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Gender accounting stereotypes in the highly feminised accounting profession. The case of Poland

Stereotypy płciowe dotyczące rachunkowości w silnie sfeminizowanym zawodzie księgowego w Polsce


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Abstract

Purpose: The article presents the results of research on the frequency and content (varieties) of the stereotype that the accounting profession is a job for women. The research concerns Poland, a country with a unique level of feminisation of the accounting profession.

Methodology/approach: To formulate hypotheses about the content (varieties) of the stereotype concerning the feminine character of accounting that exists in Poland, several mainly qualitative studies were carried out. As a result, four stereotypes were identified (i.e. different beliefs about why accounting is a profession for women and not for men). The hypotheses were tested using a survey of a representative group of Polish secondary school students (almost 1,200 respondents).

¹ Centre for Interdisciplinary Accounting Research, which was created at the Department of Accounting, Faculty of Management, University of Lodz in Decemer 2021, undertakes and promotes interdisciplinary research especially concerning people as preparers or users of accounting information or those who are affected by this information. Please visit: <https://cibr.wz.uni.lodz.pl/>

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Findings: The belief that the accounting profession is for women and not for men is expressed by one in six secondary school students, more often by men. Two stereotypes are particularly common: 1) that accounting is simply for women (without any specific justification), 2) that the most important aspects in this profession are accuracy, patience, meticulousness, the ability to focus on details, and other similar qualities usually attributed to women.

Originality/value: For the first time in Poland (and probably in other East European countries with feminized accounting profession), the article provides new and up-to-date knowledge on the gender perception of the accounting profession and the stereotypes about this job which may be a significant driving force in sustaining gender segregation in this profession.

Keywords: gender, stereotypes, gender stereotypes, vocational stereotypes, accountant, accounting profession.

Streszczenie

Cel: W artykule przedstawiono wyniki badań dotyczące częstości występowania i treści (odmian) stereotypu, że rachunkowość to zajęcie dla kobiet. Badania dotyczą społeczeństwa Polski, która jest krajem o wyjątkowym w skali światowej poziomie feminizacji zawodu księgowego.

Metodyka/podejście badawcze: W celu sformułowania hipotez na temat treści (odmian) stereotypu dotyczącego kobiecego charakteru rachunkowości przeprowadzono szereg badań, głównie o charakterze jakościowym. W ich wyniku wyodrębniono cztery typy tego stereotypu (tj. różne przekonania na temat tego, dlaczego księgowość jest zawodem dla kobiet, a nie dla mężczyzn). Hipotezy przetestowano za pomocą badania ankietowego na reprezentatywnej grupie polskich uczniów szkół średnich (prawie 1200 respondentów).

Wyniki: Przekonanie, iż zawód księgowy jest dla kobiet, a nie dla mężczyzn, wyraża co szósty licealista, częściej mężczyźni. Szczególnie częste są dwie odmiany tego stereotypu: 1) księgowość jest po prostu dla kobiet (bez konkretnego uzasadnienia), 2) najważniejsze w tym zawodzie są dokładność, cierpliwość, skrupulatność, umiejętność skupiania się na szczegółach i inne podobne cechy przypisywane zwykle kobietom.

Oryginalność/wartość: Artykuł po raz pierwszy w Polsce (i prawdopodobnie w innych krajach Europy Wschodniej o sfeminizowanym zawodzie księgowego) dostarcza nowej i aktualnej wiedzy na temat postrzegania zawodu księgowego przez pryzmat płci, a także stereotypów dotyczących tego zawodu, które mogą być istotną siłą podtrzymującą rozróżnienie ze względu na płeć w tym zawodzie.

Słowa kluczowe: płeć, stereotypy, stereotypy płciowe, stereotypy zawodowe, rachunkowość, księgowy.

Introduction

Worldwide, if accounting is associated with gender at all, then it is associated with men. In general, traditionally (historically), the profession was dominated by men; only with time, as a result of social progress, did more and more women begin to work in this field (see, e.g., Faragalla, Tiron-Tudor, 2020, p. 1). Some authors emphasise that ‘women have been accepted into the accountancy profession in all industrialized countries’ (Bruce-Twum, 2013, p. 45), as if they were talking about eliminating racial segregation. In 1992, Welsh, a researcher of accounting from the gender perspective, stated that ‘the entry of large numbers of women

into accounting is a new phenomenon, and previously their experience as individuals was ignored in companies' (Welsh, 1992). In many places around the world, the number of women in accounting is approaching the number of men, and sometimes it even begins to exceed that. According to the latest data from Catalyst (2020), an international non-profit organisation founded in 1962 which supports the creation of female-friendly work environments, in 2018, 49% of accounting students worldwide were women (an increase of 1 percentage point compared to 2014). In the United States, women represent 62% of all accountants and auditors, and 50% of full-time employees of Certified Public Accountants firms.

Poland is quite different, as women have strongly dominated the accounting profession since at least World War II. According to Kabalski (2021), the cautiously calculated share of women in the accounting profession is now 80%. Let us emphasise—this is a conservative estimate. In some district branches of the Accountants Association in Poland, women constitute noticeably over 90% of its members. An equally large (or even greater) percentage of women in accounting positions is shown by data derived from recruitment websites¹. Poland is not the only country where women clearly dominate in accounting. It is similar in many countries of the former socialist bloc: Russia (Charron, Young, 2014), Romania (Ticoi, 2019), Croatia (Aljinovic Barac, Tadic, 2011), Ukraine and Belarus, as well as in some Asian countries, e.g. Singapore and the Philippines (ACCA, 2021). However, the domination of women in accounting in Poland seems to be one of the strongest in the world, and the profession is identified only with women. Titles of scientific articles and press releases in Poland often say that 'Accounting in Poland is a woman' (e.g. Masztalerz, 2018). And as far back as socialist times, there was a sexist saying in the industry that 'there should be a gynaecologist employed full time in accounting departments in institutions and enterprises' (and probably only political correctness has made this saying less popular nowadays, although the situation from which it arose has not changed one bit).

As mentioned earlier, we have dealt with the enormous numerical superiority of women in accounting in Poland since at least World War II. Surprisingly, the situation in accounting has remained constant for such a long time despite the changes in the gender structure of employment that have taken place and are still occurring in most professions in Poland. The gender structure in this profession is highly petrified, and the stereotypes in Polish society about gender and accounting are the main reason for this². Thus, the aim of the article is to study these stereotypes.

The term stereotype was introduced into the language of sociology and psychology by Lippmann (1922). He understood stereotypes as the images in people's

¹ On 20 March 2020, the job search engine on pracuj.pl, one of the largest recruitment websites in Poland, showed the following shares of women among employees in accounting positions on the basis of survey data: chief accountant – 94%, deputy chief accountant – 90%, senior accountant – 97%, accountant – 95%, and assistant accountant – 87%.

