

Gender Aspect in Accountancy Profession

**Natalya Anatolievna Mislavskaya, Svetlana Nikolaevna Polenova, Lyudmila Viktorovna
Sotnikova Marina Nikolaevna Ermakova**

Financial University Under the Government of the Russian Federation, Moscow, Russia

Abstrac

The professional activity of accountants is characterized by the predominance of women that is paradoxical in the context of the existing contemporary androgynous model of society. The aim of the present study was to conduct a comprehensive interdisciplinary analysis of the requirements for employees of accounting services and identify the causes of gender inequality.

The research methodology was based on expert methods of obtaining primary information, namely, testing and questioning. Conclusions were drawn by means of abstraction, generalization, formalization, and synthesis of the data obtained.

The research results revealed in the feminist gender stereotype the prevalence of psychological and social characteristics necessary for the successful implementation of professional activities in the field of accounting. The authors justify scientifically the need to preserve the bipolarity of the accounting profession. The drawn conclusions can significantly change the paradigm of education and training of highly qualified specialists in the relevant field of economic knowledge.

Keywords: gender inequality, specifics of the accountant's professional activity, professional standard, accountant job description.

Aspecto de género en la profesión contable

Resumen

La actividad profesional de los contadores se caracteriza por el predominio de las mujeres, lo cual es paradójico en el contexto del modelo andrógino de sociedad contemporáneo existente. El objetivo del presente estudio fue realizar un análisis interdisciplinario integral de los requisitos para los empleados de los servicios de contabilidad e identificar las causas de la desigualdad de género.

La metodología de investigación se basó en métodos expertos para obtener información primaria, a saber, pruebas y preguntas. Se sacaron conclusiones mediante abstracción, generalización, formalización y síntesis de los datos obtenidos.

Los resultados de la investigación revelaron en el estereotipo de género feminista la prevalencia de las características psicológicas y sociales necesarias para la implementación exitosa de actividades profesionales en el campo de la contabilidad. Los autores justifican científicamente la necesidad de preservar la bipolaridad de la profesión contable. Las conclusiones extraídas pueden cambiar significativamente el paradigma de educación y capacitación de especialistas altamente calificados en el campo relevante del conocimiento económico.

Palabras clave: desigualdad de género, detalles de la actividad profesional del contador, estándar profesional, descripción del puesto de contador.

1. Introduction

The development trend of contemporary society is directed towards the blurring of boundaries between gender stereotypes. Today, women are involved in the military service, they occupy senior positions in the government, ministries, and departments, work in the fields of engineering, justice, and aviation (Bebbington, 2002; Britton, 2000; Herrera, Duncan, Green, Skaggs, 2012; Maccoby, Jaclin, 1974; Morley, 2014).

Thus, the androgynous model of the personality existence is progressively introduced into the mass consciousness. At that, the slogan of the struggle for gender equality always implies the empowerment of women, who in certain historical periods and in a certain cultural environment could wear clothes of a strictly established pattern, did not have the right, for example, to vote in

elections, receive higher education, drive a car, etc. The combination of traditional male and female psychological qualities, the gradual elimination of rigid distinctions between masculine and feminine ways of social life, the reconciliation of the genders are exactly the fundamental avant-garde ideas of the functioning of our civilization (Klyuchko et al., 2017).

Paradoxical is the fact that the rapid changes in the consciousness of Russian society do not affect the gender composition of professional accountants. Moreover, the percentage of young females enrolled in this area of economic education in Russian higher education institutions ranges from 70 to 98%. And here, rather, we should talk about the presence of male discrimination.

The current situation drew the authors' attention back in 2012. In the course of conducting research seminars on the problems of accounting knowledge institutionalization at the Financial University under the Government of the Russian Federation, students from among the employees of credit institutions, nonprofit and budgetary organizations have made this problem quite urgent. The bafflement of the audience was caused by the lack of influence of progressive development trends in the worldwide community on the development of an accountant's profession.

