



## Preliminary research on the glass ceiling phenomenon in accounting and financial audit practice in Poland

*ALEKSANDRA SZEWIECZEK\**, *MARZENA STROJEK-FILUS\*\**,  
*ALEKSANDRA SULIK-GÓRECKA\*\*\**

### Abstract

The paper analyzes the glass ceiling phenomenon in the accounting practice in Poland. The essence and characteristics of this phenomenon are presented in relation to the accounting profession and statutory auditors. Research on the ‘glass ceiling’ carried out in various countries, with a particular reference to the profession of a statutory auditor, was reviewed. The paper presents results of the research on the phenomenon conducted among a selected sample of audit firms in Poland. The results of the study confirmed the occurrence of this phenomenon in Poland with greater intensity in larger entities. The large scale of the glass ceiling phenomenon in the professional life of women in accounting is reflected by a high percentage of women in the profession of statutory auditor contrasted by the very low participation in senior managerial positions, e.g. partners in auditing companies. The paper uses the method of critical analysis of the literature and empirical data. Moreover, qualitative analysis was used for the data reported by audit firms.

**Keywords:** glass ceiling phenomenon, accountant, accounting, audit, gender.

### Streszczenie

**Wstępne badania zjawiska *glass ceiling* w praktyce rachunkowości i rewizji finansowej w Polsce**  
W artykule poddano analizie zjawisko „szklanego sufitu” w praktyce rachunkowości w Polsce. Przedstawiono istotę i cechy charakterystyczne tego zjawiska w odniesieniu do zawodu księgowych i biegłych rewidentów. Dokonano przeglądu badań dotyczących „szklanego sufitu” przeprowadzonych w różnych krajach, ze szczególnym uwzględnieniem zawodu biegłego rewidenta. W artykule przeprowadzono również analizę dotyczącą wskazanego zjawiska wśród wytypowanej próby firm audytorskich w Polsce. Wyniki badań potwierdziły występowanie tego zjawiska w Polsce z nasileniem w większych jednostkach. Na wysoką skalę zjawiska *glass ceiling* w życiu zawodowym kobiet w księgowości wskazuje fakt wysokiego odsetka kobiet w zawodzie biegłego rewidenta połączonego z bardzo niskim ich udziałem na wysokich stanowiskach kierowniczych, np. partnerów spółek audytorskich. W artykule zastosowano metodę krytycznej analizy literatury oraz danych empirycznych. Posłużono się również analizą jakościową w odniesieniu do danych raportowanych przez firmy audytorskie.

**Słowa kluczowe:** zjawisko szklanego sufitu, księgowy, rachunkowość, rewizja, płęć.

\* Aleksandra Szewieczek, PhD, assistant professor, University of Economics in Katowice, Faculty of Finance and Insurance, Department of Accounting, [aleksandra.szewieczek@ue.katowice.pl](mailto:aleksandra.szewieczek@ue.katowice.pl)

\*\* Marzena Strojek-Filus, PhD, associate professor, University of Economics in Katowice, Faculty of Finance and Insurance, Department of Accounting, [marzena.strojek-filus@ue.katowice.pl](mailto:marzena.strojek-filus@ue.katowice.pl)

\*\*\* Aleksandra Sulik-Górecka, PhD, assistant professor, University of Economics in Katowice, Faculty of Finance and Insurance, Department of Accounting, [aleksandra.sulik-gorecka@ue.katowice.pl](mailto:aleksandra.sulik-gorecka@ue.katowice.pl)



## **Introduction**

Civilisational and social development caused a radical increase in the professional activity of women in the 20th century. This process has translated into the feminization of some professions. Research shows that one of the professions in which women have dominated in recent years is accounting (e.g. B. Gammie, E. Gammie, 1997; Kornberg, Carter, Ross-Smith, 2010; Nishiyama et al., 2014). Despite the predominance of women in this profession, the glass ceiling phenomenon has also been observed. Among the accountants and statutory auditors, men continue to dominate in senior managerial positions (managers, directors, partners). The career path is conditioned by many factors, and is more difficult for women to accomplish than men. This is not due exclusively to the period of motherhood and child rearing, but also to the traditionally understood and often-performed role of women in family life.

This paper is the result of preliminary research that the authors have undertaken on the analysis and assessment of the scale of the glass ceiling phenomenon among accountants and statutory auditors in Poland. An important part of the research is an analysis of the determinants of this phenomenon in Polish economic practice. The aim of the article is to carry out introductory research on the results of studies conducted in different countries related to the glass ceiling phenomenon in the accounting profession, including accountants and auditors. This objective was supplemented by studies on the level and assessment of this phenomenon in Poland in relation to the profession of a statutory auditor.

