Gender Differences in the Cultural Values of Multinational Audit Firms: Australian Evidence.

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Abstract

This study was motivated by the fact that there are few female audit partners in the large multinational audit firms operating in Australia. The purpose of this research is to examine whether male and female auditors attach different importance to values instilled by the organisational culture of multinational audit firms in Australia. Gender differences in organisational cultural values may affect women achieving senior managerial levels in audit firms. Little research has investigated the relationship between gender and organisation culture. One hundred and thirty auditors participated in this study. A factor analysis followed by discriminant analysis measured gender differences in the organisation cultural values of multinational accounting firms. The discriminant analysis tested hypotheses that male and female auditors attach differing levels of importance on organisational cultural dimensions of multinational audit firms did. The results indicate that female auditors place more value on feminine characteristics such as 'respect for people' dimension and 'team orientation' than male auditors did. On the other hand, male auditors valued masculine characteristics such as 'action orientation' and 'outcome orientation' more than female auditors did.

Introduction

Women graduates currently make up 55 percent of new recruits in public accounting firms in Australia however, the increase in female recruits has not changed the sex composition at partnership level (Buffini, 1999). One argument why there are so few female partners is that it takes time for women to achieve partner level in a profession that was traditionally all male until the 1960's (Davidson & Dalby, 1993). Since the late 1970's however, Australia adopted a public policy stance of building considerable infrastructure and legislation to reduce sex discrimination in the workplace (Still, 1993). Nevertheless, the sex composition of senior management in multinational accounting firms in Australia has changed very little in that time with women often confined into lower level jobs (O'Neill, 1998).

The Institute of Chartered Accountants Australia (ICAA) membership data indicated that as at March 2006, there were 504 female partners, 262 females with concessional practising certificates and 8012 male partners across all firms. ICAA provided this membership data via telephone and is not available publicly. In fact the 2005 annual reports of the large multinational accounting firms in Australia did not provide a social report about their employees. CPA Australia membership data indicated that two percent of all women are promoted to the position of managing partner or CEO, compared to 11 percent of men (see Simpson, 1998; O'Neill, 1998). CPA Australia membership data also indicated that women leave the profession earlier and at a higher rate than men.

Why then, are female partners still considered the exception rather than the norm especially since accounting firms have been recruiting large numbers of female graduates for many years? If differences between men and women are observed, then often it is women who are seen as deficient – e.g. women fear success, lack assertiveness or have maths anxiety (Wilson, 1996). Yet female accountants appear to have personal attributes to achieve partnership level. For example, Davidson and Dalby (1993) compared personality profiles of 224 US male and female accountants and found that female public accountants are intelligent, bold, decisive, and enterprising. Female accountants in their study were also found to be independent, confident and assertive. Davidson and Dalby (1993, p. 96) concluded that female accountants with these personal attributes "will be successful in the accounting profession in spite of any discrimination against them". Other barriers, however, appear to prevent women from achieving partner level in significant numbers.

Prior research conducted in mainly US accounting firms indicated that barriers such as gender, sex differences associated with reproduction and perceived family responsibilities affect career progression of women through the higher ranks (Almer et al., 1998; Hooks, 1996; Reed et al., 1994; Anderson et al., 1994). In their Australian study, Morely, Bellamy, Jackson and O'Neill (2002) found that career advancement in the accounting profession was more aligned with male attitudes and values than female. Anderson et al. (1994) revealed that female accountants were accepted as employees, but respondents perceived a "glass ceiling" that effectively hindered women's advancement to the top of the profession in the US sample. Moreover, Anderson et al. (1994) concluded that the organisational culture of accounting firms might act as an impediment of women's managerial advancement.

The purpose of this research is to explore whether there are gender differences in organisational cultural values experienced by Australian accountants in multinational audit firms. This research is motivated by that fact that there are few studies that have specifically examined gender and organisational culture either in an accounting firm context or other organisational contexts (Still, 1993, Alvesson & Due Billing, 1997). Furthermore, Wilson (1996) maintains that organisational theory is blind and deaf to gender, ignoring the gendered nature of organisational life and power differentials between men and women.