2. Materials and methods

The investigation of the concerned issue led to unexpected results and required the use of a cybernetic approach, i.e. it was carried out at the junction of social, psychological, and economic scientific specialties. The deduction and thought-logic experiment were major methodological approaches that allowed verifying the working hypothesis.

It should be clearly understood that gender is "a concept used in social sciences to reflect the socio-cultural aspect of human gender" (Panina, 2018), and here are no connotations with biology. Outstanding Russian social scientist, psychologist, and philosopher Igor Kohn has noted that the concept of gender in society, that is, masculinity or femininity, is characterized by the following:

- a set of behavioral manifestations, psychological characteristics of men and women;
- social attitudes, beliefs, and ideas about male and female character traits;
- norms' and regulations' systems establishing the ideals of masculinity and femininity.

The manifestation of all of the above is a certain social role, which is chosen by one or another individual. This role reveals and demonstrates itself through professional affiliation or occupation (The newest philosophical dictionary,

n.d.).

Accounting refers to the most nontrivial specialties. First, regardless of public awareness, the system of accounting and financial reporting is an integral part of the social life of each individual. Even having no direct relationship with the relevant professional community, one enters into daily economic relations with commercial and nonprofit organizations, or with the state. All such facts are recorded in the accounting records and serve the basis for the formation of information clusters, which in turn lay the basis for the further functioning and development of the society.

Secondly, only professional accountants have significant access to information that is a trade secret, as well as related to the economic activities of legal entities or private individuals. Even fragments of the private life of the latter become available to employees of the accounting service. Thus, when hiring an employee, accountants have access to data that allow identifying personality. Operations on accrual and payment of the remuneration due to the individual are also performed by the accounting department. Partial or complete information on medical, notarial deeds, attorney-client privilege, telephone conversations, postal mails, and information on the enforcement of judicial acts are also within the access area of the accountant. "It is clear that the accountant does not have access to the full amount of the mentioned information, however, in the course of implementation of the economic entity's activity, accounting service carries out, for example, payments to bailiffs, takes sickness certificate from employees, and might become a witness of the relevant telephone conversations" (Mislavskaya, 2017, p. 27).

The situation is similar with respect to legal entities. For example, even information about the technical features of inventions, industrial designs, and "know-how" passes through the accounting department. It is here that the order of recognition of expenses and revenues on research, developmental and technological works is formed that includes comprehensive data regarding the technological features (operational guidelines, technical devices, equipment components, etc.). With many years of experience in practical, teaching, and research work in the field of accounting, being clearly aware of the above features, when answering the question about the causes of the continuing gender imbalance in accountants profession, as a working hypothesis, the authors have put forward an assumption about its androgyny¹ (since the accounting system concerns the whole society, whose gender balance is in parity, this message seemed reasonable and logical).

In order to verify the authors' assumptions, it is necessary to refer to the research of psychologists, which relate to the work implementation features (in our case, related to accounting). The results of such surveys are usually represented in the form of job profile diagrams (professiograms), which in fact are characteristics that include "a description of the working conditions, employee's rights and

duties, required knowledge, abilities, skills, professionally important qualities, etc" (Volkov, 2007, p. 324).

Psychologists have revealed that the specifics of accountants' professional activity include the following personality traits:

- increased level of mathematical (calculating) abilities;
- ability to summarize significant amounts of information, analyze material, and synthesize conclusions;
- developed short-term and long-term memory;
- well-developed skills of concentration and attention switching (ability to carry out monotonous operations for a long time, then switch to another type of activity without significant loss of capacity for work);
- increased ability to handle stress.

Similar conclusions were drawn by economics researchers from St. Petersburg dealing with the issues associated with accounting science development: "From the viewpoint of the psychology of the person, not everyone can be the accountant... An accountant needs to have personal qualities such as tranquility, high tolerance for stress, responsibility, attentiveness, perseverance, scrupulousness, logical thinking, punctuality, ability to reasonably defend his point of view, and honesty" (Kamordzhanova, 2015, p. 153).

