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# Women's role development in the big four audit firms

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# Master Thesis in Business Administration

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## Title

Women's role development in the big 4 audit firms.

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## Abstract

**Background:** In recent decades about as many women as men have been recruited to the auditing industry. On the other hand, it seems difficult for women to reach higher positions and they are underrepresented in certain ways. Due to the importance of the social dynamics, one could argue that a need to investigate which roles women receive in the firms and why from a visionary perspective.

**Purpose:** The purpose of this thesis is to explore the development of the construction of women's roles in auditing firm's financial reports.

**Method:** The method that we used in this thesis is both qualitative and quantitative methods as we found it to be most appropriate for the study. Also, an abductive research approach that uses a string of previous theories within visual accounting to form a theoretical framework of roles assigned to women in auditing is used. Moreover, this was later used to code and analyze the images found in annual reports in order to be able to answer our research question, and purpose of the study.

**Findings:** Because of institutional events that hinders women from advancing in their career as well as male-dominated hierarchy the major finding of this thesis demonstrates that women are undervalued in several roles. The consistent high role development in subordinate versus the lack of presence in leadership role as the major finding. Moreover, the symbolic

role development reinforces expression of inclusivity that women carry in the organization, while other role development were volatile.

**Keywords:** Auditing, Big 4, Institutional Theory, Role Theory, Social Role Theory, Images, Gender

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# 1. Introduction

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*This chapter provides an overview of the essay topic. First, a background is presented that leads to a problem formulation, the purpose of the essay and the research question.*

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## 1.1 Background

Men are dominating the big firms in the auditing<sup>1</sup> sector, which indicates a male-dominated profession. Michael Rapaport (2018) mentions in The Wall Street Journal that up to this time there still seems to exist an imbalance in both number and authority in leading positions between both genders in auditing. Moreover, in the four most major prestige firms in auditing (also known as the “Big 4”)<sup>2</sup> women are rarely in charge of operations. It appears highly unlikely for women to occupy that role (Rapaport, 2018). According to a report published by the CFA Institute in 2018 that gathered data from the industry, a gender gap is seen in the large auditing firms by highlighting the lead engagement partners (who are co-owners) in the firms.

Over the last two decades, the question of gender has become a very prolific topic in accountancy literature. A lot of studies have been done on the history of accountancy and women's roles within the profession. (Dambrin, Lambert, 2008). Women's marginalization has changed over the years, going to more vertical segregation where they are allowed to do some subaltern tasks within the profession from horizontal segregation where they were rejected from outside of the profession. Meaning that some certain tasks have been opened for them, however, the more important tasks had remained privileged to the men (Dambrin, Lambert, 2008).

Several studies have been pointing out the existence of the so-called glass ceiling that women had to confront in their progression within the profession. The term has been defined as:

*“[...] a term coined in the 1970s in the United States to describe the invisible artificial barriers, created by attitudinal and organizational prejudices, which block women from senior executive positions (Wirth, 2001).”*

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<sup>1</sup>

Auditing and accounting are used interchangeably throughout this thesis.

<sup>2</sup> The big 4 firms are Deloitte, PricewaterhouseCoopers (PwC), KPMG, and Ernst & Young.

Even today in Sweden there is a difference between women and men in many fields when it comes to the number of employees, positions, wages, and so forth. Sweden has been moving toward gender equality since 1845 by allowing both men and women to inherit property, engage in business, have access to education, determine their own income, vote rights, and represent themselves in parliament. Although women were granted access to all professions as late as 1989, there is still much to be done. According to the latest figures gathered for Women and men in Sweden in 2016, women and men were still treated in ways that were unequal in many cases (SCB, 2016).

Women remain outside the decision-making circle in many professions beyond auditing. Overall, the managerial positions in most countries are dominated by men, top executives, managers, etc. while women remain concentrated within the lower managerial positions (Wirth, 2001). Starting in the 2000s in 48 out of 63 countries, women held between 20 and 40 percent of managerial jobs between 2000 and 2002 (ILO, 2003). Also, in the USA women held only 12 percent of management jobs in 2002, despite representing close to 47 percent of the workforce (United States General Accounting Office, 2002).

The gender gap is a global societal problem that is not only noted in Sweden but also found worldwide. The Global Gender Gap Report (GAP) is designed to measure and track gender-based disparities over time based on an index that captures their magnitude. Looking at their latest report from 2017, women's talent is described as a very important factor behind the evolution (GAP, 2017).

*"As the world moves from capitalism into the era of talentism, competitiveness on a national and on a business level will be decided more than ever before by the innovative capacity of a country or a company. In this new context, the integration of women into the talent pool becomes a must" (GAP, 2017, p. V)."*

It is conceivable and could be argued that the culture of male dominance still exists in the audit industry. However, the evidence proves that as time has changed so has the culture, meaning that the workplaces have become more diverse and open. In just a few decades, our culture has changed dramatically because of the changes in our wider society. Women are now seen more commonly gaining praise and recognition for their achievements, which is seen as a trend in auditing that women are being more and more interested in the profession.



## 1.2 Problematization

Role theory which originated from the field of sociology proposes the idea that the everyday social behavior carried out is the product of the norms, expectations, and duties that different social roles in society uphold. Factors such as social hierarchies and positions direct what predictable behavior is appropriate from social norms (Biddle, 1986). Moreover, Benschop & Meihuizen (2002) points out how the accounting profession is a male-dominated field. Therefore, the social expectations and norms shaped will clearly focus on characteristics that are more prevalent for men than women.

The social role theory that was introduced by Eagly and Woods (1999) mentions that the division of labor is a factor in the difference in behavior between men and women. For women, their work with children had led them to develop supporting and listening roles. While the physical advantage of men led them to pursue power, wealth, and status. Consequently, for women, this resulted in a more subordinate role to the dominant role of men. Examining the literature on females in the accounting profession. These roles have clearly shaped the portrayal of women in accounting firms Benschop & Meihuizen (2002) found out that images in the annual report of corporations were stereotypical and therefore strengthen the picture of a gendered division of labor. Women are more often depicted in listening and supporting roles as well as found in non-professional environments. Kyriacou (2016) continues to highlight these claims by showing us that images in the Greek accounting profession depict a stereotypical structure in the profession, where men are seen in dominant authoritative leader roles. Often speaking to a large crowd reinforces the picture of a dominant figure, while women often are depicted in listening and supporting roles. Kyriacou (2016) mentions that the accounting profession contains structures that implicate male domination. Women are more often also depicted in a decorative or less authoritative manner. Bujaki et al (2021) state the depiction of women in non-work settings and family issues reinforces the roles regarding the gendered division of labor as well the depiction of organizational outsiders that are dressed less professionally and in less powerful positions.

For women to be successful in their accounting career the ability to adapt to a masculine set of behavior is of utmost importance. Maupin & Lehman (1994) constitutes that professions and organizations that are male-dominated will inevitably provide opportunities for workers that show clear signs of masculine stereotypes. Consequently, females who want to advance in the hierarchical positions of organizations need to adapt to these existing masculine stereotypes.

Rosabeth Moss Kanter (1977) explains that men are mostly in possession of power in organizations. As a result, they will foster, mentor, and guide workers that resemble them the most. The women who advance therefore need to radiate masculine energy. In conclusion, women need to adapt to masculine attitudes and behaviors to succeed as auditors.

Classic female traits such as nurturance, active listening, and support are undervalued by accounting firms Maupin & Lehman (1994). Moreover, Gilligan (1992) shows that women have it easier to create important relationships that benefit the accounting organizations in the same line as productivity example. Komori (2008) study found out that women in the auditing sector suffered discriminatory actions towards them based on societal role expectations. Consequently, the role conflict contributes to the high rate of female auditors leaving the profession. Firms lose valuable human capital in form of experience and expertise that allow accounting firms to yield returns. Role conflict of female auditors is a contributing factor to turnover numbers in the profession which in return leads to losses in human capital (Collins,1993; Pasewark&Viator,2006;Whiting,2008).

Historically there have been mechanisms put in place throughout the development of accounting as a profession to limit the influence of women using discriminatory strategies. Mostly focusing on access to resources and decision-making positions, women who intend to advance need to adapt to the set of values and behavior that signals for patriarchy (Lehman 1992a). In accounting literature, Dirsmith & Covalleski (1985) focuses on the people that get promoted to managers in accounting firms typically “behave as a partner” which translates to stereotypical masculine behavior that is needed to advance in the hierarchy of accounting. According to Jourard (1991), the needs of men and women are similar, so when conforming to the masculine male role has a negative impact on men. The need for love and compassion is replaced by competitiveness and achieving success in a career. When behaviors are set apart as typical masculine or feminine promotes the idea of stereotyping and bias, as well as the danger of classifying the roles of social groups. Therefore, the usage of the male or feminine role is oppressive given that it limits the appropriate behavior of women Maupin & Lehman (1994).

Things happen beyond the control that the audit firms have, and they react and adapt to these changes in the profession, these are so-called institutional events, which also change the way roles are being portrayed. For example, when more and more women start to graduate and more

females start to get higher degrees, obviously the roles must be adjusted, and a new portrayal of the roles is being made to adapt to the society. The institutional explanation explains that different events outside of the control of audit firms also influence the roles in which the women are being portrayed. This is something that has been lacking in the previous literature or not being sufficiently elaborated on.

Samantha Warren and Lee Parker (2009) discuss “the visual nature of identity construction” (Warren & Parker, 2009, p. 205) in the field of accounting. In the articles mentioned and the ones described in this paper the method of visual research, accounting, stereotypes, and gender will be examined. Warren & Parker (2009) describe how the role of the accounting profession together with the image of the profession is inseparable. Therefore, the image and depiction of the accounting profession that the press mediates shapes how the average worker identifies with. Moreover, it strengthens stereotypical preconceived notions of how an average worker in the profession is supposed to look or act.

The paper at hand, the assumption that the concrete images in the form of, for example, photographs in reports are an expression of the mental image of gender in the industry as the accounting literature was done on the depiction of women such (Bujaki et al (2021), Benschop & Meihuizen (2002), Kyriacou (2016)). It has consistently shown the portrayal of women in stereotypical positions. The images produced in the accounting firms exhibit the social hierarchy and reality for women in the profession. Which reinforces accounting as a male-dominated profession and that signs of a gendered division of labor. In other words, the physical representations of gender are a mirror image of how gender is perceived in the field, the industry in which accountants are active. Bujaki et al (2021) mention how accounting firms have the power of reflecting inclusivity through photographs used in the recruitment material. The photographs mirror the reality of organizations. Images used in accounting firms have the ability to influence the reader. It is important for accounting firms to be perceived as inclusive in order to be seen as legitimate. The photographs produced by the accounting firms highlight the desirable attributes of the profession. Through the depiction of accounting firms, it provides insights into career opportunities for women. Bujaki et al (2021) describe how the depiction of women as outsiders or others indicate that they have a tougher road to advance in higher positions. Given that the images used reflects the social reality in accounting firms.

The accounting profession has always been male-dominated which is reflected in the images that reinforce a hegemonic order of power. Therefore, to portray women in a less powerful organizational role indicates the struggle for women to advance in their accounting careers. Benschop & Meihuizen (2002) argues that the annual reports serve as a way of expressing a certain image to the public. Annual reports have the power to convey powerful messages to stakeholders and society. The images express the core values and beliefs of the accounting organization to the outside world. As women in these organizations are stereotypically depicted it indicates a lack of opportunities for women to advance which explains their subordinate roles.

Benschop & Meihuizen (2002) also mentions that the visual design plays an important role in the creation of annual reports. The strength of including visualization in research is the fact that the wide array of interdisciplinary methods and theories contributes to the discovery of solutions to complex issues like women's role in auditing (Walker 2005). Davidson (2015) further mentions how visualization in the field of accounting has been relevantly unexplored. Images are an efficient way of conveying a message emotionally (Tversky 1974), photographs help in communicating global complex issues to society in a way that is more efficient than text (Anderson 1980). Visual forms increase the understanding of the different social, cultural, and historical contexts of accounting Davidson (2015). Bujaki et al (2021) highlight the importance of using the visual methodology in research when exploring the impact that the depiction of images in accounting contributes on gender relationships and the insinuations that they perpetuate on social relations and power. This method calls on the action of understanding the differences that the photographs communicate.

Majorities of the literature we used looked at the roles in audit association or financial reports<sup>3</sup>, but they did not look at it from audit firms' perspective or at a wider historical perspective. For example, (Kyriacou, 2016) was based on a short period of time where they only look at 2 years of data and did a discourse analysis, while this paper will do it over time and in specifically the so-called "Big 4" firms. Previous papers usually do not see the institutional explanations behind the changes in the roles because they do not see the whole picture by looking at it for a wider period. In this paper, we are not only interested in how women's roles are today, but we would like to see the overtime changes represented by financial reports of audit firms (Big 4). When something happens, we will be able to see the patterns and analyze them, see where the changes

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<sup>3</sup> Financial reports and annual reports are used interchangeably throughout this thesis

are made and what were the factors that led to these changes. Also, this paper will focus more on the visualization, as majorities of studies focus on the interviews to capture the roles, the visual part allows for the portrayal of the roles in a different way.

The following section discusses prior research on the image of the accounting profession as well as the study's theoretical perspective. The paper continues with discussions of methods and analysis. Lastly, the findings, limitations, and future directions of this study are discussed.

### **1.3 Purpose**

The purpose of this thesis is to explore the development of the construction of women's roles in auditing firm's financial reports.

### **1.4 Research Question**

In order to accomplish the purpose of this thesis, the following research question will be considered

*How has women's roles developed within big four auditing firm's financial reports over time?*

## **2. Literature review**

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*The chapter presents theories and previous research that formed the basis for the study's empirical investigation. Initially, a review of the theories that can explain the development of women's roles in the auditing industry. Lastly, the conceptual framework is presented with each of the roles in it.*

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### **2.1 Institutional Theory**

Institutional theory is a research tradition that can be traced back to foundational publications that discussed how organizational formation and change were influenced more by symbolic actions and external influences than by functional circumstances. This theory suggests that specific gender-roles is subject to institutional pressure, which results in the creation of stereotypical gender-roles. (Meyer & Rowan, 1977)

Institutional theory is a research tradition that can be traced back to foundational publications that discussed how organizational formation and change were influenced more by symbolic actions and external influences than by functional circumstances.

In addition to explaining why organizational practices and structures become entrenched, institutional theory also focus on detangle why and how change takes place. According to De Jonge (2015), there are two types of institutional pressures that can be used to promote changes. Firstly, considering that new rules are enforced through coercive pressures, they can lead either directly or indirectly to organizational change. For example, introduction of new listing rules, which set new standards like removing the marriage bar that was once common in professions (Murphy, 2014). Secondly, mimetic pressure stimulates change during times of political or economic change, or at high uncertainties (De Jonge, 2015). With every new standard and practice that is accepted and adopted by the population, they become socially accepted and increasingly legitimate in a specific environment. Eventually, these standard and practices become legitimized to the point where failing to adopt to them is considered irrational. As an example, the marriage bar where the women were forced to leave their position upon marriage would now be considered as outdated and misogynistic, likewise specific dress code that prevent women from wearing trousers and in a way put clear boundaries, which in turn infringe on the women's personal integrity and free will (De Jonge, 2015).

Essentially, institutional theory consists of the roles that social, economic, and political systems play in determining the legitimacy of companies (Debroux, 2010). The values and beliefs of society can influence the adoption and adaptation of the new standards and practices. Likewise, cultural attitudes and values can determine how and to what extent institution resist to change. People in very hierarchical societies are often hesitant to criticize or resist new practices and policies imposed by the authorities (Gladwell, 2008; Hofstede, 1980, Hofstede, 1991).

According to Scott (2001), institutions have three pillars that strengthen and reinforce each other. A regulatory pillar includes the ability to establish rules, monitor compliance, and if needed reward or punish in order to influence future behaviour (Scott, 2001). The normative pillar highlights normative norms that introduce evaluative, prescriptive, and mandatory components. These normative systems include norms and values. Norms define the legitimized meaning of the adopted values and indicate how things should be done, compared to the values that specify what is preferable or desirable together with constructed standards (Scott, 2001).

The third cultural-cognitive pillar emphasizes the interaction between existing actors. Our understanding of objects and activities is shaped by symbols like signs, words, and gestures. Based on the interpretation of his or her own social reality, each actor's cognitive structures are composed of his or her internalized understanding. Based on the varying social roles played by actors, whose social characteristics vary depending on place and time, actors are likely to interpret their behaviours in a different way (Scott, 2001). As mentioned, the institutional theory is shaping the roles of auditors, and there are different things in play that make the roles develop. Therefore, institutional theory becomes an important context within the role development. However, in order to further highlight how the roles, develop and what they are the role theory is as important as the institutional.

## **2.2 Role theory**

Beforementioned, Role theory stems from the different branches of sociology field Which reinforces the notion every role consist or mixture of logical assumptions that predicts the actions, feeling and attitude for every role. Factors such as social hierarchies and positions direct what type of behavior is appropriate conforming to social norms. Roles focus on which position society places you as well as valuable characteristics and behaviour linked to the specific role. The theory suggests that self-identity is believed to be defined by one's role in society. As people evolve through different stages of life so does the roles they hold (Biddle,1986)

For an example it's very likely that someone who's holding a specific position as an accountant, also defines themselves by the profession they uphold, including whatever various role they privately such as being a parent or sibling. (Touhy & Jett, 2016)

Holding a specific position as an accountant often leads one to embrace a specific role. This could in turn lead to access to certain network of people as well as access to various resources. Furthermore, this ultimately increases the feeling of security and status affiliation. People's specific roles are also helpful when guiding behaviour in unsure situations (Hogg 2000). In general people possess more than one role simultaneously and the roles could also be interchangeable over the span of a lifetime (Riley & Riley, 1994).

An addition to the above there is also limitations to the role theory. Due to the various roles people possess, these roles may clash in certain situations and cause work-related stress (Touhy

& Jett, 2016). E.g. someone who's a police officer and a parent. The police profession is associated with various risks regarding personal life and health, there are also certain expectations from the public when wearing the uniform. However, these expectations could interfere with the parenting role, as the parenting role requires one to be present for a child to have an optimal upbringing.