Due to the nature of the study problem, the authors formulated the following hypothesis: The glass ceiling phenomenon occurs in Poland among audit firms and it increases as the scale of their operations increases.

The methodology of the article is mainly based on a previous English and Polish literature study on the glass ceiling phenomenon, mainly in the accounting services. Simultaneously, the authors carried out market research on the participation of women in boards/partnerships and other upper management positions in audit firms operating in Poland. For the verification of the hypothesis, qualitative analysis of the hand collected data from the websites of the examined entities was applied. To diversify the research results and avoid potential distortion, both large, national entities, as well as small ones which operate mainly on the local market, were investigated.

The study applied a critical analysis of the literature and synthesis thinking based on partial results obtained in the study.

### **1. Essence of the glass ceiling phenomenon in the context of accounting practice**

The glass ceiling phenomenon has been defined in a variety of ways and may relate to gender, religion, nationality, or age. It can be understood as ‘an unacknowledged barrier to advancement in a profession, especially affecting women and minorities’ (Oxford

Dictionary, 2017). In another definition, it is emphasized that it is an ‘invisible but real barrier through which the next stage or level of advancement can be seen, but cannot be reached by section of qualified and deserved employees’ (Business Dictionary, 2017). In general, it can be considered to be a set of various types of restrictions on the development of members of specific social groups. However, most often this concept appears in the context of difficult career advancement of women. One of the areas of this phenomenon is economic practice and employment in accounting, including such professions as accountant and statutory auditor.

In Poland, there is feminization of low and middle-level employees in finance and accounting (*Woman: eternal accountant or empathic manager?*). The feminization of the accounting profession, although widely recognized, has been the subject of few studies in Poland. For example, Kabalski and Szwajcar (2015), in order to confirm the hypothesis of the feminization of the accounting profession, analyzed the data of the Central Statistical Office and calculated the feminization index in the ‘finance and accounting’ majors in three large universities in Poland. This indicator was 70–80% in various academic years.

An examination of the gender structure of students was also carried out by Sulik-Górecka and Strojek-Filus (2017) at the University of Economics in Katowice. In this case, it turned out that 79% of accounting students are women. According to a Pracuj.pl website<sup>1</sup> data analysis, there are 5 women for every man who is looking for work in accounting or auditing ([www.finanse.wp.pl](http://www.finanse.wp.pl)). Women also dominate among the statutory auditors in Poland. According to the report of the Audit Oversight Commission for 2013, there were 7178 registered statutory auditors, of which 64.4% were women (*Statutory auditors and audit firms in statistics*). There was a similar gender structure among statutory auditors at the end of 2014 (64.3%) and at the end of 2015 (64.5%) (*The Polish Financial Supervision Authority Report*).

In this area, the glass ceiling phenomenon is connected with the limitation and difficulties in the accomplishment of the next stages of professional development and promotion, including managerial positions. This is particularly noticeable and visible at the highest levels of management, i.e. the posts of financial directors, board members, board presidents, and partners. According to data from the *zarobki.pracuj.pl* service, among the directors, on average, there is one woman for every three men (GUS Report *Men and Women in the labor market 2016*).

Even if women succeed in achieving a higher career level, their wage is lower than that of men in a similar position (the so-called wage gap). According to the GUS<sup>2</sup> data, the average wage of women is still lower than that of men. While there is a minor difference in the wage gap between men and women among low-income workers, the average wage for the best-paid women accounted for 77% of the average wage earned by the best-paid men (GUS Report *Men and Women in the labor market 2016*).

---

<sup>1</sup> Pracuj.pl is a popular website in Poland for job seekers.

<sup>2</sup> GUS – Central Statistical Office of Poland.

## **2. Overview of the research on the ‘glass ceiling’ in the professional development of accountants and statutory auditors**

