Abstract

During the past fifty years, the situation of professional women has changed dramatically. Women have expanded their career aspirations. They are no longer confined to traditional female fields such as education or nursing. We have seen the integration of women into previously male dominated fields such as accounting, medicine, law, etc. Integration; however, does not necessarily mean acceptance and equality nor does it mean that the stress created by work-family conflict has been resolved. This paper will examine some of the issues that continue to plague women as they attempt to progress in their professional fields.
Introduction

The world of business today is very different from the world of business fifty years ago. Advances in technology plus the evolving work and family roles of women in this country have contributed to the business environment of the 21st century. The changing roles of women in America have led to their greater participation in the employment sector and changes in many aspects of American life. Women constitute 47 percent of the total labor force. Most women will remain in the paid labor force for 30 years. The typical American family today is the dual-earner family (White & Rogers, 2000). Women are now employed in previously male-dominated fields such as law, professional sports, the military, law enforcement, firefighting and top-level corporate positions. Working women today spend less time maintaining the household then they did 30 years ago.

It had been anticipated that increased labor force participation for women and subsequent participation in multiple roles would result in increased stress. Research studies have actually determined that the opposite is true. Women who participate in multiple roles experience lower levels of stress-related mental and physical problems and feel generally better than their cohorts who engage in few roles (Barnett & Marshall, 1993; Crosby & Jaskar, 1993; Simmons, 1992; Thoits, 1992; Wethington and Kessler, 1989). Current research supports the fact that employed women, regardless of marital status, reported greater happiness than the nonemployed women. Research studies have discovered that working women are less depressed than non-working women (Aneshensel, 1986; Kendel, Davies & Raveis, 1985). Crosby (1991) noted that women who occupy multiple roles are less depressed than other women.

The Problems Working Women Face

Research confirms that employment has a positive effect for women and families. Despite this conclusion, women still encounter a number of difficulties and misperceptions that affect their performance in the workplace. This paper will examine some of these difficulties and describe various methods employed by working women to resolve them.

One such difficulty is the belief that men and women have different leadership styles. Leadership styles attributed to women are believed to reduce their effectiveness in the workplace. Specifically, women are thought to be more people-oriented in their leadership style and men more task-oriented. The people-oriented leadership style of women is viewed as less likely to inspire productivity among workers.

Gender stereotyping is a problem that working women must deal with. Barnett and Hyde, (2001), conclude that the empirical studies they reviewed challenge gender differences predictions of earlier theories. The behavior of men and women in the workplace is similar. Differences may have existed in the past but these differences are rapidly disappearing. Perhaps what needs to be examined is why these differences are disappearing.
Another problem faced by women is stress caused by role conflict or multiple roles. Research has suggested that the use and choice of coping strategies may be a factor in reducing such stress (Billings & Moos, 1981; Folman, Lazarus, Dunkel-Schetter, DeLongis, & Gruen, 1986; Pearlin & Schooler, 1978). A coping resource that has been found to reduce stress is social support (Eckenrode, 1991; Eckenrode & Gore, 1990; Emmons et al., 1990; Greenhaus, 1988; Riefman, Biernat & Lang, 1991). The particular social support mechanisms most helpful to working women are emotional support and tangible support. Tangible support is defined as providing some sort of assistance for another person.

There is a work/family conflict that particularly affects working women. It is extended work hours. (Piotrkowski et al 1987). There is research that suggests that a child’s well being suffers as a result of lack of time with parents (Piotrkowski et al 1987). Specifically, “the lack of sensitive, responsive, and consistent care from overworked parents or substitute providers can lead to decreased cognitive and social skills (Perce & Menaghan 1994). And can promote attachment insecurity in children (Belsky, 1990) (Glass & Estes, 1997: 295).”

