

A STUDY OF GENDER, PERSONAL CHARACTERISTICS AND WORKPLACE CONDITIONS OF ACCOUNTING PROFESSIONALS OF SEKONDI-TAKORADI METROPOLITAN EDUCATION DIRECTORATE

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ABSTRACT

The purpose of the study was to investigate the status of women in the accounting profession in Sekondi-Takoradi Metropolitan Education Directorate (STMED) by examining the influence of gender on their personal characteristics and workplace conditions. The study adopted a cross-sectional survey design. The study population was 63 accounting staff made up of 59 staff and four directors. The census method was used to capture all the respondents. Questionnaire and an interview guide were the research instruments used. The qualitative data were analysed using thematic approach while the quantitative data were analysed using inferential statistical tools. Findings from the study show that gender has no meaningful effect on accounting staff personal characteristics. However, it has an effect on their workplace conditions. These differences between females and males in accounting-related jobs can be attributed to the Ghanaian patriarchal culture. It was recommended to the director of girl child education unit at the STMED and GES as whole to intensify and spread the awareness between families to believe that females can be seen in the high level positions and take the right decisions in accounting related professional jobs. This is because if the society is to develop, this starts with the family and how children are raised to have positive personal skills.

Keywords: Accounting professionals, Gender, Personal characteristics, Workplace conditions.

INTRODUCTION

Globally, it is known that females in both developed and third world countries want to reach top management and come face-to-face with some barriers put in place by society. At the same time, there is common knowledge that men have leaders' positions in politics and accounting sphere than females (Qasem, 2013). More and more women in both developed and developing countries have been entering the workforce, which leads to the growth of supply of capable potential women leaders who end up in arenas such as business and economics that were formerly predominantly that of men (Saani & Fuudia, 2015). Although, women have been reaching top positions of business leadership in recent decades, they form a distinct minority in such positions. Despite progress, women still face substantial barriers and hindrances that prevent them from further career development (Omane-Antwi, 2017), especially in patriarchal societies such as Ghana.

Generally, the role of women in various formal working sectors has recently improved, not only in the developed countries, but also in the developing countries, of which Ghana is one

(Dorcas, Obiamaka & Folashade, 2014). This has occurred through the application of laws and regulations and the establishment of several associations committed to focus on women rights. Previously, accountants used to be males working in offices that needed more concentration and careful examination of financial examination but now, there have been big changes in the system. More and more women are now part of the public accounting sphere. A study found that most of the women hired into public accountant were not moving up the rank as expected due to disproportionate of turnover (American Institute of Certified Public Accountants [AICPA], 2015). Some researchers are of the view that women could not work in public accounting-related jobs, and if they were, tended to work for smaller firms due to work/family conflict, which is one of the factors that cause turnover among female accountants professionals in some firms (Adapa, Rindfleish & Sheridan, 2016; Dalton, Hill & Ramsay, 2017; Ounlert, 2016).

In fact, as children advance through school the difficulty of providing acceptable alternative care and the demands on parents' time actually increases (Qasem, 2013). Even though in Ghana, females and males accountants have the same standard for professional success and satisfaction but males tend to achieve more success than their female counterparts (Haynes, 2016). A perhaps fundamental assumption underlying research tracking the progress of women in public accounting is that female and male have the same standards for professional satisfaction and success. Omane-Antwi (2017) indicated that, even at the senior manager level, high proportion of women accountants does not aspire to partner with others. However, Lehman (2016) posits that in the corporate world, females who find themselves to be in top management position are equal numbers to males.

Most researchers are of the view that after the great improvement in social, educational, and technology, societies still find a shy participation for women especially in advancement and leadership roles (Adapa et al., 2016; Dorcas et al., 2014; Evans, 2016; Komori, 2017; Ounlert, 2016; Qasem, 2013). Komori (2017) is of the view that the presence of a critical mass of women in senior jobs is positively correlated with a company's performance and possibly with higher profit. Also research on woman in the accounting profession to date has, therefore, focused on women in banking and private practice and a substantial literature has been published on the career experience of female professional accountant (Omane-Antwi, 2017).