Despite the already growing participation of women at the level of accounting education, research suggests that the prospects for the professional advancement of women in professional accounting services are not aligned with men. The accounting profession is rather dominated by women at present – unfortunately mostly at lower executive positions (this ratio was 60/40 in favor of women in the United States in 2010), which suggests the existence of specific determinants of such a situation. However, this relationship changes dramatically at higher career levels in accounting, where the dominant positions are occupied by men. Some studies focused on the analysis of the reasons for the small proportion of women-accountants at higher levels of management, as well as partners. This is demonstrated by B. Gammie and E. Gammie (1997), and Kornberg, Carter and Ross-Smith (2010). B. and E. Gammie indicate that women began to appear in the accounting profession on the British market within the first two decades of the twentieth century, and this share significantly increased during the gender revolution in the 1970s. To a large extent, this was linked (and distinct from many other professions) with the educational process, which is essential for the development of the profession, but also previously limited by cultural stereotypes. However, the ratio of women to men in this professional group stopped at a level close to 40:60 (women: men). This is observable not only in the UK but also in the USA, Canada, and Australia. Still, it should be added that, at best, it is an average ratio at all levels of the career ladder, but certainly not at higher levels of the accounting profession. The research conducted by Nishiyama, Camillo, and Jinkens (2014) confirmed that a career in accounting is most often chosen by women (over 60% of the surveyed members of the American Institute of Certified Public Accountant, CPA). There are three main causes: social status, location freedom expressed in the easy accessibility of the workplace, and income stability<sup>3</sup>. Taking into account the age of the respondents, however, they noted that among the younger persons, the social status factor lost its importance. Further decomposition of the conclusion leads to the assumption that among older accounting employees (over 50 years of age) social status is important, and thus, its loss is felt particularly strongly. This suggests that the differently viewed and understood diminishing social status of the accounting profession, in this group of people, is more strongly felt than in the case of younger accountants.

Maupin (1993b), presenting the results of her research, emphasizes that the statistics clearly show that the majority of people employed in the 1990s in the accounting area of firms from the so-called list of ‘Big Six accounting firms’ were women. At the same

---

<sup>3</sup> Factors influencing the choice of the accounting profession have been thoroughly investigated and described in the literature. There are many of them, but among the most frequently indicated are: financial issues, access to employment, and interest in the profession.

time, women accounted for only 2% of the 2,125 partners of these companies (Fisher, 1987; Maupin 1993b). Only a few women were promoted to the level of partners. The advancement of women to senior positions in the entities' structure was a rarity. Some authors describe it as a 'glass ceiling' syndrome (e.g. Lehman, 1992; Powell, Butterfield, 1994; Dalton, Hill, & Ramsay, 1997). The glass ceiling phenomenon of women in accounting was also analyzed in New Zealand by Hopman and Lord (2009), who found that despite positive changes, women still face barriers to advancement to higher levels in the hierarchy of the organization. The authors of the publication raised a question about the causes of this phenomenon. Pillsbury, Capozzoli, and Ciampa (1989) analyzed previous research on upward mobility in public accounting, due to the recognition of this issue, in 1984, by the American Institute of Certified Public Accountants as a key problem to be resolved in the future (AICPA 1984). The researchers dispelled the myth that women prematurely drop out from a professional career due to the lack of job commitment. According to them, both men and women leave public accounting due to similar work-related factors, such as: long working hours and better development opportunities in other organizations. Davidson and Dalby (1993) drew similar conclusions in Canada, where public accounting, in particular, has historically been a traditionally male profession, and until the 1960s there were actually no women among public accountants. In the early 1990s in Canada, the share of women and men in public accounting leveled out, but women rarely reached the position of partner, despite the conclusions resulting from the research about the lack of significantly different predispositions between men and women.

Another author investigating the problem of intra-professional hierarchies and the gendering of the accounting specialism in the UK was Khalifa (2013). In the face of changes in shifting the largest accounting firms toward a market based on knowledge, management consulting, corporate finance, alongside the existing specialized services and tax audit, intensified diversification of highly skilled professionals was observed. Among other things, the share of women among employees of large accounting firms in the UK increased from 10% in 1980 to 25% in 2010. The author conducted a survey among 2,465 members of the ICAEW; 64% of them were men. The aim of the study was to demonstrate gender differences between the specialism of accounting (auditing, corporate tax, personal tax, corporate finance, management consultancy, corporate recovery, IT services) and to prove that the specializations in which women predominate are devalued. Personal tax proved to be the area where women predominate, especially those who have a family, whose working time is regular, and where frequent contact with the customer is not required. A career in this area was called the 'mummy track career.' Currently, there are slightly more women than men among the applicants to the Big Four firms.

B. Gammie and E. Gammie (1997), focusing another piece of their research on empirical data derived from the so-called Big Six (B6) audit firms operating in Scotland (Arthur Andersen, Coopers & Lybrand, Deloitte Touche, Ernst & Young, KPMG, Price Waterhouse), indicated that at the level of senior manager positions, the share of

women was 15.3%, and at senior partner only 7.4%. The study also confirmed a much higher proportion of women in flexible forms of employment than men (there is a complete lack of flexible forms of work for men).