² Gender expected salaries gap in the accounting profession can also maintain feminization (Kurek, Górowski, 2020).

heads that are supposed to facilitate the comprehension of a complex reality. They are a mental shortcut, but also an expression of a lack of independent thinking. Instead of analysing a given phenomenon ourselves first, we immediately define it as our culture (society) did before. For example, instead of considering whether a given profession is actually appropriate for women and not for men, we adopt a ready-made and well-established cliché that it is so. 'A stereotype is an over-generalised belief about a particular category of people' (Cardwell, 1999). 'It is an expectation that people might have about every person of a particular group. The type of expectation can vary; it can be, for example, an expectation about the group's personality, preferences, appearance, or ability. Stereotypes are sometimes over-generalised, inaccurate, and resistant to new information, but can sometimes be accurate' (Myers, Twenge, 2013). The article considers the stereotypical belief that accounting is a profession for women for various reasons precisely because it is over-generalised, inaccurate, and resistant to new information, and it tries to demonstrate that this stereotype is alive and well in Poland.

This article comprises five main sections. After the introduction, the literature on stereotypes of accountants and accounting is briefly presented. Then, the research hypotheses are developed. Next, the process of hypotheses testing is described. After that, the research findings are presented and discussed. The final section concludes the research, providing a discussion of the study's limitations and indicating future research possibilities based on the contents of the paper.

1. Literature review

There is a great deal of research on the stereotypes about this profession in the scientific literature on accounting worldwide, but it very rarely relates to gender. Studies mainly concern the nature of work in accounting. The rationale for examining these stereotypes is that they have a great and negative influence on reality. According to Holt (1994, p. 24), the way accounting is perceived has an impact on whether the ranks of this profession will be joined by good and intelligent pupils and students. Similarly, Wells and Fieger (2005, p. 7) believe that the conclusions of research conducted in the United States and Australia suggest that the decline in the number and level of students who choose accounting is the result of distorted (or a lack of) information about what accounting is and what the nature of this profession is (Garner, Dombrowski, 1997; Albrecht, Sack, 2000), the perception that studying accounting at university is boring (repetitive, predictable) (Mathews et al., 1990), and that students see accounting as a field that does not correspond to their expectations of a creative, satisfying and human relations-oriented career (Albrecht, Sack, 2000). Meanwhile, Seamann and Crooker (1999) investigated the relationship between students' creativity, their perception of accounting, and decisions to take it up professionally (the study was conducted among American students).

Secondary school pupils have been often the subjects of research on the social perception of accounting. Byrne and Willis (2005) studied Irish secondary school

students' perceptions of an accountant's work and the accounting profession, while Cory (1992) investigated whether American high school pupils had a negative stereotypical perception of accounting shaped by the literature, film, theatre, pop culture, and stories. Holt (1994) analysed the accountant stereotype in films, among accounting students, and in society. Similarly, Hunt, Falgiani and Intrieri (2004) examined students' perceptions of accountants, while Belski, Richmond, and Brozovsky (2004) conducted a study concerning the perception of the accounting profession by business students after the Enron scandal.

The perception of accounting as a profession is studied not only among pupils and students but also among teachers (in line with the thesis that they influence students' beliefs, views and decisions). Such studies have been conducted in the USA (Hardin et al., 2000), New Zealand (Wells, Fieger, 2005) and Japan (Sugahara et al., 2007). It is also worth mentioning the study conducted by Azevedo and Cornacchione Junior (2012), who decided to determine the perception of accountants (and more specifically, their ethics) not by a specific age or professional group but by the entire Brazilian society.

However, there is little research on gender stereotypes in relation to accounting, i.e. stereotypes that it is a profession appropriate for a specific gender. The exceptions are studies on promotion barriers in accounting. Some of these studies insist that the causes of the barriers stem from the gender stereotypes that men are better suited to higher positions in accounting. Such studies were conducted mainly in English-speaking countries. This issue was investigated from a historical perspective for Great Britain by Kirkham and Loft (1993). They explained that as a result of the professionalisation of the accounting profession in England and Wales (from 1870–1930), a hierarchisation occurred, which meant that accountants and bookkeepers ceased to be equal professions in terms of social status. It was similar in the United States. Accountants gained greater social prestige as the profession was seen as being more sophisticated and more professional. The tasks performed by accountants were related to the characteristics attributed to men, i.e. rationality and sound judgment, as well as decision-making. The bookkeeping profession corresponded to servitude and humility, as well as patience and meticulousness, which were equated with women. Men aspired to become accountants, while women were left to work as bookkeepers. The general perception was that women were unfit for the accounting profession³.

Hull and Umansky (1997) studied the negative impact of gender stereotypes on the assessment of female accountants, which translated into limiting the possibility of their promotion to partner positions in six large American accounting firms. Adapa et al. (2016) explained the lack of women in senior roles in accounting firms in New South Wales, Australia, due to these stereotypes. The idea of

³ And here lies the fundamental difference between the current situation in Poland. In Poland, there is no belief that men and not women are suitable for accounting. Moreover, women dominate not only at the junior accountant level but also in the position of chief accountant. However, they often collide with the glass ceiling when applying for the position of Chief Financial Officer.

stereotypes as the cause of problems with being promoted to top management positions⁴ in accounting also appeared in the study of Lemos Jr. et al. (2015) concerning Brazil, and in the study of Ticoi (2019) conducted in Romania. According to these stereotypes, women are not only patient, meticulous and detail-oriented, but also cautious, affectionate, soft, not prone to tough competition, and that they easily succumb to emotions.

In Poland, there have been only a few studies of stereotypes in the accounting profession, but they were not about gender. Nowak (2017) researched accounting students on their perception of the role of a contemporary accountant using the zoomorphic metaphor. She also carried out a similar study, but this time on a group of 34 public accountants (Nowak 2019). Wójtowicz and Artienwicz (2016) studied the stereotype of an accountant in the eyes of accountants and accounting students. They asked the respondents about the character traits of accountants. The only gender element of the study was a question about which photo (out of four to choose from: two of women and two of men) depicted a typical accountant. Most often, the respondents (as much as 77%) chose a photo of an elderly woman with glasses behind a desk in an unattractive room (one can see here a reference to gender in the study of accounting stereotypes, although it was a marginal part of the study).

Summing up the review of international research on stereotypes in the context of accounting, the social image of this profession is often distorted. The work and the people who carry it out are ascribed many features that are not in line with reality. A similar conclusion can be drawn from a few Polish studies. International research also reveals stereotypes about the characteristics and predispositions of men and women. None of the cited studies indicated a stereotype that accounting, in general, is a profession that is appropriate for women and not for men. However, such a stereotype does seem to exist in Poland, combining stereotypes about the nature of accounting and gender stereotypes. Thus, it is worth examining the intensity and content (varieties) of this stereotype.

2. Hypothesis development

In the first stage of the study, an approach consistent with grounded theory methodology was applied. This means that no hypotheses concerning the occurrence of specific gender stereotypes regarding the accounting profession in Polish society were established a priori. As suggested by Glaser and Strauss, the authors of grounded theory (1967, p. 1), the theory and hypotheses would emerge only

⁴ Numerous studies devoted to this issue identify various other causes of barriers to the advancement of women in accounting, e.g. difficulties in reconciling the professional role with motherhood (Dambrin, Lambert, 2007), men recommending other men (Baker, Kelan, 2018), and even the reproduction of gender inequalities and hierarchies through poorly selected photos in the materials of professional organisations (Kyriacou, 2016).

based on data that was systematically obtained and analysed in social research. Why was such an approach chosen? Before the study, the author of the paper had only typical and very general knowledge about Polish society's gender stereotypes regarding the accounting profession, and more specifically, the awareness about the profession being strongly associated with women. The review of the existing research, as already mentioned, did not allow the author to identify a theory that would apply to the stereotype of the accounting profession that could be empirically verified.

