married. They often did not have to choose between careers and starting a family and therefore this was not a hindrance to their progression in the organization.

Eleven of the female respondents perceived child bearing responsibilities as having an impact on their progression to partnership. Most current associates therefore did not have children whereas all the alumni respondents had children. Of those current associates who had children, they found it very difficult to raise as balancing motherhood and work was a challenge. Child spacing was also seen as an impediment as explained by the male respondents. The issue of motherhood is supported by Windsor and Auyeung (2006) who identified motherhood as being synonymous with a slowing, even halting, of career progression specifically in audit firms. They explain of how women exclude themselves in anticipation of the difficulties they will face when they have to start families. All in all, both categories faced challenges moving past the managerial level. This finding was in contrast to that of men where most of them had children but continued to progress to partnership. Walsh et al (2016) study agree with the position of the female associates when they determined that gender and dependent children jointly affected the advancement of women accountants to partnership. Parenthood tended to impose time management constraints more on women than on men. Although Sturges (2008) explains that due to family expectations, women tend to invest less in their training, are complacent and do not acquire the qualifications needed, a position which was also alluded to by some male respondents as well, interviews with the female respondents revealed that many of the women were very hardworking and were keen to grow their careers.

Stress, work pressure and working conditions relating to audit were identified as strong impediments across all the respondents. This is evidenced by long working hours, numerous business trips and intensity of the work. This makes it difficult for women to take up flexy hours that are proposed as strategies as they are frowned upon or one is not able to deliver on assignments hence the slow career progression or high turnover among the women. This conformed to Smithson et al. (2004) and Collins (1993) studies which highlighted stress and job demands as challenges that women faced in audit firms. Most of the stress was attributed to family management, prejudices and the perception that they needed to work harder than men.

Across all the respondents, the inability to network was highlighted as a challenge to women's progression in the firm. This prevented women from building relationships with their clients and male managers as they were not able to commit their evenings for social engagements. This is supported by a study done Cross (2006) in which women admitted that their male counterparts had no challenges in networking which made them more visible among their clients and senior management.

The female respondents reported that even though the organization had set up strategies to mitigate work pressures and motherhood, the KPIs were not adjusted to accommodate their low productivity resulting from maternity and flexi times upon return to work. The literature did not provide any insights on the disjointedness between organizational strategies and non-adjustments of KPIs.

In multiple interviews among the current associates and alumni, cut throat competition which is a central feature of the audit model was mentioned as an obstacle to career progression. Women would start their careers very competitively but as family demands come up, it would affect their competitiveness against their male counterparts and this would cause them to leave. In addition to this, women were not willing to report to managers who they had been peers with at the early stages of their careers and as a result of this, most of them would decide to leave by choice.

Additionally, two of the current associates attributed lack of self-belief as an obstacle to their progress and this position was also highlighted by the male respondents. This supported by the Social Cognitive Career Theory (SCCT) that attributes a person's career interests, goals and choices to self-efficacy beliefs and outcome expectations. If a person does not believe they can achieve something, they fail to work towards it (Bandura 1986).

From the findings, it is interesting to note that more than 70% of current female associates and alumni respondents had developed their own yardstick of success and were mainly geared towards factors that were personally meaningful to them given their priorities. They had developed their own narrative of what entailed success and challenged the old school interpretation of success as making it to Partnership level. Four respondents explicitly mentioned that making partner was not

the ultimate indicator of success. The Alumni respondents, reported that they left to pursue their own business or take up other roles in order to suit their lifestyle mainly from a work life balance perspective.

5.4 The strategies adopted by Audit Firms and their effectiveness

From the data analyzed, most respondents across all categories indicated that the Big Four Audit Firms in Kenya have made efforts to integrate women at the workplace. Three of the four firms had strategies and initiatives developed to support the women agenda.