In Ghana, women hold a significantly smaller percentage of upper-level accounting positions than men, and are less likely than men to become partners in accounting firms (Omane-Antwi, 2017; Saani & Fuudia, 2015). Most of the studies reviewed fail to look into the problem causing women accountant to move to higher ranks as expected in the public sector. This paper examines gender, personal characteristics and workplace conditions of accounting professionals of Ghana Education Service (GES), focusing on Sekondi-Takoradi Metropolitan Education Directorate (STMED). In the cause of the study, details information will be provided to discover why woman accountants in STMED find it difficult to head the finance and account units or departments of the various schools, colleges, unit and offices.

Objectives of the study

The main objective of the study was to investigate the status of women in the accounting profession in STMED by examining the influence of gender on their personal characteristics and workplace conditions. The specific objectives of the study were to:

1. Determine how personal characteristics differ between males and females in accounting-related jobs in STMED.

2. Examine how work requirement attributes differ between males and females in accounting-related jobs in STMED.

Significance of the Study

Many women begin their jobs in accounting and finance fields and they love it and succeed in it but they leave it much sooner than expected (Omane-Antwi, 2017). The result of the study can enable talented women accountant in the service to still remain in the service as well as things they should do to move up as expected. Even though women actually take career breaks compared to male, but with help of the study women accountant in the service can combined their personal characteristics and work requirement in order to improve performance of the service. The findings are expected to be of great use to management of public institutions as a whole since it will help them devise effective strategy to promote women to the top and tap into their profession. Furthermore, the study will serve as a reference material for all public institutions in making decisions concerning ways of selecting and improving the workplace conditions and personal characteristics of staff to meet the gender equity requirements of the employees.

Delimitation

The study was delimited to variables such as gender, personal characteristics and workplace conditions. In connection to respondents, the study was delimited to the perspectives of professional accountants and auditors in the STMED, focusing on those in the various secondary schools, educational units, metropolitan office and special education unit.

Conceptual Framework

Accounting is not only a technical tool for organisations and societies, but it can also be answer, ammunition, learning, and a rationalisation machine to achieve various purposes. It intertwines with organisations and society. Also, it is a complex notion that can be used to advantage some people and to exclude others (Evans, 2016). The conceptual framework of the study was carved based on observations and ideas imbibed from the literature and personal observation and experience made in the field of professional accounting and gender. A cautious investigation of the survey of writing proposes that there are many dimensions and facets of personal characteristics and workplace conditions. This study conceptually grouped workplace conditions and personal characteristics into three and eight factors respectively. Those of workplace are working hours, family responsibilities and mobility while that of personal characteristics are competitiveness, decisiveness, leadership ability, career aspiration, desire for responsibility, ability to handle pressure and high volume workloads, adaptation to change, and commitment to quality.

As indicated in Figure 1, these factors were pooled together to form each of the dependent variables. The independent variable was gender while personal characteristics and workplace conditions were the dependent variables. *Personal characteristics* are attributes that describe the individual's character, regardless of the effects of any external workplace factors. *Workplace conditions* on the other hand are factors other than the individual's own personal characteristics (as defined above) that are present in the work environment or related to it, and may affect how the individual performs his/her work and is rewarded for it.