Gender, Organisational Culture, and the Masculine Paradigm

Organisational culture is powerful, pervasive and persuasive, symbolising shared values and beliefs that unconsciously influence personal decision-making and behaviours (Schein, 1985; Etzioni, 1988). Values have been described as normative beliefs about proper standards of conduct and preferred desired outcomes (Keeny, 1988). Further, values are relatively stable constructs that affect broad modes of behaviour over time (Rokeach, 1973) Importantly, values aid people seeking to make sense of behaviours or seeking to justify them (Sathe, 1985).

Overwhelmingly, organisational and corporate culture researchers have defined the concept of organisational culture as a field of 'shared meaning and values', suggesting consensus about all organisational values and beliefs by members. For example, Deal and Kennedy (1982), Peters and Waterman (1982), Schein (1984, 1985,1991), Hatch (1993) and many others claim that organisational culture provides the shared meanings, collective norms, values, purposes and beliefs that guide behaviour about what and what is not appropriate behaviour. Differences in shared meaning and values have been overlooked, particularly in relation to women.

Linstead and Grafton-Small (1992) however, provide an alternative view of organisational culture. They argue that difference exists in the shared meanings and values of organisations. Further, the deferral or suppression of difference of shared meaning creates variability, contradictions, and inconsistencies as essential qualities rather than occasional surprises or marginal problems. It is therefore not surprising that deferred differences that underlie strong cultures may mark strong internal division (Linstead & Grafton-Small 1992, p. 345). High turnover of female staff in multinational audit firms, particularly at manager level, may well be a symptom of internal division as a result of male and female auditors assessing values and meanings differently.

Organisational culture, however, is a powerful influence on human behaviour which in many instances, management uses to control employee behaviour (Willmott, 1993). For employees to be accepted into an organisation they are expected to conform to the cultural values and norms and suppress or defer differences in values and meanings. If employees are unable to deal with differences in values, they often leave or are ostracised (Willmott, 1993). Hence, organisational theorists have neglected to acknowledge the existence of gender differences regarding organisational values and beliefs that are embedded by a masculine paradigm (Alvesson & Due Billing, 1997).

The masculine paradigm in organisations is taken for granted because historically, the majority of large organisations in the public and private sectors have been mostly established and led by men (Alvesson & Due Billing, 1997). Until recently, women were discriminated against and actively discouraged from participating in the leadership of business and commerce with the majority of women working in low status, low paid jobs (Lehman, 1992; Loft, 1992). Furthermore, researchers in organisational cultural studies have viewed and interpreted cultural values from a male perspective. The study of leadership or of power rarely considers sex or sex roles. Moreover, the male as norm assumption is unchallenged and all leaders are not only male heterosexual but masculine. Male power is a structural dimension of society as well as organisations (Wilson, 1996). For example, Schein (1985) argues that the founders and leaders of organisations create and manage organisational culture, however, the majority of organisational leaders and founders have been male.

The feminine aspects of organisational culture have been neglected. For example, poststructuralist feminist theorists maintain that organisations normalise a patriarchal worldview through organisational practices that, "construct the identities of men and women very differently, with women cast as marginalised actors who participate in only certain dimensions of organisational life (i.e., those associated with support services, nurturance and human relations). Thus, the traits associated with masculinity are treated as 'given' (and taken for granted), whereas the traits defined as feminine are constituted as 'other', or as supporting but not essential to organisational life" (Mumby and Putnam 1992, p.466).