Large providers of accounting services made it possible for women to seek professional development, and, at the same time, to retain them by creating appropriate working conditions. Research conducted by Kornberg, Carter, and Ross-Smith (2010), taking into account the empirical experience of one of the largest audit firms, showed that despite the implementation of a program preventing barriers to the professional advancement of women to the position of a partner or director, after the first four years of its implementation, there was no increase in the proportion of women in the position of director. Although there was a gender balance at managerial positions, there was even a decline at directorial positions, (from approx. 25.5% to 23% of women). A common phenomenon was women abandoning their further advancement path to the managerial level (changing jobs).

The issue of work-family conflict still intrigues behavioral scientists, especially in the context of repeatedly mentioned an increase in the participation of women in accounting. Pasewark and Viator (2006) studied the effect of work-family conflict on job performance and job commitment.

A significant part of the research related to women accountants was an attempt to find the answer to the problem indicated above. The literature presents two theories that can provide an answer to this question.

The first theory – person-centered explanations – refers to the innate predispositions of women, such as different sense of achievement, or risk avoidance. A study by Horner (1969), however, showed that women responded differently than men to the word ‘success’, often associating it with negative consequences. A different explanation was given by Henning and Jardim (1977). The authors conclude that women-accountants, who have been successful, have managerial qualities and behaviors similar to those of men. In addition, they note that the socio-cultural terms mean that girls are brought up differently and they do not develop such inclinations and characteristics that would make it easier for them to achieve professional success in the future. Some authors noted that women-accountants who reached a high position in the hierarchy of the entity generally lost their feminine qualities.

The second theory – situation-centered explanations – explains the low participation of women in higher management structures which can be caused, above all, by conditions in specific entities and situations which are not conducive to promoting particular individuals. Women often react to the advancement of colleagues with higher expectations of legal protection of their careers (Maupin, 1993c).

Research conducted by Maupin (1993a) refers to both theories. The author carried out a questionnaire survey among accountants from the Big Six list presented in 1990 by the American Institute of Certified Public Accountants (AICPA) directory. The research showed that, in the opinion of the respondents, of particular importance on a woman’s

career path towards the position of a partner were their special personality traits, typical of male managers, such as determination, domination, and the need for power. The stereotypes of assessing women and men in the role of managers were also important, which significantly hindered the path of advancement of women partners. The studies confirmed that far fewer women than men become partners. The author explains this, *inter alia*, with difficulties in reconciling the function of a mother or wife with being a partner in the firm. The impact of male and female traits on promotion opportunities in CPA firms was also studied by Raffield and Coglitore (n.d.). E. Gammie and B. Gammie (1995) point out a similar regularity in the UK.

Research carried out by Flynn, Earlie, and Cross (2015) in Ireland showed that while respondents are not familiar with the gender obstacles in the career development of the accounting profession, it is not surprising that the success of women in the profession is conditional upon them adapting to male standards and values. The researchers indicated that women in Ireland achieve professional success over a longer period of time than men, and combining the private development of family and success in professional advancement with the level of partner in large accounting firms is still an exception. In this case, not only are the family factors or flexible working hours relevant, but so too is the fact that women do not devote as much time as men to maintaining business contacts in a less formal way. This confirms, therefore, the results of research in this that country, led by Twomey, Linehan and Walsh (2002), who explained the domination of men with the creation of 'female or male networks,' where the creation of male networks in accountancy practices is particularly evident, while in other areas of business it is no longer so evident. Despite the young age of the respondents, the majority of men did not see any obstacles to having children in relation to their career development, while in the group of women the indications were the opposite. The study stressed that young women face more barriers to the development of a career in accountancy than men.

Studies conducted by Dalton, Hill, and Ramsay (1997) also belong to this line of research and they concerned the reasons for resigning from work by women occupying a high position in the structure of CPA firms. The authors emphasize, *inter alia*, the reluctance of women to compete and to work in big entities.

The perception of women in accounting in the United States was analyzed by Johnson and Dierks (1982), who carried out their study on a comparison with the traditional stereotype of the male accountant (hard working, shy, serious, practical, self-reliant). Based on interviews with women from the National Association of Accountants and the American Society of Women Accountants they did not identify significant differences in the personal traits of male and female accountants. At the same time, it was noted that women exercise a slightly different style of leadership. The research also indicates the recognition of women as being more predestined to the relationship-oriented leadership style, while for men it is transactional leadership styles (Powell, Butterfield, 1994). In questionnaire surveys, hypotheses tested by Westbrook, Arendall,

and Padelford (2011) indicated that the most ethical negotiation behavior is represented by women with a high degree of personal development competitiveness.

### 3. Assessment of the glass ceiling phenomenon in audit firms in Poland

Based on the results presented in the research literature, the authors analyzed the professional position of women in selected audit firms operating in Poland. The observation of economic life in Poland shows that in smaller economic entities, especially in those providing accounting services, women in specialized and managerial positions are very frequent.