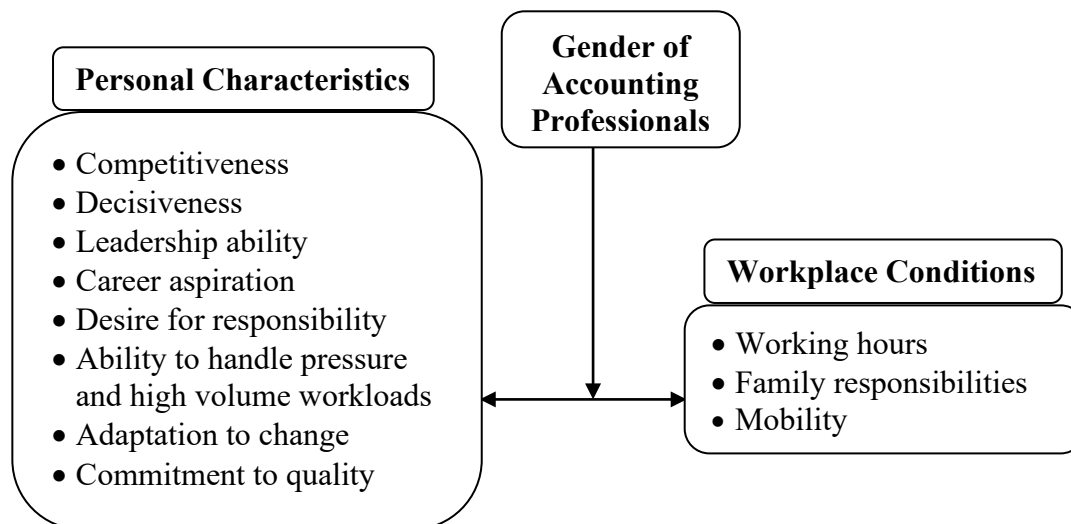


Figure 1: Gender, Personal Characteristics and Workplace Conditions of Accounting Professionals

Source: Adapted from Qasem (2013)

The general argument of the study is that, if the socially constructed perception the society assigned to a professional accountant with regard to his/her gender is perceived negatively or otherwise, it can affect the accounting professional's perceived personal characteristics and workplace conditions. However, the perceived workplace conditions and personal characteristics of the professionals can also be influence by their personal attributes. The various facets of workplace conditions and personal characteristics considered in this study are known to be associated with female and male accounting professionals (Qasem, 2013).

Methodology

Quite apart from using the mixed method approach that makes use of quantitative and qualitative approaches sequentially, this research adopted a cross-sectional survey design. This design typically involves collecting data at one point and over a short period of time to provide a 'snapshot' of the outcome and the characteristics associated with a population, at a specific point in time (Quinlan, 2016). The study population for the study was all directors, professional accountants and auditors of GES at STMED. Current data available to the researchers show that there are 59 professional accountants and auditors of GES at STMED and four directors (Educational Management Information System [EMIS], 2017).

Due to the small number of directors, professional accountants and auditors of GES at STMED, the census method was used to capture all elements within the study population. This method was deemed proper and doable since the directors, professional accountants and auditors of GES at STMED were quite different from each other and small in number. The distribution of the study population is presented in Table 1.

Table 1: Distribution of Respondents and Participants of GES at STMED

Categories of respondents and participants of GES at STMED	Frequency
Directors of the various departments at STMED	4
Professional accountants and auditors in the various senior high schools	27
Professional accountants and auditors in the various education units	22
Professional accountants and auditors in the metropolitan office	6
Professional accountants and auditors in the special education unit	4
Total	63

Source: EMIS, 2017

Data collection instruments, procedures and analysis

A questionnaire for professional accountants and auditors and an interview guide for the directors were the data collection instruments used. To ascertain reliability and validity of the instruments, a pilot study was carried out at the Cape Coast Metropolitan Education Directorate (CCMED) of GES. Reliability of the questionnaire was 0.812, which shows that there was high reliability with regard to the questionnaire. A period of four weeks was used to collect the data. The data collection process started on June 12, 2017 and ended on July 7, 2017. The data collection was carried out in four stages. Stage I was the collection of list of professional accountants and directors of GES in the STMED, Stage II was the distribution of the questionnaires, and Stage III was the retrieving stage. Stage IV concentrated on the interviewing process that the directors were subjected. On the whole, the study was able to retrieve 57 completed questionnaires out of 59 distributed from the respondents. This resulted in 96.6 percent retrieval rate. However, the study was able to interview all the directors sampled.

With the help of Predictive Analytic Software (PASW) Version 21.0, the quantitative data were analysed using independent sample t-test. In relation to the qualitative data, they were grouped into various themes based on the specific objectives of the study. This was done after transcribing the data manually using thematic coding approach.