The most prominent strategies that emerged were Women in Leadership Programmes. The move by firms in Kenya is supported by Wooten (2002) who in his study explained that many organizations are making retention a priority and are adopting various initiatives to retain and propel women to the top. It was interesting to note, however, that one firm had not put in any specific strategies to address the issue.

Even though three of the firms had strategies in place, 18 respondents comprising of both current associates and alumni were of the opinion that these strategies were either not effective or were not effective for a specific category of respondents. A case in point is where two respondents reported that the strategies were effective for moving women from lower levels into management positions but none enabled them to break the ceiling and move them up from management into partnership. The male respondents were of a different opinion that most of the strategies were effective. Their view was further reiterated by three firms which indicated that the strategies were working as seen by the reduction of exits by women and also by the increase in women representation at the management level and partnership levels in one of the firms. McKinsey (2010), study also emphasized that for the initiatives by organizations to be effective, the attitude and culture of the organization needed to change and that it needed support from the top.

One of the strategies discussed by both current female associates and female alumni respondents was flexi time. Although the firm had allowed for flexi time, the findings showed that many of the women were not taking up the same because they were still expected to deliver as the KPIs were not revised to take into account the less working hours. This problem was also highlighted by

Almer et al (2002), where they established that flexi time appeared to result in negative perceptions by peers and supervisors thus discouraging many women from taking it up.

5.5 Conclusion

From the study, it is evident that there is a significant under representation of women at partnership level in the Audit firms in Kenya with three firms reporting less than 25% women. This not only creates a risk for the profession but also for the private and public sector as most business leaders are sourced from Audit Firms due to their diverse experience in finance. There is therefore a need retain and grow female talent for them to reach highest levels of management.

The supporting factors that emerged from the study were classified as organizational based contributors, cultural contributors and personal contributors. Organizational based factors are those that are driven by the firm itself. The key enablers to women's career progression highlighted across all respondents were education, technical and soft skills training and development, secondment opportunities, mentorship, gender balance and affirmative action, flexibility in roles, merit based promotion system, and political alignment. Exposure to diverse clients, stretch assignments and support from teams were further highlighted as important enablers for women's career progression. Audit firms need to continue to invest in these enablers for them to retain women and propel them to the top.

Of personal factors, contributors of success that strongly emerged were an internal locus of control, innate drive, personal motivation, assertiveness, entrepreneurial skills, self-actualization and social and interpersonal skills. The personal factors are driven by the individual and these has to be harnessed by both the organization and the individual in order to unleash the associates' potential.

On the barriers that impede women's career progression in audit firms, these were also categorized into organizational barriers, personal and cultural barriers. Organizational barriers are those that emanate from the firm itself and include unfavorable work life balance, male dominance, unrealistic key performance indicators, lack of mentorship programs, lack of clear progression plan due to the pyramid structure of the organization, the political nature of the workplace, and

lack of promotion despite high performance and competition, stress and workload, gender conflict and intimidation at the work place.

In respect to work life balance, family obligations stood out as the most limiting factor with women portrayed as primary care givers; a role that conflicts with career progression. Particularly with regard to pregnancy and birth, it was noted that women generally underperformed due to family engagement and that organizations, although with policies to address the matter, generally did not enforce support mechanisms to a level commensurate with the needs that they were set up to address. The issue of male dominance was deemed to impact on the pace of promotion. A male centric workplace in that leaders, mostly being men, depicted a leadership image which women had to conform to, to achieve similar positions.

Success has often been understood to refer to the breaking of the glass ceiling and making it to the top. However, the study noted that female associates had a different perspective of what they considered their success to be. For the majority, work life balance, achieving personal goals and service to the community were more important and fulfilling to them. These associates in order to fulfil their personal aspirations, chose not strive for partnership in instances it conflicted with what they valued resulting in them exiting the firm or choosing to be comfortable at the management level. To this end, this impedes on having more women at the partnership level.

From a cultural perspective, it emerged that cut-throat competition which was a characteristic of the industry, had a notable negative effect on women. Women feel that they have to work harder than men. The inability to network was also identified as an inhibitor to career progression.