The gender component, as noted above, has a social nature that has determined the attraction of the authors' attention to the research results obtained by sociologists, who distinguish ten types of motivation that determine the scenario of behavioral acts of the individuals: economic, creative, career, communicative, paternalistic, dominant, competitive, democratic, conformist, and indefinite (Mayorova et al., 2011, p. 105).

These types of motivation served the basis of our survey. Questions were asked to students of the accounting major as well as to practicing accountants. The study lasted for six years (from 2012 to 2018). The responses of male and female respondents were assessed separately. The questionnaire presented ten types of work behavior motivation to respondents, who were asked to assess their own manifestations of each type of motivation in percentage terms.

The ultimate goal pursued not so much obtaining specific digital material but revealing the dynamics in the difference of answers to the same questions by male and female respondents. Types of behavioral motivation, their characteristics, and the results of the conducted surveys are presented in Table 1 (the predominant or reduced rate of a particular type of motivation is indicated by the signs "+" or "-", respectively).

Table 1. Gender dynamics of behavioral motivation types among professional accountants

Motivation types	The main features of the manifestation	Gender dynamics of manifestation	
		Females	Males
1. Economic	Financial and material interest (persistence, purposefulness)	+	+
2. Creative	The aspiration to the nonstandard, innovative solution of set tasks (mathematical abilities, abilities to analyze information, good memory, and attention focusing)	-	+
3. Career	Focus on the achievement of high status, prestigious positions (strategic commitment, resoluteness, willingness to compromise)	-	+
4. Communicative	Focus on building team (collective) relations (patience, perseverance, and diligence)	+	-
5. Paternalistic	Focus on safety and various guarantees (endurance and ability to handle stress, self-control)	+	-
6. Dominant	Focus on the desire for power, to dominate the team (aggressiveness, assertiveness)	-	+
7. Competitive	The tendency to self-assertion, struggle, defend their own point of view (envy, selfishness)	-	+
8. Democratic	The desire for independence (including professional), good interference immunity, courage, determination	+	-
9. Conformist	Adherence to established generally accepted rules and traditions (ability to be engaged in a monotonous activity for a long time, attention, scrupulousness)	+	-
10. Indefinite	The absence of certain sustainable views, attitudes, and behavior. Dependence on the circumstances (falsehood, indifference, hypocrisy)	-	-

3. Results

Analysis of the above Table leads to the following conclusions.

Economic type of motivation is represented in all respondents by approximately similar dynamics. This fact is the norm, as any labor activity is motivated by the desire to receive remuneration (even charity is considered by psychologists as the desire to find hidden, implicit, moral reward).

Also, similar dynamics of manifestations are recorded in relation to an indefinite type of motivation. Here, the results were negligible, and therefore they were neglected in this study.

Thus, only five personality types out of ten have the necessary qualities for the accounting profession and can carry out work in the relevant field. These are creative, communicative, paternalistic, democratic, and conformist motivation types. The first one dominates in the male audience, while the rest types of motivation are dominated in the female.

Career, dominant, and competitive types of behavioral motivation are entirely predominant among men and are unacceptable for the professional activities of accountants since they provoke threats to the basic principles of professional ethics (threat of personal interest, blackmail threat, the threat of intercession, etc). The qualities of personality inherent in these types cause fraud that leads to distortion of accounting data and financial statements.

The results obtained explain from a scientific viewpoint the reason for the predominance of the female component in the accountancy profession. They refute the working hypothesis regarding androgyny put forward originally.

The objective reality forces to assign accountancy profession the status of the bipolarity. Here, the preservation and manifestation of gender-specific characteristics is the key to the successful implementation of labor activity, which also needs taking into account the provisions of the professional standard of "Accountant", developed by the Institute of Professional Accountants and Auditors of Russia, approved by the Ministry of Finance and the Ministry of Labor and Social Protection on December 22, 2014 No. 1061n.