Research has determined that working women with rigid schedules report more family difficulties than working women with flexible schedules (Ralston, 1990). It has been determined that there is a relationship between the lack of job flexibility and depression (Googins, 1991). It has been reported that, “when family responsibilities expand, mothers are more likely than fathers to change jobs, to work part-time, or exit the labor force for a spell because families cannot afford to lose fathers’ wages. The result is often a decrease in mothers’ financial and occupational attainment (Felmlee, 1995, Corcoran et al 1984) (Glass & Estes1997:297).”

Men and women communicate differently and; therefore, negotiate differently (Miller, 2003). The successful female professional must not only understand the gender differences in communication but be able to use them to her advantage as well. Miller (2003) describes a man’s way of communicating as “guy speak.” She explains:

For example, when a man leaves a meeting and you ask him how it went, he will probably say “Great.” He is not really conveying any information about what happened at the meeting; rather, he is simply acting confident. A woman, in contrast, might answer the same question with,” Okay, but I could have handled the cost issue a little better.” Like the man’s comment, hers does not necessarily describe what happened at the meeting. Rather, it reflects her “desire for perfection.” If you rely on what each actually says, without taking into the account the gender of the speaker, you are liable to draw erroneous conclusions. The same is true when men and women negotiate.
The different negotiating styles men and women tend to exhibit are a natural corollary to these different communication styles. The “relational style” usually associated with women focuses on the relationship between the parties. Inherent in that negotiating style is a desire not only to achieve substantive objectives but also to develop the relationship between two sides. The “competitive style” usually associated with men focuses more on the substantive outcome of the negotiation. Some women who are more comfortable with a relational style adopt a competitive one because they believe it to be more effective, especially in business settings. You not only need to be able to move from one to the other depending upon whom you are negotiating with (Miller, 2003:49).

**Dealing with Workplace Problems**

Research has shown that a rewarding work experience can reduce the stress associated with one of the multiple roles that women occupy: parenting (Barnett & Marshall, 1991). There is a growing body of research that demonstrates the positive influence of workplace policies toward families on employees (Bohen & Viveros-Long, 1981; Marshall & Barnett, 1994; Pleck, 1992). It has also been shown that spousal support is most effective in helping women deal with the demands of multiple roles (Cohen & Syme, 1985; Duxbury & Higgins, 1991; Eckenrode & Gore, 1990; Holahan & Gilbert, 1979; Ross & Mirowsky, 1988).

Bernas and Major, (2000), suggest that the best way to deal with work-family conflict is to find an individualized management strategy. They explain as follows:

For instance, Kossek et al. (1999) suggested that conscientious individuals are likely to be intensely involved in both work and family roles because they feel responsible for events in their lives and tend to be dependable. It may be that hardy individuals are also likely to be highly involved in both roles because they tend to see stress as a challenge. For these people, intense involvement in dual roles may not be a bad thing but rather the style or strategy with which they are most comfortable. Thus, a one-size-fits-all approach to managing work-family conflict is likely to be less effective than a method that considers individual resources such as hardiness. (Bernas and Major, 2000:176).

Bernas and Major, (2000), further conclude:

Taking into account her personal disposition, a working woman can take the initiative in finding a work-family management strategy that is best suited to her needs. Results suggest that working women can cultivate useful resources in an effort to reduce experienced stress and work-family conflict. In particular, supportive home and work environment are directly associated with reduced stress and
indirectly linked to diminished work-family conflict. (Bernas and Major, 2000:176).

It is necessary for a working woman to find the management strategy best for her because the family needs of all women are neither homogenous nor static. For example, childbearing employees may require leave time; mothers of preschoolers may need childcare and a reduced work schedule in order to support the emotional needs of their children. Women with older children may need after-school assistance and, perhaps, a more flexible work schedule. Women who are care-givers for older adults may need leave for emergencies (Glass & Estes, 1997). Thus, “these different family and work factors mean that the policies that are optimal for one class of employees at one point in time may have little or no effect on reducing work/family conflict for another class, or even for the same employees at another point in time (Glass & Estes, 1997: 293).”