The author has already conducted several quantitative and qualitative studies from which the theory and hypotheses emerged, some of which are ongoing. The first was a survey conducted among young people in a secondary school in Lodz – the third largest city in Poland. An original questionnaire was used as the research tool. The main part contained seven questions concerning the perception of the accounting profession. One hundred and thirteen pupils participated in the study, 105 of whom completed the questionnaire correctly. The majority were girls – there were more than twice as many girls as boys (73 to 32)⁵. When asked what gender a person who works as an accountant is, 60% indicated that the person was a woman, and only 2% indicated that it was a man (38% of respondents answered that it did not matter). For the author of the article, it was the first research-confirmed indication that accounting in Poland is quite strongly associated with women. The study revealed several other stereotypes about the accounting profession. The dominant view was that accountants ought to be organised, meticulous, patient, and diligent, and that they should 'like numbers'. However, the pupils did not think that accounting requires analytical or abstract thinking, creativity, or interpersonal skills⁶.

In 2020, the author started analysing Polish online forums and Facebook groups, searching for discussions about the gender perception of the accounting profession, without actually knowing if there were such discussions. However, he suspected that it was the case, as one can supposedly find a conversation on almost any topic on the Internet. In the search bar, the following tags were entered: 'accounting—a woman's job,' 'accounting—women's occupation,' 'accounting not for a guy,' 'why mainly women work in accounting'. Initially, only a few discussions were found. They were short, ranging from a few to almost 30 statements. Almost all contained opinions that women dominated accounting in Poland⁷:

⁵ This is partly due to the fact that girls constituted the majority of school students (313 compared to 236 boys).

⁶ Moreover, it is interesting and telling that most of them thought that a person working in accounting dresses very conventionally and conservatively (though neatly). And it is not only a question of a company's dress code but often also an expression of the personality of someone who chooses the accounting profession (many of the responses had such a subtext).

⁷ The topics of the discussions as well as the Internet sites and dates are given below.

Man No. 1: I have no statistics. But I've been implementing accounting programmes for 11 years and... let me think. 99% are women.

Man No. 2: I've been doing it for 14 years and I bet it's 99.99%.

Woman No. 1: 90% of my team are ladies☺, the fact is that women are the majority in accounting.

Man No. 3: I am not an owner of an accounting firm, but the entries on this forum that start with 'Girls....' annoy me. Yes, in Poland, it is a feminised profession, and I really wonder why.

Man No. 4: I run an accounting firm, and the fact is that I only employ female accountants...

Man No. 5: In the last company where I did implementation, there were three female chief accountants and quite a number of ladies – account operators; and one male accountant named Eugeniusz, but they still called him Gienia☺⁸.

It is significant that in a few statements, there was a figure of 99% to describe the scale of the feminisation of accounting in Poland as perceived by the respondents. As mentioned earlier, the research by Kabalski (2021) shows that the scale is not that large, but this number should be treated as a symbol of the social perception of the gender of accountants in Poland.

As for the statements seeking to justify such a large numerical superiority of women in the accounting profession, the author of the article came across such justifications in the course of analysing two discussions found on the Internet. Chronologically the first took place in the group called 'Is Accounting Boring? Perhaps Not' on Goldenline⁹ in October 2009. Its topic was 'Why Are Accountants Mostly Women? The second of the discussions took place in May 2020 in the Facebook group called 'Accounting – My Passion'. It started with a post by a student writing her master's thesis on the feminisation of accounting. She asked the owners of accounting firms who employed men and women to answer a few questions (fourteen people answered the post, including – interestingly – eight men). The most important statements in these discussion were as follows:

Man No. 6: [...] I've been looking for a job in the industry in Wrocław for almost 2 months, and I've mostly hit one problem after another – oddly enough, I've come across several advertisements clearly indicating that a female student is wanted, not a male student. I won't worry about it. Of course, I will keep on trying, anyway hats off for bringing the issue up ☺.

Man No. 7: [...] when I was looking for my first job in accounting, I had a bachelor's degree but no experience, so I was ready to start a job even for the national minimum wage, but I heard from a female owner of an accounting firm that she didn't hire men at her office because it looked bad.

Woman No. 2: Usually, guys do not want such boring office work without the possibility of [professional] development ☺.

Woman No. 3: In the previous firm, I spent almost six years with girls only, and when another employee was needed, men were not even considered. Now I work in a firm run by men, and among the employees there are both men (in the minority)

⁸ Gienia is the female diminutive form of the name.

⁹ A Polish business and employment-oriented online service.

and women. Honestly, I don't know where it comes from that mainly ladies are accountants/HR staff. Men have extensive knowledge, sometimes greater than women, and I've used their help many times ☺. We had more women than men when I was still studying Accounting and Finance, most of them ended up as bank employees or tax advisers – I have not heard of any becoming an accountant.

Woman No. 4: I have been a chief accountant for twenty years. I've recruited a lot of employees, and usually women (99.9%) apply. I've worked with three accountant guys over the years, and they had no heart for this job, it was boring for them. And for each of them, it was just a stop on the way to becoming a financial director, they didn't even want to be a chief accountant.

Woman No. 5: I think that there is simply a stereotype, at least in Poland, that accounting is a woman's job.

At that stage of the study (i.e. based on the analysis of statements from online forums and on the survey of a group of secondary school students from Lodz), it was possible to initially define general categories of stereotypical views about the accounting profession embedded in Polish society:

1. It is a feminine occupation;
2. It is repetitive and conventional work, even boring; there are few challenges; it does not offer great development opportunities;
3. This work requires patience, accuracy and attention to detail.

The second and third stereotypes will be discussed separately, although they are often encountered together. The first stereotype is the following thinking (imagine that these are the thoughts of a young man facing the choice of an educational and professional path): I have no idea what the accounting profession is, but I am convinced that it is not for men (similar to the statement of Woman No. 5 quoted above that 'accounting is a woman's job'). This reasoning is definitely very shallow. It assumes that there are occupations only for women and only for men, and this does not even apply to professions related to hard physical work (which would be more understandable).

The second stereotype involves the following belief: working in the accounting profession is repetitive and routine, it will not provide many challenges or development opportunities, and a man will not use fully his male potential in this kind of occupation. The statement from Woman No. 2 corresponds with this belief: 'Usually, guys do not want such boring office work without the possibility of [professional] development:'). Such thinking by a man or someone who advises him (e.g. parents, older siblings, friends, teachers, or even career counsellors) is not shallow (as in the case of the first stereotype). It stems from the desire and need to practise a profession that is in line with one's interests and predispositions. What is foolish about it is the belief about male predestination¹⁰ for a higher role,

¹⁰ The word *predestination* is not meant in a religious sense. Nevertheless, many men's conviction that they are predestined to higher social and professional roles has strong religious roots. This largely applies to Poland with its still strong patriarchal model embedded in the Catholic religion.

more ambitious tasks, etc. It is similar to the third stereotype. Some men may think that they are simply not a good fit for this job (as it requires only meticulousness, patience and attention to detail), and they may not want it, even if they find the occupation attractive due to its prestige or earnings.