Professional audit firms aim to portray a rational and objective appearance of organisational life by suppressing sexuality and emotions. Masculinity is associated with rationality, and therefore highly valued in organisational life, where "(r)eality can be known 'objectively' through accounting, uncontaminated by subjective feelings and desires" (Hines1992, p.313). In contrast, femininity is associated with emotion, sexuality and reproduction and must be suppressed (Mumby & Putnam, 1992). For example, Grey (1998) found in his study of a Big Six accounting firm in the U.K. that professionalism equated with desexualisation, particularly on how accountants dressed and behaved. The masculine suit was considered asexual and acceptable while a woman's length of skirt meant the difference between being viewed as a 'bimbo' or as a professional. Moreover, another female auditor lamented about being mistaken as a secretary by clients, confirming perceptions of women providing non-essential support services.

Hypotheses Development

Hames (1994) argues that men and women not only perceive the world differently, they also engage the world differently. While men see their role as performing a series of transactions, women characterise themselves as more interactive and supportive. Further, he describes work organisations as bureaucratic systems, drawn from men's thinking, that emphasise control and conformity, a division of labour based on functional specialisation, a well-defined hierarchy of authority, long lines of communication, rigid adherence to comprehensive system of rules and procedures and impersonality of interpersonal skills. In contrast, women's preferred organisational imagery is that of a lattice or web-like network of interconnections where equality of relationships are most valued. Moreover, Shakeshaft (1987) found that women are more likely to withdraw from conflict and use collaborative strategies. Hence it is hypothesised that,

(H[1]) Female auditors value the organisational culture dimension 'team orientation' more highly than male auditors do.

Achievement in organisations has been defined as masculine. Hence, male achievement is expected to reflect their gender role as competitive and individuated in the patriarchal domain of business where there is "ego-centred desire to do battle, to compete and win..." (Hames, 1994, p. 97). Furthermore, men do need to find reassurance in achievement. Women on the other hand tend to underplay their achievements, particularly when competing directly with men (Stockard & Johnson, 1992). The following is hypothesised:

(H[2]) Male auditors value the organisational culture dimension 'outcome orientation' more highly than female auditors.

On the other hand, women's' achievements are expected to reflect their roles as socially concerned. Hence females see the successful use of social skills as an achievement in and of itself (Stockard & Johnson, 1992). The masculine paradigm, however, treats feminine qualities such as sensitivity, and care for other people's feelings, as having little worth. Thus, overt masculine power relationships promote aggression, manipulation and exploitation of people, for short-term preservation and corporate success. From the female perspective, life is a community, a struggle to preserve intimacy with people and avoid isolation (Hames, 1994).

(H[3]) Women auditors value the organisational culture dimension 'respect for people' more highly than male auditors do.

The masculine paradigm views males as active and females as passive; hence the combative environment of business supports action orientation (Hames, 1994). Action is a stereotypical male attribute and a trait required for leadership (Wilson, 1996).

Moreover, action is encouraged in organisational leadership with many organisations sending their managers to outreach camps in the wilderness where physical prowess is tested. Therefore, this perspective suggests the following hypothesis:

(H ^{4}) Male auditors value the organisational culture dimension 'action orientation' more highly than female auditors.

Method

To explore whether men and women attach importance to organisational values differently in multinational accounting firms, this study uses a survey questionnaire to measure organisational cultural values. While there is considerable controversy about what constitutes a quantifiable conceptualisation of organisational culture (see Furnham & Gunter, 1993; Rousseau, 1990; Schein, 1991), the approach developed by O'Reilly et al. (1991) has been shown to be applicable to public accounting firms. This measure requires respondents to rate the importance of a set of values in their work organisation. It was developed from an analysis of organisational behaviour research and accounting practitioner literature. The items were tested on a large sample of accounting practitioners from Big Eight CPA firms in the U.S. Using factor analysis, O'Reilly et al. (1991) identified 26 items comprising seven dimensions: innovation, stability, respect for people, outcome orientation, attention to detail, team orientation and aggressiveness shown in Table I.