Another limitation to role theory suggests that people conform to the expectations set by the public or the members within the specific roles. In situations where these expectations aren't met the beforementioned feeling of security and status affiliation could be at risk, which in terms could lead to role ambiguity and stress. This raises important questions regarding matters of work-life balance, career development and belongingness in organisations/workplace. (Hogg 2000; Touhy & Jett, 2016)

## **2.3 Social Role theory**

Social role theory suggests that the macro-level division of labour between genders has a direct impact on the difference roles that men and women are attributed in society, and thus affect the behaviour that men and women embrace (Eagly, 1987). This theory suggests that gender roles transpire from the macro-level division of labour and should therefore be perceived as a socially constructed phenomenon (Eagly, 1987). Assigning men with leadership roles grounded in society's demand for productive economic activity, meanwhile giving women the nurturing/homemaker roles has thus created gender-differentiated behaviour (Eagly, 1987). Furthermore, the development of gender-differentiated roles and behaviour has affected the development of specific skills and characteristics between men and women as certain behaviour are supported by society. Social role theory suggests that the characteristics of women as mothers and homemakers enables them to work in jobs which has elements of nurturing and care. On the contrary characteristics as masculinity and physical strength as well as being the financial providers of the family in summary enables men to work full-time in jobs that require strength and leadership (Eagly, 1987).

In their study Parsons & Bale (1955) examined the difference between male and female roles in the division of labour originates from the specialization of behaviour. The result of the examination showed that men more frequently broadcast task-oriented behaviour while women tend to focus more on expressive behaviour. Findings of studies like the beforementioned strengthen the perception that there are gendered profession and workforces. Social role theory



suggests that this phenomenon amplifies over time and thus also become the norm for young adults whose about to start their route in pursuing their future career. (Eagly, 1987)

### **2.3.1 Social role theory - Profession**

Freidson (1976) and Larsson (1990) suggests that two standard criteria that signifies an profession is the requirement of higher education as well as structural positions in an broader organization. Millerson (1964) mentions some characteristics of a profession, a few examples of those are theoretical knowledge, training and education, examination, organization and adhere to a specific professional code of conduct. Brante (2009) argues that the status of a certain profession is built on the premises of a high salary and status connected to scientific knowledge, which provides necessary development in areas such as economics for example.

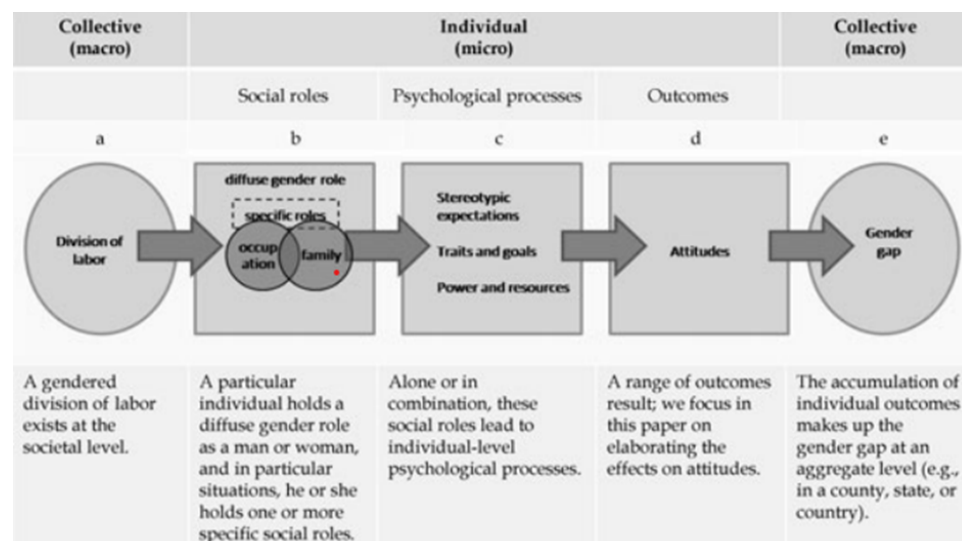
Regarding the notion of social role theory regarding profession Nordegraaf (2007) explains that the ethical rules and codes of conduct that exist within the frame of a profession dictates the appropriate way to appear, act and behave in various professional situations. Nordegraaf (2007) argues that one of the reasons for this is to seek legitimacy from the outside. Öhman & Wallerstedt (2012) mentions that the combination of both relevant education and full-time employment made auditing a profession. Education is required with the end goal that auditors use their critical thinking, expertise of knowledge and independence in their professional practice (Brante, 2009).

As well as it's important to conceptualize the actual basis of what constitutes auditing as a profession, it's also very important to weigh in the social factors that play a vital role in the definition of auditing as a profession. Eagly (1987) suggests that since men are more frequent in work-position of higher salary and the opportunity to directly influence in the organization in which they operate, there are bigger risk for the further development of disproportionate gendered workforces.

### **2.3.2 Social role theory in a profession-gender context**

There are several articles stating the steady rise in the number of females entering in the profession of certified public accountants, as well as female partners at the so called "Big Four" (HKICPA, 2008; Percy, 2009). However, the findings in these articles also indicate a high level of turnover for women in the public accounting field due to the exposure of negative attitudes as well as problems regarding work-life balance (Morley et al, 2002; Herborn 2005; Pasewark

& Viator, 2006; Whiting, 2008). The conflict between home and work life is a contributing factor for women to leave the public accounting sector. Women are historically viewed as the family's caregiver and further research indicates that women endure a larger inter-role conflict than men, not only are the women expected to possess a career nevertheless, but they should also take care of the family needs (Reed et al, 1994; Komori, 2008). As a result, women are more prone to leave the industry for a non-accounting job in order to manage the life-puzzle. Another contributing factor for the high turnover rate of women in the public accounting sector is the direct effect of discrimination (Lehman, 1992; Komori, 2008) examine how women face discriminatory practices rooted in societal expectations as mothers and wives and states that negative experience of direct and indirect discrimination has an negative impact on the experience of the workplace and possibly the profession. The figure 1 below provides an explanation to the different processes at a macro and micro level in the social creation of gendered workforces.



*Figure 1 An example of how division of labor ultimately causes gender gaps in society. (Diekman & Schneider, 2010)*

### 2.3.3 Outcomes of social role theory in the context of gender in the auditing profession

As beforementioned social role theory gives an insight and a suggestion to why there is an high turnover rate among women and why females to a greater extent than males are leaving the public accountant profession. Various studies and articles clarify that females to a greater extent have hard time to balance their roles as mother/homemaker as well as the expectations of being a public accountant. Secondly, the exposure of discriminatory practices rooted in the societal expectation that women carry out the profession from management and colleagues

contributes to a high turnover rate. One of the outcomes from discriminatory practices that women face in the work environment is called the glass ceiling.

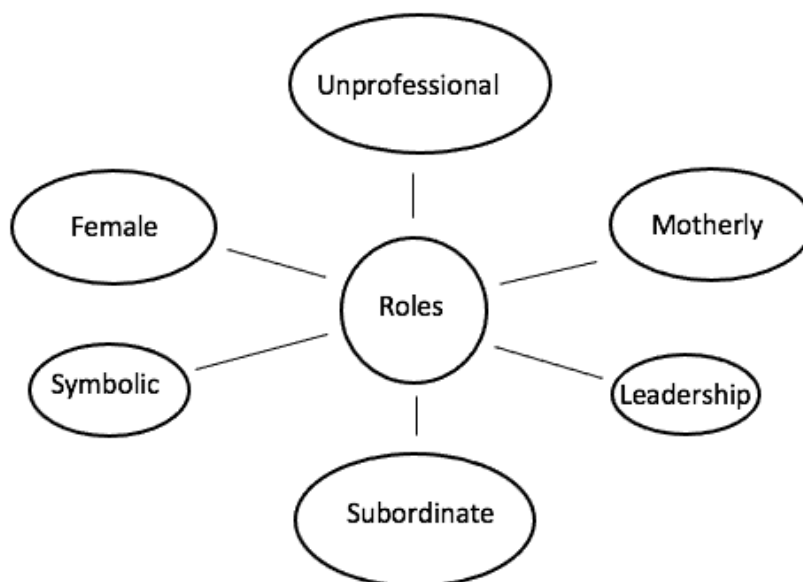
The glass ceiling was defined by the Department of labor (1991) as follows: *“those artificial barriers based on attitudinal or organizational bias that prevent qualified individuals from advancing upward in their organization into management-level positions.”* The Report highlighted the absence of women and minorities in management.

In instances of glass ceilings, not only are individuals disadvantaged, but society is as well. Over half of our population is effectively eliminated as potential corporate leaders or managers. Consequently, the world is deprived of new leadership styles, ideas, new sources of creativity, and the next generation of pioneers. In order to accomplish the goal of organizations to compete successfully in today's global market, the potential of all the employees must be unleashed (Department of labor, 1991).

## **2.4 Conceptual Framework**

Baldvinsdottir, et.al (2009) mentions that the image of a typical accountant during 1970-1980 was a responsible, rational and efficient worker who made sure that all of his tasks consisting of crunching numbers were finished in time. Which explains the targeted adverts from software companies during this era focusing on reliability and efficiency. The introduction of the Generally accepted accounting standards which was built on the rules of professional ethics for accountants strengthened the role and status of the accounting profession during the 70-80s (Öhman & Wallerstedt, 2012). Secondly Öhman & Wallerstedt (2012) explains that the increased commercialized activities together with the establishment of foreign companies resulted in frequent contacts with international accounting firms. Moreover, in order to sustain these new relationships, they had to impose a new system of work. Which included both internal control and systematic review of the accounting system. Drawing on the assumptions of social role theory, the favorable characteristics of an accountant was clearly built from a masculine frame and that women did not possess the skills necessary to carry out these tasks. Kyriacou (2016) also claims that the percentage of women who occupied an administrative or super visionary role was rare. Which indicates that women possessed a very small organizational role in the accounting profession. Baldvinsdottir, et.al (2009), discuss that the emerging discourse of the 1990s featured accountants as daring and exhilarating explorers. Though rather rationalistic, the accounting discourse has become more disaggregated.

However, the never gain without pain commercial is based on a hedonistic discourse, suggesting that management accountants can acquire pleasure without exerting any effort. The concept of seduction and pure pleasure replaces discipline, set norms, and social controls and becomes an important disciplining tool. In the wider sense, the image of the accountant has changed over time as a result of social changes from (pre-)modernity to high-modernity, and then, more recently, into hypermodernity (Baldvinsdottir, et.al, 2009). Thus, leading to the different roles that women have occupied throughout the years, such as subordinate roles, professional, motherly etc. With the inspiration of the work of Öhman and Wallerstedt (2012), and Baldvinsdottir (2009) we have identified 7 key elements regarding the roles that can be assigned towards women in accounting profession and they are going to be proposed in the framework below. The difference size of the bubbles represents the representation of these different roles.



*Figure 2 Conceptual framework model*

#### **2.4.1 Unprofessional role**

One of the most dominating roles that women emerge in the accounting profession is the unprofessional role. Visual studies focusing the depiction of women in the accounting profession (Bujaki et al, 2021; Benschop & Meihuizen 2002; Kyriacou, 2016) concluded that women consistently are depicted in a more unprofessional role than men. This a strong indication of the versatile roles that women has while men is more often depicted in a consistent manner which reinforces their role as workers. which indicates that the female accountants are not a part of the construction of the profession in the same manner as men.

Kyriacou (2016) mentions that women are depicted as organizational outsiders in the accounting profession. For instance, they are not assigned any specific name or title of importance which observes the low importance in comparison to their male counterparts. Secondly, the women were more often accompanying the men which was given a professional character. This discloses the unprofessional role of women in the accounting profession is built on the assisting the environment of where the man is.

Bujaki et al (2021) mentions that women are less likely to be depicted as employees or partners in images. Moreover, they are instead represented as other stakeholders such as clients, charity or students. This suggests that women are not a natural part of the profession, given the low likelihood that they are portrayed as employees or partners. The images also depicted women as more casually dressed than their male colleagues which indicates a low readiness to be able to work among the accounting profession. Moreover, when comparing to the men that are depicted shows a more consistent representation of how an accountant is supposed to look in a professional environment almost exclusively portrayed in business attire which signals a professional approach. Bujaki et al (2021) also explains that women are portrayed in a decorative manner focusing on their make-up, nails and jewellery in order to sell in themselves as accountants rather than focusing on the professional aspects that signifies an accountant.

Benschop & Meihuizen (2002) points out that the images reflected in the annual reports show that women in comparison to men take on a variety of different roles including non-professional roles as mothers and wives, whereas the man more consistently is depicted as an organizational insider more namely the role of an employee or partner. This suggests that men have a natural and consistent role in the profession while the women take on different roles from a societal standpoint. Furthermore, the study also points out how the men is depicted in more professional environments reflecting their work such as offices spaces, construction sites or factories while women tend to be portrayed in unprofessional spaces reflecting their personal lives such as home, outdoors, supermarket or grocery shopping. Lastly, the study points out that the biggest difference in the portrayal of gender lies in the clothing. Men are often seen in business attire ready for work, while women more often are depicted in non-professional attire which advocates for a low readiness to work as well as highlighting her other role obligations. To conclude Benschop & Meihuizen (2002) study Women are consistently underrepresented as

organizational insiders and are more seen in different roles stemming from stereotypical gender roles as for example mothers or wife.

#### **2.4.2 Subordinate role**

From the visual studies made on the female role in accounting we can clearly see women are more often portrayed in a subordinate role. According to Kyriacou (2016), women have traditionally played a supporting role in society. That includes some domestic roles such as taking care of elders and children, child-bearers and generally being at home and supporting men by doing household chores, while men go out to work.

Through literature that we have reviewed, there is a consistent conclusion that points out the lack of images reflecting women in powerful, authoritative positions in the profession but rather being portrayed as outsiders or in a more subordinate role (Bujaki, et al, 2021).

Kyriacou (2016) reinforces these claims by showing us that images in the Greek accounting profession depict a stereotypical structure in the profession, where men are seen in dominant authoritative leader roles. Often speaking to a large crowd reinforces the picture of a dominant figure, while women often is seen in a more outsider perspective which gives the idea that women are not important for the organization and are only used as subordinates. Women are more often depicted in a decorative or less authoritative manner. This gives us the idea that women are not a natural part of the profession in the same existence as men. It is rare to see women speaking alone at podiums. Generally, women appear as spectators or audience in group photographs, so their role is similar to that of a supporter, a listener, or an onlooker. Images of this kind reflect the patriarchal culture. Today, women are seen in public life, but their primary role is still to support men and listen to them make important speeches at professional associations (Kyriacou, 2016).

Participation of women in public life is marginal, despite their presence. Pouring drinks, lining up in government offices, or attending to the public have all been depicted in scenes where they serve. With the use of these images, we are subtly conveying the discourse of patriarchy and gendered hierarchies, which imply that women are not seen to have a place in the Greek Accounting Profession (Kyriacou, 2016). Moreover, women in the photos rarely address the audience directly, though they appear to be subordinate. Stereotypical images are used to undermine and marginalize women, implying their roles are unimportant and portray them as subordinates with respect to their professions.

### **2.4.3 Motherly role**

One of the contributing factors explaining why women is to a higher degree is leaving the accounting profession is their inability to balance their roles as mothers and the duties that follows from that role together with the obligations as accountants. Therefore, one of the most natural roles that you can assign female accountants is the mother role. The general perception of women as the nurturer and core of the construction of the family. Therefore, women have a harder time adjusting and committing towards their career as accountants while sustaining a healthy home life (Pasewark & Viator, 2006; Whiting, 2008).

Historically women have not been a part of the natural workforce and has not been considered fit to engage in different physical activities as men. Consequently, their role has instead been focused on the home and spaces were men have not been engaged in. Often external pressures stemming from different societal and cultural practices. As a result, women find it unattainable to fulfil their roles as both mothers and accountants simultaneously and therefore leave the profession in higher rates. More often than not the combined role of a mother and worker causing women to feel a greater conflict between her different roles due to different constraints in her life. Meanwhile men to a greater extent can focus more on their career as they are expected to work and provide for their families (Pasewark & Viator, 2006; Whiting, 2008).

Other studies on similar fields came to the same conclusion for women. In China Even though the women and men are equally skilled and educated the women are more responsible for their own family needs over their career which is culturally constructed. Secondly, women are more prone to work-life conflicts given that they spend more time working with the house and taking care of the children. Moreover, women who tend to solve this problem outsource these responsibilities to complement their domestic work in order to fulfill their obligations as accountants. Women are pressured from societal expectation early on to prioritize the family needs over their own personal lives when it comes to matters revolving around the household and childcare. As a result, women sometimes sacrifice their own career to help their husbands' career and take on child-care (Cooke&Xiao,2014).

Lastly Benschop & meihuizen (2002) mentions that the depiction of women in annual reports more frequently find women in images in home environments or environments focusing on taking care of the family needs such as shopping or for example. Moreover, when you compare

these images with the consistent images of men in the workplace, they are often very formally dressed. The variation of images that women are depicted in suggests the many different roles that women possess in their lives such as mothers, friends and workers compared to men who more often is highlighted as professional workers.

#### **2.4.4 Female role**

Throughout the course of history, the public accounting profession has been dominated by men who have shaped the construction and development of the accounting role (Hayes & Jacobs, 2017). As a result, the landscape of barriers and challenges as female accountants has been shaped by their roles as women. Negative stereotypes surrounding the role of women built on cultural, societal and religious expectation that women possess in society, consequently, leads towards the negative effect on female accountants in terms of career opportunities (Law, 2010).

Studies made by (Lehman, 1992; Reed et al, 1994; Komori, 2008) explains that one of the most contributing factors that explains the turnover rates of women in the accounting profession is the discrimination that women is exposed to. Furthermore, the studies claim that the women are exposed to practices of gender discrimination that has its roots in societal expectation that women have as mothers and wife. Therefore, men find it very inappropriate to be supervised or led by a woman. Moreover, women are more often treated in a different manner than their manly colleagues, this treatment is based on the assumption that women operate unlike men which requires men to take special care of them. The ability to work properly and succeed is very limited for females due to the limitation of possibilities to be assigned new clients as well as carry out certain tasks such as business trips to meet clients as well as inventory work. Another fact that the studies points out is the treatment of female accountants. Some accounting firms treat their female colleagues as temporary workers that eventually will leave the profession to pursue a role of a mother and therefore have no ambition to commit the long-term vision of the company.

These types of discriminatory actions are based on stereotypes from societal expectations, Phelps (1972) mentions that building perceptions about female workers that is based on gender stereotypes rather than individual characteristics is a form of discrimination. For example, if a manager does not promote female workers because they assume that the women will leave the profession to start families instead. These types of discriminative actions will negatively affect



women who intends to stay in the profession long-term, in terms of possibilities to advance as well as become partners.

#### **2.4.5 Professional role**

Benschop and Meihuizen (2002) concludes that financial reports tend to depict stereotypical images of men and women: it is ubiquitous to see the classic male breadwinner paired with the feminine caretaker, and the powerful male manager paired with the attractive woman customer. Women are more frequently characterized as consumers and outsiders to organizations by the media, who are conveniently dressed for work, shopping, family, and social gatherings. According to Benschop and Meihuizen (2002) the description of women's lives, extra organizational care duties are primarily the responsibilities of women, whereas men are naturally exempt from such duties. Women are naturally distracted from their professional tasks by these responsibilities, which is why the professional role is not as represented as the subordinate role.