RESULTS AND DISCUSSION

The first specific objective of the study was to determine how personal characteristics such as competitiveness, decisiveness, leadership ability, desire for responsibility, ability to handle pressure, and career aspirations differ between males and females in accounting-related jobs in STMED. The results of the quantitative data are presented in Table 2. As indicated in the table, with regard to accounting staff view on the various facets of their personal characteristics, there were no statistically significant difference between the male and female accounting staff. Specifically, there were no statistically significant difference among male and female accounting staff of STMED with regard to their views on competitiveness [$t = 0.889$, $df = 55$, $p = 0.378$], decisiveness [$t = 0.126$, $df = 55$, $p = 0.900$], leadership ability [$t = 1.282$, $df = 55$, $p = 0.205$], career aspiration [$t = 0.372$, $df = 55$, $p = 0.712$], desire for responsibility [$t = 0.911$, $df = 55$, $p = 0.366$], ability to handle pressure and high volume workloads [$t = 1.321$, $df = 55$, $p = 0.192$], adaptation to change [$t = 0.901$, $df = 55$, $p = 0.303$], and commitment to quality [$t = 1.011$, $df = 55$, $p = 0.210$]. This shows that gender has no effect on the attributes that describe the accounting professional's character, regardless of the effects of any external workplace factors.

Table 2: Differences between Male and Female Staff in Accounting-Related Jobs in STMED with Regard to their Personal Characteristics

Personal characteristics	Gender	N	Mean	Std. Dev.	t-value	Sig.
Competitiveness	Male	36	2.556	0.843	0.889	0.378
	Female	21	2.333	0.901		
Decisiveness	Male	36	2.843	0.916	0.126	0.900
	Female	21	2.805	0.840		
Leadership ability	Male	36	3.185	0.907	1.282	0.205
	Female	21	2.809	0.905		
Career aspiration	Male	36	3.583	0.931	0.372	0.712
	Female	21	3.492	0.827		
Desire for responsibility	Male	36	3.041	0.715	0.911	0.366
	Female	21	2.861	0.727		
Ability to handle pressure and high volume workloads	Male	36	3.398	0.647	1.321	0.192
	Female	21	3.151	0.737		
Adaptation to change	Male	36	3.211	0.633	0.901	0.303
	Female	21	3.253	0.585		
Commitment to quality	Male	36	3.221	0.612	1.011	0.210
	Female	21	3.231	0.595		

Source: Field survey, 2017

df = 55

(N = 57)

However, in relation to the qualitative data, the two directors interviewed reported that work success depends more on personal characteristics and ambitions of the individual than on gender. According to them, the Ghanaian culture does not have a large effect on the individual's success, and that work success depends more on the individual. However, one of the interviewees reported that the Ghanaian culture, society and tradition to some extent have a negative effect on females, compared to males in the formal sector. He said that *the accounting field is tough and pressurising, and the natural characteristics of females do not fit for such jobs, as opposed to males*. He suggested that internal design, nursing and teaching are more suitable for females, while accounting-related jobs are more suitable for the males as their characteristics, both physically and mentally, are suitable for handling pressure, working for long hours, communicating with different clients (especially aggressive ones) located in different places, and making wise decisions without being affected by emotions. He further said that *if females insist to take accounting-related jobs then they should be old enough and trained to act like men and eliminate any feminine characteristics*.

In relation to competitiveness and decisiveness in decision making one of the participants was of the view that decisiveness in decision making depends on personality. However, the other participant indicated that males are tougher in taking decisions because the Ghanaian society raises men as the ones who give orders, and that men are more confident and wise in making decisions, while women are prone to involving their emotions in the decision making process. However, he added that if women have good training and when their families are used to listen to their views they can be tougher and more confident than men. According to Qasem (2013), this phenomenon is found more in the developed countries than in developing countries, because in the developed countries, females tend not to be raised to accept the orders from their monitors without negotiations.