In relation to personal impediments, the need to be more aggressive to gain promotion resulted in women taking up low grade jobs as they were not willing to take the high risk jobs.

On the strategies put in place to promote the career progression of women, the most notable ones included the Women in Leadership Programmes, Flexi-time, a work from home policy, mentorship programs, creation of nursing rooms, and a more improved maternity package. The human resource managers deemed these strategies to be effective as they had seen a reduction in the

attrition rate of female talent and an increased number of female managers at the management level. However, current female associates and alumni respondents held the view that the most of the initiatives that the organization had set up were not effective and needed to be diverse to empower and enable women rise up the ranks.

5.6 Recommendations

In line with the findings, Audit firms need to address the issue of underrepresentation of women at partnership level. Below are some of the recommendations that can be adopted to promote the growth of female talent to higher levels of management.

From an organizational perspective, first, the firm should further develop those areas where the study identified as key supporting factors to women's progression. These include investment in training and development which are tailor made to address the specific needs of women associates. Leveraging on mentorship opportunities. In this case, firms should consider mentorship collaborations with outside firms in order to ease the pressure of sourcing effective mentors within the organization.

Second, in respect to the associates' KPIs, these should be adjusted to accommodate female associates' circumstances. A case in point is during maternity leave and a return to work policy which incorporates flexi time. The KPI for these periods need to be adjusted to take into account the low productivity.

Third, the firm should consider periodic review of the initiatives that they set up to promote the career progression of women. They should also consider departing from blanket initiatives and develop specific initiatives that address the needs of the females in their different stages of life.

The structure of the firm is pyramid in nature thus creating few slots for promotion. Even though this is the case and this structure affects both male and female, male colleagues tend to still rise to partnership as they are able to create revenues for the firm. The firm should consider moving away from pegging promotions exclusively on financial indicators and this may decrease the chances of women moving to the top. Some non-financial indicators like training to build a talent pool,

managing the firm's risk are also critical for the survival of these firms. The firms should also consider mapping a clear career path for its female talent aimed at achieving partnership.

From a cultural perspective, one way to deal with the stereotype issue and work life balance is make men more involved in family life. The organization should view passion and commitment to family as important and as a measure for progression. Men should also be encouraged to get involved in family life and this would help to ease the pressure females feel for having to balance both work and home responsibilities.

In light of the fact that women's definition of success is not necessarily achieving partnership, audit firms will need to reconsider what they construe as success. They may be required to provide a diversity of options which may include partners who are not only measured on the fees they bring but also on other critical roles they play within the organization, which may include community work and training and development.

From a personal perspective, we note that women limited themselves from higher positions by choice, and on the other hand, they are faced with structural barriers that force them to opt out of the firm or opt out to the path to partnership. Women need to take an active role in order to further their career paths and ensure they create more visibility by ensuring that they are recognized for their achievements. They should strive to find solutions for some of their personal and organizational challenges.

5.7 Areas of further research

One area for further research would be to review the factors that influence the career progression of women in other profession services firms which may include law firms, engineering and construction firms and other forms of consulting. Another area of further research would be to assess the career progression of women who have left the audit firms to pursue careers in other types of organizations. It would be interesting to find out if the challenges that caused them to leave have been addressed in their current organizations.

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APPENDICES

APPENDIX 1: SU Approved consent form

I, _____,
have had the study explained to me. I have understood all that I have read and have had explained to me and had my questions answered satisfactorily. I understand that I can change my mind at any stage.