Kyriacou (2016) mentions that not only are the men depicted more in the active roles, but they are also depicted four times more than females in the images (18 images of women in comparison of 81 images of men). Additionally, men are also associated more in discussions, speaking in the conferences, being more professionally dressed and being the front face to the audience.

Compared with the images of women, which suggest women working in a less formal environment, the men's images suggest men operating in professional business contexts. In general, these images convey discourses of professionalism that are embedded within the masculine networks of accounting institutions, thus excluding and marginalizing women from becoming professional accountants (Kyriacou, 2016).

#### **2.4.6 Symbolic role**

Accounting firms want to be perceived as inclusive to source both legitimacy as well as attract the best talents regardless of their difference in race, sex or other possible difference. Therefore, accounting firms focus on including women and other minorities in images to reflect a diverse environment where everybody is welcome (Bujaki et al 2021). Consequently, women can be assigned a symbolic role for the accounting firms in terms of diversity and environment that includes everybody. Moreover, we can assume that accounting firm's inclusion of women in images or text comes from the ambition to appear more inclusive towards other stakeholders

of society and attract the best talent in the profession. While the researchers found that the inclusion of women in images was a fair reflection of the female population they were consistently depicted in a stereotypical manner, which communicates that there is more focus on looking inclusive rather than a fair representation of women. As a result, the symbolic role that is assigned to women is not developed further in the images which indicates that it is a small role that women possess (Bujaki et al 2021).

#### **2.4.7 Leadership role**

It is interesting that Kyriacou (2016) found only one single portrait of a female that depict a successful business entrepreneur. Among all the nine issues, there was only one visible professional woman who had a role as a leader, which clearly shows how underrepresented women are in leadership positions. The picture shows Mrs. Kouvenaki in an authority stance where she is looking directly at her audience. While she is dressed in professional clothing, she also looks casual and creative. Below her black jacket, she wears a scarf and patterned blouse which denotes her business success, and her gold watch reinforces her authority and professionalism. The metal structure that she stands on echoes Ms Kouvenaki's success as she has risen to the top and overcome metaphorical and structural obstacles like glass ceiling. An image like this is important because it shows that a woman can be successful and communicate a message to her profession and readers. Kouvenaki's image challenges the established patriarchal order by breaking through existing stereotypes of women being weak and invisible, showing that women can also become successful leaders (Kyriacou, 2016). Glass ceiling plays a major role in the reasons why there are not so many women in leadership roles, Wirth (2001) defines glass ceiling as:

*"[...] a term coined in the 1970s in the United States to describe the invisible artificial barriers, created by attitudinal and organisational prejudices, which block women from senior executive positions."*

### **2.5 Applying the framework model**

Through analyzing the different roles that have been assigned to the female accountant we are able to further support the claims that there is a consistent connection between the different roles presented. Firstly, the roles that have been assigned to the female accountant tend to reinforce different messages towards stereotypes that women possess. For example, the unprofessional role of the female accountant clearly reinforces other roles such as the mother or female role. By observing in the different environment that the depict the female accountant

the evidence supports findings of stereotypical locations such as their own homes, shopping malls, grocery stores or any other place that involves their non-professional role tend to always depict them in a classic female nature which includes the role of a stereotypical mother or wife in a decorative manner in connection with their male counterparts in the profession. In addition, women depicted as decorative and passive when standing alongside a man clearly reinforces the female role as a non-professional.

Likewise, women are more involved in issues relating to outside issues particularly home environment which again reinforces the link between the non-professional role and the mother and female role. which focus more on taking care of the family needs rather than being depicted in scenarios with less focus on their non-professional roles. Furthermore, images of women in the accounting profession focusing on classic feminine traits such as jewelry or make-up to enhance their ability to succeed in the profession conveys a message in the context of gender that women need to focus more on their looks in order to be attractive. Rather than focusing on professional attributes such as formal business attire or locations that signifies the profession such as offices or workspaces. Which once again reinforce the relation between an increased non-professional role towards the female and mother role.

The nonprofessional roles reinforce a gender division of labor which therefore strengthens both the female role as well as the mother role of the female accountants. Moreover, the result when the majority of the depiction of women in non-professional environments are that is classed as gender stereotypical as a result the non-professional role reinforces both the female and the mother role as well as a gendered division of labor towards the profession. So, when the non-professional role of women in the accounting profession increases the roles of mothers and females in the profession will most likely equally increase given the fact that these roles are the most occurrences in the depictions. Despite their differences, all these roles have one thing in common: they are static, i.e., they do not evolve by themselves. Nonetheless, institutional events may come up from time to time that can change a role, these events are often referred to as institutional explanations and explain why a role can change over time.

### **3. Method**

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*The method chapter describes and justifies the method used in the implementation of the essay, how we found our literature, how the selection of sample was selected and how the data*

*collection and coding took place. Finally, the study's credibility, transferability, dependability, confirmability and the ethical considerations are presented.*

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### **3.1 Research approach**

The focus on previous literature has been centered around the roles in accounting association or financial reports, but not in the context of role development for women in the big 4 accounting firms over a long period of time. Nonetheless, the studies did not take into consideration wider historical perspective of women role development or from the accounting firms perspective. Previous papers did not focus on the institutional events of history to explain the changes in the roles of women, given that they did not collect enough material to analyze over time how these roles changed and what the main contributors to these changes was. The authors of this paper are interested to examine how the roles have developed over time in the big 4 accounting firms and the underlying institutional events that causes these roles changes. Furthermore, this thesis focuses to examine if previous findings explain in which manner the development of the construction of women role in financial reports of the big 4 accounting firms.

Therefore, the study will be using an abductive approach. The abductive approach serves as a link between both inductive and deductive approaches and its main reason is to handle the shortcomings and weaknesses of both the inductive and the deductive approach such as theory selection or amount of empirical data needed to build a theory (Saunders et al 2012). The Abductive approach have many similar attributes with both deductive approach and inductive approach when it comes to constructing theories and logical inferences. Despite its challenging nature abductive approach is growing in popularity in business studies (Bryman& Bellman,2015). In studies using an inductive mode of reasoning researchers collect empirics which later on is used to distinguish and reveal different patterns that allows them to make a general conclusion built on the data received (Thornberg & Chamaz, 2014). Meanwhile the deductive approach begins with a theory or an underlying assumption that is examined how well it is supported (Reichertz, 2007). Abductive approach is best explained when a researcher for example, comes across empirical data that cannot be explained by already established knowledge or theories. As result the researcher will examine the most logical explanation to the reason behind the empirics using both theories and previous studies to discover new patterns (Bryman & Bell, 2015).

as a deductive part of the reasoning included our abductive approach, we begun this thesis by analyzing and reviewing existing literature in the field of visual accounting studies as well as studies made on women in the accounting profession. Moreover, both theories and concept that we found relevant was summarized in a framework which we used as a base for both coding and data collection. Given the limited research on the role development of women in accounting firms over time. We included other relevant theories such as institutional theory's social role theory and role theory as well. Consequently, we needed to include other theories to properly explain how the roles of women in accounting firms has developed. Which further strengthen the abductive approach. Moving on to the empirical part, we employed an inductive viewpoint of reasoning in our abductive approach. The coding was inductive and emerged from what we saw in the pictures. One purpose of coding the image in annual reports is to see if our framework consistent with how the reality is. Therefore, using an abductive approach, we can be both open and flexible regarding the findings in the empirical part. This welcome us to be surprised with the findings rather than confirm understandings already drawn from theories (Bryman & Bell, 2015).

### **3.2 Choice of theory**

In this study is based on role theory, social role theory and institutional theory. Both role theory and social role theory is used since the roles that society places on us dictates the appropriate set of behavior, norms, and expectations for that specific role (Biddle,1986). While social role theory focuses on the physiological differences in behavior between men and women that is based on the separation of roles in society, which led to the gendered division of labor (eagly,1987). In this paper focusing on the behavior of women in the accounting firms will help us examine how the roles has developed for women over time. On the other hand, institutional theory serves as a completement to complement to these two theories in terms of explaining the causes to the role changes that woman may experience in their role development. Moreover, Meyer & Rowan (1977) mentions that external forces and changed attitudes contributed to organizational changes and adaptation. Therefore, there is a reasonable cause to connect the changes of roles for women over time to different influences in an organizational context. These different theories provide different explanations of the role development for women in the accounting firms.

### **3.3 Criticism of Sources**

One purpose of evaluating, analyzing and applying criticism towards the accuracy and authenticity of the sources used is to build reliability. Bryman & Bellman (2015) mentions the value of including a stream of appropriate qualitative literature into the research, as well as being attentive and mindful towards the content of the literature used. A high selective approach has been applied throughout the whole writing process towards the reliability of source information. Therefore, demonstrating authenticity (Thurén & Werner, 2019).

The usage of academic literature in the thesis are peer-reviewed journals given the thorough evaluation and feedback from experienced researchers in different interdisciplinary fields and subjects on the articles used indicates an assurance of high quality and reliability. A number of the articles used in this thesis, such as (Davison, 2015; Benschop & Meihuizen, 2002 ; Bujaki et al 2021; Kyriacou, 2016) have been cited numerous times within the field of visual accounting. Subsequently, reinforcing both the reliability and strength . The articles used in this thesis make up a big part of the problematization, the articles have also been used as a base in the methodology part and to highlight and strengthen the visualization in accounting. Magazines and newspapers such as The Swedish “dagens nyheter” and “Balans” have also been used as sources in this thesis. Moreover, the sources have only been used to find out how extensive the impact that the big 4 accounting firms have on the profession, as well as explain institutional events that shapes the different role developments in the analysis. Therefore, we consider these sources reliable.

### **3.4 Research Method**

There are several relevant ways to explore the development of the roles of women in auditing firms in a master’s thesis. Both quantitative and qualitative methods can be used to provide insights in the field. In this study, a mix of both qualitative and quantitative approach will be used called a mix method. With inspiration from previous studies in visual accounting from both (Kyriacou, 2016; Benschop & Meihuizen ,2002) display that possibility to manage visual data both quantitatively and qualitatively. The method and tools chosen are meant to highlight formations, examples, ideals and expectations of the female gender in the field of accounting. A group of methods with the visual at center called Qualitative Visual Methods and Visual Research Method seems appropriate to make gender and accounting visible.

Davison (2015) mentions that the versatile and flexible nature of visual research has open doors for studies in interdisciplinary fields to be substantial in answering complex questions in field many different fields. One of visual research most important advantages is the width and diversity of engagement. Secondly theories regarding visualization is already established in other fields like physiology and sociology as a result the basic assumptions drawn can be derived from an existing works of literature and theories. visual images have a more powerful place in our memory (Tversky 1974). Pictures also helps in order to convey messages (Anderson 1980). Lastly visualization is important for a good understanding (Spohrer & Lehmkuhle 1982) Visual representations such as photographs in companies' yearly reports are examples of static media that can be examined. Due to the increasing strength that visual forms and images have on society which reveals a reflection of how the profession has developed over time in matters of representation. Visual research to a greater extent becomes more important to explore as the role of the digital space is increasing (Davison, 2015). Visual research creates a deeper understanding of cultural, cultural and sociological contexts. Lastly visual research benefits from the scope of interdisciplinarity to seek out deeper understanding of complex issues (Walker, 2005).

Methods using visual materials are growing in number and shapes in the social sciences and are a striking change in the field according to sociologist Gillian Rose (2014). What is collectively called Visual research methods includes methods where the researcher is using visual materials. These can be used to explore possible research questions and as empirical data generating evidence in a research project. Rose (2014) describes that the methods are diverse. One of the aspects where they shift is in which procedures that will be applied to analyze visual material. Even if the studies are diverse the Visual research method is a collecting term being used for them (Rose, 2014).

Not only a meta theoretical discourse about construction of meaning in photos and other visual materials can be brought forward through this group of methods. They can also bring different ways to think about a topic. Visual methods open doors to reflexive approaches and through them new insights (Stanczak, 2007). Not only what an image is portraying can be asked but also

*How do images convey? What do images convey? To whom? In answering these questions, what was originally a simple declarative statement becomes a position; a stance concerning the ways to think about and think with images. (Stanczak, 2007, p. 10)*

Previous studies regarding the development of women role auditing firms have adopted a visual approach. Bujaki et al (2021) empirically examined the images of recruitment documents to analyze the representation of women and non-white persons in accounting firms with respect to inclusion and diversity. They used critical visual method which studies images with respect to the construction of social relations concentrating on hierarchal power of race and gender. Bujaki et al 2021 highlights the importance of images both in influencing, strengthening and perpetuate stereotypical ideas about gender and race. Since images is mirroring the of the social reality that we have created it ultimately displays in the images chosen. Photographs reflects desirable characteristics of the profession in a more preferred manner then words due to the problem surrounding of describing it. Therefore, important factors such as age, gender, sex and other factors which can be reflected through images. Images is also used as a purpose of signify certain power relations regarding factors such as gender. the depiction of images to convey messages in order to influence or reinforce certain standards are used here.

Kyriacou (2016) on the other hand focuses on gender as it relates to the accountants role, with special attention to women's underrepresentation and marginalization. The study explores the images of the Greek accounting profession in the digital space of the institute with discourse analysis, Kyriacou (2016) concludes that the images of the profession reinforce gender stereotyping as well as male dominance. The paper is more interested in the discourse surrounding gender over a limited period, from 2009 to 2012, rather than the evolution of gender representation over an wider perspective. Kyriacou (2016) argues that it is important to explore images because they can convey to society a message that either excludes or includes women from being a part of the profession. Additionally, this study is significant for another reason, the paper summarizes and shows a glimpse of the representation of women in a modern profession such as accounting in a society dominated by patriarchy. In addition to reflecting reality, these images play a direct part in shaping it through communication of meanings (Kyriacou, 2016).



Other visual studies in this field such as Benschop and Meihuizen (2002) introduces us to studies on how representation of genders in organizations provides to the label of gendering an organization. The focus on how images in annual reports can be interpreted in a wider context. Annual reports in research purpose are very interesting, organizations annual reports have developed to focus more on being depicted in a desirable way towards stakeholders, as well as working as a way to expressing an organizational identity.

due to the complex relation that it has towards many different stakeholders in our society such as the organizations own workforce, investors, government and so on. Therefore, the images reflected in the annual reports helps to explain what type of relationship that the organization is trying to advocate to. The authors focused on the images of annual reports within respect of the number of appearances between men and women, their positions, clothes and how they are dressed. As well as if they are talking, physical and hierarchical positions. They then used a scorecard built on a construction of gender representation in media. The result of the images in this study demonstrates that stereotypical representation is very much intact. Women are portrayed in a passive manner often displayed as a caretaker, often found depicted in an outside environment in an organizational context. So, in conclusion the representation of gender in annual reports fuels the notion of gendering organizations

### **3.5 Data Collection**

It is in the form of academic articles, books, sources from auditing organizations, government authorities as well as newspapers that the data have been collected from. In connection with the gathering of previous theoretical contributions, the databases Primo and google scholar were used.

Manual data collection was used in order to gather the data needed for this study. The financial annual reports were downloaded from each of the firms' websites, unfortunately not all the reports between 2011 and 2021 were not included on their website so we had to go to each of the firms' offices in Jönköping and ask for the reports to be sent to us.

Data was collected and structured in the first stage. The data that have been collected is images from the financial annual reports within the big four auditing firms. In order to gather enough data for review, the focus was on the annual reports produced between 2011-2021 and approximately 50 pictures from each of the firms was collected and structured. The images were not included in all of the annual reports presented by the firms, none of the four firms had

images in all their reports that were presented. Also, the number of images collected from each of the report did vary significantly between the years and firms. The data was structured based on the conceptual framework model and its roles. Table below shows a summary of our data collected.

	Number of reports with images	Number of pictures	Number of women only	Number of men only	Number of women and men
KPMG	6	48	12	16	20
Deloitte	6	47	9	12	26
PWC	7	75	16	28	31
E&Y	7	55	10	21	24

### 3.6 Sample selection

A strategic sample method was used to select the sample. Through the strategic sample method, different criteria are used to select the final sample (Granskär & Höglund-Nielsen, 2012). In this study, in our sample we decided that the first criterion is women who work within the big four auditing firms. The second criteria is that they are presented in the financial reports made by these four firms. The last and third criteria is that these financial reports are between 2011-2021. We believe that these implications are very relevant for our study as they display our research question.

The big four accounting firms follow the code of conduct presented by FAR (FAR, 2022), they have been dominating the market for years and 99% of the accounting within the big firms is performed by them (Kärnstrand, 2018). Since they lead the market, they have shown smaller companies how to perform things correctly. Thus, the progress that these four firms have made is very relevant and gives us a good view of how women have integrated themselves within the accounting field as a whole.

We will analyze the images from annual reports between 2011-2021. Firstly, a study focusing on gender diversity in corporation's social responsibility written by Dawar & Singh (2016) concludes that there has been an increased focus on including women in leading positions as

one aim to be more inclusive and reflect the value of society. Therefore, it is logical to assume that we will get a more representative picture of how the roles of women in the accounting firms have developed. Subsequently, a decade worth of images is sufficient to conclude a wider picture of how the roles have developed through the years.

Therefore, we will focus on images between the latest decades since the focus on social issues regarding gender diversity in the boards of global corporations has increased. Moreover, the authors conclude their study by indicating that the increased number of women that are represented at board level will lead to an increased performance. With this information there is a reasonable assumption that the images in big 4 accounting firms annual reports between 2011-2021 will reflect the development of the female role in accounting firms in a representative manner. The advantage of using the accounting firms' annual reports as focus points in this research lies in the fact that organizations use their annual report to convey a desired image of the business to stakeholders and to communicate their identity. Secondly, the representation of gender in annual reports is interesting since it reveals the different relationships that organizations have with stakeholders. Therefore, the representation of gender in annual reports communicates different social power relations between gender in organizations. Moreover, the purpose of images annual reports is to communicate their corporate identity towards the outside world. (Benschop & Meihuizen, 2021).

### **3.7 Data coding**

In studying the visual images of accountancy, several pioneering studies were reviewed for inspiration in data capture and coding (e.g. Baldvinsdottir et al., 2009; Benschop and Meihuizen, 2002; Davison, 2010; Kyriacou, 2016). Regarding the capture and coding of images, the studies by Benschop and Meihuizen, and Kyriacou were particularly insightful. Rather than transcribing the content, visual material was directly coded from the covers (Fors and Bäckström, 2015). In order to explore and analyze the 40 annual reports from the big four firms, and capture the frequency of certain visual elements, we applied both a quantitative and qualitative content analysis. Reducing rich content to a limited number of codes might appear counterproductive. Even so, a content analysis that is concerned with replicability and validity can lead to the discovery of patterns and the identification of empirical results that might otherwise go unnoticed (Rose, 2016).