Table 1:
Organizational Culture Dimensions

(O'Reilly, Chatman & Caldwell, 1991)

Dimension 1. Respect For People
Respect for individual
Fairness
Tolerance

Dimension 3. Team Orientation
Team orientated
Collaboration
People orientated

Dimension 5. Innovation
Innovation
Opportunities
Experimenting
Risk taking
Careful (-)
Rules oriented (-)

Dimension 7. Attention to Detail
Precise
Attention to detail
Analytical.21

Dimension 2. Aggressiveness
Aggressive
Competitive
Socially Responsible (-)

Dimension 4. Stability
Stability
Predictability
Security
No rules (-)

Dimension 6. Outcome Orientation
Achievement oriented
Action oriented
High expectations
Results oriented

Experimental Instrument

This consisted of a questionnaire a short version of the O'Reilly et al. (1991) organisational culture scale and demographic information. This included the 26 items which loaded on the 7-factor structure identified by O'Reilly et al. (1991) after circulating 57 items to 826 accountant respondents in a government agency and U.S. Big eight accounting firms. Items reflected values such as respect for individuals, team orientation, etc. (see Table I). The questionnaire was presented on a single page. At the top of the page was the sentence:

Every organisation has its own culture, which is set of values that might be expected or implicitly required of members of that organisation. Most of the following statements listed below are values that have been found prevalent in large multi-national accounting firms.

Respondents were then asked to "use the response options to indicate clearly in the boxes below the extent to which you value" the items which followed. Responses varied from 1 (not at all) to 5 (to a very great extent).

Procedure

Prior to administering the research instrument, a three-stage strategy was used to strengthen internal validity and to overcome data collection problems. First, preliminary interviews were conducted with six senior partners (one from each of the six multinational audit firms in one city location in Australia) to discover more about the issue of gender and organisational culture values. This strategy also gained the partners' co-operation. In the second stage, a draft organisational culture questionnaire based on O'Reilly et al. (1991) value dimensions was circulated to the audit partners for their comments and suggestions. Few changes were made to the final instrument, as the partners agreed that the dimensions represented values in the audit firms. In the third stage, the audit partners were briefed on how to distribute and collect the questionnaire so as to minimise internal validity problems such as history and maturation. The co-opted partners were instructed not to be involved in the experiment, nor to advise the participating auditors about the substance of the questionnaires.

The questionnaires were distributed to experienced auditors using secretarial services provided by the participating firms, under supervision of the co-opted audit partners. The secretarial staff offered the questionnaires to participating auditors immediately on their return from audit assignments. Those agreeing to participate were asked to complete the questionnaires and then return them (in sealed envelopes) to the person who gave them out. The completed instruments (still in sealed envelopes) were delivered to the researcher by the secretarial staff

to the researchers three weeks after distribution to the firm. Participating auditors were guaranteed full anonymity and confidentially. Neither the researcher nor the senior partners knew who participated in the study.

Following the analysis, feedback interviews were conducted with the audit partners. A commitment was also given to participants that they would be informed of the availability of conference papers and other articles reporting the results of the study.

Sample

The study sample comprised 130 respondents (79% response), consisting of experienced auditors drawn from a cross-section of multinational accounting firms located in a single Australian metropolitan centre. Care was taken in the distribution of questionnaires to ensure that there was no dominance by a particular firm. The completed responses came from twenty-six audit partners, fifty-seven senior managers/ managers, nineteen assistant managers/supervisors, and twenty-eight audit seniors. There were thirty-five females and ninety-five males, with no female partners in the sample. Eighty-six of the respondents were aged less than 30 years, thirty-four between 30 and 40 years, and ten were aged over 40. The auditors were generally experienced. Eighty-one respondents had more than six years auditing experience, with only three having less than two years' experience.

