

Questions		Responses				
	Statements	SD	D	US	A	SA
13	It easier for unmarried female accountant to be qualified accountant.					
14	The impossibility of quitting the job is less with unmarried female accountants					
15	Unmarried female accountants grow faster in the career.					
	Age and career pursuit of female accountants					
16	Older female accountants are more committed to the profession					
17	Family commitments for women reduce with age.					
18	Audit partners prefer to hire older women with many year work experience					
19	Older women are less emotional on the job than younger ones					
20	Interest for the profession by female accountants decline with age					

APPENDIX**Section A****Instruction: Tick as Appropriate**

1. Chartered accountant [], Female []
2. Age: 18-25 [], 26-33 [], 31-41 [], 42-49 [], 50 and above []
3. For how long have you been working? below 0-5 [] 6-10 [] 11-20 [] and above 20 []
4. Education qualification ON [] [], BSc1 [] MSc []

Note: SA –strongly agreed A -agreed SD –strongly disagreed D-disagreed UN-

Section B:

	Questions Statements	Responses				
		SD	D	US	A	SA
	Child bearing and career pursuit of female accountant					
1	Child bearing reduces the enthusiasm of female accountant					
2	Female accountant loss interest on their jobs as soon as she has a child					
3	Many firm do not want to employ female accountant that is still bearing					
4	Female accountants are sometimes replaced when they go on maternity leave					
5	Child bearing does not interrupt with the career Pursuit of female accountant					
	Family commitment and female accountant pursuit					
6	Female accountants preferred to be committed to Families than their jobs					
7	Female accountants quit their jobs when their husbands relocate					
8	Accountants are said to leave office late because of the nature their jobs .					
9	Late closure pose a challenge on the caregiver function of female accountants					
10	Female accountants are faced with the stress of balancing work and family commitments					
	Singleness and career pursuit of female accountant					
11	Unmarried female accountants are more committed to their career .					
12	Unmarried female accountants do not mind closing late.					

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challenges on the profession of female accountants in Nigeria. From our result we concluded that these challenges make the number of professional female accountants to be low compared to their male counterpart despite the fact that there are more female accounting graduates. These challenges make many of them to leave the profession before their retirement. On the other hand, these challenges make many of them remain unqualified accountants, because the challenges will not enable them to prepare adequately for profession exams.

In line with the research findings the study recommended that women wing of accounting bodies should collectively make a request to that the house of assemble and house of representative should look into the issue of working nursing mothers and the challenges confronting them. A bill should be passed at both lower and upper house to relieve them from these plagues. We also recommended that employers should create family friendly policies and flexible work arrangement for female accountants to reduce high turnover of female accountants.

The study finally, recommended that future researchers seeking research on this subject should be conducting a study on the adaptation strategy to the work pressures by the women's accountants.

alpha value of 0.05 at 5% significance level and the calculated chi-square also exceeds the theoretical value at 5%. .In the light of the above, we reject which state that Age of female accountants in Nigeria does not have an impact on their career pursuit

Summery, Conclusion and Recommendation

Discussion of Findings

The study is aimed at finding challenges facing female accountants. For the purpose of processing the data to answer this question, the researchers used the Likert five-point scale as follows: Strongly agree, agree, undecided, disagree and strongly disagree. First, child bearing has effect on career of female accountant. Thus, domains accounted for high degree of challenge this result is at variance with extant positive of D'Angelo (1994). Second, family commitment has impact on female accountants' career pursuit. This is directly reflected on the high rate of female accountants turn over in professional practice. This result is consistent with that of Abu-Khdair (2012), which assured that among the challenges facing the women accountants are family commitment and child bearing. This is contrary result gotten by Jaber (2005), which reveal that there is no significant relationship between family commitments and female accountants' career pursuit in Jordan. Third, there is a relationship between being single and career pursuit of female accountants. This result is in line with Bloom and Erlandson (2003) which reveals single female focus more on how build a workable relationship in the long run but contrary to of White (2011) that indicated that the marital status has immediate impact on career pursuit of female accountant in US .