The research literature supports the use of flex-time policies as a means of reducing stress and improving employee morale:

Decreased work hours serve business by increasing employee productivity and decreasing turnover, and they serve families by decreasing depression in employees. Flextime policies increase employee productivity by decreasing absenteeism and turnover, and they positively influence family functioning by decreasing employee depression and work/family conflict while increasing the time families spend together (Glass & Estes, 1997: 306).

Research confirms that family friendly policies would greatly improve the working lives of most women. Policies that support emergency leave to care for elderly adults should not be overlooked because the Bureau of Labor Statistics reports that the number of women 55 and older in the labor force will increase by 52 percent between 2000 and 2010. These women represent the major care givers. A recent report in American Demographics noted:

Today, more than half of women ages 55 to 64 (52 percent), and more than three quarters of women ages 45 to 54 (77 Percent), will work full- or part-time. Only a small percentage of women ages 65-74 (16 percent) continue to work. These participation rates have been steadily increasing for years and are likely to keep doing so in the future. During this decade there will be a significant increase in the number of highly paid working women in the youngest cohort (55 to 64). But between 2010 and 2020, the full force of the Baby Boom will hit the 65-to-74 age cohort, resulting in at least a 50 percent jump in the number of working women in that group. Two factors likely to cause older women to stay in the labor force are that their jobs are physically easier than service or factory jobs and that they pay more. This was not always so. In the past years, when a greater percentage of working women had demanding and low-paying jobs in factories or in food-service establishments, retiring after 30 years or so was not only desirable, but probably a
necessity. Now that an increasing number of women spend their working years in an office setting, they are more likely to be well paid and to work at a professional managerial or technical job well into their 60s or 70s (Francese, 2003: 40).

Being more courageous in the workplace can help women succeed. Workplace courage is defined as taking a stand or a risk. Courageous women take responsibility for their lives. “They design their lives rather than letting outside influences dictate who they are or what they should be” (Walston, 2002: 28). Women who display this type of courageous behavior are often thought of as “too strong” or too aggressive.” “The irony is that for men, these descriptions are often desirable, but for women, such adjectives are viewed as negative. However, these stereotypical limitations can actually benefit women by inspiring them to increase their courage quotient by acknowledging and honoring their individual courageous behaviors “(Walston, 2002:28).

Walston (2002) believes that it is essential for professional women seeking to advance in the workforce to hold themselves accountable and be courageous. She explains:

Courageous women are 100 percent responsible for how they design their lives. This includes taking credit for accomplishments when merited. When receiving a promotion or a pay raise, women have a tendency to say, “Oh, thank you for this opportunity.” This is not courage. A truly courageous woman responds to the promotion or pay raise by stating the qualities and strengths they bring to the table and describing how they intend to use those strengths to better the company or the project at hand. Remember, getting a promotion or some other accolade at work isn’t a gift. It’s something you’ve worked hard for and deserve. The action you take or don’t take during such a situation reveals your true courage quotient. When you fail to insist on credit for your accomplishments your spirit slowly shrinks (Walston, 2002:29).

Walston (2002) also believes that women can increase their courageous will by finding and emulating appropriate female role models. The more women who display courage in the workplace, the less such behavior will be viewed as unusual. Eventually such behavior will be readily accepted. Encouraging employers to support efforts that would benefit men as well as women would be advisable. Child care has become a basic need in this era of the working parents. Research evidence supports the fact that employers with family-friendly policies have more reliable employees (Alverson, 1999). Some well known organizations have developed child care programs, including:

Toyota Motor Manufacturing in Georgetown, KY. The company recently opened an on-site 24-hour day care licensed for 230 children.
Massachusetts Bay Transportation Authority. The MBTA contracts with 32 licensed child care centers and offers tuition subsidies on a sliding scale (Alverson 1999:21).