Results

Scale reliability for the O'Reilly et al. (1991) 7-factor structure varied from .80 (Team Orientation) to .37 (Aggressiveness), suggesting that this structure may not be appropriate for the present sample. To investigate this, a Principal Axis Factor Analysis with Varimax Rotation was performed. Six factors were identified in this analysis (using both a scree criterion and Eigen value > 1 criterion). The resulting factor structure is given in Table II. The six factors generally correspond to six of the seven original factors and accounted for 45% of total variance. The factors were (1) Respect for people (18.4% of variance), (2) Outcome Orientation (8.9%), (3) Team Orientation (6.2%), (4) Innovation (4.8%), (5) Attention to Detail (4.0%), and Stability (2.9%).

Table 2 :
Results of Factor Analysis

Item	Factor: 1	2	3	4	5	6
Fairness	.69	-.00	.23	.02	.03	.02
Respecting individual rights	.64	.08	.27	.18	.01	.27
Tolerance	.56	-.08	.12	.12	.09	.13
Socially responsible	.43	.09	.07	.13	.17	.35
Aggressive	-.42	.35	.12	.34	.04	.22
Competitive	-.18	.68	.10	.05	.03	.05
Achievement orientated	.21	.54	-.06	.17	.18	.12
High expectations of performance	.11	.52	.06	.06	.12	.17
Results orientated	-.11	.36	-.06	.10	.20	.00
Analytical	.08	.33	.27	.25	.13	.05
People orientated	.31	.13	.70	.05	-.12	.11
Team oriented	.14	-.07	.70	.15	.12	.28
Collaborative	.19	.01	.69	-.00	.17	.08
Action orientation	.04	.09	.14	.57	.11	-.05
Experimental	.28	.21	.19	.51	.00	-.12
No rules	.20	-.23	-.25	.50	-.11	.29
Opportunities	-.02	.39	-.06	.48	.24	.11
Innovative	.29	.37	.12	.42	.27	-.01
Risk taking	-.01	.10	-.01	.42	-.14	.11
Careful	.09	.20	-.09	-.07	.67	.20
Attention to detail	.19	.11	.12	.05	.64	.05
Precise	-.03	.18	.14	.09	.66	.10
Rules orientated	-.17	.28	.27	-.25	.35	.16
Security	.24	.09	.11	.00	.11	.64
Stability	.23	.12	.15	.04	.15	.77
Predictability	-.12	.17	.14	.05	.09	.35
Eigen values	4.79	2.32	1.62	1.26	1.03	0.68
Percentage of Variance	18.4	8.9	6.2	4.8	4.0	2.6

Notes: Factor weights for adopted factors shown underscored.

The factors that loaded on 4.0 or above were retained in the analysis (see O'Reilly et al. 1991, p. 504). Table III shows the factors that loaded cleanly based on the scree test. Overall, items that did not load on 4.0 or above were not included, even though they loaded on the appropriate dimension. The items not included were, results orientated, analytical, rules orientated, predictability.

Table 3:
Revised Organisational Culture Dimensions

Dimension 1. Respect for People
Fairness
Respect for individual
Socially Responsible
Tolerance
(-) Aggressive

Dimension 2. Outcome Orientation
Competitive
Achievement oriented
High expectations of performance

Dimension 3. Team Orientation
People oriented
Team oriented
Collaboration

Dimension 4. Action Orientation
Action oriented
Experimenting
No rules
Opportunities
Innovation
Risk taking

Dimension 5. Detail Orientation
Careful
Attention to Detail
Precise

Dimension 6. Stability
Stability
Security

Omitted Items
Predictability
Results orientated
Rules orientated
Analytical

Cross Firm Difference Check

To test for the possibility of cross-firm differences in organisational culture scores, discriminant analysis was used. The independent variables were the six dimensions of organisational culture identified above. The dependent variable was the firm (six levels). This resulted in a non-significant multiple F (Wilks' Lamda = .792, d.f. = 6, ns), which is consistent with findings by Chatman and Jehn (1994 p.541), who reported that CPA firm organisational culture is "the most similar within industry". A feature of the results presented in the present study was the relative stability of the factor structure identified by O'Reilly et al. (1991). While some items changed category in the factor analysis carried out for the present study, the overall structure remained intact.