Initially, the data were coded independently by the two authors who then compared the codes, and a consensus coding scheme was applied. A spreadsheet in Excel was used to record all

images of all annual reports by the big firms within 2011-2021. When it came to the portrayal of sex, a denotative analysis was conducted (Sonesson, 1992). We identified three aspects to sex, namely where only women were presented in the image, where only men were in the image and where both women and men were present in the image. Further, the pictures were coded based on the conceptual framework model that we represented, each of the roles in the model was given two encodes that we were looking at when coding the pictures. Lastly, the encodes were further coded by giving each of the encodes a 1 or 0 based on what and how the pictures were represented, where 1 was representing the first encode and 0 the second encode. The encodings that were given to these roles looked as followed:

**Unprofessional role:** Whether the picture was represented in a business context or not and whether the women represented had a formal dress code or not (Bujaki et al, 2021).

**Subordinate role:** If they were in the front or in the back of the picture and whether they were talking or listening (Kyriacou, 2016).

**Female role:** If they had any make up or not and if they were wearing any jewelry or not.

**Motherly Role:** If they were caring of someone or not and if they were planning anything or not (Benschop & meihuizen, 2002).

**Professional role:** Like the unprofessional role but reversed (Bujaki et al, 2021).

**Symbolic role:** If they were presented alone in the picture or not and if they were in a business context or not (Bujaki et al, 2021).

**Leadership role:** If they had authority or not and if they had a formal dress code or not (Kyriacou, 2016).

### 3.8 Data Analysis

Analysis was performed by a mixed method, both quantitative and qualitative methods were used. Quantitative was used as we look at the frequencies and at the timeline of how things change over time for different firms and for the entire sample. A general qualitative analysis (Rose, 2016) was used where we try to bring into the table which actual institutional changes could potentially explain the different curves that we got from each of the graphs that represented each of the four firms. As mentioned, none of the four firms had images in all the 10 annual reports that were analyzed, which made it a bit harder to find a clear pattern, as the firms had images in different reports, different amount and different years. Therefore, a few years in the graphs were missing as the reports did not have any images in these specific years

in the specific firm. The years that are missing in each graph vary from firm to firm as different firms had different reports that they did not have any images in.

The process of analysis began with coding the data collected based on what and how the images were presented. After that, the result of the coding's was summarized in percent by adding together all the coding's received and divide it by the number of roles we had, which was seven. Lastly these numbers we got from the coding's were further inserted into the graphs that showed us how the roles of women have been developing over the years in each of the firm. Totally 11 graphs were analyzed, one for each of the four firms and one graph for each of the seven roles that shows how it differs from firm to firm.

### **3.9 Research Quality**

#### **3.9.1 Credibility**

Credibility measures the level of consistency that the findings of the study has compared to the reality. Moreover, the findings need to be interpreted in a plausible way (Shenton,2004).

Focusing on the qualitative research, credibility correlates with the intended research plan. Therefore, to strengthen the credibility of the research the decisions made needs to align with the purpose of the study (Patton, 2002). Furthermore, we have taken great and useful help from the supervisor, who possesses extensive experience in research at a high level. The supervisor has during the work assisted with great feedback and guidance which have increased the credibility of this paper. Credibility can also be shown using data or method triangulation (Padgett, 2008). Where we used a combination of both qualitative and quantitative method to reduce bias as well as reach a higher level of consistency in our findings.

#### **3.9.2 Transferability**

Transferability explains to which proportions results can be securely applicable to other contexts. Since the result of a qualitative study is not big enough to accurately draw general assumptions (Shenton, 2004). Findings in qualitative studies not robust enough in comparison to the quantitative levels since it only focuses on a context of a small minority (Flyvbjerg, 2006). Transferability indicates the number of findings in a research study can be used for future research or theory building. the researcher strengthens their transferability by being mindful when choosing the components that best helps with answering the research questions. In order to assist fellow researchers, you should offer a thick description focusing on insight into the research process, methodology and context to guide others as well as increase

transferability (Lincoln & Guba 1985). Moreover, in this study the primary focus has been on images representing women in the big four accounting firms' annual reports.

### **3.9.3 Dependability**

The dependency of the findings is related to their stability over time (Bitsch, 2005). That means that the results of the study can be useful and reliable for future research and pose less risk of being inapplicable. Similarly, if the work is repeated by other researchers, with the same participants and methods, similar results will be achieved (Shenton, 2004). The researcher should be able to explain each step-in detail during the study in order to make it more dependable for the future researchers (Shenton, 2004). This paper's authors describe both theory and empirically how data was collected in order to meet these requirements. It is also possible to achieve the dependability of a study through peer review. As part of peer examination, the researcher discusses his or her research findings and process with impartial colleagues to receive feedback and ideas for further improvement (Anney, 2014). This study has also been read by other students four times during its work period, which has been helpful for the authors and helped make this study more reliable.

### **3.9.4 Confirmability**

Confirmability focuses on the viewpoint of neutrality, to achieve confirmability researchers must prove that there is a clear correlation between result and findings and that connection is proven multiple times. Confirmability concerns the accuracy in the interpretation of the data in the findings (Lincoln & Guba 1985). However, the research should be independent to reach a high level of confirmability. In this study the coding was firstly done individually and after a while we coded the images together to erase any time of bias interpretation of images in the annual report. Other way of increasing the confirmability is both peer examination and triangulation (Anney,2014). Which we attained using different methods and discussing the work with other students during the process.

## **3.10 Ethical Considerations**

There are responsibilities when to gathering and assessing both qualitative and quantitative data (Bryman & Bellman 2015). When coding the images, we were aware of the risk of differences in both gender sociological backgrounds has on interpretation. Therefore, number of actions to reduce the risks of bias. Firstly, throughout the whole interpretation of images we strived to be flexible approach of an open mind. For example, in order to reduce the risk of

influence one of another when coding the images, we decided to code the images separately first, later on we compared our codes of the images together to broaden our understanding of each other's perceptions.

## 4 Result & Analysis

*The chapter contains a result and analysis part where the observed data is explained on the basis of the theories and previous events. First how the roles per firm in each of the big four firms are presented and are analyzed. Lastly, the development of each role within the firm's portrayal will be discussed and analyzed based on the institutional events and compared to previous literature.*

### 4.1 Roles per firm

#### 4.1.1 KPMG

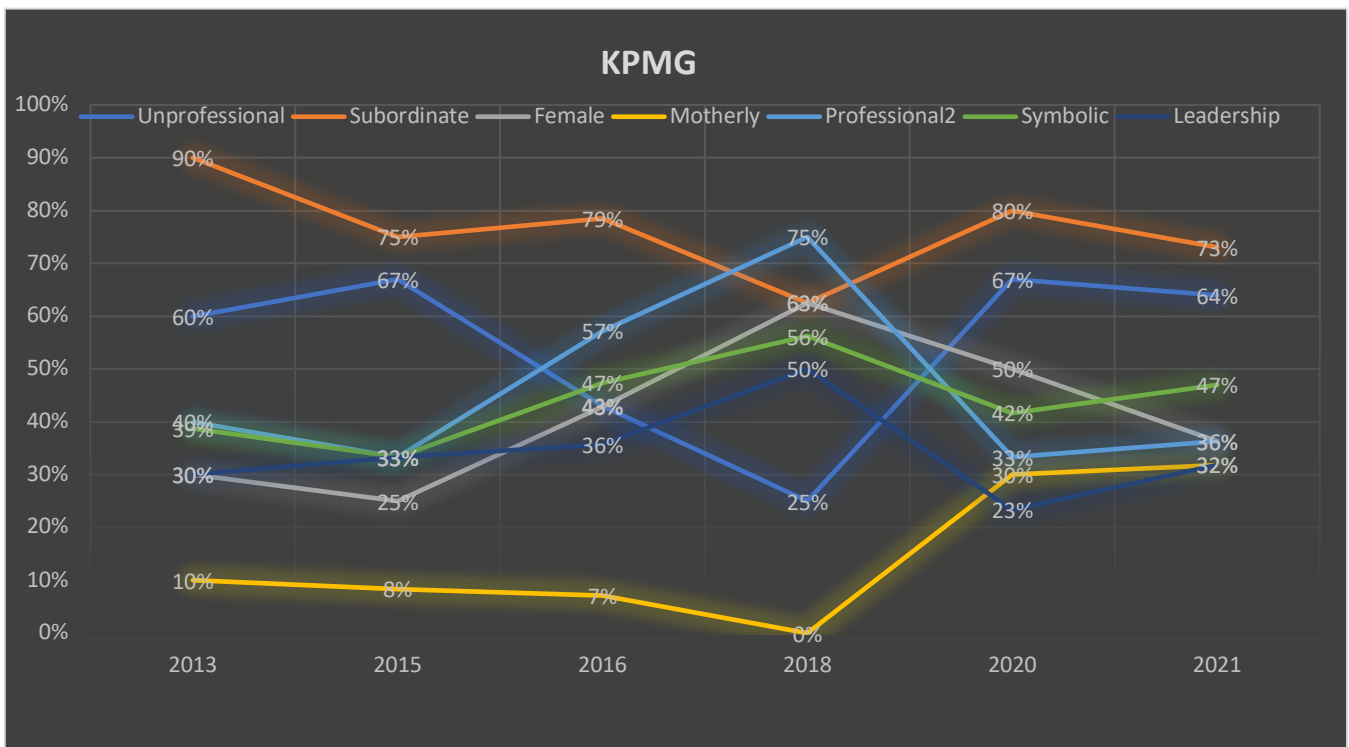


Figure 3 KPMG

The result presented in graph 1 shows the different female roles presented in KPMG annual reports between 2013 and 2021. The graph demonstrates how the subordinate role is the strongest visual representation of women at KPMG. The visual representation accounting for the subordinate role tends to fluctuate and reduce over a period of five years, starting from 90% in the year 2013 and reaching the lowest level at 63%, in 2018. The overall display still shows that the subordinate role dominates the representation of how women are depicted.

Nevertheless, the subordinate role still represents a very high proportion of the roles that women are depicted in.

Secondly, the unprofessional role, which is the second-highest role in terms of frequency, has a consistent proportion of representation of images from the years 2013 to 2021. The unprofessional role is notably the role that decreases the most in comparison to other roles. It decreased drastically from the years 2015 to 2018 when the level of representation dropped to 25% over a shorter period of time. Moreover, the professional role tends to follow the movement of the unprofessional in terms of the high volatile changes between the period 2015-2018 where the professional role was the highest represented in 2018. together with the overall small changes in the year that follows 2018.

Subsequently, three of the four remaining roles focusing on female, symbolic, and leadership roles seem to follow the same trend where they are assigned as minority roles with a percentage between 30-40% of annual reports in 2013. Consequently, the roles (female, symbolic, and leadership) increase during a three-year period of time (2015-2018), until they decrease to their initial levels during 2021 as the original ones from 2013. Lastly, the smallest role assigned to women in the annual reports is the motherly role (see the year 2013-2018). The role started with a very low level of representation with a slow stagnate development to zero percent until 2018. The following years, between 2018 and 2021 show a drastic increase in the motherly role which strengthens its position and as well as the deficit in relation to the other roles. To Summarize the representation of women in KPMG, due to the fact that both the subordinate and unprofessional role are represented at a high level with respect of fluctuations shows that some it exists some level of gendered stereotypical power among the firm. Moreover, given that other roles such as leadership, female and symbolic that are rather limited. The lack of variation of how women are depicted reinforce the idea that women are perceived in a more stereotypical manner at KPMG.



#### 4.1.2 Deloitte

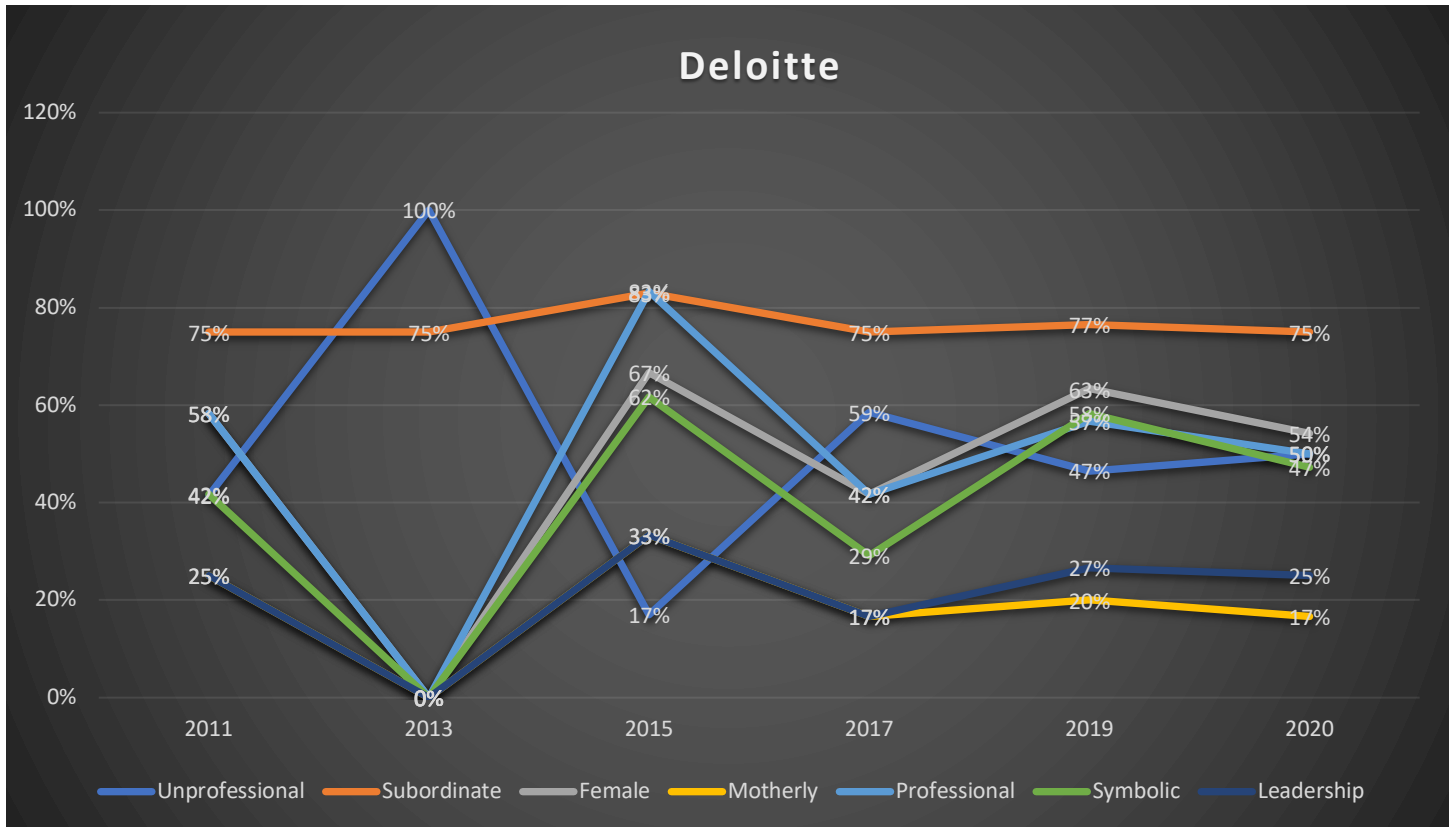


Figure 4 Deloitte

A visual analysis of Deloitte demonstrates how the subordinate role accounts for the dominant role amongst women in accounting (see graph 2). The role maintains constant throughout the years 2011-2020. As for the unprofessional role, it increases to 100% throughout an initial three year period (2011-2013), whereas the remaining roles decrease (female, motherly, professional symbolic, and leadership). Subsequently, the upward trend in the unprofessional role drops sharply in 2015, whilst the remaining roles increase. Year 2020, the illustrated role of women as unprofessional maintains at the same level as the starting year, 2011. As for the professional role, starting off at 58% in the initial year (2011) it subsequently drops to 0% during a two year period (2013). Moreover, the role reaches its peak, corresponding to 83%, during 2015, whereupon it decreases until the year 2020 until it reaches the same level as the initial level (2011). The role of leadership develops in contrast to the subordinate role. It stays at a fairly low and stable level throughout the years. Although it reached its peak year 2015, it gradually decreased back to the same level as the starting point (25%). Subsequently, the visual analysis of Deloitte in graph 2 highlights an important shift during 2015 but in all, the roles seem to fluctuate but return to the similar level from through the examined years (2011-2020). For Deloitte, with the exception of subordinate, motherly and leadership roles. The other

roles tended to move in close to each other for many years and experienced greater changes compared to the first named roles. Nevertheless, the fact that subordinate role is highly consistently represented whereas the leadership role is very minor suggest that even though there is a greater variety of roles represented over the years the roles that express power and position is still very unbalanced at Deloitte. The Absence of women at leadership positions together with a high representation of the subordinate role clearly display a that woman the there is a male domination at the top of Deloitte.