In the case of GES and STMED for that matter, management are trying to eliminate any discrimination against females in this area through encouraging them and giving junior staff from both sexes the needed training they might have missed in university, school and home. Also, in Ghana some non-governmental organisations are doing some efforts on reducing discrimination against women in promotion opportunities within the formal sector (Omane-Antwi, 2017). However, some organisations and firms are lagging in this area. One of the participants said that *I was reporting to a female and admired how she was taking great and quick decisions. I think females are more confident in their decisions because they take them after studying the issue carefully and because they take care of details by nature.* Nevertheless, there were some negative views on the ability of female managers to make decisions. For example, a female participant said that she was reporting to a female boss who was taking tough decisions and asking her to follow her orders without listening to her view. She said that *most of these decisions were incorrect, and this behaviour led me to leave my positions under her.*

With regard to leadership ability, the interviewees generally saw that both sexes are equal on that, but that the Ghanaian society puts obstacles in the face of females, limiting their ability to show their capabilities, especially at the junior levels. However, one of the participants argued that if females achieve higher positions, such obstacles may be alleviated. She said that *as an experience female in a high accounting position, I think business owners in Ghana prefer working with a high position female because of trust; as female are rarely doing illegal acts, compared to males who take this risk. However, I think this is not the case with regard to the public sector.* The findings are in line with the comments of most researchers (Adapa et al., 2016; Qasem, 2013; Rowe, 2014) who are of the view that while both males and females have similar leadership abilities, in most patriarchal societies males are given more opportunities, as the masculine mentality refuses to have a female managing a male.

One of the participants also said that *females are perceived as not suitable even to manage females, describing the relation between a female manager and her female subordinate as "hell".* She added that *generally, male accountants look to be leaders because in their culture reporting to a female is a shame.* This makes a big motivation for females to prove how their organising skills and ideas challenge this limitation and show how they can outperform males on leadership abilities.

In relation to career aspiration and desire for responsibility, the views of the participants generally show that male accounting staff of the STMED with lower rank have a clearer vision for their career path and that this reflects how ambitious they are through asking for more responsibilities. On the other hand, their female counterparts do not have a clear vision about their career, given that they are brought up to concentrate on social stability, so they do not have a clear vision about whether they will complete their career path.

Nevertheless, some interviewees argue that after females pass this first step of work they can be more focusing on their career path and taking as much responsibilities as males, this depending on personal characteristics rather than gender. However, other social factor may also impact the situation of women at later stages of work. For example, according to a male participant, *females have big ambitious and work very hard until the moment they are engaged, then they may abandon all of their experience and leave their jobs, or if they stay working they stop taking more responsibilities and stick to the same position with its routine responsibilities, rather than take more challenging positions.*

On the other hand, a female participant who was at the rank of senior accountant argues that this criterion depends more on the individual, whether he/she is ambitious or motivated to move on and develop his/her career path. The Ghanaian society was reported to be more affected by differences between males and females than developed countries because of the traditional values and the culture (Saani & Fuudia, 2015). A female participant reported that one of her formal bosses who was a woman refused to take an opportunity and have a big leap in her career path because her husband told her that he is the man and the one responsible for securing the money, and in no way would he leave his business to go with her or leave her travel to other locations alone. This finding is consistent with most comments from other researchers who posit that men always find it difficult to abandon their job and follow their wives when they are promoted to higher offices in another area or country (Dorcas et al., 2014).

With regard to accounting professionals' ability to handle pressure and high volume workloads, most interviewees reported that ability to handle pressure and high volume workloads is not affected by gender, as both females and males have the ability to work under pressure. This is consistent with the quantitative data analyse as presented in Table 2. However, one of the participants said that *married women avoid handling heavy pressure because of having other family responsibilities which are perceived as an ideal situation in every Ghanaian society*. In Ghana, most people believe that an ideal woman is the one who takes care of family responsibilities even if she is working in the formal sector.

Another participant said that *females in most Ghanaian societies are multi-tasked and can concentrate on different tasks at the same time. To the contrary, males tend to be unable to focus on more than one task at the same time, and that means that females can handle high volumes of workloads and different responsibilities in a more efficient way, compared to males*. The views of the participants and the respondents are consistent and they support the view of Evans (2016) who is of the view that gender has no effect on peoples' ability to handle pressure and high volume workloads since the gender role in most societies are clearly define.