This document generalizes the accountant's labor functions in two categories: conducting accounting, and preparing and presenting financial statements of the organization (Professional standard of "Accountant", n.d.). The first category includes the responsibilities for the acceptance of primary documents for accounting, monetary measurement, and grouping of accounting objects, as well as the final generalization of the facts of economic life. Such labor efforts to a greater extent require perseverance, tolerance, scrupulousness, and ability to handle stress, that is, the qualities characteristic of the female audience interviewed in the course of our survey.

Preparation of financial statements includes consolidation of information,

internal control over accounting and preparation of financial statements, tax accounting, financial analysis, budgeting, and planning cash flow management. These responsibilities require the manifestation of analytical, mathematical abilities, demonstration of the creative professional component, certain organizational skills, which is more inherent in men adhering to the creative type of behavioral motivation.

Therefore, when assigning employees to a certain accountancy position and during the distribution of the specific responsibilities, the chief accountant needs to consider these factors. Otherwise, one may run the risk of a situation called gender conflict in psychology.

Gender conflict is "a phenomenon caused by the contradiction between the normative concepts of personality traits and characteristics of the behavior of men and women, the inability or unwillingness of the individual (group) to meet these requirements (concepts)" (Zikirova, Titova, 2018, p. 68).

For example, when a male is appointed to the position of accountant with the duties to accept and group primary accounting documentation, his natural gender stereotype (high analytical potential, creativity) will inevitably come into conflict with the job description, which requires significant tolerance, ability to handle stress, and the ability to withstand long-term monotonous workloads. This is a situation of collision between professional and gender stereotypes, its negative consequences have a broad range of manifestations, such as chronic fatigue, decreased performance, low self-esteem, indifference to the results of completed work, a sense of guilt for the conducting the "routine" work, the excessive demands on others; aggressive attitude towards colleagues, etc.

It is clear that the training accountancy profession involves the development of all areas of accounting. In order to prevent conflicts in the team, the authors recommend chief accountants, financial directors, and CEOs to monitor the dynamics of the moral and psychological state of their employees (especially employees of the accounting service), as well as timely and correctly redirect their labor activity.

4. Discussion

The problem of gender inequality in professional activities, including the accountants' professional activities, is nontrivial, as it requires to concentrate research efforts of representatives of various scientific specialties. Usually, the attention of researchers is mainly focused on the problems of global or general education issues (Lax Martínez, Raffo, Saito, 2016; Savickas, 2009; Watts, 2005). The results of relevant research in the field of accounting are rare.

Despite some consonance of the authors' conclusions with the views of Russian and foreign scientists (Zikirova, Titova, 2018; Kamordzhanova, 2015; Sabatier, Carrere, Mangematin, 2006; Sagebiel, 2008; Settles, Cortina, Malley, Stewart, 2006), the issue of introducing the concept of professional gender identity in higher education still remains open. State bodies in the field of education and science should pay due attention to this when forming the scope of the Federal State Standards of higher education. "Professional self-identity of the personality must be implemented based on the formation of readiness to understand, adapt, and implement various social roles in view of the diversity of gender behavior" (Panina, 2018, p. 96).

Further efforts with respect to the problems of reasonable formation of professional gender identification in accounting will be directed towards the identification of the relationship and interdependence between specific academic disciplines taught in accordance with the curriculum, and the development of certain personality traits, necessary for the accountancy profession.

5. Conclusion

It seems that the conducted research results should have greater impact on the educational process organization with respect to training of accountants. It is referred to a need to form professional gender identity in students. This implies awareness and conscious acceptance of the specifics of future labor activity, its comprehension and, as a result, a certain transformation of the gender stereotype.

For this purpose, the task to develop and implement in the educational process a special subject devoted to studying the whole range of nonstandard features of the accountancy profession, such as ethical, psychological, and gender peculiarities, comes on the front burner. Introduction to the specialty should begin with this course. In this case, by the end of training, the vast majority of graduates, regardless of gender, will have a holistic, well-formed set of characteristics inherent in the professional activity of an accountant.

Footnotes

1. Androgyny is the combination of masculine and feminine characteristics.

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