Finally, the result reveal that age of female accountants has effect on career pursuit of female this is in line with results of Becks (2004) and Al-Shaddi (2010), which both found that age is one the challenges facing women accountants but contrary to the result of Becks (2004) which results pointed that age is not a challenge facing female accountant

CONCLUSION AND RECOMMENDATION

The objective of the study is to ascertain the Nigeria the challenges facing female accountants in Nigeria. The study reveals that female accountants in Nigeria are faced with lots of challenges for many decades .These challenges include child bearing, family commitment and singleness. Age always pose

an indication of the degree of dispersion of the total responses from the mean response. The maximum and minimum values are 1 and 5 respectively

Table 2. Chi-square result

Statement	Chi-square	Df	Asymptotic value
1	27.10	4	.000.
5	29.40	4	.000.
6	13.88	4	.000.
9	29.14	4	.000.
14	48.71	4	.000.
15	67.66	4	.000.
18	44.41	4	.000.
20	57.61	4	.000.

The result shows that statement 5 has a chi-square and asymptotic value of 29.4 and .000 respectively while statement 1 has a chi-square and asymptotic value of 27.1 and 0.00 respectively. All the asymptotic values are less than the alpha value of 0.05 at 5% significance level and the calculated chi-square also exceeds the theoretical value at 5%. In the light of the above, we reject the hypothesis that states that child bearing does not have negative effect on the career pursuit of female accountants in Nigeria.

The result further reveals that statement 9 has a chi-square and asymptotic value of 29.143 and .00 respectively while statement 6 has a chi-square and asymptotic value of 13.888 and 0.00 respectively. All the asymptotic values are less than the alpha value of 0.05 at 5% significance level and the calculated chi-square also exceeds the theoretical value at 5%. In the light of the above, we reject null hypothesis which states that family commitment does have negative impact on career pursuit of female accountants in Nigeria.

In addition, statement 14 has a chi-square and asymptotic value of 48.713 and .00 respectively while statement 15 has a chi-square and asymptotic value of 67.664 and 0.00 respectively. All the asymptotic values are less than the alpha value of 0.05 at 5% significance level and the calculated chi-square also exceeds the theoretical value at 5%. In the light of the above, we reject null hypothesis which states that being single does have negative impact on career pursuit of female accountants in Nigeria.

Finally, result shows that statement 18 has a chi-square asymptotic value of 44.413 and .00 respectively while statement 20 has a chi-square and asymptotic value of 57.617 and 0.00 respectively. All the asymptotic values are less than the

The descriptive statistics above shows that the mean response for statement 1 is 1.5622 which indicates that most of respondents agreed to the statement that child bearing has negative effect on career pursuit of female accountants in Nigeria. The standard deviation of 1.57426 is an indication of the degree of dispersion of the total responses from the mean response. The maximum and minimum values are 1 and 5 respectively.

The descriptive statistics also shows that the mean response for statement 5 is 1.7413 which indicates that most of respondents strongly agreed to the statement that a lot of agree that occupation affect level of compliance. The standard deviation of 1.53693 is an indication of the degree of dispersion of the total responses from the mean response. The maximum and minimum values are 1 and 5 respectively.

The descriptive statistics above shows that the mean response for statement 9 is 2.2308 which indicate that most of the respondents agreed that family commitment negatively affect the career pursuit of female accountants in Nigeria. The standard deviation of 1.26542 is an indication of the degree of dispersion of the total responses from the mean response. The maximum and minimum values are 1 and 5 respectively.

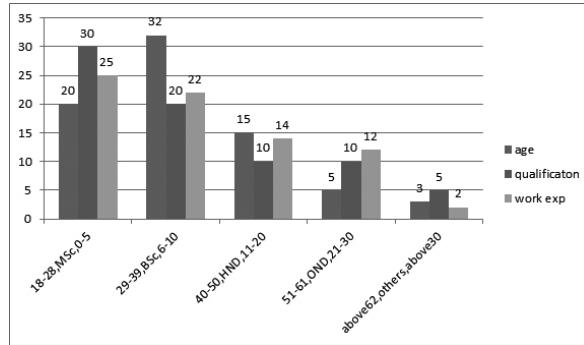
The descriptive statistics further shows that the mean response for statement 10 is 1.5734 which shows that more the respondents agreed that family commitment have negative effect on career pursuit of female. The standard deviation of 1.45103 is an indication of the degree of dispersion of the total responses from the mean response. The maximum and minimum values are 1 and 5 respectively.