Gender and Organisational Culture

To examine gender differences in organisational culture of audit firms, a discriminant analysis was used with the six revised organisational culture value dimensions as the independent variables. Gender was the independent variable at two levels (male and female). The result of a significant multiple F (Wilks' Lamda F = .839, df 6; p < .001) indicates that male and female auditors placed different importance on organisational culture value dimensions found in audit firms. Table IV Panel A provides the results of the discriminant analysis and Table IV Panel B shows the group means and standard deviations for male and female accountants for each of the organisational culture values dimensions.

Table 4:
Panel A. Discriminant Analysis of Organisation Cultural Values and Gender

Organisation Cultural Dimensions	F	Sig.
1. Respect for People	8.80	.004[***]
2. Outcome Orientation	3.30	.072[*]
3. Team Orientation	6.68	.011[**]
4. Action Orientation	3.19	.076[*]
5. Attention to Detail	.45	.506
6. Stability	1.59	.210

Panel B. Means and Standard Deviations for Organisation Cultural Values

Organisation Cultural Dimensions	Males	Females
1. Respect for People	12.20 (2.98)	13.94 *** (2.65)
2. Outcome Orientation	12.27 (1.70)	11.63 * (2.03)
3. Team Orientation	12.63 (1.99)	13.57 ** (1.33)
4. Action Orientation	19.14 (3.15)	18.00 * (3.39)
5. Attention to Detail	11.45 (1.91)	11.20 (1.94)
6. Stability	6.62 (1.59)	11.20 (1.94)

DF 1, 129
*** $p < .005$, ** $p < .05$, * $p < .05$

The findings support hypothesis one showing that female auditors value more highly Team Orientation dimension than male auditors does. Team orientation dimension comprises people oriented, team oriented and collaboration item (Multivariate $F = 6.68$; df 1, 129; $p < .01$). Male auditors' group mean for this dimension is 12.63 (sd 1.99) and group mean for female auditors is 13.57 (sd 1.33).

The results support hypothesis two indicating that female auditors value marginally less the organisational culture dimension outcome orientation (comprising achievement oriented, competitive, and high expectations of performance) than male auditors do (Multivariate $F = 3.3$, df 1, 129, $p < .1$). This is further supported by the group means for this dimension with male auditors scoring 12.27 (sd 1.7), while female auditors scored 11.63 (sd 2.03).

Hypothesis three is strongly supported with results showing that female auditors value more highly the organisational culture value dimension respect for people (respect for the individual rights, fairness, tolerance, social responsibility, negative aggression) than male auditors do (Multivariate $F = 8.82$; df = 1, 128; $p < .005$). The group mean on this dimension for male auditors is 12.2 (sd 2.98) and for females the mean score is 13.94 (sd 2.93).

Hypothesis four is positively supported indicating male auditors value the dimension action orientated (action oriented, experimenting, no rules, opportunities, innovation, and risk taking) more highly than female auditors (Multivariate $F = 3.19$; df 1, 128; $p < .1$). Group mean for male auditors is 19.14 (sd 3.15), while female auditors' mean score is 18.00 (sd 3.39).

A limitation of the present research is that the quantitative study was based on a sample of accountants in six large multi-national audit firms in one location. Care should therefore be exercised in extrapolating the results to other locations and employment situations. Further, the quantitative study is based on a survey measure of organisational culture, which may not provide an adequate representation of the actual dimensions of organisational culture in the audit firms (see Trice & Beyer, 1993).

Nevertheless, the O'Reilly et al. (1991) scale has been well validated (see Rousseau, 1990; Chatman & Jehn, 1994), and proved stable in the present study

Discussion

The results of this study indicate that male and female auditors attach different levels of importance on organisational cultural values measured in this sample of multinational audit firms in Australia. Female auditors valued 'respect for people' and 'team orientation' dimensions more than male auditors did. Males valued 'outcome' and 'action' orientation dimensions marginally higher than females did. The difference placed on organisation cultural values by males and females has long term implications for large accounting firms because values affect human attitudes and attitudes influence behaviour (see Rokeach, 1973). The attitudes and subsequent behaviour consciously and subconsciously reinforced by masculinist values, will ultimately affect the treatment of women accountants and their promotion to partner rank in large hierachial, accounting organisations.