In order to better confirm that such stereotypes exist, the author continued his research by further scouring the Internet for discussions about accounting and gender, as well as by making the decision to interview his students. When it comes to Internet discussions, not many more were found – only two, and they were very short; however, they solidly grounded the author's theory of gender stereotypes concerning the accounting profession. The words of two men in the 2011 discussion involving several people entitled *A Guy Working in Accounting? Why Is It Rare in Poland?* on the website finanse.wp.pl were particularly relevant. One man replied to a woman who first answered the thread title question and expressed herself very provocatively:

Woman No. 1¹¹: because accounting means intellectual precision, and only women can boast of this skill. Men generally hate having to concentrate and strain their intellect [...]¹².

Man No. 1 (retorting): what is the pinnacle of intellectual abilities for you is a boring everyday life for a guy:))) enjoy your calculating, adding, entry reversing or whatever else it is you can do without moving your ass out of the chair for eight hours :))

Another man responded directly to the question of why 'a guy in accounting' is rare:

Man No. 2: Even 'creative accounting' is not creative. Shifting papers from one pile to another is not masculine. Someone wanted to make me an accountant, I lasted 2 years. You have to be a moron to like it.

The latter statement contains both stereotypes identified earlier: that accounting is a very boring and non-creative job and that women are predisposed to such work.

A variation of the stereotype 'this boring job is not for men' is the conviction expressed by a female participant in a short discussion conducted in 2005 on the *Gazeta.pl* forum entitled '*Mr. Accountant*):

¹¹ The discussion participants are different than before; the numbering has been started anew.

¹² The remaining statements cannot be cited. Generally speaking, the statements of those few people showed emotions and gender prejudices expressed in views, for example, about the inferior education of women and their inability to think strategically, on the one hand, and about the location of thought processes in the groin in the case of men, on the other hand. Only one statement was more factual and subdued, as one discussion participant rightly stated that 'who is what kind of employee does not depend on gender but on ambition, stubbornness, intellectual abilities, and above all, on what one's attitude towards work is. It will be different in the budgetary sector than in a corporation'.

Woman: It's a bit weird, but I think people must be predisposed to do certain jobs. A lively, energetic guy with great imagination is not likely to be an accountant because he'd get tired of this job:). (Accountants are small potatoes, male librarians are really weird!!:))).

This woman, like many people, does not believe that the accounting profession is not suitable for men in general; rather, it suits men with a certain personality type – the characteristics mentioned best resemble phlegmatic people. It must be added that the above-presented discussion started with the post of a woman who met 'a (chief) accountant, cool at first glance' but she was not sure whether to engage in a relationship with him because she was afraid that he would turn out to be boring. The fear resulted from the stereotype she was familiar with. She suspected that there must be a great deal of truth to it because how could someone who 'intends to sit all his life playing with numbers' not be a bore?

Most of the quoted statements come from discussions that took place a few years or more than a decade ago (the oldest is from 2005). This does not mean that the views contained therein are not contemporary. Quite the opposite! The author of the article was convinced that was the case but hoped to confirm it in conversations with accounting students by conducting a survey at the turn of May and June 2020 among fifteen of his current and recent male graduate students. He wanted to know if they encountered the stereotype that accounting was not for men. The method used was a combination of an interview with the biographical method¹³. Some researchers would describe it as a narrative interview. Either way, the author asked his respondents the following question: 'After finding out that you are studying accounting or working as an accountant, has anyone ever told you directly or suggested that it is a profession for women? Has anyone ever expressed surprise, made fun of you about it, etc.?' Due to the SARS-Covid-19 pandemic, the author refrained from conducting in-person (face to face) interviews. Having voice calls, video calls and email at his disposal, he chose the last option and sent an email to the respondents. The email included the above-presented question and asked for an answer without limiting its length. The response did not need to be instant or quick. It was decided that a highly asynchronous interview would be appropriate because the respondents would have time to recall the events they were asked about. Depending on the content and detail of the responses, a decision was made whether to continue the research with a given interviewee or not. Hence, in some cases, the author asked a follow-up question (or questions), usually different for each respondent, seeking more details¹⁴. No list of additional questions was prepared in advance. Or, to be precise, the author did not have them specifically formulated in his head, much less written down. He knew, however, that he would be asking about the circumstances of the en-

¹³ Also called the method of personal documents, life stories, life paths, and oral stories. Not only the documents found by the researcher but also the ones created in response to the researcher's request are the object of the study. Just like in this case.

¹⁴ In fact, only at that point did it turn into an interview.

counter with the stereotype (who?, where?, when?, how? etc.) that had been omitted in the answer to the initial question. Some additional questions emerged completely *ad hoc*.

The author chose only his master's seminar participants hoping that the good relationship they had (or used to have) due to frequent meetings and conversations (not only about studies but also about ordinary life problems) would encourage them to participate in the study and provide honest and longer answers. It should be borne in mind that the group was not numerous. In the dozen or so master's seminar groups that study accounting in Poland, there are generally few men (there is only one man in this year's group taught by the author, and there were groups in the past with no men at all).

Initially, the author was disappointed not to be able to do in-person interviews. However, later it turned out to have been a good choice. Although there was no opportunity to observe non-verbal behaviour and the expression of emotions accompanying the statements made, taking into account the topic, in the author's opinion, those were not very important. In addition, the respondents had more time to think when answering the questions. Besides, it is doubtful that it would have been possible to arrange so many face-to-face interviews (especially with former students living in different cities at present). Finally, there was no need to transcribe the interviews¹⁵. Can you believe the stories of the respondents? Given the topic, the author does not think their answers were dishonest. They were not asked about drug use, cheating during exams or at work, so they had no reason to hide anything. They also had no reason to consciously make things up. However, errors in the way they remember and recall things cannot be discounted.

Eleven seminar participants responded to the request. Let us start with those who have not encountered the reaction described in the question. There were seven of them. Two replied very briefly that they had not personally encountered 'a stereotype like that'. The third explained it a bit further:

Student No. 3: When I've said that I study accounting, I've never heard that this profession is not very masculine, that only women should do it. People react quite positively.

Another student also did not encounter such a view 'among friends or family'; however, at his vocational school and university 'the teachers mentioned that mainly women are in this profession' (stating the fact rather than suggesting different predispositions of both genders). One more student had a similar situa-

¹⁵ The way someone says something can be as important (or even more important than) as what the person says. However, in the author's opinion, this does not apply to this particular study, as the respondents were asked merely about facts. Moreover, it is known that in electronic written correspondence (excluding formal situations) punctuation, not to mention emoticons, can be used to express emotions (surprise, indignation).

tion in his first job: a staff member said that he would be a 'raisin'¹⁶ because 'there are not many men who practise this profession'.

The sixth seminar participant, like the previous one, stated that he had never 'directly heard comments like that, [comments] that accounting is more for women'. However, he often saw, especially at the very beginning of his work, 'quite surprised faces of clients who come and see a male accountant and their documents are collected by a guy'. Several times, in 'casual' conversations at work, he heard that accounting was not really a profession for women and that a man in an accounting office was a rarity.

