Women Certified Public Accountants in Tunisia: Perceptions and Realities

Discussant: Kris Hardies

This article analyses female CPAs’ perceptions about gender vertical segregation in accounting firms in Tunisia.

As it stands, the paper repeats a lot of what is known already about the profession and needs to draw out some of the differences, for example if there were some differences in the Tunisian context, or something that makes this phenomenon distinctive in this country. At the moment, the paper does not give any indication of this. The nature of the contribution this paper aims to make is therefore not very clear—the aims and objectives are not clearly defined or stated. It is not clear what the purpose of the paper is, and what the contribution of the paper is expected to be. As further explained below, the major issue I have with this article relates to its current motivation which is rather under-developed. Additionally, I have some concerns regarding the way the article is structured and more importantly, how the data presented is been analyzed.

Motivation

The authors claim (p. 1) that “the place of women in the accounting profession is a relatively new theme in accounting research”. This seems to be the major motivation of the current study. However, there has been an increase in literature applying concepts of gender or feminist perspectives to accounting in the last two decades (for example, several major journals have devoted special issues to this topic; see, for example, Accounting, Organizations and Society (1987, Vol. 12, 1), Accounting, Auditing & Accountability Journal (1992, Vol. 5, 3), Accounting, Organizations and Society 1992 (Vol. 17, 3/4), Critical Perspectives on Accounting (1998, Vol. 9, 3), and Accounting, Auditing & Accountability Journal (2008, Vol. 21, 4).

No added value is provided by showing that women are progressing only slowly to the higher echelons of accounting firms (in Tunisia or elsewhere) since we already know this from the many studies that have conducted “body counts”; for example, in Australia (Hoddinott and Jarratt, 1998), Canada (McKeen and Richardson, 1998), France (Dambrin and Lambert, 2008), Japan (Komori, 2008), New Zealand (Whiting and Wright, 2001), and Scotland (Gammie et al., 2007).

The context of a developing country could be a unique “selling point” but the authors should provide justification for why the reader should care about this issue in developing countries. The paper should also pay more attention to the specificities of Tunisia (Why was Tunisia chosen to conduct this study? How does Tunisia differ from other (developing) countries? Can we generalize these findings to other countries?). The authors should, therefore, also provide some background information about the accounting profession in Tunisia.
Theoretical embedding

In its current form, the paper is not very well embedded within the existing literature. Furthermore, the discussed literature and the presented data are not always very well interconnected. For example, throughout the paper the authors talk about “brakes” and this seems to play a major role in their empirical analyses. There is, however, no theoretical discussion of this concept; as a matter of fact, the paper leaves the exact meaning of this concept to the imagination of the reader. The authors should define what they mean when they talk about “brakes” and draw upon previous, related literature. As I imagine it, the authors refer to the fact that women, in general, have a less linear career path than men because their careers are ‘interrupted’ by childbearing responsibilities. Clearly, this could be a source for gender inequality within the accounting profession (as it is elsewhere), but the authors do not really develop this point.

Another striking example to which this comment applies is the discussion, in which the authors state that 86% of respondents believe that Tunisian women who leave the accounting profession do so primarily for family reasons. Clearly, this should be linked to previous, related research on work-family conflict (a lot of research has already been done on work-life conflict to which there is no mention at all; within the accounting literature, e.g., Pasewark and Viator 2006). The authors should also provide some information about the time women (and men) in the general population spend on household work.

Methodology and analyses

Although the authors provide a methodology section, it remains unclear to the reader what is going on, that is what the content of the survey was and how the data have been analyzed. Therefore, the reader cannot follow the logic of the presented data or understand their derivation. Preferably, the survey should be included as an appendix (or at least some of the questions should be included in the text as an example). Probably because the survey is not included (and because the reader has no clue about the exact content of the survey), it remains very unclear where your hypotheses come from. Again, this should be linked to the literature already discussed in the paper (as well as to some of the literature that so far is missing from the paper). It is also unclear how these hypotheses were tested. At the moment, I am not even sure that I understand what your hypotheses exactly predict.

Some of the data are interesting, but they are unfortunately not analyzed. One of the more interesting issues that are in the paper is the “reasons of the choice an image of the accounting profession”. I think the paper should focus more on this issue as it could be something to which the paper makes a real contribution. The authors should check in the literature if there is previous literature on the reasons of people becoming CPAs and its
relationship to gender. Other examples include: “39.2% of the women CPA are originally from Tunis, 37.3% are native of Sfax and 21.7% are originally from other cities” (page 10). The authors should try to explain this pattern and try to discuss what implications for gender equality in accounting firms it could have. And on page 11: “The perception that there are barriers to entry is more frequent at the youngest CPA women.”

Additional Issues

The authors also need to be very careful with the grammar throughout as there are some very unclear sentences. On page 5, for example, the exact same sentence is even included twice; “Yet the study of Chung (2001), driving on accounting students at an Australian university, confirmed the existence of sexist attitudes”. On page 9: “have 40 years old” (which is literally translated from French – “Je suis 40 ans”; in English that would be, “you are 40 years old”). In the discussion, the authors state that “According to the historical postulate, this delay will likely resolve itself as an increasing number of women arrive in a profession.” Previous research has, however, already shown that this ‘historical time lag’ explanation is untenable since the time required for women to gain the experience essential for promotion has been covered many times over (see, e.g., Hull and Umansky, 1997).

If the authors state that a certain number is high or low they should provide a yardstick to compare to. For example, it is stated that many women have abandoned independent practices (page 17), but there are no numbers about how many men work as independent accountants.

References