#### 4.1.3 PWC

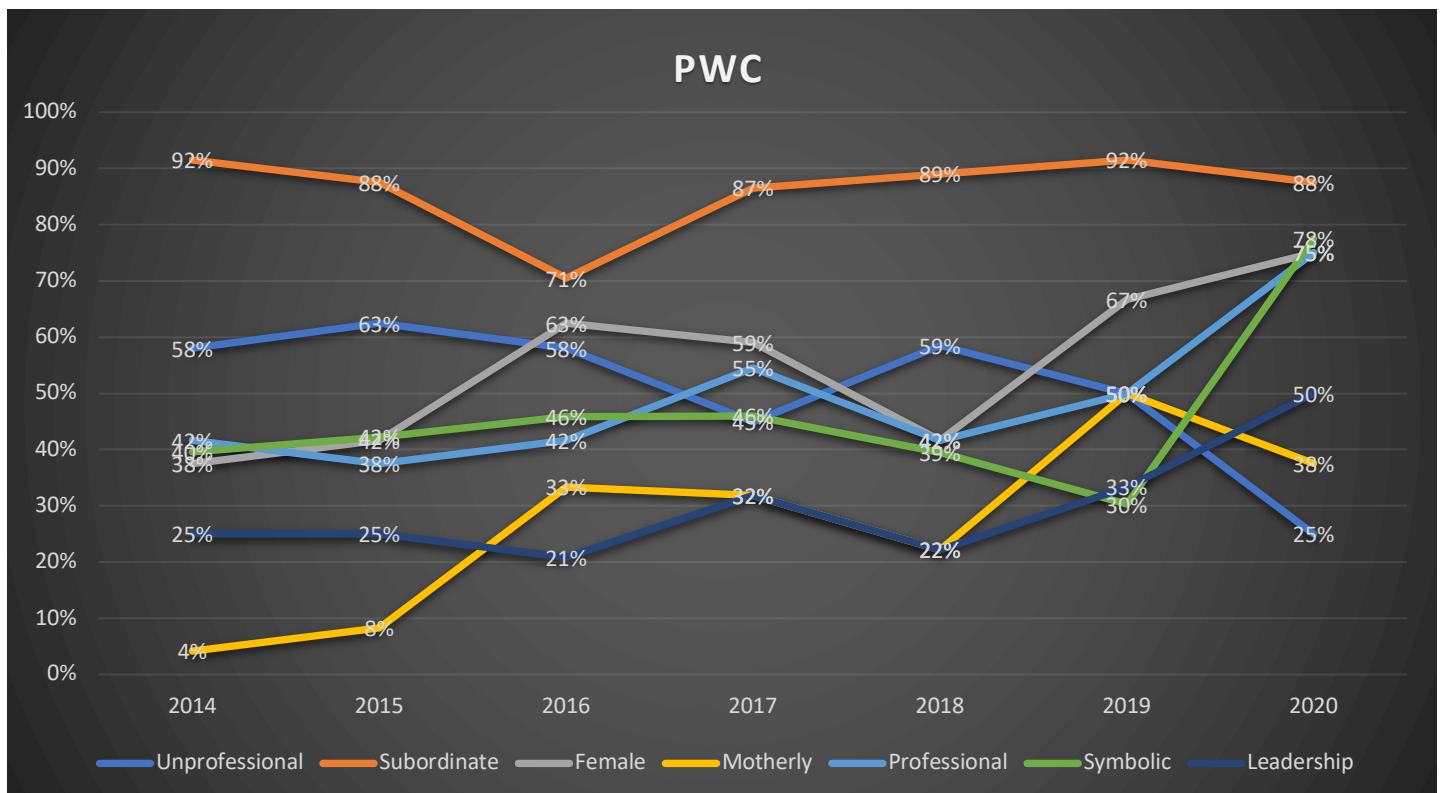


Figure 5 PWC

As for the visual representation of women's role in PWC, there is a similar trend with regards to the subordinate role being the most dominating role. Except for a sharp decrease throughout the years 2015-2017, reaching its lowest percentage at 71 %, it still maintains a high and stable level for the remaining years. However, the female, symbolic and professional roles tend to fluctuate throughout the years, with a similar initial starting level (38-42%), which all seemingly ends the year 2021 at a fairly high level (75-78%). Furthermore, the biggest difference between these three roles is visible in the year 2019 with a 39% difference between them all. Moving on to the unprofessional role tend to experience small differences between

2014 and 2019 where the role both increases or decreases slightly until it reaches a proximity of the original level of around 58%.

After the year of 2019 the unprofessional role strongly decreases over a shorter period of time down to 25% which is the lowest point over all years measured for this role. Similarly, to the unprofessional role. The role of leadership experiences small fluctuations between 2014 and 2018. Thereafter, it increases sharply for the two remaining years. Lastly the motherly role is the smallest role starting out at 4 % in 2014 later the role develops very unsteadily with both high increases and smaller decreases over the years. In the year of 2019, it peaks with a percentage of 50% until it decreases the last and following year of 2020 to 38%. In conclusion for the representation of women in PWC, once again the subordinate role is the most dominating role represented. Similarly, to the Deloitte, majority of the roles are moving in close distance of each experiencing great changes over the years. Meanwhile subordinate is consistently represented at a very high level in contrast to the leadership and female role who with respect to their changes is more often represented at the lower end of the graph. The remaining roles that move in a close range of each other tend to often move between both the lower end as well as the top range. Even though most of the roles shift over the years, the subordinate together with leadership role as never experiences great changes or shift position as well as the opposite position. This indicate that women to a greater extent are depicted in a stereotypical manner.

#### 4.1.4 E&Y

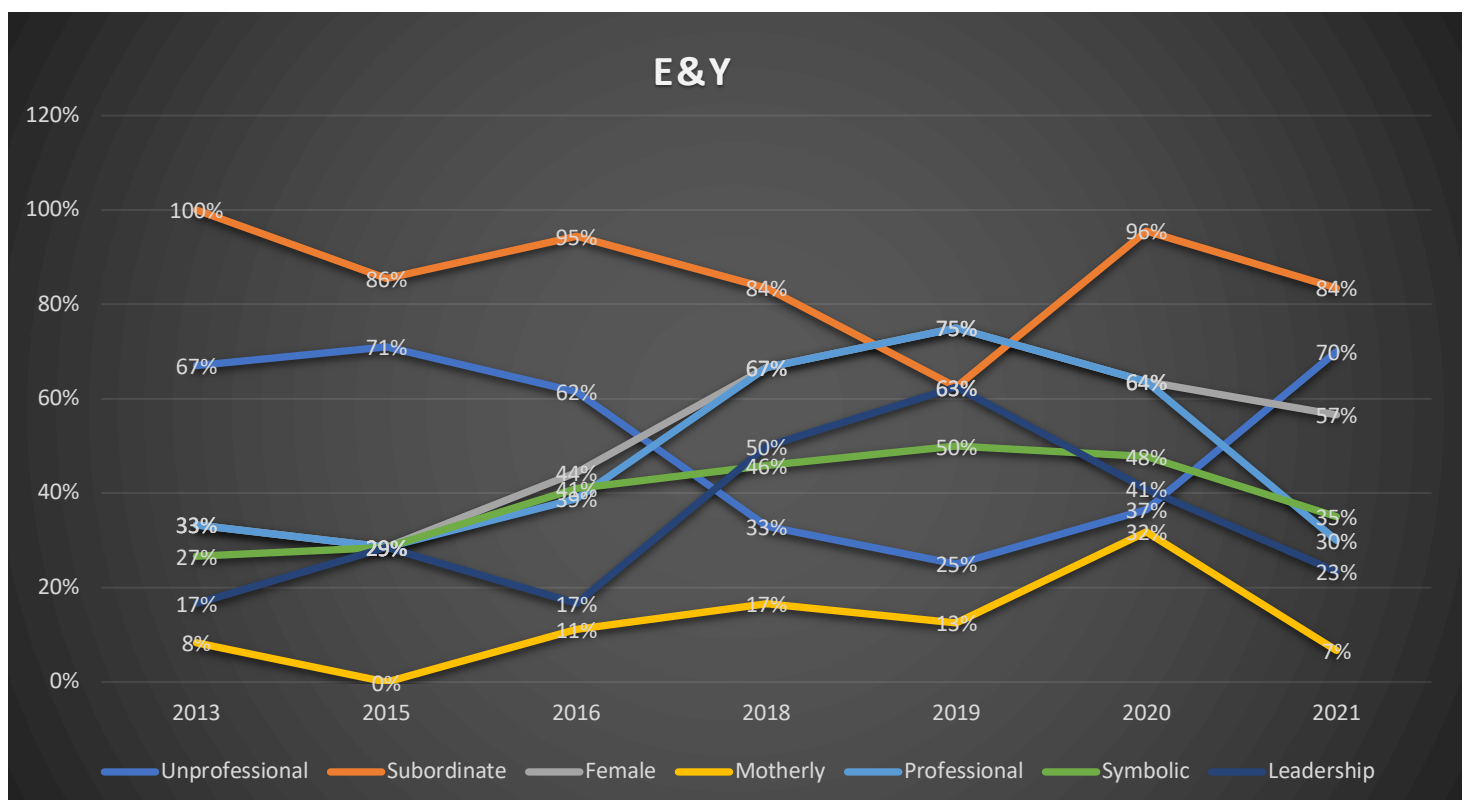


Figure 6 E&Y

The visual representation of the roles presented in graph 4 explain that the subordinate role is the strongest represented over the years with a 100% representation 2013 together with a strong rate in 2020 as well scoring 96%. Even when taken into account how the subordinate role develops over the years the are the representation rate is still very high in comparison to the other roles and only in 2019 the subordinate role does not represent the most frequent role depicted in the annual report. Moreover, the unprofessional role experience very strong fluctuations over the years reported, experiencing both small increases between 2013 and 2015 and very strong decrease the following three years after until 2018 to 33%. Subsequently the role a small decrease before it strongly increases back to similar starting levels from 2013. Furthermore, the professional and female roles start out as minor roles from 2013. Moving on the roles two roles mentioned above tend to strongly fluctuate with a sharp increase between 2013 and 2018 where you can see that both the professional and female role follow each other closely and are the strongest represented roles depicted in 2019. The close connection between the female and professional role continues to be identical until 2021 were the professional role sharply decreases back to similar levels in the beginning of 2013. However, the female role also decreases but not in the same manner as the female role in 2022. Overall, the female role has an increased role development over the years in contrast to the professional role. The symbolic role starts out as a minor role experience as increase over the years 2013 and 2019, until it decreases back to similar levels of the beginning around 30% in 2013. The leadership role has a slight increase in development looking over all years with strong fluctuations where it peaks at 63% in 2019, until it decreases back to similar levels in the beginning looking at 2021. Lastly the motherly role is the smallest role while at the representation over all years. Despite that fact the role still experiences shift in representation over the year. The development of the role slightly decreases overall years to 7%. %. In contrast to contrary to the other firms all the roles at E&Y experience fluctuations as well as less consistency over the years. Even if subordinate role still is strongly represented in overall. Despite all that subordinate role is still one of the roles that women are position at the most, other roles such as both the professional and leadership role experience years with a high level of representation Furthermore, the shortfall of consistency among all the roles indicates that the E&Y concentrates on depict women with focus on capturing them in a variety of different positions.

## 4.2 Analysis of the conceptual framework

### 4.2.1 Unprofessional role

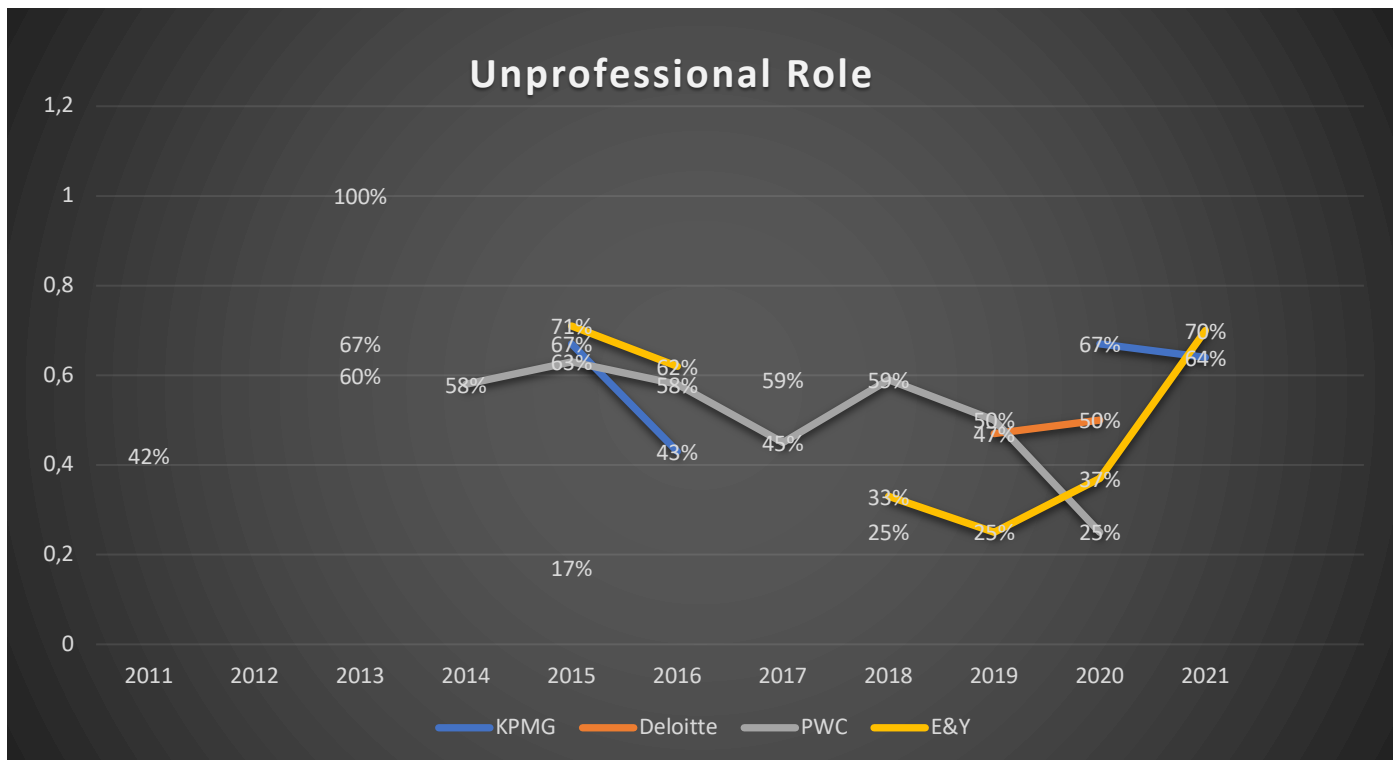


Figure 7 Unprofessional Role

A visual representation of the unprofessional role among the big 4 accounting firms shows that the role is very shifting in terms of representation. For example, in Deloitte the representation of women as unprofessional experience both a major increase followed by a larger decrease over the years of 2011 and 2015. This indicate that the role tends to wildly shift between different years. Despite the sudden movements the role seems to recover back to similar levels in end as the beginning. These sudden shifts in the role between the years seem to be common for some of the other firms in the graph. Looking at PWC the role also fluctuates with a both slight movements of increase and decrease between 2014 and 2018, although the movements are slight the representation is on a consistent manner. Between 2018 and 2020, the representation decreases considerable compared to the years before. For E&Y the similar patterns of sharp fluctuations seem to be found here with small changes between 2013 and 2015 followed by sharp decrease after 2015 until 2019. The following years witness a revert of the role between 2019 and 2021 back to levels like the original years. Lastly looking at KPMG the role experiences a small increase followed by a larger decrease between year 2013 and 2016. Moving on the representation of the role recovers back to similar levels around 60% as it was in 2013. As the graph demonstrates the role is very ambivalent, it experiences years of very high representation followed by other years with very low representation. It is very

clear that the role does not correlate with all the firms listed in the graph. As a result, some firms experience high representation of women in an unprofessional role meanwhile other firms experience the exact opposite. Since there is a variety between the level of representation of the unprofessional role between the firms, the years where it is seen that a clear majority of the firms experience the same thing is interesting. Therefore, between the year of 2015 and 2016 three of four firms represented (EY, PWC, KPMG) experienced a decrease in the unprofessional role.

One way to develop a further understanding to why these changes occur is to look at the Swedish accounting magazine *Balans* which contains news article that covers the relevant institutional events that may explain the decrease of the unprofessional role between 2015 and 2016. In the articles it is said that between 80% and 90% of accountants that participated in quality assurance test passed and therefore received a gold star rating in 2015<sup>4</sup>. This further indicates that there is increase of accountants within the big 4 firms that participated that possess qualitative characteristics that makes them appropriate to continue their work as accountants, as well as an increase in the quality of the services provided. Moreover, another explanation of decrease in the unprofessional role is the increase of competent accountants together with an increase in the quality of work services provided. Moreover, *Balans* 10<sup>th</sup> edition 2015 that the salary gap between accountants is the lowest compared to another economists' profession. This decrease in salary difference is connected to the clear career ladder and the increased salary that follows according to the report. Undoubtedly, institutional events such as the increase in the competence and quality of work of accountants, together with decrease salary gap that motivates women to stay and progress in their career long-term. This may explain the unprofessional role decreases for the three of four firms represented in the graph during the 2015 to 2016. In contrast to the decrease experienced from (E&Y, KPMG, PWC) all the firms with the exception of PWC ends up with similar level of representation as the starting year. In an article it is said that there has been a significant decrease of one thousand accountants, moving the number of active accountants from 4200 to Around 3200 over a small period of time<sup>5</sup>. As mentioned before by law (2010) there is a high number of women leaving the accounting profession based due to the lack of time to focus on both work and family life, as well as facing discrimination rooted in societal expectations as women. It should be noted that a high number of the one thousand accountants that left the profession over the years may

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<sup>4</sup> Balans 2015 10<sup>th</sup> edition

<sup>5</sup> Balans 2018 8<sup>th</sup> edition

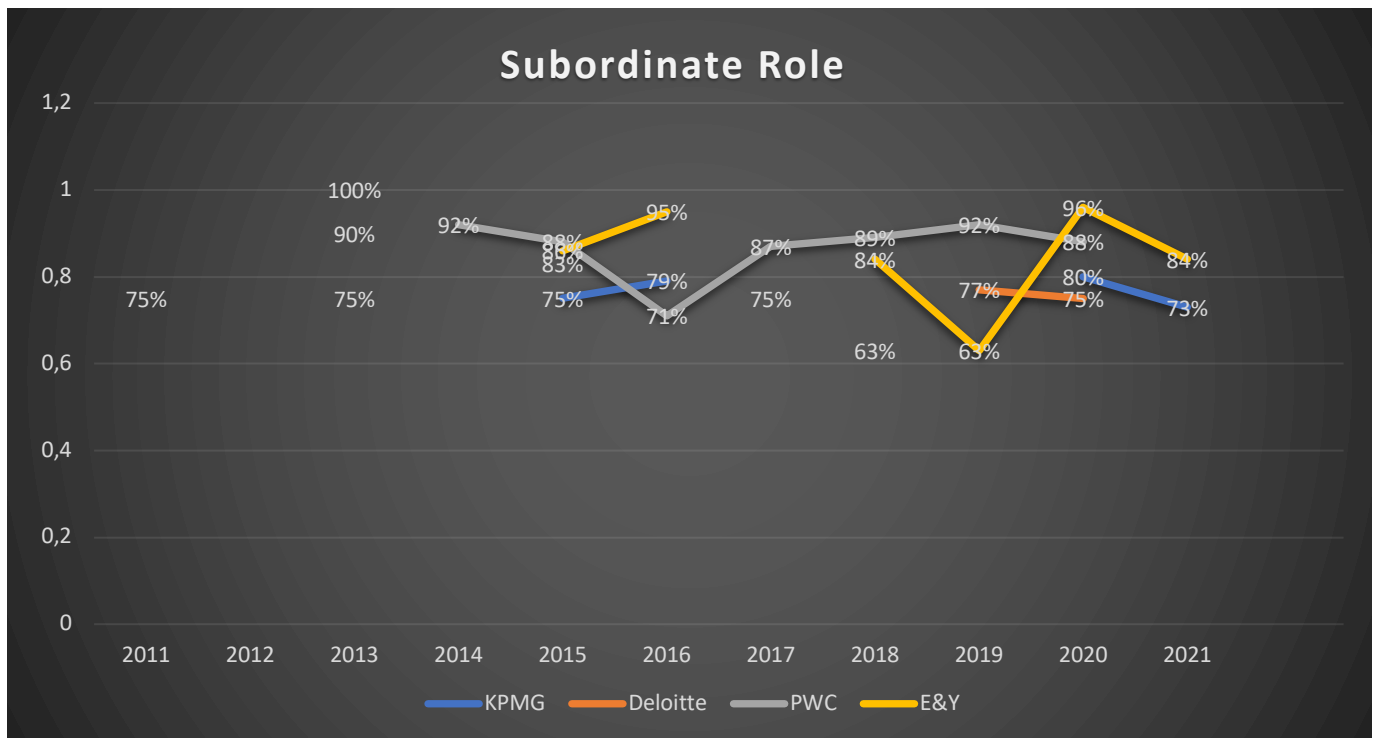
be women who may explain why the representation level of the unprofessional role seem to be similar in both the beginning and the end. The only firm that did not end up similar level is PWC which was mentioned before in the text. They ended up with a much lower level compared to the starting year. One institutional explanation mentioned may be that a part of their business was acquired by to a venture capital company, which subsequently led a new home for 1.100 employees<sup>6</sup>.