Another student stated: 'I can't really say that someone has told me directly that accounting is not for men'. At least, he did not remember such a situation. However, he supplemented it with a lengthy statement confirming the exceptionally high feminisation of this type of studies and profession. He began by remembering his economic vocational school, where he was one of the seven boys in a 32-person class (they were treated like raisins by the form mistress). They had accounting lessons with a professional accountant who had her own accounting office. Over time, he met even fewer men in this speciality:

Student No. 7: The next stage was a bachelor's degree in Finance and Accounting, where the majority of students were once again female. Classes in the three consecutive semesters on the basics of accounting, and financial and management accounting were taught by various women who were also professionally active in the field of accounting. What's more, during my bachelor's degree, I did my professional practice working in a small accounting and tax office in Wielun. As you might expect, only women worked there, and I was covering for one who was temporarily on leave. The office, of course, was run by a woman. I also participated in the 'VIP Alumnus' mentoring project of the University of Lodz. I went to meet my mentor, whose office was located near Kilinskiego Street. My mentor, apart from working at PKN Orlen in Warsaw, ran an office where women doing accounting work were employed. So I met only female accountants again'.

At the end of his statement, the student added that, in his opinion, the dominance of women in the accounting profession and accounting studies penetrates the social subconsciousness. This field is then automatically associated with women. He gave the example of his grandmother who, talking to him about his studies, said: 'I'm sure a lot of women are studying with you'.

¹⁶ The word *raisin*, which appeared several times in the students' stories, means a dried grape, but it is also used in Polish to describe something 'unique, that stands out' (like the few raisins in a simple cake due to the fact that they are expensive), namely 'the only man or boy among women or girls' (according to the dictionary of the Polish language). This metaphor is the essence of the image of the gender structure of the accounting profession in our country.

The other four students had come across the notion that accounting studies or the accounting profession are for women. The first of them stated:

Student No. 8: I had a situation like that once at my friend's place. Her girlfriend asked what I was studying. When I said 'accounting,' she said it was a feminine profession. The stereotype is perpetuated.

I asked Student No. 8 if the girl had explained why she thought it was a 'feminine job'. He replied that she had not. 'She merely said so'. In his opinion, 'Such thinking has become ingrained in our society'. The student also added:

Student No. 8: Honestly, I don't know any male accountants, and I know a lot of female ones. My cousin runs an accounting firm in Szczecin and employs four employees. All are women. When I asked why she did not want to hire men, she wrote that there were no applicants. I find that hard to believe.

Student No. 8 suspected that it was not connected with the lack of candidates but rather the belief that men were not suitable for this profession. He is not the only one who has experienced such an attitude on the part of female accountants.

Student No. 9 'has heard more than once that it is a profession for women'. He first heard this from his parents after he decided to choose that field of study. They advised him to continue his education in the field of tourism because accounting is 'mainly a feminine profession', although they did not provide any arguments to support that thesis. The student suspects that they thought so because there were several female accountants and not a single male accountant in the neighbourhood or among their friends. The other two situations he encountered, and in which he rightly sees the stereotype that the accounting profession is not for men, were the following:

Student No. 9: In my previous job, I was one of the two guys in the entire accounting firm, the rest were women, and when clients came in, they were really surprised and called me and my colleague 'a raisin' [...] In the accounting firm where my fiancée works, they hire only women. Even in the job offers, it was indicated that they were looking for a female accountant and not, for example, an accountant. Out of 20 people, they were all women [...] And in my current job, a client called once and when I picked up, she said: 'Well, well! So you have men there, too. Since I've been your client, I haven't spoken to a man'.

Student No. 10 provided the greatest variety of examples of the kind of situations that he had been asked about. Before listing them, he stated briefly: 'Yes, I hear that often'. During an interview for the position of a junior accountant in a large company (that provides accounting and similar services), he heard that 'the best accountants are women'. It was even worse when he was applying for the same kind of position at a large international food company. He was asked a 'telling and debasing question: "Do you think you can handle this kind of work? No guy ever lasts long with us"'. Interestingly, he got the job, which he finds surprising to this day. His friend's grandfather always said that 'a man needs a real

job, not playing with a calculator'. And the fiancée's father laughed at him that he was in a 'girls' school'. Student No. 10 explained that both interviews he described had been conducted by women – the heads of the Accounting Department. At the end of the interview, he interestingly summed up his several-year observations from working in various companies:

Student No. 10: There exists a certain interdependence in the cases I know: guys who don't 'get it' say that accounting is 'for skirts' and women in senior positions say that accounting is not for guys.

It turns out, therefore, that women themselves often contribute to maintaining the stereotype that the accounting profession is not for men.

Another student surveyed who had come across the notion that the accounting profession is not for men said:

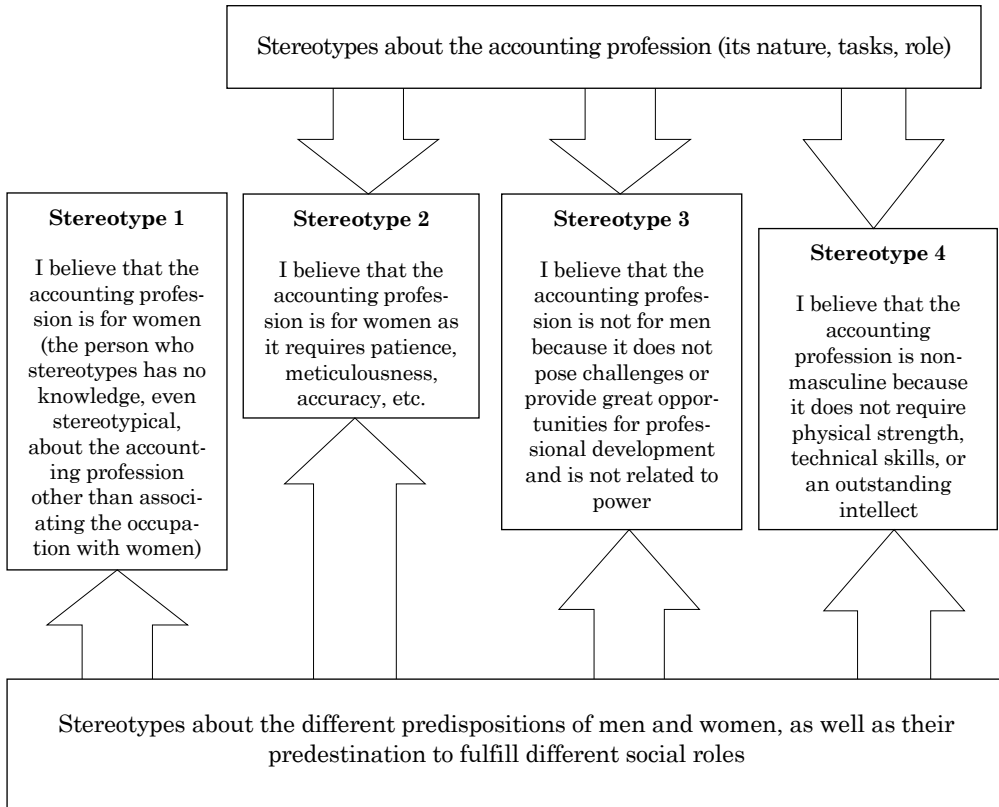
Student No. 11: Yes, unfortunately, I have heard this opinion in recent months. In my current job, when I was talking to my female colleagues from the department about the fact that though the recruitment process was about accounting, I ended up in a different department, I heard about the management board in the bank being of the opinion that men were not suitable for this kind of job. The main argument is that they are not precise enough, do not have predispositions suitable for work in accounting, etc. But during my studies, I did not come across any negative opinion about men in this profession.