Based on the analysis of other studies and their own observations, the authors formulated the following hypothesis: The glass ceiling phenomenon occurs in Poland among audit firms and it increases as the scale of their operations increases.

To verify the hypothesis, a qualitative analysis of the data from the websites of the examined entities was applied. The research sample covered a total of 30 entities engaged in auditing services. This group was divided into two sets – entities considered to be large (large scale of their business activity) and smaller entities (other).

The criterion of division into large and other entities was based on ‘Ranking of audit firms’ (2015 *Auditors Ranking*) developed by the „Rzeczpospolita” newspaper<sup>4</sup>, which shows the largest (Table 1) entities in this market (mainly considering such criteria as: revenues from auditing activities and their number), while the group of smaller entities (Table 2) was constructed on the basis of entering the search query ‘auditing services’ in the ‘industry’ tab on [www.baza-firm.com.pl](http://www.baza-firm.com.pl). These entities were selected at random from the perspective of individual (selected) voivodships. Capital companies were selected for the verification of data in the national court register. In this case, entities that had already been listed in the aforementioned ranking were omitted, thus, those that were considered too large. In addition, the registration data was confirmed through the search engine of the website of entities in the National Court Register (KRS) on the Ministry of Justice website. ([www.ems.gov.pl](http://www.ems.gov.pl)).

Table 1 presents the gender structure of management boards and partners of the 15 largest audit firms. The analysis also includes companies belonging to the international capital group. Due to the significantly expanded organizational and functional structure of these entities, and limited information, only one of the companies belonging to the entire capital group was selected by the composition of Management Board, considering the total of 15 cases to be representative enough.

---

<sup>4</sup> A national, high-circulation, opinion-forming newspaper specializing in legal, financial, and social issues.



**Table 1.** Summary of women's participation in the largest audit firms

No	Auditing firm	President of the Management Board / Director / Managing Partner	Partners	Management Board
1	KPMG Sp. z o.o., Warszawa (many companies in the capital group)	M (KPMG sp. z o.o.)	2F/6M	0F/2M
2	EY Polska, Warszawa (many companies in the capital group)	M (Ernst&Young Usługi Finansowe Audyt sp. z o.o.)	0F/7M Managing Partners	1F/6M
3	PwC, Warszawa (many companies in the capital group)	M (PwC Polska sp. z o.o.)	0F/13M	0F/4M
4	Deloitte Audyt sp. z o.o., Warszawa (many companies in the capital group)	M (Deloitte Polska sp. z o.o.)	nda	2F/15M
5	BDO Sp. z o.o., Warszawa	M (BDO sp. z o.o.)	4F/12M	1F/4M
6	Grupa PKF Consult, Warszawa	F (Consult sp. z o.o.)	5F/4M	5F/4M
7	Grant Thornton Frackowiak sp. z o.o. i sk., Poznań	F (Grant Thornton Frackowiak sp. z o.o.)	4F/11M	1F/1M
8	Grupa UHY ECA (many companies in the capital group)	M (UHY ECA S.A.)	nda	0F/2M
9	Mazars w Polsce, Warszawa (many companies in the capital group)	M (Mazars Polska sp. z o.o.)	2F/2M	1F/1M
10	Grupa Revision w Polsce (many companies in the capital group)	M (Revision-Rzeszów sp. z o. o.)	nda	1F/2M
11	Roedl & Partner sp. z o.o., Warszawa (many companies in the capital group)	F (Roedl & Partner Consulting sp. z o.o.)	5F/1M	1F/1M
12	Doradca ZDFK sp. z o.o., Lublin	M (Doradca ZDFK sp. z o.o.)	nda	1F/2M

continuation tab. 1

No	Auditing firm	President of the Management Board / Director / Managing Partner	Partners	Management Board
13	MW Rafin sp. z o.o. sk., Sosnowiec	M (MW Rafin sp. z o.o.)	nda	0F/2M
14	HLB M2 Audyt sp. z o.o. sk., Warszawa	M (HLB M2 sp. z o.o.)	5F/10M	1F/2M
15	4 Audyt sp. z o.o., Poznań	M (4 Audyt sp. z o.o.)	nda	0F/6M

M – male

F – female

nda – no data available

Source: authors' own elaboration

Among the presidents of the largest entities (Table 1) 12 are men. Women in this group account for only 20%. In the management boards of 5 out of the 15 above listed firms (33%), women do not appear at all, in the next 3 they have a share of 1/3, and in another 3 they constitute half. Only in one case are there more women than men in the management board (5: 4 share). Ultimately, in the management boards of 11 out of the 15 listed entities, there is a predominance of men. Among the partners (data was available for 9 entities), there are no women in two companies, in two companies they are dominant, in one their share is the same as the men, and in the rest they are in the minority. Women outnumber men among partners in only 2 of the analyzed entities.