Child care needs can be addressed in other ways as well. These include:
1. Contributions to community resources.
2. Flexible spending accounts or salary reduction plans that set aside a portion of the employee’s before-tax salary to be used for child care.
3. On-site/off-site child care centers.
4. Consortium child care centers where groups of employers share the operating costs.
5. Sick/emergency school-age child care programs.
6. Referral and educational services.
7. Telecommuting/job sharing/compressed workweeks/part-time employment.

Research suggests that working women occupying multiple roles are likely candidates for burnout because of the increasing demands on their time. Working women can develop techniques to prevent burnout. Victoria L. Rayner, author of The Survival Guide for Today’s Career Women, (1994) suggests 10 ways to combat burnout. They include suggestions for being more creative in approaching problem situations; maintaining an exercise regiment to support physical and mental well-being; making time for things you like to do. She suggests focusing on your needs rather than the desires of others. These are worthwhile suggestions since many professional women have been overdoing it. “Determined to succeed professionally, they easily become over involved and overextended. For career women to get ahead, she must exert an almost superhuman effort just to achieve parity with her male colleagues (USA Today Magazine, Dec.96:7).”

Professions where women are considered to be minorities need to explore ways to assist women in their efforts to succeed professionally. The American Bar Association created the Commission on Women in the Profession in 1987 to identify problems women lawyers face in their attempts to advance. The commission has presented recommendations for removing barriers to the advancement of female lawyers. They have developed gender-neutral evaluation procedures. They have also created a manual that contains the policies and practices developed by law firms to assist the advancement of women (Stein, 1998).

Working women often complain of feeling socially isolated. This is particularly true of women in higher-ranking positions. The feeling of social isolation can negatively affect the woman seeking to advance professionally. Recent studies have shown that mentoring by other women may help women obtain the skills needed to succeed (Keating, 2002). The mentoring relationship
is valuable at any point in a career. “College-age women, women just entering the workforce and women changing careers are ripe for mentoring. It can boost your self-esteem, make you feel more competent and develop your professional identity (Keating, 2002:28).”

**Women in Accounting: What Do They Need for Professional Advancement?**

In 2002 the American Institute of Certified Public Accountants (AICPA) reported that 57 percent of accounting graduates were women (Maeglin, 2004). Why are women lured to this male dominated profession? Women report that many firms are offering flexible work schedules which include telecommuting, days off prior to the start of tax season, and summer hours. Some firms have even introduced the idea of part-time partners. AICPA officials report that women are drawn to accounting because “women tend to be organized and good with people, and both are absolutely crucial to this profession….Women also develop good time management skills trying to juggle kids and work (Maeglin, 2004:A32).”

What should women do to be successful accountants? Accounting professionals advise women to ask for what they want even if it is an unusual schedule. “They should go ahead and ask, and they might find something perfect where they like what they do and they can make it fit their lifestyle needs (Maeglin, 2004:A32).”

A comfortable professional environment is also necessary. “A major reason why women stay with accounting as the years pass is not just their love of the numbers. If they are fortunate to be involved with a firm where they feel like part of a family, and their professionalism is respected and appreciated, it makes a huge difference (Ferraro, 2004:1).”

The AICPA presents advice for the advancement of female accountants through works issued by their Work/Life and Women’s Initiatives Executive Committee. Nancy Baldiga, the author of one of these publications suggests that networking and leadership development is extremely important.

…firms should encourage women professionals to form a network within the firm, assist with the communication by women in the network, and provide opportunities for the women to meet regularly.

She also believes firms should spotlight external networking opportunities, including volunteering, submitting articles for publication, or helping to cosponsor conferences or presentations with clients or organizations.