Furthermore, in relation to the finding that gender has no effect on accounting staff adaptation to change, the qualitative data is in line with that. The participants agreed that generally both male and female accounting staff show more stability and commitment to work in the organisations. However, the married ones especially, tend not to accept better financial offers if they include being further from the home and family, need for traveling to other countries, need for adapting to new job environments and conditions, or lack of flexibility in leaving hours. For example, one of the participants said that *most women and men working in the formal sector usually pick their children after school. However, the women do that more than the men*.

Nevertheless, one of the participants said that *in GES and STMED for that matter, female accounting staff are likely to be more adaptable to change. To the contrary, males look for better positions and better salaries and take that opportunity without thinking twice even if the change is moving from one organisation to another. However, if the change will be at the same organisation then females are more flexible in taking that change than males. Females like stability at the same organisation but changing their routine there. They consider their workplace as their home and look for having the better practice to adapt more than males*.

Deductions from both the quantitative and qualitative data show that adaptation to change does not depend on gender but on age, as younger individuals, males or females, tend to adapt easier than older ones, because the older ones cannot adapt to change after all of their experience, while fresh or low level accounting professionals take training for new systems and adapt. Rowe (2014) posits that adoption to change depends on the manager not on the gender of the employee because as a human, one generally refuses the changes but if the manager has an open discussion with his/her staff and discusses with them the advantages of using the new polices or procedures they can suggest new ideas and feel that they are an effective part of it, and that the change decision is their idea, this will encourage them to do their best to implement the change.

The last facet of personal characteristics considered was commitment to quality. The quantitative data show that there was no statistically significant difference between male and female accounting staff. Most views of the interviewees report that females are more detailed and more organised and that this helps them to provide the needed reports in more efficient ways than their male's colleagues who do not have patience to do tasks but prefer to give an approximate result which sometimes by experience is accurate. Males tend not to care about the tidiness of their work and how they got the results.

Generally, the findings show that gender has no effect on staff perceived personal characteristics. These findings are incongruent with that of Qasem (2013) whose study showed differences between men and women in accounting related jobs in Jordan due to the nature of the individual and to the Jordanian culture and the adaptation to the conditions of the workplace. These differences were found to have an effect on the job progress of both sexes, with some discrimination against females on these issues. Despite being an international phenomenon, discrimination against women in accounting-related jobs was found to be larger in Jordan than in developed countries due to the characteristics of the Jordanian society and culture and the characteristics of the Jordanian workplace.

The second specific objective of the study was to examine how work requirement attributes such as working hours, effect of family responsibilities, and mobility differ between males and females in accounting-related jobs in STMED. The results are presented in Table 3. As indicated in the table, there was a statistically significant difference between male (Mean = 3.40, Std. Dev. = 0.81) and female (Mean = 2.75, Std. Dev. = 0.87) accounting staff of STMED with regard to their level of working hours [$t = 0.47$, $df = 55$, $p < 0.05$]. Specifically, the male accounting staff have high level of working hours than the female accounting staff. That is, 0.6 percent of the variances in accounting staff of STMED could be explained by their gender.

Results in Table 3 further show that there was a statistically significant difference between male (Mean = 2.15, Std. Dev. = 0.79) and female (Mean = 2.62, Std. Dev. = 0.77) accounting staff with regard to their level of family responsibilities [$t = -2.87$, $df = 55$, $p < 0.05$]. Similarly, there was a statistically significant difference between male (Mean = 3.26, Std. Dev. = 0.91) and female (Mean = 3.01, Std. Dev. = 0.96) accounting staff with regard to their level of mobility [$t = 3.37$, $df = 55$, $p < 0.01$]. The magnitude of the difference between the mean scores of male and female accounting staff with regard to their level of family responsibilities (eta square (η^2) = 0.178) and mobility (eta square (η^2) = 0.230) were large. This shows that 17.8 percent and 23.0 percent of the variances in accounting staff family responsibilities and mobility respectively could be explained by their gender.