Table 2 shows the gender structure of management boards (CEOs, directors or partners, if data was available) of 15 smaller auditing firms. The analysis omits a separate category of 'partners' due to the lack of a clear distinction between the organizational structures on the websites of the surveyed entities.

**Table 2.** Summary of women's participation in smaller auditing firms

No.	Auditing entity	President of the Management Board / Director / Managing Partner	Management Board
1	AZAS Biegli Rewidenci sp. z o.o., Spręcowo	M	1F/1M
2	Partner Zespół Biegłych Rewidentów i Doradców Gospodarczych sp. z o.o. Częstochowa	F	0F/1M
3	Zachodniopomorska Kancelaria Audytorska BUR sp. z o.o., Szczecin	M	1F/1M

continuation tab. 2

No.	Auditing entity	President of the Management Board / Director / Managing Partner	Management Board
4	Uni-Rach Plus sp. z o.o., Bydgoszcz	M	1F/1M
5	Mazur i Partnerzy sp. z o.o., Białystok	M	0F/1M
6	Audytór-Calisia sp. z o.o., Kalisz	F	2F/0M
7	Grupa Księgowo-Audytorska Tobie sp. z o.o., Kielce	M	0F/1M
8	Agencja Biegłych Rewidentów BADEX sp. z o.o., Opole	M	0F/3M
9	BBR Biuro Biegłego Rewidenta, sp. z o.o., Lublin	F	2F/0M
10	Calculo sp. z o.o., Kielczów	F	2F/1M
11	CM Audit sp. z o.o., Poznań	F	1F/1M
12	Zakład Usług Księgowych i Doradztwo „Ekspert-Fin” – sp. z o.o., Olsztyn	F	1F/1M
13	ATAC Audytorzy i Partnerzy sp. z o.o., Warszawa	M	1F/1M
14	Kancelaria Biegłych Rewidentów CDP sp. z o.o., Gorzów Wielkopolski	M	0F/4M
15	Kancelaria Biegłych Rewidentów „Księga” sp. z o.o., Katowice	M	0F/1M

M – male

F – female

Source: authors' own elaboration

The share of women among the presidents of smaller entities (Table 2) is undoubtedly higher than that of large entities. Still, it is not dominant at 40% (6 women, 9 men).

Women are not present at all in the management boards of 6 out of the 15 entities mentioned above (40%). Although the number of these boards is greater than in the previous group, it should be noted that the number of board members, mainly due to the scale of activity, is smaller.

The situation in the management boards whose members are women is quite different. There is no place for male domination, the situation is the opposite. Women dominate in three entities (including two where there are no men at all), while in the other six (40%), the proportion of men to women is the same (one each). It should be noted, however, that there is often a coincidence of names, as smaller entities are often family businesses.

## Conclusions

The glass ceiling phenomenon is strongly embedded in the professional life of women accountants. This is particularly visible at the highest managerial positions.

The determinants of this phenomenon are:

- The personality traits and predispositions of women.
- Specialization in areas that are currently losing their 'professional attractiveness'.
- The role of mother played by women and other family-related functions.
- Men's dominant position and imposed 'male' working and management styles.

The study allowed us to confirm the hypothesis that the glass ceiling phenomenon intensifies as the scale of activity of audit firms increases. The study of large audit firms in Poland conducted by the authors leads to the conclusion that the situation in our country does not differ from global trends. It is interesting, however, that as the scale of entities' activities decreases, the share of women increases.

It is probably related to the fact that smaller entities are often family businesses, or firms where the owner's capital is represented by the people who carry out the business activity and manage it at the same time. In addition, it should be noted that in smaller entities, the career path is often shorter, less formal, and the organizational structure of the entity is more simplified. This facilitates the visibility of women in the management boards of these entities, using informal connections, which does not necessarily mean that they perform these functions.

The large scale of the glass ceiling phenomenon in the professional life of women in accounting is also reflected by the high percentage of women in the profession of statutory auditor (64%) contrasted by the very low participation in senior managerial positions, e.g. partners in auditing companies. At the same time, it is not observable that the scale of the glass ceiling phenomenon is decreasing or increasing. This requires further in-depth and multiannual research to be conducted.