I asked Student No. 11 additionally about his place of work, and above all, the gender of the board members. It was a small cooperative bank, and there were two women on a three-person board. One of the women headed the bank. Previously, she had been a chief accountant. Thus, it was similar to the situation faced during the recruitment of Student No. 10: the stereotype that only women are suitable for accounting is often supported by women themselves.

The eleven interviews conducted with the seminar participants indicate that men who study accounting or work in accounting encounter opinions that it is a profession for women. And they are not isolated cases. Accounting students and accountants can hear such an opinion from their peers, parents, and grandparents (it is an intergenerational stereotype), as well as from female accountants. Some of them believe that men will not be able to cope with this profession due to their deficiencies (intellectual and personality-related).

After that stage of the study (i.e. the analysis of subsequent discussions found online and the interviews with the students), the hypotheses about the gender stereotypes in the accounting profession in Polish society were refined and specified as follows: there are four variations of the stereotype (with different justifications) that the accounting profession is for women. They are related to two different stereotypes: about the nature, tasks and role of the accounting profession, as well as about the different predispositions of women and men and their predestination to perform different social roles. This is shown in Figure 1.

Figure 1. Hypothetical variants of the stereotype that the accounting profession is for women that exist in Polish society



Source: author's own elaboration.

For some people, beliefs Nos. 2, 3 and 4 may appear in pairs (in all combinations), or all three beliefs may even be present at once.

The following hypothesis was additionally formulated: the view that accounting is a profession for women is more common in Polish society among men.

3. Testing the hypothesis – the study design and course

To confirm the hypothesis that there is a stereotype in Polish society that the accounting profession is for women and that there are four different variants of this stereotype, the author of the paper decided to conduct a nationwide survey. However, he decided not to include the entire population of adult Poles but only secondary school pupils (pupils of general secondary schools, typically aged 15–19). The high cost of a prospective nationwide survey was not a key argument in this case (although it did matter.) Mainly, the author decided that it was precisely

secondary school students that should be examined as it is their decisions about the choice of the field of study that will shape the gender structure in individual professions in the coming years, including the accounting profession. In addition, young people's beliefs are a derivative of the beliefs that prevail in their environment (in the family, among friends, and finally in the entire society). The legitimacy of this approach can be confirmed by the fact that secondary school students have been surveyed many times in international research on the perception of accounting in society, for example, Byrne and Willis (2005) or Cory (1992), as mentioned earlier.

For this study, an original questionnaire was developed that included eleven substantive and two personal data questions. Nine of the substantive questions were single-choice questions related to nine different professions. The questions used a five-point Likert scale—for each of them, the respondents had to determine whether a given profession is:

- 1) definitely for women,
- 2) somewhat for women,
- 3) for both women and men,
- 4) somewhat for men,
- 5) definitely for men.

The occupations were listed in the form of a noun describing activities, not people, which allowed for gender-neutrality of names to avoid even a hint of a suggestion of a relationship between the profession and any gender. Accounting was listed fifth in the survey, alongside seven completely different professions: treating people, hairdressing, elderly care, computer programming, acting, bus/tram driving, and scientific research. The author added one more job to those eight professions – corporate finance management. It was not an accidental choice; the addition was related to the author's parallel research on barriers to the advancement of women in the accounting profession. The inclusion of other professions was primarily aimed at comparing the strength of the stereotype regarding the accounting profession with analogous stereotypes concerning other professions. It also aimed to determine how strong gender stereotypes are in Poland regarding professions in general. The tenth question in the questionnaire concerned those respondents who did not indicate that accounting is for both women and men. They were asked to justify that statement (the exact wording of the question will be provided later). At the end of the questionnaire, there were two personal data questions: about biological sex and the city in which the participant's secondary school was located.

The online version of the questionnaire was prepared in Google Forms. The author sent an e-mail to the heads of several dozen general secondary schools throughout Poland requesting that students participate in the study, i.e. that students complete the questionnaire under the supervision of a teacher during remote lessons. The choice of schools was not strictly random; however, it ensured

that all regions and cities of various sizes were included in the study¹⁷. As expected, not all schools responded to the request. Those that declared that they would participate in the study and did constitute a minority (as observed in the Google Forms application). That is why the author selected further secondary schools from subsequent places (from those regions of the country that were not yet represented in the research) and sent further requests to the secondary school heads. The process was repeated several times. The entire period covered the second quarter of 2020.

As a result, 1,187 questionnaires were obtained. Biological sex was specified by 1,178 respondents (the author had no choice but to assume that they were telling the truth). There were 831 girls among the respondents, which amounted to 70.5%. The dominance of girls is not surprising due to the fact that, according to Statistics Poland data, in the 2018/2019 school year, girls constituted almost 58% of students in general secondary schools throughout Poland. There were approx. 470,000 secondary school students in total (GUS, 2019, pp. 38-41).

After consulting a statistician, the author decided that the sample could be considered representative of Polish secondary school students¹⁸. The following arguments support this opinion:

- 1) the number of respondents, which constituted about 0.25% of the population of Polish secondary school students;
- 2) the differences in the size of the cities that the study participants were from; the cities included metropolises with more than 500,000 inhabitants (Lodz and Warsaw), cities with approx. 200,000 inhabitants (Rzeszow and Kielce), Legnica with a population of approx. 100,000, and towns with fewer than 50,000 inhabitants (Ostroda, Zdunska Wola, Lask, and Wolow); the sample was dominated by large and medium-sized cities, but there are many secondary schools in such cities.
- 3) the geographic distribution of the sample – the schools whose students took part in the survey represented quite diverse regions of the country.

4. Testing the hypothesis – research results

Overall, it turns out that among today's Polish secondary school pupils, there are gender stereotypes concerning occupations, and for some, those stereotypes are very strong. Before discussing the issue of accounting, the results for other professions included in the research will be presented, which is an interesting background for assessing the perception of accounting. Let us start with professions that are almost completely gender-neutral. As much as 97% of respondents state

¹⁷ In Poland, general secondary schools are found almost exclusively in cities, ranging from small towns of several thousand with one secondary school, to large agglomerations (e.g., Warsaw or Krakow) with over a hundred secondary schools.

¹⁸ The author of the article is solely responsible for any errors related to this decision.

that the medical profession is for both men and women¹⁹. A similar result – almost 95% – was recorded for scientific research. For the remaining jobs, gender stereotypes emerged quite strongly. Only 61% of the pupils considered bus and tram driving equally appropriate for both genders (the remaining respondents think that it is definitely or somewhat for men). A similar result could be seen for elderly care (but this time, the remaining respondents felt it was somewhat or definitely a job for women). The gender stereotype emerged in large numbers for hairdressing. Almost 19% believed that it is a profession for women. The answers to the question about computer programming were a huge and definitely negative surprise. Only 56.5% stated that it is a job for both women and men. For the others, it is somewhat or definitely a masculine profession.

Considering the above, what does the perception of the accounting profession look like? Of the 1,184 people who answered the question about accounting, almost 82% (967 people) stated that it was equally suitable for women and men, while 15% considered it a somewhat feminine profession. The number and percentage of all answers to the question about the accounting profession are presented in Table 1.