According to literature on women in accounting made (Benscop & Meihuizen 2002 ;Bujaki et al 2021; Kyriacou, 2016) women is consistently depicted as organizational outsiders and more often depicted in both a stereotypical manner as well as roles that is not connected to the accounting profession but rather as their role as women, female or mothers. The literature often comes to the same conclusion regarding that woman are depicted in an unprofessional manner. which contributes to the assumption that women lack professional representation. Moreover, the unprofessional role is described as one of biggest role assigned to women in the accounting profession. By analyzing the graph, the representation of the unprofessional role amongst women tend to shift very highly during different years. Therefore, it does not follow the same assumptions as the literature. As, most of the signs regarding unprofessionalism is closely connected to female stereotypes such as stereotypical locations (Benscop & Meihuizen 2002; Bujaki et al 2002) nevertheless the literature does not take into account that an unprofessional location not necessarily needs to be a connected to gender stereotypes. Which means that the women depicted in unprofessional environments may not reinforce a gendered division of labour. For example, both (Benscop & Meihuizen 2002; Bujaki et al 2021) mentions that posing in locations that does not resemble offices or workplaces are signs of unprofessionalism. However, it is possible depending on organizational motives of the photographs, pictures taken outside or of non-working context can still be considered professional based on what message they are trying to convey. Lastly, On the other hand, the literature reinforces the fact that men are consistently depicted in a more professional manner compared to the women who are still depicted in the unprofessional role at a very high level despite the lack of consistency of the representation, which correlates to the findings in the literature.

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<sup>6</sup> Balans 2018 2<sup>nd</sup> edition

#### 4.2.2 Subordinate role



*Figure 8 Subordinate Role*

The visual representation of the subordinate role for women in the big 4 accounting firms. The graph demonstrates that there is a strong visual representation along with a high consistency, even with regards of the fluctuations in the graph the subordinate role still has a high level of representation. Therefore, the subordinate role dominates due to the overall high-level representation amongst all four firms. Starting with Deloitte, through all the years measured they keep a very high and consistent level of representation of the unprofessional role beginning with 75% in 2011 until a slight increase up to 83% in 2015 until they decrease back to the original level of 75% in 2020. Moving on E&Y, KPMG and PWC starts on very high levels between 100% and 90%. E&Y and KPMG both experience some fluctuations that is visible on the graph. Starting with E&Y firstly, they decrease between with 21% between 2018 and 2019 before they strongly increase the following year after in 2020. Overall, the representation between 100% and 84% over the first and last year strongly indicates the dominance of the subordinate role. Secondly, KPMG experience a small increase between 2015 and 2016 together with a small decrease between 2020 and 2021. Once again even with respect to the shifts over the year the subordinate role is still strongly represented. Lastly, focusing on PWC it shows a very high level of representation between 92% and 88% between the years 2014 to 2020, with a small decrease from 92% to 71% between 2014 and 2016. which once again reinforce the subordinate role as one of the most dominating roles depicted. As



mentioned before and observed in the graph the subordinate role is very strongly represented over the years and even taking into account the different fluctuations over the years it never drops less than 63% which is very high. Moreover, all the firms seem to move within a close proximity to one of another, which once again strongly highlight that consistency in terms of representation that the subordinate role has across the whole profession.

Once again, we will be using the accounting newspaper Balans to look for institutional events during these years to explain both the high rate of women in the subordinate role together in addition to the different shifts that we see over the years. It was said that there has been a decrease of female representation in boards as well as leading positions over the years<sup>7</sup>. Furthermore, despite the efforts of the firms to encourage women to climb the corporate ladder the female partnership rate is still below just 20%. The article also mentions with this pace set, it will take 28 years to reach an equal proportion of partners between men and women. Difficulties for women to advance in their careers or earn greater trust to highlight their competence can be considered a reasonable explanation to why the subordinate role is represented strongly amongst women in all big 4 firms. Subsequently, the male dominance at a partnership level of 80% over the years suggest that the further up you climb in the profession the more important will the gender aspect be. Male domination at the top hierarchy can also have a deterring effect on women to invest time and effort to advance in their careers as accountants. Moving on, in 2017 E&Y selected Jesper Nilsson as their new CEO<sup>8</sup>. In the article he talks about the lack of ambition from all big 4 firms when it comes to gender equality and that he vows to break down invisible barriers that hinders women from advancing further in their careers using means such as education and a greater consciousness regarding biased promotions. Looking from the time that he got hired the subordinate role for E&Y has dropped a considerable amount the following years between 2018 to 2019 to the lowest recorded level of subordinate representation of all firms represented at 63%. Lastly, one big institutional explanation to why women to a higher degree is depicted in a subordinate role, is visible in article named *Where is the women?*<sup>9</sup>. The article mentions that out of 2562 active Swedish accountants only 861 are women, and converted women only account for 33.6% of accountants in Sweden. The low rate active women in the profession may explain the high level of representation in the subordinate role considering that the profession is male dominated.

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<sup>7</sup> Balans 2015 3<sup>rd</sup> edition

<sup>8</sup> Balans 2017 3<sup>rd</sup> edition

<sup>9</sup> Balans 2018 2<sup>nd</sup> edition

Connecting to the accounting literature (Benschop&Meihuizen 2002 ;Bujaki et al 2021;Kyriacou 2016), the comparison between the literature and how the role is depicted in the graph is very consistent. As mentioned before the subordinate role is very strongly represented amongst all big 4 firms during all years. Meanwhile, the literature mentions that the subordinate role for women is both very stereotypical and a very common representation for women that are depicted in the accounting profession. For example, Kyriacou (2016) explains that women are depicted in a passive listening and supporting manner towards the active man. Moreover, ( Bujaki et al 2021; Benschop & Meihuizen, 2002) together strengthen this claim by pointing that the women are rarely depicted in positions of power but rather to reinforce the masculine hegemonic barrier of power at display. Indeed, the subordinate role in the literature is described as one of the most dominating roles that women possess which correlates to the graph that display a high percentage level of women that are being depicted in the subordinate role. Both (Benschop&Meihuizen,2002; Kyriacou, 2016) offers explanation to why the subordinate role is so dominating due to fact that being talked to is a sign of subordination towards the speaker. Ultimately, listening does not have to be a sign of subordination but rather the opposite. Bregenzer et al (2020) study mentions that active listening skills are one of the most beneficial healthy leadership styles. Furthermore, active listening increase job satisfaction and decrease turnover rates. Therefore, listening role should not be decreased to only subordinates as leaders as well undertake these actions.

### 4.2.3 Female role

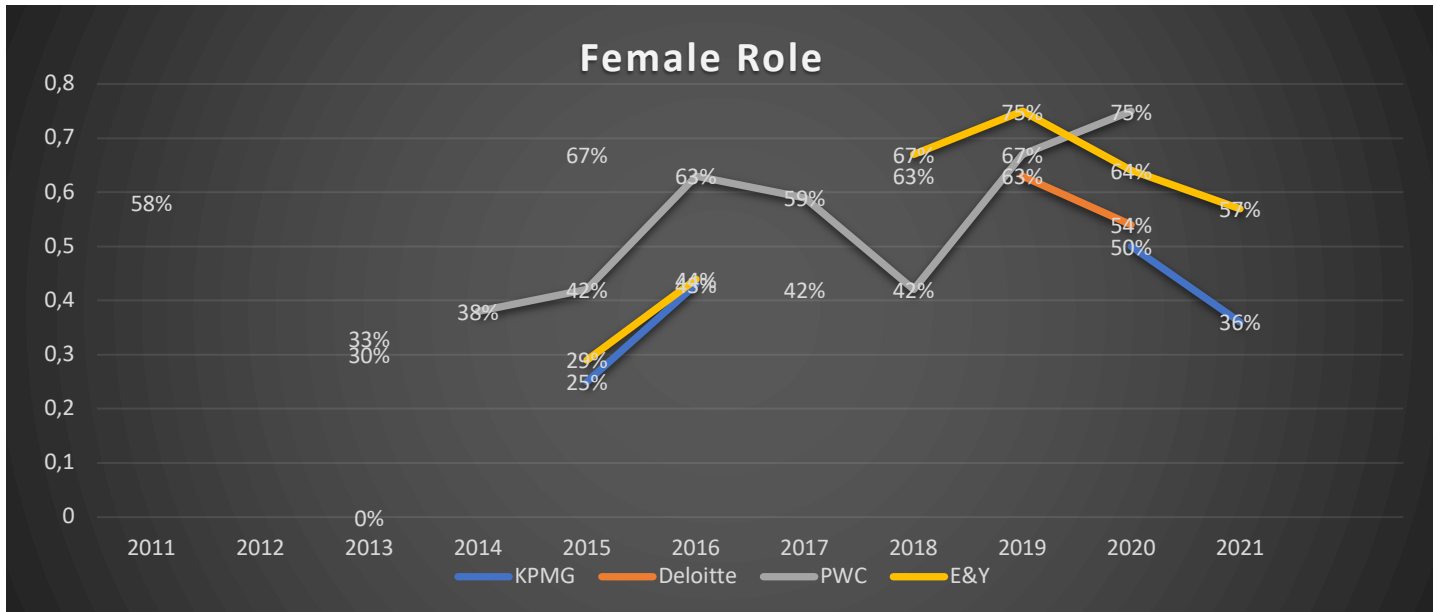


Figure 9 Female Role

The visual representation of the female role among the big 4 firms shows that the role is very volatile and consists of fluctuation of between a large percentage level of representation between all firms over the years. Even if all the firms experience strong changes over the years, they all seem to decrease in the end years between 2020 and 2021. Starting with Deloitte, for the display on the graph of the female role between the years of 2011 and 2020 strong shifts occur repeatedly. For example, between 2011 and 2013 the role decreases from 58% down to 0%, the following year after it increases to 67% in 2014. Consequently, the changes in percentage continues over the following years with smaller fluctuations and culminate at similar level in 2020 as in 2011 at 54%. E&Y and KPMG starts up in the same region between 30% and 40% in 2013. While KPMG increase between 2015 and 2016 it ultimately decreases later on in 2020 to 2021 in close proximity of the 30% region. On the other hand, E&Y experience a great increase over the following years peaking at a high rate of 75% in 2019. Lastly PWC comes across many changes of the female role over the years. Starting from 2014 it then increases strongly up until 2016 to 63%. Later on, the role decreases between 2016 and 2018 back to similar start levels in 2014 around 40%. However, once again it strongly increases up to 75% between 2018 and 2020.

Considering that the female role is very volatile and fluctuates greatly over the years between the firms represented. It is conceivable to believe the effect of many different institutional events in account profession that may explain these changes of the female role. One explanation for the increase of the female role is the increased proportion of women that enter the big 4

accounting firms. In the accounting newsletter it is mentioned that there is an increase in the share of women entering and staying the profession at a higher rate compared to other Swedish corporations<sup>10</sup>. Moreover, the article mentions that accounting firms has succeeded to implement gender equality on the basis of the 60/40 percent gender ratio in the workforce between men and women. Hence a more gender equal profession leads to an increase of women that works as accountants for big 4. One effect is that more and more women are represented in depictions such as photographs in annual reports and so on. Therefore, it is natural for the female role to increase at the same rate as a higher proportion of women enter the field. In contrast to another article<sup>11</sup>, it is explained that development of women that become partners at firms has stagnated for the first time since Balans started measuring female partnership. The lack of women advancing to higher positions or even as partners face a huge barrier that may be rooted in discriminative societal expectations that women face in the profession (Law,2010). Balans 2<sup>nd</sup> edition 2018, also mentions that there are rarely any movements at partnership level which once again makes it harder for women to become partners or break an old and male dominated cycle of men that are unlikely to move away. As a result, the women that still in the profession may be depicted in a manner that focuses more on their role as women then as a future of the firm at top level. This may explain the increase of the female role for the majority of the firms in after 2018 to very high level in 2019 for PWC, E&Y and Deloitte. Lack of female presence at partnership level can in addition to explain the increase of the female role, also serve as a mean of explanation to why the female role decreases. Given that the focus on the information conveyed will be towards the top hierarchy of the firms. The women will be given less ways of representing themselves towards society. Thus, creating a risk of being perceived in a stereotypical female manner. Lastly the female role seems to decrease for E&Y, KPMG and Deloitte. An article<sup>12</sup> mentions that group of leading women in the profession has started an organization called Wizwomen. The group aim is to strategically work with issues such as equality, corporate social responsibility and an increased transparency. The group's founder Susanne Tildqvist aim is to gather all leading women in the profession and other closely related fields, in hopes to achieve an increased consciousness towards these problems. As a result, one reason for the decreasing female role after 2019 can be aligned with the creation of this group.

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<sup>10</sup> Balans 2014 3<sup>rd</sup> edition

<sup>11</sup> Balans 2018 2<sup>nd</sup> edition

<sup>12</sup> Balans 2019 1<sup>st</sup> edition

Lastly, drawing from the literature concerning the female role (Lehman, 1992; Reed et al, 1994; Komori, 2008) all mentions that discriminative actions towards women rooted in gendered stereotypes is one main contributor that leads to women leaving the profession. Thus, makes the possibility to obtain a successful and long career as an accountant for women much harder. Here it is visible that the female role experience between both high and low levels of representation over the years. Which in comparison to the literature not necessarily needs to be the main reason why the role changes over the years. Lack of female presence in the profession may increase or decrease the female role over time in the same fashion that the role fluctuates over the years. Provided that a higher number of women in the profession, may increase the likelihood of women depicted annual reports which in return strengthen the female role. On the other hand, a lack of female presence in photographs may reinforce certain gendered stereotypes in annual reports. Where the focus will be more on looks of the women than their contribution to the firm.

#### 4.2.4 Motherly role

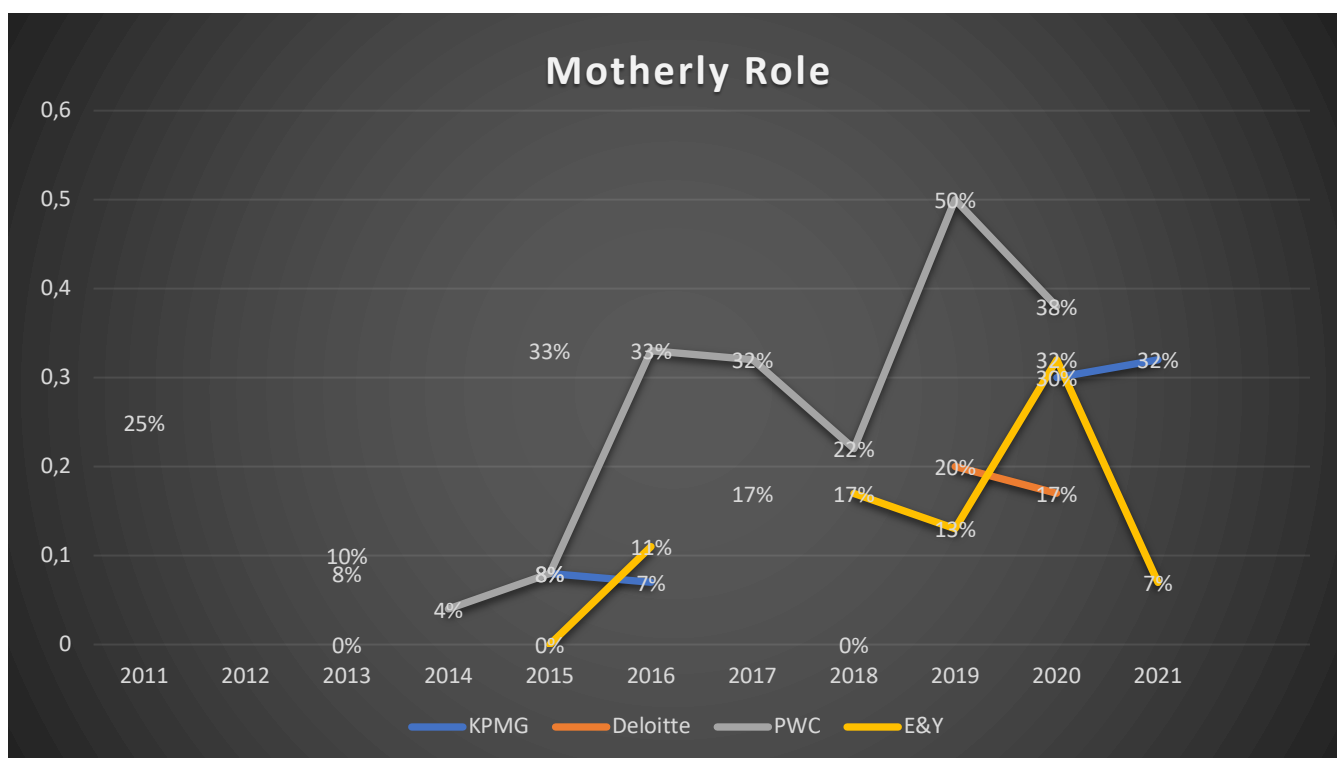


Figure 10 Motherly Role

The visual representation of the motherly role on display reveal that the role is minor amongst all big 4 firms. The graph display that the motherly role is a very small due to the low level of representation that the it holds. Although the motherly role increases across all big 4 firms over different periods, it still never reaches over 50% consistently rather the role is to a higher extent represented at less than 40% and majority of the time and even falls to 0% at times. Once again,

the low level of representation across all the years is an indication that the motherly role is small scaled. Firstly, between the years of 2011 to 2014 all the firms start with a very low representation, Deloitte is the highest at 25% in 2011 all other firms E&Y, KPMG and PWC starts in the in the region of 4% to 10%. Moving on the motherly representation at Deloitte fluctuates with a change such as a 0% representation in 2013 followed by a sudden increase in 2015 to 33%. Moreover, over the years following the graph decreases back to levels similar to the start in 2011. Furthermore, E&Y comes across both increases and decreases over the years of 2019 and 2021. Lastly both KPMG and PWC increases strongly over time with small drops in between different years. For example, PWC increases from 4% to 33% over two years between 2014 and 2016. Furthermore, it decreases slightly in 2018 until it increases up to 50% in 2019. In the end it decreases down to 33% in 2020. In contrast KPMG experience small fluctuations with an overall increase over the years recorded.