## References

- Dalton D.R., Hill J.W., Ramsay R.J. (1997), *Women as Managers and Partners: Context Specific Predictors of Turnover in International Public Accounting Firms*, „Auditing: A Journal of Practice & Theory”, 16 (1), pp. 29–50, <https://search.proquest.com/docview/216731678?accountid=17115>.
- Davidson R.A., Dalby J.T. (1993), *Personality Profile of Female Public Accountants*, *Accounting, Auditing and Accountability Journal*, vol. 6(2), pp. 81–97. DOI: <http://dx.doi.org/10.1108/09513579310036396>.
- Fisher A. (1987), *Where women are succeeding*, „Fortune”, August 3, pp. 78–86, [http://archive.fortune.com/magazines/fortune/fortune\\_archive/1987/08/03/69337/index.htm](http://archive.fortune.com/magazines/fortune/fortune_archive/1987/08/03/69337/index.htm).
- Flynn A., Earlie E.K., Cross C.H. (2015), *Gender Equality in the accounting profession: one size fits all*, „Gender in Management: An International Journal”, 30, pp. 479–499. DOI: <http://dx.doi.org/10.1108/GM-06-2015-0048>.
- Gammie E., Gammie B. (1995), *Women Chartered Accountants – progressing In the Wright direction?*, „Women in Management Review”, 10 (1), pp. 5–13. DOI: <http://dx.doi.org/10.1108/09649429510077430>.

- Gammie B., Gammie E. (1997), *Career progression in accountancy – the role of personal and situational factors*, „Women in Management Review”, 12, pp. 167–173. DOI: <http://dx.doi.org/10.1108/09649429710182332>.
- Hennig M., Jardim A. (1977), *The managerial woman*. Anchor, Garden City, NY
- Hopman H.A., Lord B.R. (2009), *The Glass-Ceiling and Women in Accounting: New Zealand Experiences and Perceptions*, paper presented at the Interdisciplinary Perspectives on Accounting Conference, Innsbruck, Austria, <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.548.8898&rep=rep1&type=pdf>.
- Horner M. (1969), *Fail: Bright women*, „Psychology Today”, pp. 36–38.
- Johnson P.L., Dierks P.A. (1982), *What are Women Accountants really like?*, „Management Accounting”, 63 (9), pp. 24–28, <https://search.proquest.com/docview/229729618?accountid=17115>.
- Kabalski P., Szwajcar J. (2015), *Feminizacja studiów w zakresie rachunkowości w Polsce – przyczyny i skutki*, „Zeszyty Teoretyczne Rachunkowości”, 81 (137), pp. 85–106.
- Khalifa R. (2013), *Intra-professional hierarchies: the gendering of accounting specialism in UK accountancy*, „Accounting, Auditing & Accountability Journal”, 26, pp. 1212–1245. DOI: <http://dx.doi.org/10.1108/AAAJ-05-2013-1358>.
- Kornberg M., Carter Ch., Ross-Smith A. (2010), *Changing gender domination in a Big Four Accounting firm: Flexibility, performance and client service in practice*, „Accounting, Organizations and Society”, 35, pp. 775–791. DOI: <http://dx.doi.org/10.1016/j.aos.2010.09.005>.
- Lehman C.R. (1992), „Herstory” in public accounting: *The first eighty years*, „Accounting, Organization and Society”, 17, pp. 261–285. DOI: [http://dx.doi.org/10.1016/0361-3682\(92\)90024-M](http://dx.doi.org/10.1016/0361-3682(92)90024-M).
- Maupin R. J. (1993a), *Gender Roles in Transition: Career and Family Expectations of Accounting Students*, „American Journal of Business”, 8, pp. 33–38. DOI: <http://dx.doi.org/10.1108/19355181199300005>.
- Maupin R.J. (1993b), *How Can Women’s Lack of Upward Mobility In Accounting Organizations Be Explained?* „Group & Organization Studies”, 18, pp. 132–152. DOI: <http://journals.sagepub.com/doi/pdf/10.1177/1059601193182002>.
- Maupin R.J. (1993c). *Why Are There So Few Women Accounting Partners? Male and Female Accountants Disagree*, „Managerial Auditing Journal”, 8 (5), pp. 10–18. DOI: <http://dx.doi.org/10.1108/eb017612>.
- Nishiyama Y., Camillo A.A., Jinkens R.C. (2014), *Gender and motives for accountancy*, „Journal of Applied Accounting Research”, 15, pp. 175–196. DOI: <http://dx.doi.org/10.1108/JAAR-02-2013-0013>.
- Oxford Dictionary (2017), <https://www.oxforddictionaries.com>.
- Pasewark W.R., Viator R. E. (2006), *Sources of Work-Family Conflict in the Accounting Profession*, „Behavioral Research in Accounting”, 18, pp. 147–165. DOI: 10.2308/bria.2006.18.1.147.
- Pillsbury C.M., Capozzoli L., Ciampa A. (1989), *A synthesis of research studies regarding the upward mobility of women in public accounting*, „Accounting Horizons”, 3(1), pp. 63–70, <https://search.proquest.com/docview/208930202?accountid=17115>.
- Powell G.N., Butterfield D.A. (1994), *Investigating the „glass ceiling” phenomenon: An empirical study of actual promotions to top management*, „Academy of Management Journal”, 37, pp. 68–86. DOI:10.2307/256770.
- Raffield J.M., Coglitore F.J. (n.d.), *Advancement in Public Accounting: The Effect of Gender and Personality Traits*, <http://www.apira2013.org/past/apira1998/archives/pdfs/03.pdf>.
- Sulik-Górecka A., Strojek-Filus M. (2017), *The influence of legal regulation on the perception of the accounting career. A study among the students of University of Economics in Katowice*, [w:] *Proceedings of the 8th International Scientific Conference „Finance and performance of firms in science, education and practice”*, Zlin, April 26–27, pp. 1041–1055, <http://ufu.utb.cz/konference/proceedings2017.pdf>.
- Twomey A.M., Linehan M., Walsh J.S. (2002), *Career progression of young female accountants: evidence from the accountancy profession in Ireland*, „Journal of European Industrial Training”, 26, pp. 117–124. DOI: <http://dx.doi.org/10.1108/03090590210421996>.
- Westbrook K.W., Arendall C.S., Padelford W.M. (2011), *Gender, competitiveness, and unethical negotiation strategies*, „Gender in Management: An International Journal”, 26, pp. 289–310. DOI: <http://dx.doi.org/10.1108/175424111111144300>.