Table 1. The number and percentage of all secondary school students' answers to the question about the accounting profession

Accounting is a profession:	Number	Percentage
Definitely for women	17	1.4
Somewhat for women	181	15.3
For both women and men	967	81.7
Somewhat for men	9	0.8
Definitely for men	10	0.8
Total	1,184	100.0

Source: author's own elaboration.

As mentioned earlier, the author assumed that the belief that accounting was for women would be more common among men. The number and percentage of answers to the question about this profession, broken down by gender, are presented in Table 2. There were 1,177 responses in total (as nine people did not provide their gender).

¹⁹ This is a very positive surprise, considering that for centuries (almost until the end of the 19th century) 'men pushed women to the margins of medicine,' believing that they 'are not suitable to be doctors and have no right to study medicine, let alone practice it' (Zaprutko-Janicka, 2019).

Table 2. The number and percentage of all secondary school students' answers to the question about the accounting profession broken by respondents' gender

Accounting is a profession:	Women		Men	
	Number	Percentage	Number	Percentage
Definitely for women	9	1.08	8	2.31
Somewhat for women	118	14.20	62	17.92
For both women and men	700	84.24	261	75.44
Somewhat for men	2	0.24	7	2.02
Definitely for men	2	0.24	8	2.31
Total	831	100.00	346	100

Source: author's own elaboration.

Table 2 shows that the belief that the accounting profession is for women (somewhat or definitely) was expressed by 15% of girls and 20% of boys. It had to be determined whether that difference was statistically significant. As qualitative variables were studied, hypotheses defining the direction of the relationship could not be formulated. The null and alternative hypotheses were therefore defined as follows:

H₀: There is no association between the gender of secondary school pupils and the belief that the accounting profession is appropriate for one gender.

H₁: There is an association between the gender of secondary school pupils and the belief that the accounting profession is appropriate for one gender.

In order to test the hypotheses, the chi-square test of independence was used. The results are presented in Table 3.

Table 3. The results of testing the hypothesis

Test statistic value χ^2	28.37
Number of degrees of freedom	2
<i>p</i> -value	0.000031
Decision	At the significance level of 0.05, the null hypothesis is rejected in favour of the alternative hypothesis.

Source: author's own elaboration.

The null hypothesis about the independence of the variables is incorrect. Thus, there is a relationship between the pupils' gender and their belief about the appropriateness of the accounting profession for a specific gender. Additionally, in order to test the strength of the relationship, Cramer's *V* correlation coefficient was determined in the tested sample. The result of $V = 0.15$ indicates a rather

weak relationship between the features in the sample. As mentioned earlier, the applied statistical test does not allow us to determine the direction of the relationship. It is, however, quite clearly depicted in Table 1: the percentage of respondents who believe that the accounting profession is somewhat or definitely for women is higher among boys by almost 5 percentage points (20.23% versus 15.25%).

The tenth question in the questionnaire was used to test the hypothesis that there are four varieties of the stereotype that accounting is a profession for women and not for men that exists in Polish society. It reads as follows: 'If, in your opinion, accounting is a profession definitely or somewhat for women, or definitely or somewhat for men, could you write briefly why you think so?' This question was answered clearly and specifically (regardless of the seriousness and meaning of the statement provided) by 214 people²⁰, almost two-thirds of whom were girls (as in the entire sample). Dozens of people who had previously indicated that the accounting profession was both for women and men provided a justification for their opinion, even though they were not asked for it. Perhaps they had not read clearly that the author was only interested in the opinion of those who believed that the profession was somewhat or definitely for one gender. Or perhaps they wanted to explicitly express their view that associating an occupation with gender was completely pointless, as one of the girls did, saying that: 'we live in the twenty-first century and every profession is for everyone according to their preferences'. Reading this, the author had the impression that she was indignant that it was still possible to perceive professions in terms of gender. It was similar with the statement of another girl:

Girl (questionnaire number 738²¹): What kind of questions are these? Both women and men can fulfil themselves [professionally] in any sort of job.

There was also anger visible in the comments of one of the boys:

Boy (451): After all, if a man/woman would like to be in such a job, I do not see a problem, and if the person does the job well, it is even better for the general public, and that's all I have to say!

One pupil called the division of occupations into feminine and masculine professions primitive. According to another, it is unprofessional.

The justifications of why accounting is for women will be presented separately for boys and girls, and they will be grouped according to the similarity of the merits of the arguments. The few cases in which someone justified that this is a profession for men will also be presented and analysed. Let us start with the boys' statements. Some claimed that it was a profession for women because they knew or had met only female accountants. Here are a few such statements:

²⁰ There were some individual vague statements, for example, 'Xx'. The author's guess is that it was about chromosomes. However, he would rather not hazard a guess what the respondent meant. There were isolated statements that were jokes (embarrassing and sexist).

²¹ In Google Forms, the order of the questionnaire numbers is according to the timestamp.

Boy (113): This profession is more of a job for women because this stereotype is rooted in me – I've only encountered women in this profession.

Boy (155): This is due to the general notion of a female accountant and the widespread dominance of this profession by women.

Boy (258): I associate it more with women.

Boy (545): ... mostly women do it.

Boy (632): Perhaps I'm just more used to saying a 'female accountant', so I think there are more of them.

Boy (1117): I know more women in this profession.

Thus, some of the students believe that the accounting profession is for women because – as respondent No. 970 stated – 'they see more women in this profession' ('see' and 'hear' are treated here as interchangeable). It does not even have to be a matter of conscious perception (which is evident only in the statements of Boys No. 113 and 1117), but also unconscious perception²².

Another type of argument that the accounting profession is for women is that they possess characteristics allegedly appropriate for this occupation (and men do not have these characteristics or rarely have them). Most often, those qualities included patience, accuracy, diligence, and efficient work organisation, which are features commonly and stereotypically considered key in this profession, as evidenced by the following statements (not all are quoted so as not to repeat very similar ones):

Boy (25): Women are more systematic.

Boy (27): [...] it requires a lot of concentration [...] – qualities characteristic of women.

Boy (31): [...] because they are more accurate.

Boy (324): In this profession, order, thoroughness and accuracy are important; I think that a woman in this profession will do better.

Boy (347): In my opinion, a woman would do better in accounting because perfectionists constitute the majority of the fair sex.

Boy (519): In my opinion, women have more patience.

Boy (646): Women are more meticulous and better organised, and are better suited to this profession.

A few of the boys believed that 'office work was meant for women', not men. One of them wrote that 'sitting at a desk surrounded by documents is not suitable for men'. I suspect that it was about temperament, which is what another respondent briefly and specifically explained with the word *testosterone*.

²² That is, when someone must have always or usually seen female accountants (or heard only or usually about them) and not seen any or hardly any male accountants (or not heard about them), although they have not consciously recorded the fact in their mind and do not remember it today. These 'associations' ('mental habits') must be derived from somewhere. The unconscious (or more precisely, unconsciously registered information and stimuli) determines our beliefs and decisions to a very large extent. Mlodinow (2013) writes about it in a fascinating way.