Please tick the boxes that apply to you:

Participation in the research study

- I AGREE to take part in this research
- I DO NOT AGREE to take part in this research

Storage of information on the completed questionnaire

- I AGREE to have my completed questionnaire stored for future data analysis
- I DO NOT AGREE to have my completed questionnaire stored for future data analysis

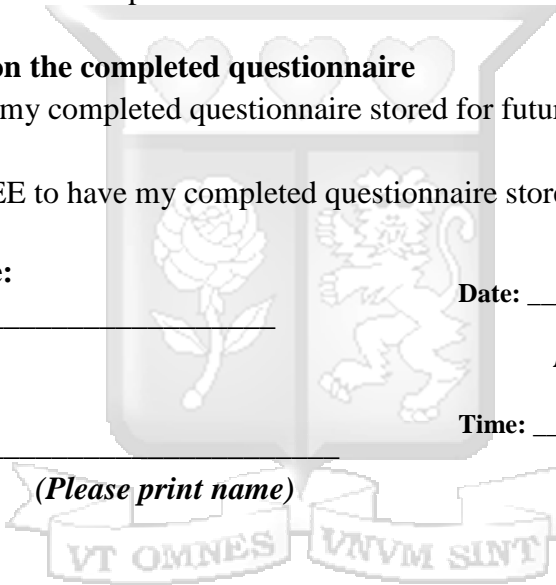
Participant’s Signature:

Date: ____ / ____ / ____
DD / MM / YEAR

Participant’s Name:

Time: ____ / ____
HR / MN

(Please print name)



I, _____ (Name of person taking consent) certify that I have followed the SOP for this study and have explained the study information to the study participant named above, and that she has understood the nature and the purpose of the study and consents to the participation in the study. She has been given opportunity to ask questions which have been answered satisfactorily.

Investigator’s Signature:

Date: ____ / ____ / ____
DD / MM / YEAR

Investigator’s Name:

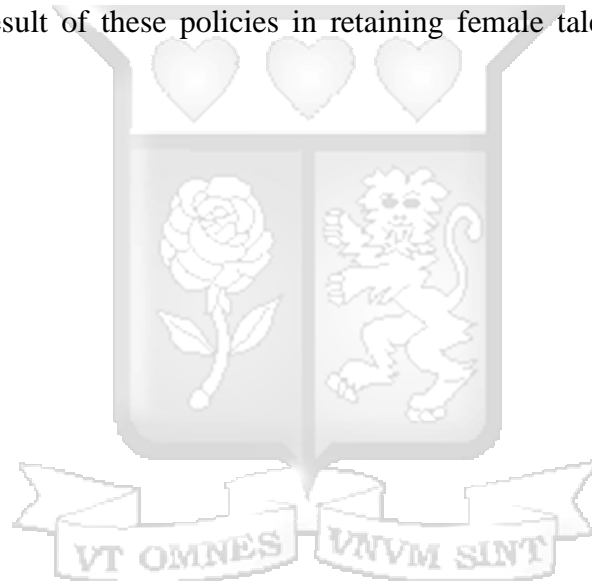
Time: ____ / ____
HR / MN

(Please print name)

APPENDIX 2: Interview Guide for Human Resource Managers

FOR HUMAN RESOURCE MANAGERS FOR THE TOP 4 AUDIT FIRMS IN KENYA

1. How many managers (top level and middle management) do you have in the firm?
2. How many female managers (top level and middle management) do you have in the firm?
3. How many partners are there in your firm?
4. How many female partners are there in the firm?
5. How many staff exits has the firm recorded in the last 3 years?
7. What percentage of the staff exits were female?
8. What company policies has the organization put in place to promote career growth of women?
9. What has been the result of these policies in retaining female talent and enhancing career growth?



APPENDIX 3: Sample Interview Guide for Female Audit Managers and Partners

Thank you for the opportunity to meet with you and agreeing to be part of interviewees in this study. I am currently a student at the Strathmore Business School pursuing a Master in Business Administration and we are in the process of research work. The objective of our study is establish the drivers of career progression of women in the audit firms and the challenges they face as they pursue growth in their careers.