**Internet sources**

- Auditors Ranking (Ranking firm audytorskich)* (2015), <https://rachunkowosc.com.pl/rewizja-finansowa/prowadzenie-kancelarii/ranking-firm-audytorskich.html> (access 09.03.2017).
- AICPA (1984), American Institute of Certified Public Accountants, Future Issues Comitee. *Major Issues for the CPA Profession and the AICPA*. New York, N.Y., <http://clio.lib.olemiss.edu/cdm/compoundobject/collection/aicpa/id/263313>.
- Business Dictionary* (2017), [www.businessdictionary.com](http://www.businessdictionary.com).
- GUS Report *Men and Women in the labor market 2016* (Raport GUS *Mężczyźni i kobiety na rynku pracy*) [zarobki.pracuj.pl](http://www.pracuj-dla-mediow.pl/pr/347271/polki-na-ryнку-pracy-w-2016-roku-raport-zarobki-pracuj-pl), <http://www.pracuj-dla-mediow.pl/pr/347271/polki-na-ryнку-pracy-w-2016-roku-raport-zarobki-pracuj-pl> (access 09.03.2017).
- Statutory auditors and audit firms in statistics. (Rynek biegłych rewidentów i firm audytorskich w statystyce)* (2014), „Biuletyn BDO Rewizja Finansowa”, 3 (13), <http://www.institutrewizjifinansowej.pl/biuletyn/IRF/biuletyn-bdo-rewizja-finansowa/Badanie-w-praktyce/rynek-bieglych-rewidentow-i-firm-audytorskich-w-statystyce2010.html> (access 09.03.2017).
- The Polish Financial Supervision Authority Report (Sprawozdanie Komisji Nadzoru Audytowego za rok 2015), <http://www.mf.gov.pl/documents/764034/ea0173f8-390a-45a4-9f4f-9be935e1e93f> (access 09.03. 2017).
- Woman: eternal accountant or empathic manager? (Kobieta: wieczna księgowa czy empatyczny manager?)*, <http://www.karierawfinansach.pl/w-branzy/artykul/kobieta-wieczna-ksiegowa-czy-empatyczny-manager> (access 09.03.2017).
- [www.baza-firm.com.pl](http://www.baza-firm.com.pl) (access 09-15.03.2017).
- [www.ems.gov.pl](https://ems.ms.gov.pl/krs/wyszukiwaniepodmiotu), <https://ems.ms.gov.pl/krs/wyszukiwaniepodmiotu>,
- [www.finance.wp.pl](http://finanse.wp.pl), <http://finanse.wp.pl/kat,18453,title,Facet-pracujacy-w-ksiegowosci-Dlaczego-w-Polsce-to-rzadkosc,wid,13701359,wiadomosc.html?icaid=118d37> (access 09.03.2017).