Alvesson and Due Billing (1997) contend that masculine dominance and pro-male structuring of organisations have restricted the possibilities for women attaining the same quality of life chances as men in many professions and workplaces. Moreover, contemporary organisations have consciously or unconsciously adopted male-oriented behaviours and values consistent with action, controlling, competing, organising, establishing rules and regulations, and deferring to a higher authority as the norm (Hames, 1994; Nexo-Jensen, 1994). It is these masculine traits that are rewarded. The underlying issue is that management of contemporary organisations, including multinational audit firms, have consistently legitimised the masculine paradigm with power-oriented and competitive behaviour (Hames, 1994). The masculine paradigm however, assumes that masculinity and its associations are somehow better than femaleness, reducing the value of women and their contribution (Stockard & Johnson, 1992).

Those values identified as being more feminine, for example, the need for connection, empathy, emotional expression and inclusion have long been considered.15 inferior in a culture that honours the solitary hero, the uncompromising charismatic leader. Unfortunately this has led directly to an organisational cultural imbalance where masculine values flourish. Success in organisations is measured by the need for setting goals, playing by the rules, being tough, independent and aggressive, at the same time denying feminine values such as emotional expression (Hames, 1994).

Employee accountants come to discipline themselves with feelings of anxiety, shame, and guilt when they sense themselves not conforming to the values of a monoculture that rigorously suppresses ideas and practices that might challenge the core pro-masculine values (Willmott, 1993). Currently, if employee accountants with feminine biased values are to progress to partner level they may have to change their values to be socialised and accepted into the masculine paradigm that dominates audit firms (Maupin & Lehman,1994; Sathe, 1985). The problem is that values are relatively stable constructs that affect broad modes of behaviour over time (Rokeach, 1973).

A negligible number of women and few older men in senior ranks in multinational accounting firms suggest a homogenous masculinist culture lacking diversity in people with a variety of different values and beliefs. As Grey (1998) found that the appearance (or image) of the professional person working in a Big Six Firm was paramount rather than the substance of a profession. In other words the image of a professional was more important than following the ideal values such as integrity, fairness, honesty, independence and the public interest and so on. Auditors have a social responsibility to treat their clients and financial statement stakeholders fairly and with integrity. Accounting firm employees, including women, should also be treated fairly and with integrity.

A good reason for fair treatment of women is the changing role of women and work, and the expectation that female aspects of organisations are about to assume significance that can no longer be disregarded. People and social skills are critical for the long-term viability of accounting firms as technology performs more and more of the technical side of auditing and accounting. Of greater consequence, is the fact that 'feminine traits' of reflecting, nurturing, relating, connectedness, imagining, and exploring, are characteristics not only necessary to make accounting organisations more responsive to human needs but also to meet the challenges of a rapidly changing environment (Hames, 1994; Maupin & Lehman, 1994). Moreover, Gareth Morgan (1986) argues that the influence of feminine values on organisational life will engender far less hierarchal, more compassionate and holistic organisations that value means over ends and be far more tolerant of diversity and creativity.

What is called for though is not a masculine or feminine paradigm in the organisational life of multinational accounting firms but more respect for difference, to ensure a balance between gender, age, ethnicity, attitude and educational background (Almer et al. 1998). Women's experience should be central to research, not just an addition or a comparison to utilise the female perspective, to foster the development of a more human view, to deepen our understanding of the whole human experience, both male and female (Wilkinson, 1986). The challenge for the leadership of multinational accounting firms is to review their current cultural values and biases and look to a more diverse worldview rather than artificial neutrality.

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