The Interview Guide	Interviewee responses
<p>a) Personal Information</p> <ul style="list-style-type: none"> - What is your name? (Optional) - How old are you? (Optional) - Current organization? (Optional) - Marital status? - Number of children? 	
<p>b) - When did you join the company and at what level?</p> <ul style="list-style-type: none"> - What is your current position within the Company? - How many people report to you? 	
<p>c) Explain your journey within your organization</p> <ul style="list-style-type: none"> - What positions have you held in the organization? - How many years did you serve in each of these positions? - Is your pace of promotion equivalent to other peers with who you joined the firm with? - Have you undertaken a secondment opportunity? If yes, how did it contribute to your growth within the organization? 	
<p>d) What factors do you perceive as having enhanced your career growth to the level you are at in the organization?</p>	

<p>e) What do you think from:</p> <ul style="list-style-type: none"> - a personal initiative perspective and - from an organizational initiative perspective <p>propelled you to the next level within the organization?</p>	
<p>f) Are there any challenges that you have faced that have hindered your career progression in the audit firm? Kindly narrate your personal experiences to explain further.</p>	
<p>g) Are there any other factors that you feel have hindered the progress of other woman in this organization from rising to partnership level? If, there are, kindly explain.</p>	
<p>h) Has the firm set up strategies:</p> <ul style="list-style-type: none"> - to help you deal with the challenges faced if any - do you feel that these strategies have been effective? 	
<p>i) What you do you consider as a successful career and do you think you have achieved this in your career growth plan?</p>	

APPENDIX 4: Sample Interview Guide for Former Audit Firm Associates (ALUMNI)

Thank you for the opportunity to meet with you and agreeing to be part of interviewees in this study.

I am currently a student at the Strathmore Business School pursuing a Master in Business Administration and we are in the process of research work. The objective of our study is establish the drivers of career progression of women in the audit firms and the challenges they face as they pursue growth in their careers.

The Interview Guide	Interviewee responses
<p>a) Personal Information</p> <ul style="list-style-type: none"> - What is your name? (Optional) - Age (Optional) - Current organization? (Optional) - Marital status? - Number of children 	
<p>b) Explain your journey within The Audit Firm you worked for.</p> <ul style="list-style-type: none"> - At what level did you join the organization? - What positions did you hold in the organization? - How many years did you serve in each of these positions? - was your pace of promotion equivalent to other peers with whom you joined the firm with? 	
<p>c) Did you undertake a secondment opportunity? If yes, how did it contribute to your growth within the organization?</p>	

d) At what level did you leave the audit firm?	
e) Why did you leave the audit firm?	
f) - What factors do you perceive as having enhanced your career growth to the level you are at - what do you think from a personal initiative perspective and from an organizational initiative perspective propelled you to that level?	
g) Were there any challenges you faced as you progressed your career in the audit firm and if there are, kindly share your personal experiences.	
h) Do you face similar challenges in your current organization?	
i) Did the firm set up strategies to help you deal with these challenges and did you feel that these strategies were effective?	
j) Would you consider going back to an audit firm? Kindly provide reasons for your answer.	
k) What do you consider as a successful career and do you think you achieved this in your at the audit firm or your current place of employment.	

APPENDIX 5: Sample Interview Guide for Male Audit Managers and Partners

The Interview Guide	Interviewee responses
<p>a) Personal Information</p> <ul style="list-style-type: none"> - What is your name? (Optional) - Age (Optional) - Current organization? (Optional) - Marital status? - Number of children 	
<p>b) - When did you join the company and at what level?</p> <ul style="list-style-type: none"> - What is your current position within the Company? - How many people report to you? 	
<p>c) From your perspective, what has propelled career progression of women at the work place?</p>	
<p>d) Are there any factors that you feel have hindered the progress of women in the organization from rising to partnership level?</p>	
<p>e) What do you think women should do to rise in organizations?</p>	
<p>f) Do you have any direct reports that are female? How is their performance compared to that of the male direct reports?</p>	
<p>g) Do you think the organization should do more to support women to partnership level taking into account the value women bring to an organization?</p>	