Overall taken into the account the increases over the years the motherly role is very weak represented across all the big 4 firms as the level never reaches over 50% consistently. Additionally, the role does not differ to far among all firms. Subsequently this indicate that that any changes that occur is connected to institutional events. It is claimed that media has reviewed PWC accountant Anna-clara af Ekenstam for taking part in a luxury hunting trip paid by their client Swedish industry company SCA<sup>13</sup>. Due to the nature and price of this trip, questions surrounding the accountant's independence started to arise. Naturally this report was followed by a critique storm towards the CEO of PWC Peter Hyllinge who insisted that the trips was necessary to for continuing the work with the client. At the same time the motherly role for PWC increases strongly that year. An increased media coverage towards a female accountant questioning her integrity as well as responsibility towards the profession may put on more pressure for women in PWC to take on more responsibility to increase their legitimacy. Consequently, it helps to explain the increase of the motherly role for PWC the following year. Other interesting aspects that explain the development of the motherly role is that the salary difference between men and women that are on paternity leave are almost at 6000kr reported in a article<sup>14</sup>. Furthermore, the report explains that women that decides to start a family will have a negative impact on the salary development compared to men, together with the increased family responsibility that falls on the individual that earns less which in this case would be women. Lower engagement with profession over time impacts the chances for women to

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<sup>13</sup> Balans 2015 3<sup>rd</sup> edition

<sup>14</sup> Balans 2013 3<sup>rd</sup> edition

negotiate better salaries. This may lead to more women leaving the profession to become mothers and start families besides that, a less attractive salary development may deter women from returning and find other jobs that will suit their new lifestyle. A decrease of women with the ambition to become mothers, leaves the firms with younger women or women that does not want to become mothers. This gives rise to the idea with less mothers present at the big 4 firms the role becomes minor. Lastly, in an article<sup>15</sup> it is said that gender equality in top positions is increasing over time nevertheless it varies across the firms. Despite the increase it is still very male dominated at those positions. Jan Forsell sitting in diversity and inclusion at KPMG explains that one reason for the male domination at the top positions across the profession is the inability to retain women skilled women who leave the workforce for paternity leave. Together with low ambition to support women who wants to eventually return back in the future.

From the literature on the motherly role (Pasewark & Viator, 2006; Whiting, 2008) mentions that due to the increased expectations for women to take care of children and the overall home life. More and more women find it very hard to balance their roles as mothers while simultaneously working as accountants. This is one of the main contributors towards the exit of women in the profession. These findings made in the literature about the hardships for women with families in the profession support the minor role and the development that the motherly role has among all big 4 firms. This description of the role development correlates well with how the literature present the role in terms of overall the role struggles to reach over 50% and fluctuates under that amount. Correspondently, as a smaller number of women that are active amongst the big 4 firms would mean that the likelihood of women that resembles the motherly role would drop. Law (2010) concludes in his study that flexible work-life arrangements are could be implemented to support mothers in the accounting profession, consequently helping them to stay in the accounting profession. As mentioned in the professional role, one consequence of the pandemic is that firms offered greater work flexibility which offered both women and men to work from home. Thus, making it easier for women to combine the different aspects of life would encourage them to stay in the profession.

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<sup>15</sup> Balans 2020 2<sup>nd</sup> edition

#### 4.2.5 Professional role

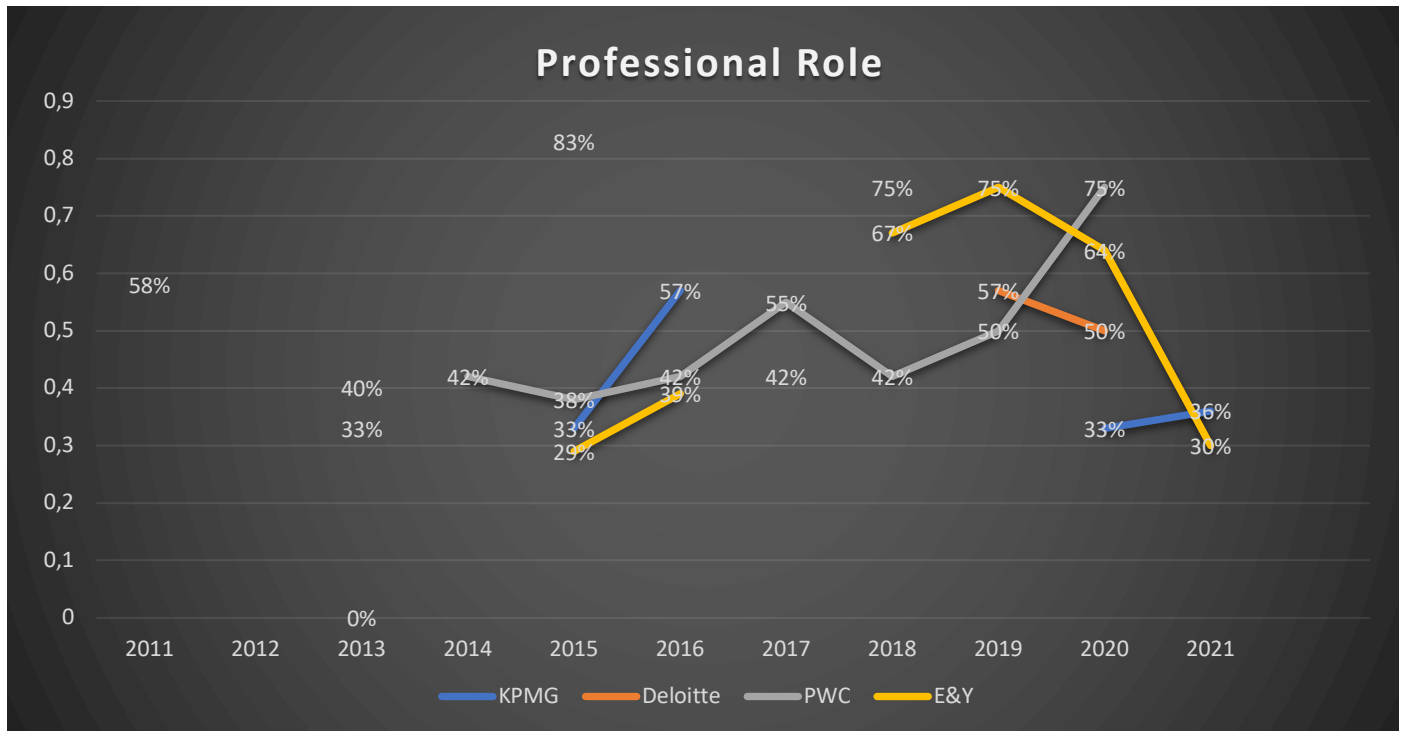


Figure 11 Professional Role

The visual representation of the professional role amongst women in the big 4 firms shows that the role is very shifting with many different levels of representation over the years. Overall the role moves between 30% to 80% which reveals that it is conceivable to believe that the role is inconsistent in both from a representation level as well as the movement of the graph among the firms. Starting with Deloitte between 2011 and 2020 the professional role experienced both rises and falls over the years recorded. Starting with 58% representation falling down to 0% in 2013 until it increases to 83% in 2015. Lastly in 2020 it decreased back to levels similar to 2013 at 50%. Moreover, all the other remaining firms E&Y, KPMG and PWC also encountered volatile movements, starting between 30% to 40%. E&Y recorded high level of representation of the professional role in 2019. Consequently, In the end E&Y decreased consistently from 2019 to 2021. For KPMG the role changes experiences were more often increases, with a rise of the professional role both between the years of 2015 to 2016 and 2020 to 2021. The role was measured the 75% which is the highest KPMG ever dated of the professional role. Lastly, for PWC the role fluctuated in a consistent manner and with very small movements between 2014 and 2016. After 2016 the fluctuations between the years starts to increase both with a strong increase in 2017 followed by a large decrease in 2018 back to levels consistent with 2014 at around 40%. After 2018 the professional role at PWC increases up to 75% in 2020.



Considering the variety in the presentation of the professional role among all the big 4 firms it is possible institutional events that strengthen the understanding of how the professional role develops may not be a suitable across all firms. For example, E&Y and PWC after 2018 develops in opposite directions. As mentioned before, for roles that varies greatly, years where it appears to be some consistency is very interesting to analyze. In 2015 E&Y, KMPG and PWC all increased. Moreover, as the professional role links with the unprofessional role in terms of frequency it is reasonable to assume that some of the institutional events that affects the unprofessional role will subsequently affect the professional role in the same manner. As beforementioned in 2015 Swedish accounting newspaper Balans offers an insight to why the professional role increases. An article<sup>16</sup> reported that around 80% to 90% of the members of FAR passed the quality assurance test. This high mark of passing led to the reception of a golden star rating. Proof of high competence among the profession creates an image of accountants as professional. Therefore, the gold star rating contributes to the rise of professional role. Moreover, Balans 10<sup>th</sup> edition 2015 explains that the salary gap between accountants is the lowest compared to another economists' profession. This decrease in salary difference is connected to the clear career ladder and the increased salary that follows according the report. A more attractive salary development for women overtime can convince less women to leave the profession overtime. With less women leaving the profession the chances of professional role to appear bigger are more likely. Lastly, focusing on the equality report mentioned in another article<sup>17</sup>, the curve for female participation at the top-level hierarchy over the last ten years between 2010 and 2020 amongst accounting firm is reaching upwards. However, the report mentions that there still is a male domination. The lack of female representation in positions such as partner or manager may indicate that women are assigned less professional. In that case the depiction starring women in annual reports in a more unprofessional manner. In the end, it is evident that the professional role for women in the last years between 2020 and 2021. Also, it was reported that many workers among the accounting profession reacted positively towards working from home during the pandemic<sup>18</sup>. Since it provides great flexibility with the home life. Providing the ability for women combine work with home life, creates a reasonable incentive to work from home as much as possible. Meanwhile the report also mentions that the only firms that struggles with offering flexible

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<sup>16</sup> Balans 2015 10<sup>th</sup> edition

<sup>17</sup> Balans 2020 2<sup>nd</sup> edition

<sup>18</sup> Balans 2021 2<sup>nd</sup> edition

working conditions is PWC. For that reason, it may explain the high level of representation of the professional role in 2020.

Both (benschop&meihuizen, 2002; Kyriacou, 2016) reinforces the women are more frequent depicted in a non-professional manner. Men on the other hand are more consistently depicted in a way that express professionalism and are rarely perceived as an organizational outsider. Whereas it appears to be the opposite for women. Given that the women to a higher degree are depicted as others or in environment that are connected to their societal roles as wife's, mothers and females. Subsequently, the space for the professional role in the literature is very minor. Moreover, when comparing to the graph, the professional role experiences years with a high level of representation. Even if the graph displays volatile features with low representation the professional role over some years, it is not consistent with the literature in terms of the description of a minor role. Both (Benschop& Meihuizen 2002; Kyriacou,2016) describes the roles as minor due to the variation of different roles that express the lack of professionalism for the women examined in the studies. Moreover, inadequacy of professional women reinforces the unprofessional role which reduces the professional role. Often the literature focused on the rarity of women depicted in a professional manner which is contrast with how the graph present the professional role of women among the big 4 firms.

#### 4.2.6 Symbolic role

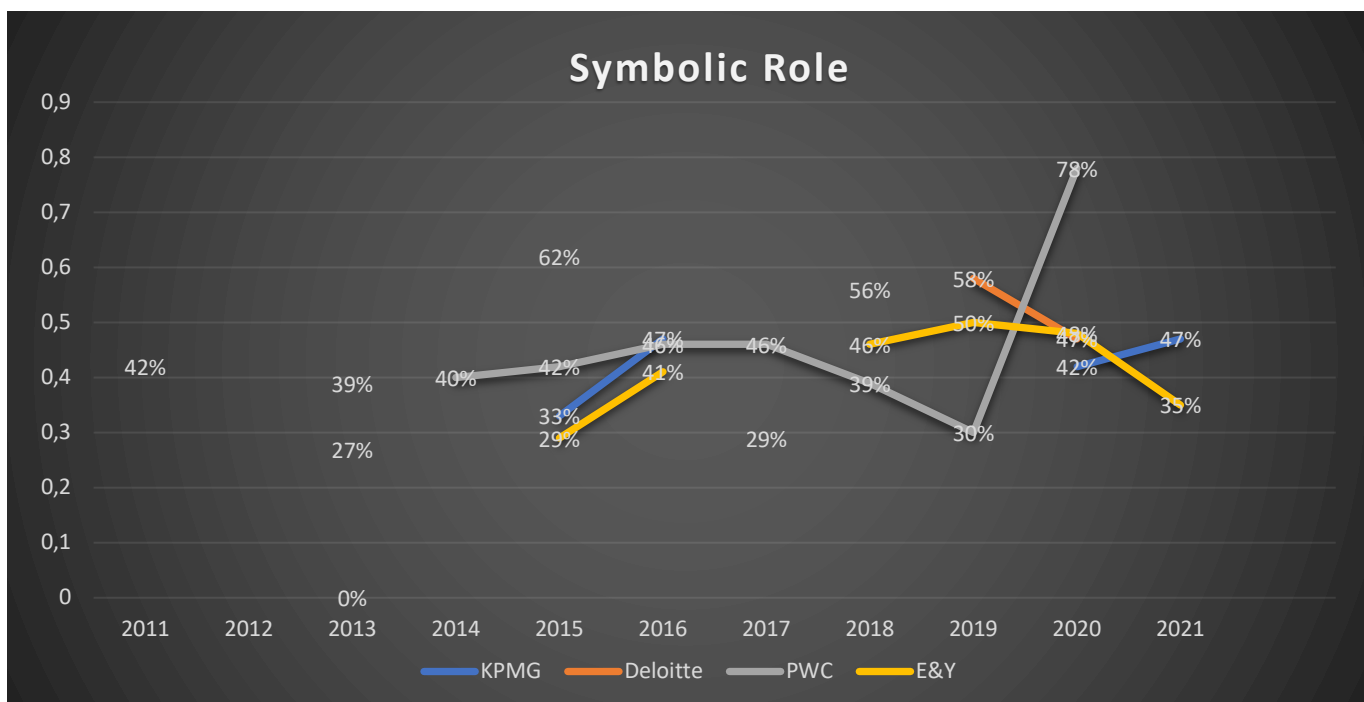


Figure 12 Symbolic Role

The visual representation of the symbolic role among the big 4 firm showcase that the role moves within close proximity across all firms with some minor exceptions. Moreover, it is evident that with respect to certain increases or decreases over the years the symbolic role does neither dominate nor struggle over a longer period of time. Therefore, the symbolic role can be assigned as a middle role as the majority of representation is within the range of 30% to 60%. All of the firms start of in the level between 27% to 42%. Starting with E&Y, the level of representation slightly increases from 2015 to 2016. Progressing through the years E&Y observe both slight increases and more stronger decreases between 2018 to 2021. Similar to E&Y, the symbolic role at PWC increase slightly from 2014 to 2017 with 6%. Moreover, it then decreases to 2019 until a sharp increase from 2019 to 2021 at a very high level at 78%. KPMG recorded two increases in the years both in 2015 and 2021 but overall progressed in levels similar to their starting level of 39% in 2013. Lastly, Deloitte starts with a 42% level of representation, the changes over the years are more volatile in terms of extensive the changes are over the years recorded. Nevertheless, between the years of 2019 to 2020 the levels decrease back closely to the levels of 2011 at 42%. As beforementioned the symbolic role is a middle role with a consistent level of representation over the years. Although there are some exceptions, the overall development of the graph points out the characters of that is neither over nor underrepresented.

Furthermore, the next step is connecting institutional explanations from the Swedish accounting newspaper Balans to different changes in the graph. For example, in 2015 there was an increase of the symbolic role among three out four firms namely E&Y, KPMG and PWC. Additionally, in the year of 2015 it was reported that the number of women in leading positions have decreased<sup>19</sup>. Ultimately less women in leading positions contribute an increased likelihood that women will be depicted as a way to express inclusion and diversity amongst the firms. Already mentioned in the report, men are already dominating the leading space. Hence, it is possible that women depicted with highly positioned men are brought there with the sole purpose of representing organizational inclusion. The last thing mentioned in the article is that firms are working hard to be perceived as an attractive workplace with focus on gender diversity and equality.

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<sup>19</sup> Balans 2015 3<sup>rd</sup> edition

Secondly in the graph PWC symbolic role increases greatly after 2018. For PWC the year of 2018 has brought great changes for many of the different role as well as symbolic role at PWC. As beforementioned in the first role. One event that may explain why the some of the roles suddenly increases or decreases in 2018 is that the company sold parts of their accounting operations to a capital investment company. One result of the new deal was that 1.100 workers at PWC got a new employer. Simultaneously the female, motherly and professional role increased. Taking into consideration the sudden increase for many of the role named above at a similar period of time indicates that this deal may lead to a growth of female positions at PWC. Other possible circumstances that may affect the development of the symbolic role over time. Once again looking at another article<sup>20</sup> the curve measuring gender inclusion is over a ten-year period moving upwards. So, the accounting profession is getting more gender diverse. However, there is still male domination at the leading positions. Ultimately, the number of women entering and advancing in the profession is noted, the same advancement is not seen at the top level. This highlights that the symbolic role can be increased as an effect of a higher involvement of women. Anyhow, an increased number of women can as well convey a male dominated message, where the depiction of women is based on appearing inclusive.