The descriptive statistics also shows that the mean response statement 14 is 2.5245 which indicate that the average responses to statement 3 seem to cluster around the "agree" option. The standard deviation of 1.49097 is an indication of the degree of dispersion of the total responses from the mean response. The maximum and minimum values are 1 and 5 respectively. The descriptive statistics above also shows that the mean response statement 15 is 1.2937 which indicates that the average responses to statement 3 seem to cluster around the "strongly agree" option. The standard deviation of 1.500 is an indication of the degree of dispersion of the total responses from the mean response. The maximum and minimum values are 1 and 5 respectively.

Finally, descriptive statistics above show that the mean response statement 18 is 2.5245 which indicate that the average responses to statement 18 seem to cluster around the "agree" option. The standard deviation of 1.49097 is an indication of the degree of dispersion of the total responses from the mean response. The maximum and minimum values are 1 and 5 respectively. The descriptive statistics above also shows that the mean response statement 20 is 1.2937 which indicates that the average responses to statement 20 seem to cluster around the "strongly agree" option. The standard deviation of 1.500 is

Presentation and Analysis of Results

Figure 1 Age, academic qualification and work experience distribution of the respondents



From the analysis of the responses retrieved, Figure 1 shows that of the 75 respondents whose responses were used for the analysis, 20(27%) of the respondents were within the age range of 18-26 while 32(43%) of the respondents were in the age range of 29-39 years. Furthermore, 15 (20%) of the respondents were in the age range of 40-50 while 5(6 %) were in the range 51-60. Finally,3 (4%) were in range of 50 years -above.

From the analysis of the responses retrieved, 30(40%) of the respondents have M.sc qualifications. 20(27%) of the respondents have B.SC, 10(13%) of the respondents have H.ND qualifications while 10(13%) of the respondents have the ordinary national diploma (O.N.D) and 5(7%) have other qualifications

Further, the analysis of the responses retrieved reveals 25(33%) of the respondents have working experience between 0-5yrs while 22(29%) have working experience between 6-10 yrs. Furthermore, 14(19%) have working experience between 11-20 years while 12 (16%) of respondents have working experience of 21-30 and 2 (3%) of the respondents have working experience above 61years.

Table1. Descriptive Statistics for respondents' responses on the challenges facing female accountants

	N	Mean	Std. Deviation	Minimum	Maximum
Statement 5	75	1.7413	1.53693	1.00	5.00
Statement 1	75	1.5622	1.57426	1.00	5.00
Statement 9	75	2.2308	1.26542	1.00	5.00
Statement 10	75	1.5734	1.45103	1.00	5.00
Statement 18	75	2.5245	1.49097	1.00	5.00
Statement 20	75	1.2937	1.50039	1.00	5.00

Methodology

Sample size and sources of data

The population for this study comprises all female accountants in working the banks in Benin City. The sample size is seventy-five female accountants drawn from Benin branches some selected banks this is about 80% of the entire population of female accountants in Benin City. The researchers considered banking sector because this sector has witnessed the highest turnover rate of female staff in recent times. The sample is drawn from these banks using stratified and simple random sampling technique this is done in order to avoid bias selection. These branches were selected because they are in the same proximity with the researchers.

The data used for this study is the primary data .The primary data will be obtained by administering questionnaire to elicit information from female accountants in accounting and auditing departments of selected in Benin City. Seventy - five copies questionnaire were distributed to female accountants in the selected banks.

Research Instrument

The research instrument for this research is the Likert-type questionnaire and two way questionnaire. This is a specific type of multiple choice questions suitable for obtaining the respondents evaluation or assessment of an object. It indicates the extent to which respondent agree or disagree with given statement.

Reliability and Validity

Validity of the research instrument was checked by calculating its content validity index (CVI) which was found to be above 0.5.To ensure reliability of the instrument and to build confidence that the instrument will yield good results, the researcher will perform cronbach's alpha tests on the Likert scales used in the instrument.

Method of Data Analysis

This study use the Chi-square statistical technique to ascertain the challenges facing women accountants in Nigeria. Before we analyze our statistical data, some preliminary tests were performed. Preliminary statistics test such as descriptive statistics and correlation matrix. The analysis of this research were conducted using SPSS.

al., 2005) are also organizational processes which have contributed to sustaining male dominance in addition to the working conditions in the profession combined with the impact of taking alternative work arrangements (Barker & Monks, 1998; Whiting, 2008; Gallhofer et al., 2011).

Kirkham, (1992) and AmCham, (2012) document that traits associated with both genders, men embodying power while women embody emotional traits, in addition to perceptions of their predefined social roles, where men are naturally managers and women are naturally mothers, have a significant impact on the organisations' culture. They concluded that in order to reach the top positions in accounting firms, women need to be aggressive and go beyond just the standard male social arenas.