Table 3: Independent Sample t-test Comparison of Male and Female Accounting Staff on the Work Requirement Attributes

Variables	Gender	N	Mean	Std. Dev.	t-values	Sig.	eta square (η^2)
Working hours	Male	36	3.40	0.81	0.47*	0.04	0.006
	Female	21	2.75	0.87			
Family responsibilities	Male	36	2.15	0.79	-2.87*	0.02	0.178
	Female	21	2.62	0.77			
Mobility	Male	36	3.26	0.91	3.37**	0.00	0.230
	Female	21	3.01	0.96			

Source: Field survey, 2017 **p < 0.01 *p < 0.05 (N = 57)

Furthermore, the qualitative data with regard to competitiveness in working hours show that males have more working hours than females. This is consistent with the quantitative data as presented in Table 3. This may be as a result of males having diversification in their experience years because they are more exposed since they travel without getting permission from their mentors and thinking about their family responsibilities. Females sometimes leave their jobs even if they have a good position because of a move or travel by their families or because of engagement and marriage (Haynes, 2016). Haynes added that they also take maternity leave and other types of vacations more than males, the fact that makes them less attractive to employers who cannot do with a top accounting staff taking long leave.

Most of the directors interviewed indicated that males have diversification in their experience, something rarely found in females in Ghana because of the culture which allow males to work for late hours without holding similar responsibilities for their children, and to go to different locations, and make social networking after working hours with their colleagues and managers. This helps to develop the male's character as a person and let him learn from others experience more than females. This issue does not exist in developed countries or non-patriarchal societies because females are more exposed and travel more freely.

The finding shows that gender play a significant role in personal characteristics and workplace conditions of accounting professionals. According to Adapa et al. (2016), a woman could miss a promotion to a male colleague with less experience only because of gender discrimination. However, today, these issues should occur less frequently due to the awareness of organisations for the placement of women in high-ranking positions. Today, discrimination against women accountants remains in a multitude of work practices and cultural norms that seem impartial (Omane-Antwi, 2017).

One of the female directors said that *I was working for late hours in my formal job in one of the local banks in the country, sometimes up to 10 pm. By then I was single and from an open-minded family, yet I was having conflict with my parents for this. However, immediately I got married I stopped because my husband was not comfortable with that job. On the other hand, my male colleagues are welcomed even if their productivity working late is less than my. Another female participant said that as head of my unit, I usually work for late times and in vacations. I also tries to make sure that my female employees go back to home safely and later than 9:00 pm. One of the male participants said that females in accounting related jobs should not take many vacations, especially in high positions, since there are lots of updates and need for urgent decisions which could not wait until the manager comes back. He added*

that sometimes there is need to call for work on late hours, an issue that is not a problem for male employees but a big problem for female employees in Ghana.

Furthermore, the qualitative data show that in relation to accounting staff level of mobility, most of the interviewees agree that mobility affects females more than males in GES because of the cultural practices that the female must move to stay with the male. Which presupposes that wherever the male is the female must be there. However, poor and insecure transportation will not allow them to be going and coming every working day from home to the workplace. This makes a smaller difference in developed countries, since transportation is generally safer, fast and works for 24 hours seven days a week in these countries. A female participant said that *last year I rejected a good opportunity with good anticipated experience because the company was located out of Takoradi, where I, my husband and three children live. That is working in Accra will mean that I have to drive about three and a half hours to reach the location using highway streets, as this is dangerous, especially in the dry season.*

CONCLUSIONS

Based on the key findings that emerged from the results, the study concludes that gender has no meaningful effect on accounting staff personal characteristics. However, it has an effect on their workplace conditions. Therefore, the gender of accounting staff at STMED have no effect on their level of competitiveness, decisiveness, leadership ability, desire for responsibility, ability to handle pressure, and career aspirations. Nevertheless, in relation to their number of working hours, level of family responsibilities and mobility, gender has a significant effect on them. These differences between females and males in accounting-related jobs can be attributed largely to the Ghanaian patriarchal culture.

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