From the literature (Bujaki,et al 2021) mentions that the symbolic role of women as a sign of diversity and inclusion is fairly small as the depiction of women still portray them in a stereotypical manner connected to their societal gender as women. The literature explains that the reason for being inclusive is to source legitimacy. Overall, the role is not discussed further and can be assigned as a minor role. The symbolic role in the graph does with some of the align findings in the literature. For example, in Bujaki et al (2021) even if women took part in more than 50% of the photographs taken in the annual reports, they were still more often classed as organizational outsiders. Furthermore, the symbolic role among big 4 firms tend to position itself in just below the middle. The issue regarding the inclusion of women in the accounting profession is that although if the numerical presence between men and women would be equal, there seem to be inequality in power positions focusing on the how they are perceived. As a result, the female presence in both the profession together with the photographs are radiates a masculine power play. Arguably events that affects the number of women staying in the profession will lead to a negative growth environment. Subsequently, the symbolic role of diversity and inclusion that women possess may drop.

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<sup>20</sup> Balans 2020 2<sup>nd</sup> edition

#### 4.2.7 Leadership role

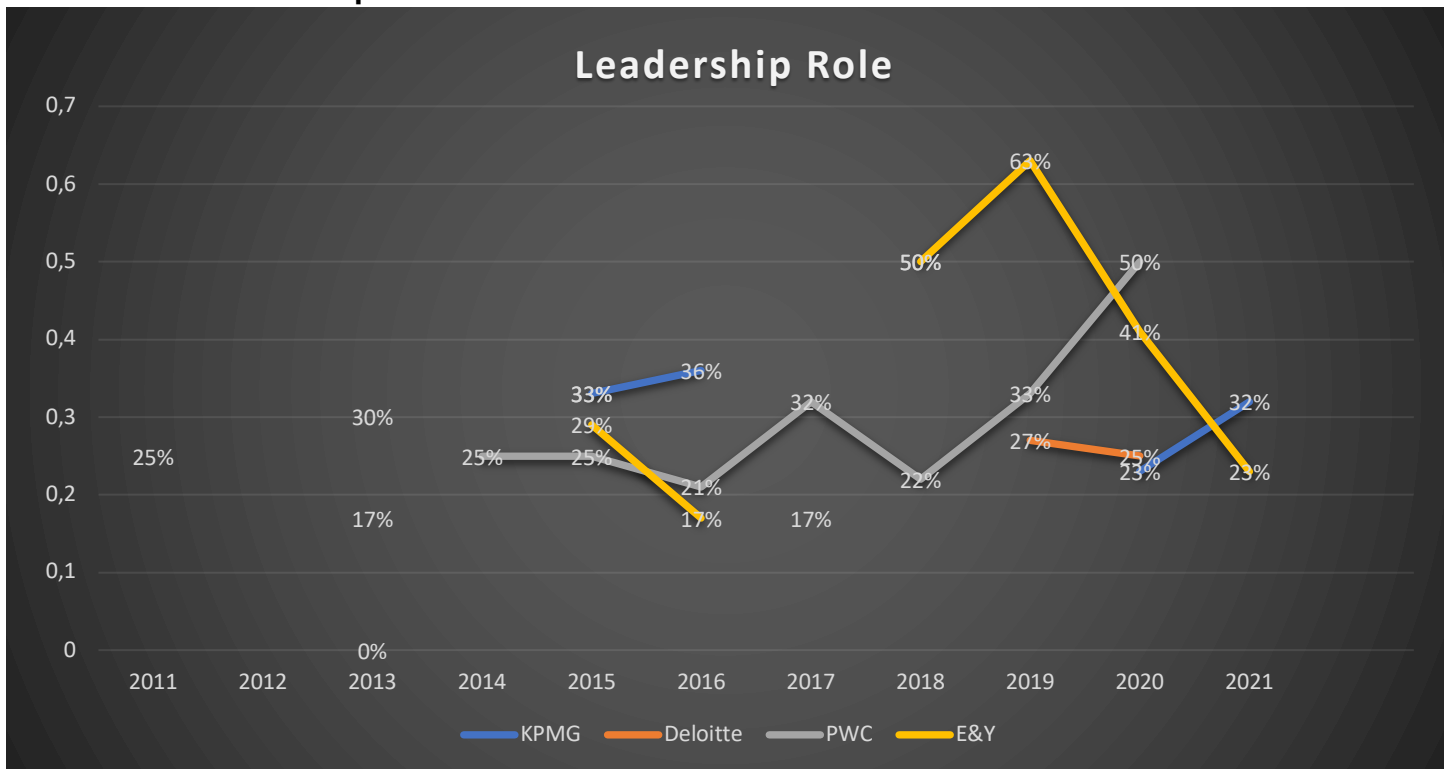


Figure 13 Leadership Role

The visual representation of the leadership role for women in the big 4 accounting firms. The graph demonstrates that leadership role is consistently depicted as struggling recording very low numbers on the graph. Even with regards of the fluctuations in the graph the leadership role still has a low level of representation. Therefore, the leadership role can be described as an overall minor role with a low-level representation amongst all four firms. All the firms start in the range between 17% to 30% which strengthen the idea of a minor role. Moving on the leadership role fluctuates. However, it rarely reaches above 50%. E&Y starts with a low level of representation of 17% in 2013, over the years it seems to increase and records the highest level of the leadership level representation among all firms mentioned in the graph in 2019 at 63%. After the sharp increase in 2019 the graph then falls over a two-year period to 23% in 2021. Secondly the leadership role at Deloitte are more consistently represented at the lower levels at the years recorded around 25% with the only exception being in 2013 recording a 0% representation. Thirdly, same goes for KPMG who more or less shift within close proximity of around 30%. Lastly, the leadership role for PWC moves slightly at the low spectrum of the graph around 25% to 32% between 2014 and 2018. Henceforth, after 2018 the role increases greatly up to 2021 ending at 50%. Due to the fact that the leadership role hardly ever reaches over 50% indicates that the role is minor. There are many possible explanations that could be

applied to support why the leadership role is consistently depicted as small. Balans 3<sup>rd</sup> edition in 2014 reports that the work towards gender equality at partnership level is moving slowly with 18,4% representation of women as partners in 2014. Overall, at management level the women are represented at 40%. The lack of equality across the top echelon of the firms across among the accounting profession indicates that it is both more rarer for women to hold these types of positions in combination with an apparent male domination the leadership role for women are small. Therefore, an absence for women in power is reflected upon the depiction of women in annual reports. Not only can institutional events such as an increased hardship for women to climb towards top positions explain why the graph more often than not is represented at the lower end. It can also help with creating a better understanding for when the graph increases.

Moreover, in 2018 an article<sup>21</sup> reported *Karriärbarometern* which measures different tendencies among young professionals. From the survey it emerged that E&Y was the most attractive employer out of the top 4 firms listed. In the same year and following year E&Y increased greatly. The increased attractiveness at E&Y may justify why the leadership role increases greatly from 2018 to 2019. Other institutional events that assist the explanation of the small leadership role for women. Besides, an article<sup>22</sup> explained that the development for women on partnership level has slowed down remarkably. Women accounted for 23% of all female partners in 2018. The same number was measured in 2017 not to mention that it was the first time that the development for women as partners did not increase. Similarly, both the graph and the numbers mentioned in the report are closely linked, shifting around 23% to 40%. Then supports that notion that the leadership role heavily male dominated. Another obvious increase of the leadership role at PWC from 2018 and onwards as already mentioned before, one notably explanation for this change lies in the fact that IK Investment Partners decided to purchase parts of the daily accounting department of PWC. The purchase affected around 1.100 workers that found themselves with a new employer. The year of 2018 was very special for PWC for many reasons. Many roles described in the graphs shifted largely after that said year. Therefore, it is with reasonable cause that the deal regarding the purchase of the accounting department played a pivotal role. Analyzing the development from the graph from how it is described in the literature. We find that the literature correlates well with the overall representation of the leadership role.

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<sup>21</sup> Balans 2018 7<sup>th</sup> edition

<sup>22</sup> Balans 2018 2<sup>nd</sup> edition

Kyriacou (2016) mentions often that the most dominating role assigned to women in the Greek accounting profession is the subordinate role while the least likely role that women are depicted in is the leadership role. For example, Kyriacou (2016) mentions that the role which radiates leadership and power is exclusively entitled to men. This description of the leadership role is applicable to the graph, where there is a male domination at the top of the firms leaving a minority of women that exist in that space. Seeing that the leadership role with some exceptions moves within closeness of each other further shows that events linked to the lack of gendered diversity among the top reflects well in the depiction of annual reports. Once again one of the signs of a leadership role is the opposite of the subordinate role. Given the existence of diverse leadership styles Bregenzer et al (2020) mentions that there are a number of different ways of expressing authority, namely listening is one expression of a healthy leadership style. Which contrast with to the study made by Kyriacou (2016) that only describes one type of leadership. For that reason, the description of the leadership role is very one-sided. Thus, the lack of nuance regarding the different views regarding the leadership role may explain why the leadership role is minor.

### **4.3 Findings of the conceptual framework**

Ultimately, in the end the results of the development of all the different roles shows that there exist many different changes in the level of representation over the years for some of the roles. Starting with the motherly role and leadership role they both are considered minor roles due the fact that the level of representation including sudden increases consistently reaches low percentages over a long period of time Given that the motherly roles explain the institutional reasoning of hardships that follow women that are starting families, as are result these women are less prone to stay in the profession in the future. which later on explain that there is a male dominated hierarchy at the top of the firms due to the absence of experienced women long-term. Moving on the female professional and unprofessional role are very inconsistently represented irrespective to both years and firms.

Overall, the lack of consistency of these three roles suggests that there are many both organizational and institutional factors above the ones described that causes the roles to change namely organizational ones Which points to different events that affects the roles. thus, leading to both increases or decreases of female portrayal in the accounting profession. whereby causing the roles to change drastically over the years. Furthermore, the symbolic role is the

consistently depicted as a middle role the level of representation moves closely between all four firms which is signals the importance for the accounting firms to appear inclusive.

Lastly, the subordinate role is the most consistent and strongest role represented overall. Given the fact that all of the firms are recording very high percentages of the subordinate role together with a clear consistency indicates that institutional events linked to the institutional events hindering women in the profession advancing in their career development or the general absence of women overall in the profession. Overall, in conclusion it appears that women are undervalued in the accounting industry due to the fact that they are very underrepresented in roles such as leadership or motherly argues for the lack of inclusion and future for women in the profession. while simultaneously being overrepresented in stereotypical roles such as subordinate more or less express the inability for women to break power barriers.

## 5 Conclusion

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*The chapter presents the study's most important contribution with a feedback to the study's purpose and research question. Finally, limitations and proposals for future research are presented.*

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### 5.1 Summary

This thesis aims to provide insight regarding exploring the development of construction of the female role in auditing firms' financial reports. More specifically, it aimed to find out the wider historical perspective of the female role development and the big 4 auditing firms. Previous research mostly focused on the literature highlighting the roles of women in audit association or financial reports, but they did not look at it from audit firms' perspective or at a wider historical perspective. For example, Kyriacou (2016) based their findings regarding the observations of the female role in Greek accounting profession over a small time period. Consequently, only examining a very small quantity of data limits the insights towards how the roles develop or why these developments occur. Moreover, due to lack of findings over a larger time frame of how the roles develop there is exist a knowledge gap referring to institutional events in the accounting profession that affects the roles of women in the firms over time.



Moving on this thesis was created from a set of different theories such as role theory, social role theory and institutional theory. These theories together with a mixture of literature on the depiction of women in annual reports as well as women in the accounting profession were the foundation of the conceptual framework that was built to assign the seven different roles which was used for the coding in the method. When analyzing the literature (Benschop&Meihuizen,2002;Bujaki et al,2021;Kyriacou,2016), it appears that the accounting profession is very male dominated which is reinforced in the manner of how the different genders are represented in the photographs in annual financial reports. Moreover, women also appear to have variety of different roles in the context of annual reports mostly in connection to the assumptions of the theories regarding role and especially social role theory focus on the gendered division of labour (Eagly,1987).

The data for this thesis was gathered from financial reports issued by the big four auditing firms in Sweden. There were three criteria's that were needed to be met in order to be in the study. The first criteria were women who work within the big four auditing firms. The second criteria were that these women had be included in these companies' financial reports. Finally, the financial reports had to be between 2011-2021 to meet the final criteria. Further, the two authors coded the data individually before comparing the codes and applying a consensus coding scheme.

The findings of this thesis indicate that it appears that women are undervalued in the accounting industry due to the fact that they are very underrepresented in roles such as leadership or motherly argues for the lack of inclusion and future for women in the profession. Both the leadership and the motherly role signals that that for a lack of gendered diversity at the top of top 4 accounting firms together with institutional events that makes it harder for women to stay in the profession long-term while simultaneously being overrepresented in stereotypical roles such as subordinate more or less express the inability for women to break power barriers. Other findings of the role development such as unprofessional, professional and female role shows that there is insufficiency in the development of these roles. Suggestin various of different organizational and institutional factors above the ones described that causes the roles to change namely organizational ones Which points to different events that affects the roles. That may cause the roles to shift over time. in the end the results of the development of all the different roles shows that there exist many different changes in the level of representation over the years for some of the roles. One last finding, focusing on the development of the symbolic role as a

consistent middle role across all the firms indicates that the female presence regardless of how the women are perceived in the depictions is important for all the firms, as they want to appear inclusive towards the society.

## **5.2 Theoretical contribution**

This thesis has contributed to the existing literature found on the depiction of female roles in both in financial report and the Accounting profession. The findings supporting that women appear undervalued due to the overrepresentation of the stereotypical roles such as subordinate while in the same manner being underrepresented at the top level of the profession. Moreover, the literature (Benschop&meihuizen,2002;Bujaki et al 2021;Kyriacou,2016) explains that it exists elements of masculine hegemonic power that complicates the career advancement for women. Furthermore, this correspond with the institutional evens of explanations found in the accounting newspaper Balans that describes how different roles develop over time in financial report. As a result, the literature and findings correlate on the basis of the how the roles have emerged from previous findings. Through this thesis a new path has been taken by both increasing the width and enriching the literature on the role development for women in auditing firms in financial annual reports. Previous literature (Benschop&meihuizen,2002; Bujaki et al 2021; Kyriacou,2016) has not tapped into women role in auditing over a longer period of time or from the auditing firm's perspective. Furthermore, the use of institutional theory to best explain why these developments are caused is another contribution towards the literature. Another finding from this thesis explains how the existence of other explanations besides the institutional such as organizational events can further clarify the volatile development of the roles such as unprofessional, professional and the female role over time.

Moving on the stream of literature describing what type of roles that can be assigned to women are very limited in terms of interpretation, for example in both (Benschop&Meihuizen,2002; Kyriacou,2016) the description of the roles was very limited in terms of flexibility for different interpretations. In this thesis our aim was to challenge the development of the roles against the description in the literature. Therefore, comparing the perception of the roles in the framework against other indicators allowed us to find other explanations to how roles are depicted. For example, Brezenger et al (2020) explains that listening is a form of leadership. Subsequently, different roles can have same descriptions. Which allowed us to be critical of the findings in

the literature due to the fact that listening is deemed as one of the main signs of the subordinate role.

### **5.3 Practical contributions**

There is a lot of research that deals with men's and women's career roles as well as different studies that revolve around different obstacles in the auditing industry. However, there are not many studies that show a more multifaceted picture of how women are represented in the auditing industry, and whether there are factors that affect how they are being portrayed. This study has helped to create a more in-depth picture of how women are portrayed over the profession of accountant. Also, what kind of roles they have and how they have been developed over time in the big four auditing firms.

Big four companies should reflect on how the roles play an important part of their organizational social dynamics, as social dynamics refers to the behavior of individuals and groups. Meaning that these big four firms perspectives and behavior reflects worldwide as they are considered to be the biggest firms in the auditing industry, not only in Sweden but in the entire world. Thus, they have a big affection on individuals and other firms on how the portrayal should look like.

Other firms, both the smaller ones and from other industries should also rethink of their strategies of how they portray women on their reports as women are being conscious about the portrayal of the roles in different organizations. Which most likely helps them to decide where to work. Therefore, other firms should really examine of how they want their reports to be presented, while it may not accurately depict how things are inside the company it still projects an image to the outside world. Thus, this report implicates that other firms should evaluate of how they want to present their financial reports as it can provide a better work application for the organization.

### **5.4 Limitation**

One of the several limitations of this study is that the sample size of the study. The financial reports provided by the firms did not have images in all the years within 2011-2021, leading to a smaller number of images than what we hoped for. Also, the number of images in each report from the firms did vary significantly, which made the result a little bit misleading as the number of images between the reports in a single year could differ highly. Hence, a larger sample would

certainly increase the level of trustworthiness and dependability of the result in this study, as the findings would be more dependable. A larger sample would provide with more data that we could use in order to get a better result and a more diverse data collection part. However, to complete this study with a larger sample would require more time in order, and due to the limited time frame, we had we decided to not work with a larger sample.

Another limitation within this study is that we only look at the big four auditing firms in Sweden, meaning that this study is based on the “bigger firms” in Sweden. Therefore, we only get a picture of the roles are presented in merely four firms in Sweden. As a conclusion it is hard to say that this is how the roles are represented as we do not know how the smaller or other bigger firms present women’s roles in their financial reports. As we had a limited time in order to complete this study, we were not able to do a larger sample as we conducted two different research methods simultaneously, therefore we just did not have enough time in order to complete the work.

Lastly, the results we get from this study is merely out of the financial reports and not how things really are inside the firms, where the actual meaning and representation of these roles takes place. It is merely the images that our study builds on and is therefore hard to say what roles women really have in the auditing industry.

## **5.5 Future research**

Because of the study's narrow scope, the findings cannot be applied to other situations. Therefore, further research is needed in this area, for example interviews with different audit companies and with a larger number of respondents or a broader selection with instead of focusing on only the big four firms they could instead analyze the big seven firms or even other firms. Another option is to conduct a quantitative study to obtain results that are typical of the entire population. It would also be interesting to interview males to see if their conceptions of roles differ from women's and if they have any other explanations for women's underrepresentation at the partner level or their representation overall. Finally, additional new studies on women's roles in the auditing business are needed, as this is a constantly debating area that is constantly changing.

Future research ideas include conducting a comparable but qualitative study by using interviews also comes with a new perspective. Respondents can as a result provide clearer

explanations and greater understandings of their experiences in their roles within the firms with the use of interviews. Interviews can also be used to determine the variables respondents believe explain the roles they receive and thus start from the empirical data in the studies.

Finally, a suggestion for future research is to analyze women's roles in auditing firms from the perspectives of both employees and employers in order to uncover similarities and differences. A comparison of employee and employer perspectives on the topic would provide a new theoretical perspective and aspect on the subject, as well as a deeper understanding of both sides' perceptions of women's roles in the auditing firms.

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