Davidson and Dalby (1993) consider that increasing Arabian women's numbers in the profession can eliminate some of the obstacles they face in terms of having access to the profession. However, they further suggest that increasing the number is not enough to solve the problems women accountants face in a culture where traditional and Islamic values work together to keep any proposed changes to be within acceptable boundaries (Gallagher et al., 1985; Doumato, 2000). The more relaxed culture in some cities, such as Jeddah and Al-khobar, has helped women enter the Big Four accounting firms, and specifically to auditing jobs, as clients are accepting women in cities which have a more liberal society and open-minded culture. However, in conservative cities, such as Riyadh, the opposite is the case.

Anderson-Gough et al., (2002) opine that a professional code of dress was identified as one of the challenges facing women accountants in middle-east. According to Haynes, (2008) a professional accountant's dress code, in front of the client, is important regardless of their gender.

Kamal (2012) reverberate that women are obligated to wear the hijab at work, more precisely a traditional abaya which covers the whole body, and a scarf which covers the hair. This makes female accountants to fully unacceptable by clients. Structural barriers were noticed in the experience of women accountants in Western and Eastern countries as they conflict with women's roles at home (Barker & Monks, 1998; Dambrin & Lambert, 2008; Komori, 2008).

However, for Saudi women accountants they were for other reasons too, most importantly patriarchy and family control which restricts their ability to work under certain conditions, such as not working late, not mixing with men, and not travelling out of the city.

Therefore, the nature of accounting and auditing jobs which requires long working hours, meeting deadlines, and out of office assignments, is a barrier facing women accountants in their practice. Long working hours were reported by participants as a barrier, due to family and society not accepting the issue of women working long and late hours. Saudi women accountants suggest that a person has a role in creating an obstacle, yet this role or choice is not freely made by women. Socio-cultural forces in Saudi Arabia influence women's self-confidence in being capable of succeeding in any job and any workplace.

from external factors such as organizational barriers and social stereotyping. Women in Western countries have faulted male misconception that women are emotional and subjective and therefore accountancy is less suitable for them because it requires intelligence and strength to withstand tough conditions and pressure demanded by this discipline (Lehman, 1992; Kirkham, 1992; Kirkham & Loft, 1993). This aligns with the findings of Lehman's (1992) which show what women in Western contexts experienced, where many clients believed that women are incapable of doing auditing, accounting and tax work, which was the basis behind excluding women from doing these jobs. Client attitudes towards working women have several implications for female auditors' positions in the profession. Other studies argue that women have positive personality traits which make them successful in the profession (Davidson & Dalby, 1993; Mynatt et al., 1997), and that it is only a matter of time before women reach managerial positions in accounting firms.

Almer, Cohen and Single(2003) report that attitudes of superiors was instrumental to the willingness of women to adopt flexible work arrangements but has not explored how those attitudes of superiors may be influenced to be more consistent with official firm policies supporting flexible work arrangements.

Lynn and Horn (1998) observe a wage gap between male and female public accounting professionals. The gap come into play later rather than at entry level and is, in part, due to women's lack of access to informal organizational networks and discrimination based upon a perception that women will sacrifice their career aspirations in favor of their family obligations.

Hooks, Thomas and Stout(1997) document that lifestyle preference in terms of family versus career orientations is significantly associated with turnover of female accountants. Kirkham and Loft (1993) report that first time admitted women into the accounting profession in the UK, the profession established boundaries separating core accounting practices from the increasingly feminized occupations such as clerk and bookkeeper. Women's entry helped to create gendered specialism within the profession, where auditing and taxation were differentiated in terms of status and women were excluded from high-powered consultancy work (Ciancanelli et al., 1990; Roberts & Coutts, 1992; Coutts & Roberts, 1995)

In exploring other factors, studies have shown that women face organizational barriers impeding their career progression. These include informal deterrents to acquiring the corporate information necessary for pursuing a career in accounting (Crompton, 1987; Spruill & Wootton, 1995; Anderson-Gough et al., 2005), the client who takes priority over the lifestyle needs of accountants, both men and women used to legitimize discrimination against women in audit firms where the expectations of the client is assumed to prefer male professionals.