Several other pupils linked the accounting profession with mathematical skills. Most believed that women could 'count well' or 'have better accounting skills'. Only one stated that the accounting profession was for men precisely because of its association with mathematics. This was surprising (but was not worrisome) because men are usually assigned a predisposition to maths (especially higher) or systems thinking.

The most interesting arguments in support of the thesis that the accounting profession is appropriate for women, which appeared only once in the responses of the boys, included risk (which a man is 'willing to take' and which 'is missing from accounting') and women's biological adaptation to multitasking.

The girls who argued that the accounting profession is primarily for women cited accuracy and patience, along with similar qualities. Again, only some of these statements are quoted to avoid the almost literal repetition:

Girl (34): Women, in my opinion, are more focused on work.

Girl (51): Because women are more accurate.

Girl (78): I believe that accounting is more of a profession for a woman because women tend to be more organised.

Girl (85): Because women are more meticulous.

Girl (99): In my opinion, women are more accurate, they pay more attention to order than men.

Girl (106): [...] pay more attention to details.

Girl (144): Women are greater perfectionists...

Several girls put forward the argument of multitasking women ('they can focus on several activities at once,' 'combine [carrying out] several activities at once'). Several times the following arguments were provided: 'women are good at paperwork', 'are better at calculating', can 'keep documents in order', or that generally light and static office work is suitable for women. There were also statements with a 'mathematical' argument, and one pupil attributed mathematical abilities (and thus predisposition to accounting) to women, while two attributed them to men (who are generally 'better at science')²³.

Many secondary school girls, like many secondary school students, associate the accounting profession with women solely based on the fact that they have seen only ladies in this occupation:

Girl (835): I've met only women in this profession.

Girl (1176): I haven't seen a man holding this position.

Girl (1160): [...] I can see that women work in most offices [...].

Girl (440): For years, mainly women have practised this profession.

Girl (440): [...] I meet women more often who work as accountants.

Girl (1128): My mother works in accounting, so I can't imagine a man in her position, and there aren't any men working in her office.

²³ As Cordelia Fine (2011) claims, neurosexists have managed to convince many women that they are less suited to the science.

One girl said (and many people probably think so) that her observation of women's numerical superiority in the accounting profession must have rational grounds, that is, that the 'competencies' of women to do this job are greater²⁴. It is as if she could not imagine that any sort of social order might stem from unreasonable grounds.

As with the boys, some girls 'just associate' a woman with the accounting profession ('[...] this is the image I have', '[...] it seems to me that they are women'). It is by no means a matter of remembered experiences.

Among the most interesting arguments in favour of the thesis that the accounting profession is for women that appeared only once in the responses, the following should be mentioned:

- 1) women's greater ability to establish social contacts ('they get along better with clients')²⁵,
- 2) women's impaired ability for cool analysis (biologically conditioned by hormones that sometimes cause 'the emotional mind to prevail over the rational mind').

One female student said that 'jobs such as a programmer or plumber are more suitable for men than accounting'. The view that the accounting profession is non-masculine (i.e. a man who performs it must be effeminate) is not uncommon in Poland (as some of the students interviewed found out). The examples given by the girl perfectly illustrate this. For a programmer, masculinity is associated with outstanding intellect, prestige and earnings. In the case of a plumber, it is all about physical strength and/or technical ability. A male accountant does not evoke associations with such traditional attributes of masculinity in Poland (and not only here).

Generally speaking, the arguments of the female pupils who believe that the accounting profession is for women are very similar to those of the boys. Referring to the hypothesis presented in Figure 1, among the Polish pupils there are clearly two varieties of the stereotype about the feminine (non-masculine) character of the accounting profession—No. 1 and No. 2. The first is the conviction that this is a profession for women without any specific justification. According to the second stereotype, the most important qualities in this profession are accuracy, patience, meticulousness, and the ability to focus on details, as well as other similar qualities associated with women. The study barely showed the existence of stereotype No. 3 (that this profession does not provide great opportunities for professional development, great challenges and power sought by men) or No. 4 (that it is non-masculine because it does not require muscle strength, technical skills or extraordinary intellect). Echoes of stereotype No. 3 could be heard in two statements, and stereotype No. 4 was revealed in only one.

²⁴ Although she added (as if she wanted to be politically correct) that 'a man would probably do just as well'.

²⁵ It is interesting, because stereotypically a person working as an accountant does not have contact with anyone, is poor at establishing social relations, and does not really need such relations at work.

Conclusions

In Polish society, the stereotype of the accounting profession's feminine character is quite common, and was expressed by one in six secondary school pupils. This may not seem much, considering the prevalence of all stereotypes that exist around the world. It is a high number, however, compared to the perception of such professions as medicine, acting or scientific research which almost all of the Polish secondary school pupils consider to be gender neutral. This is also a high figure considering that the author of the paper did not conduct a study of automatic (unconscious) associations²⁶. The respondents had a moment to think, and were even asked to reflect on the justification of their views concerning the accounting profession (they could always return to previous questions and change their answers). Unconscious associations related to accounting could be a fascinating direction of future research.

In Poland, there are two clear varieties of the stereotype concerning the feminine character of the accounting profession. The first is the conviction that it is an occupation for women without any specific justification. The other one is a combination of the stereotype about the accounting profession (the nature of the job, and even more often, the personal qualities necessary in this occupation) with the belief that there are differences in personal characteristics and predispositions between men and women. It is based on the belief that the most important qualities in this occupation are accuracy, patience, meticulousness, the ability to focus on details, and other similar qualities that women possess. The discovery of this stereotype may not seem very revealing, as it resembles the situation described by Kirkham and Loft (1993) concerning the development of the accounting profession in Great Britain. In Poland, however, this applies to all accounting, not simply bookkeeping. And the stereotype exists at the turn of the second and third decades of the 21st century.

The stereotype of the feminine character of accounting is more commonly encountered among young Polish men. This does not bode well for reducing the scale of the feminisation of accounting in Poland, especially if these particular stereotypes lie at its basis.

Whether gender stereotypes about the accounting profession are actually the cause of its feminisation and how strong this influence is should be confirmed in a separate study (although it is very likely). Such research ought to mainly cover young men who have recently decided to choose an educational and professional path. They should be asked in questionnaires or interviews whether they considered choosing accounting, and if they considered it, but did not choose this profession, why. It would be fascinating and perhaps extremely productive to observe school

²⁶ Numerous studies show that the vast majority of people unconsciously stereotype even those issues that they consciously think about properly. For example, outright feminists in quick association tests often show sexism to their amazement and shame. This is how our (unconscious) mind works (see Mlodinow, 2013).

lessons dedicated to discussing various occupations and professional preferences of students as well as meetings of students with their career counsellors (such lessons and meetings take place in Polish schools).

It is worth repeating and improving the study described in the article. Improving such a large survey would involve conducting a study on a fully random representative sample, as is done by public opinion polling centres, e.g. when examining voting preferences. However, this type of research is very costly. In addition, the author of the paper only studied adolescents; such a study could cover the entire population of Poles aged over 14 years. The legitimacy of repeating the research in a decade or so is obvious. Stereotypes are by definition quite persistent, but this does not mean that they do not change at all, especially in the face of dynamic social changes, as indicated by the events that took place in Poland in 2020 (i.e. mass social protests related to the Women's Strike, which heralded a significant change in views and social behaviour, especially among young Poles).

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