Another technique she identifies involves pairing high-potential women professionals with a senior mentor, and attending conferences and presentations. (Tips 2003:10).
Good mentoring programs are important for the success of women in accounting. Firms should not feel that women are the only ones who can mentor women. They should seek the best mentors whether they are male or female. Joan Waggoner, a member of the Women’s Executive Committee of the Illinois CPS Society comments:

All too often, companies force the mentoring responsibility upon the one or two women they may have in leadership roles. First of all, that, in and of itself, suggested that men are not responsible for mentoring women, she said. Quite frankly, these women may not be interested in providing mentoring, or may not be effective at it, which might introduce more harm than good. It may be that a female partner has either come to the decision not to have children of her own, or has worked out her own situation with her spouse so that the marital partner is a stay-at-home parent. While both of these paths are sound, the observing staff member begins to question whether this is a model that the firm is suggesting as necessary in order for there to be advancement among females. Given the number of dual-couple careers today, I daresay that 54 percent of staff in Illinois accounting firms are not willing to remain in an environment where this is a model. (Kahan, 2004:18).

Several accounting firms are actively involved in promoting the advancement of women. For example, Ernst and Young have an entire Web site dealing with flex time. The company reports that 2300 workers have flex time arrangements. KPMG has increased the opportunities for women to acquire high profile assignments which are part of the career ladder to promotion. They require that at least one woman be considered for each high profile assignment (Swanson, 2004).

Despite the aforementioned efforts, some women in accounting continue to argue that a glass ceiling still exists making the advancement of women a struggle. They suggest that women accountants continue to keep the issue of professional equality in the forefront. This means doing more than simply securing the adoption of diversity policies.

Programs must be established to ensure the policy is put into practice. Take part-time policies, for example, which for the most part have been instituted in an attempt to assist employees to manage work and family issues. The firms must actively set the employees’ schedule so that meaningful assignments are made even to those on such a tract. Part-time must continue to allow one to be on a partner track. (Kahan, 2004:18).

Accounting firms have a responsibility to prepare women to accept leadership positions. This preparation includes understanding and dealing with the needs of female employees. Plan and Moran, a firm based in Michigan, recognized this and took action. Leslie Murphy, managing partner of client services and director of firm strategic planning explains what was done:
In 1986, after witnessing the tremendous influx of women into the accounting profession, P&M organized its Parenting Tightrope Action,
she said. Comprised of partners and staff, PTA analyzed the needs of the company's parenting staff, with an extra emphasis on the challenges that working mothers face, and introduced a variety of programs and policies. I truly believe there has been significant progress in breaking down the glass ceiling. The concept of preparing people for leadership roles is in place at an earlier age. (Kahan, 2004:18).

It has been suggested that firms conduct effective exit interviews. Although many firms have such interviews, few are truly effective. “Most exiting employees tend not to want to burn bridges and don’t want complaints to sound like sour grapes. We must gather appropriate information in a non-threatening way and use it accordingly (Kahan, 2004:18).”

**Conclusion**

Employers are now beginning to realize that some of the issues that affect working women also affect working men. Employers now understand that remedying these problems would; therefore, benefit their entire workforce and increase productivity. This is especially true of family management issues. Family management is becoming the job of both parents. Workplace policies are beginning to reflect this. Various companies are attempting to apply flexible work arrangements to men as well as women. Men opting for flex-time; however, may have to overcome some perceptual problems which could affect their career advancement. Recent research indicates that these problems will be resolved in time. The authors of a recent study conducted by the AICPA concluded that, “…the perceived gap between FWA males and females in “likelihood of advancement” may be a short-term situation, which will change with an increase in successful role models (Almer and Single, 2004:58).”

Mentoring is now seen as an excellent method of integrating women into the business world. Firms such as PricewaterhouseCoopers are developing networking circles to allow their female employees to share knowledge with other females. Online mentoring and co-mentoring are other options being developed to assist women.

Despite the issues and problems women in accounting face, their numbers continue to grow. They represent 38 percent of newly hired personnel (Tips, 2003). Firms are beginning to recognize that this contingent of workers has special concerns that need to be addressed through programs and policies. Thus, many firms have begun to implement appropriate programs. It is hoped that these programs will increase the career opportunities for women in accounting and raise the percentage of female partners in accounting firms from the current 12 percent (Kahan, 2004).
References