Gender discrimination in terms of promotion and remuneration (Lehman, 1992; Reed et al., 1994; Barker & Monks, 1998) and recruitment (Anderson-Gough et

Person centered focuses on seemingly gender differences in personal qualities of female explaining that the scarcity of women in top management positions is due to female personality traits. Chodorow (1989) documented that this theory thrives on the framework of the early socialization model. Giddens (1991) argues that there are no generic differences between male and female.

Bias-centered theories explain that discrimination, stereotyping and bias by the greater part of the population or predominant group is the main cause of inequities. Some schools of thought (Adams and Harte, 1998; Hull and Umansky, 1997; Crompton, 1987) are of the opinion that the existence of gender stereotyping within culture make it difficult for people to take led in their careers. One of the more enduring stereotypes in the workplace is the misconception that maternity matters associated with family and women's roles in the private sphere is lack of commitment. Some scholars like ; Haynes (2007) and Dambrin and Lambert (2008) report that pregnancy and motherhood are penalized by organizations

Structural-centered theories explain that the primary causes of inequity are the structural customs and policies of a social system. Anderson-Gough et al. (2005) argue that there are the structures functioning at both the social level and the organizational level and which may be either formal or informal.

Feminist critical theory argues the interpretive approach in questioning the underlying assumptions that guide meaning and action in everyday life. Both feminism and critical theory extend current developments in interpretive methodology more broadly by generating explanations of human interaction in the social world (Kushner & Morrow, 2003).

Challenges Facing Women Different Context

The impediments that hindered women from entering the accounting discipline early enough have metamorphose into organizational barriers which hinder female career progression. Dalton et al (1997) conclude that work/family conflict was the single most important driver of disproportionate turnover among female professional accountant in the field. Consequently, some school thought (Collins, 1993; Hunton et al., 1996; Reed et al., 1994; Barker & Monks, 1998) classified the challenges facing women in the profession into three categories; challenges related to individual factors, challenges related to organizational policies and practices and challenges related to social stereotypical attitudes perpetuated within corporate cultures, and lack of self-confidence. Monks (1998) argues that the challenges facing women's progression in the profession are traceable to personal factors, such as female being more liable to stress, female being different from male in their perceptions of the profession and in their career. Bernardi, (1998) sees personal challenges as those challenges that emanate from women's family-lifestyle choices, which are assumed to be at the volition of the women. In real life situations these individual challenges are said to emanate

way. A recent report shows that there are more female accounting graduates than male and their university marks are something better than their male counterpart every year. Despite the aforementioned, the Nigerian female Accountants are still confronted with the same challenges facing their counterparts in other countries world over. Anecdotal evidence shows that female accountants in Nigeria have the added stress of balancing work and family commitments. When internal attitudes are not supportive, feelings of job insecurity increase which, in turn, increases stress, reinforces feelings of work overload and affects productivity and engagement. To overcome these challenges, Olaolu (2011) suggests that balancing job demands (factors that increase stress, like job insecurity, work overload and work/ family conflict) and job resources will improve retention and ensure that female Chartered Accountants remain in the profession. Adegite argues (2012) there is no doubt that number of female accountants in Nigeria have increased but they still have a lot of challenges to contend with. She further decried that lack of legal provision to address these pending challenges led to creation of Society of Women Accountants of Nigeria in 1977.

The objective of this study is to find out the challenges the facing female accountant in Nigeria. The study is restricted to female accountant working with the Nigerian banks.

The study is different from previous ones in its methodology and scope. It will be a useful piece to female accountants, employers and policies makers. It will serve as an eye opener for female accountants. It will give them insight into the problems facing their contemporaries in other nations of the world. The study will enable employers to know the factors that are responsibility for high female turn over in the banking sector. The study will also equip policy makers with data needed for formulation of working policies concerning female.

The remainder of this paper is organized as follows. Section 2 discusses the relevant literature and motivates the study key hypotheses. In section 3, the analytical framework was designed and presented. Section 4 presents the results on the relationship between corporate governance and company performance. Section 5 summarizes key findings of this study, conclusions and recommendations

Literature Review

Theoretical Framework

Several theories have tried to explain the reasons for why there few women at the top in the organization chart. Some these theories are “pipe-line” phenomenon, differentiate person-centered, bias centered, and Structural-centered theories.

The “pipe-line” theory explains that scarcity of women in top positions is attributed to the late entrance of women into the labour market. Hull and Umanski (1997) show that in the last two decades the number of women partners increased a little bit.

Introduction

The Nigerian female labour force has drastically increased in recent times because of equity legislation and improved access to education and work opportunities (Olakunle & Owenie, 1995; Franks, Schurink & Fourie, 2006). However some scholars (Kabiru, 2012; Adediran, 2012; Nkiru, 2009) argue that progress with gender transformation and equity in the workplace is still unsatisfactory. Wellington (1998) reports that the percentage of talented women who make it to the top are very few because they are the victims of myths and stereotypes, like the idea that once they have a child they will not be committed to their jobs. In the same vein Child (1992) reports that some of the complaints made by employers about female accountants, among others are that: they are too emotional, after giving birth to a child they have less interest in their careers; travel and overtime are problems as soon as a female accountant has a child. They quit their jobs when their husbands relocate, and women do not work well with other women. However, D'Angelo (1994) declares that child bearing does not in way reduce the commitment of women. This has been supported by the survey conducted by AWSCPA/ASWA (American Society of Women Accountants) which shows that most of the respondents are of the view that having a child does not interrupt with female career pursuits.

According to the Educational Foundation for Women in Accounting Report found in Epstein (2003), twenty three percent of all women CPAs leave the profession for more than six months because of their family responsibilities. The aforementioned is supported by the studies of Karpin (1995) and Labourne (1996) which reveal that sixty-five percent of the women in the accounting profession left after five years or less. Coughlan (2002) identifies four major reasons for high female turn over in America. These include; lack of flexibility, glass ceiling, unhappiness with work environment and feeling unchallenged in their jobs.

Hayes and Hollman, (1996), suggest the ways that employers can destroy hurdles by improving and accommodating the distinct needs of its nursing mothers that work with them by creating innovative schedules, low-cost day care, mentor programs, career enhancing opportunities, and diversified trainings. Doucet and Hooks (1999) state that family-friendly policies, flexible work environment and the use of modern device have helped to reduce women turnover rate. They suggested that women must also be proactive to retain their careers by acting like an executive at onset, find a mentor, relate their needs, do not be defeatist, and be prepared to negotiate.

According to Adegite (2010) the Nigerian woman has proven to her male counterpart that she is more than a mere bench-warming spectator even in the midst of the male-dominated professional congregation like accounting, law and medicine. She further stresses that as of June 2013, record shows that about 32% of all qualified Chartered Accountants (CAs) are female and there are more on the

التحديات التي تواجه المرأة كمحاسبة في نيجيريا

الكسندر دبور

فاطمة محمد

جامعة فونتين - نيجيريا

ملخص

تهدف هذه الدراسة إلى الوقوف على التحديات التي تواجه المرأة التي تعمل كمحاسبة في نيجيريا. وقد تم استخدام استبانة للحصول على البيانات اللازمة. واقتصرت الدراسة على النساء اللاتي يعملن في قطاع البنوك في نيجيريا. وقد تم اختيار عينه عشوائية من (75) مستجيبة من مختلف فروع البنوك في مدينة بنين.

استخدمت الدراسة مربع كاي لاختبار البيانات. وبينت النتائج أن العناية بالطفل وكون المرأة غير متزوجة والعمر والالتزامات العائلية لها تأثير سلبي على اختيار المرأة العمل كمحاسبة في نيجيريا. وأخيراً توصي الدراسة بأن على المستخدمين أن يقوموا بإيجاد أجواء عائلية وترتيبات عمل مرنة للإناث اللاتي يعملن في مجال المحاسبة حتى يمكن تخفيض نسبة استقالات الإناث المحاسبات في قطاع البنوك.

الكلمات المفتاحية: العناية بالطفل، عمر المرأة، الالتزامات العائلية، الاستمرار في الوظيفة.

Challenges Facing Women Accountants In Nigeria

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Abstract

The aim of the study is to find out the challenges facing female accountants in Nigeria. Structured questionnaire was used to gather information from respondents. The study was restricted to the Nigerian banking sector. Seventy-five respondents were selected randomly from branches of various banks in Benin City. The study employed Chi-square statistical technique. The result shows that child bearing, being single, age of female and family commitments have negative effect on career pursuit of female accountant in Nigeria. We recommended that employers should create family friendly policies and flexible working arrangements for female accountants in order to reduce high turnover of female accountants in the banking sector.

Key Words: Child bearing, age of women, family commitment and career pursuit

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