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## Patriarchy persists: Experiences of barriers to women's career progression in Italian accounting academia

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## ABSTRACT

There are fewer women in the upper echelons of accounting academia in Italy than in other European countries, and fewer female full professors than in other disciplines at Italian universities. The purpose of this research is to investigate the barriers experienced by Italian women in accounting academia and contributes with suggestions to alleviate these. The paper adopts a phenomenographic approach to identify the ways in which a group of 24 Italian women, at different hierarchical levels, experienced barriers to their academic careers. The study identifies different categories of barriers that combine to prevent female perspectives and progression within accounting academia. Underpinning these barriers is a patriarchal culture that has a significant influence on women's careers in academia. The patriarchal structure in both the workplace and society, engenders difficulties in maintaining work-life balance, and shapes male and female roles in the academic workplace.

The paper contributes to the literature on gender in the academic accounting discipline, exploring women's experiences of accounting academia, linking findings of a persistence of patriarchy, and arguing for a more feminist academic organisation. This is the first research in this area to use a phenomenographic method to investigate the barriers to career progression for Italian female academics in accounting and in examining the experience of women at different career levels, including those who have left accounting academia. The paper contributes to research on women's barriers to career advancement, bringing new insights to the understanding of the gender gap in accounting academia and in making suggestions for structural change.

## 1. Introduction

'Men have had every advantage of us in telling their own story. Education has been theirs in so much higher a degree; the pen has been in their hands.'

This was written in 1817, by Jane Austen as an observation by her character Anne Elliot, in her book *Persuasion*. Indeed, the pen had/had been mainly in the man's hand: It was men who effectively set up and controlled the discourses within which the women entered education, progressed and succeeded (or did not) within educational and other spaces. When women took up the pen, entered education and became educators, they were venturing into a male-dominated realm and 200 years later they are still finding

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themselves in patriarchal spaces. The fact is that women continue to experience inequality in the workplace in terms of both remuneration and career progression (Ben-Amar, et al., 2021). While socio-economic and political contexts shift over time, in many practical ways the role of gender in the workplace has changed little, or at a glacial pace, particularly in accounting spaces (Lehman, 2019), including in academia suggesting further investigation is needed.

The accounting profession is characterised by the similar gender discrimination as that of the workplace more widely. Over the last 30 years there have been several calls in accounting journals for research on gender (e.g. Hopwood, 1987; Lehman, 1992; Broadbent and Kirkham, 2008; Ball and Brewis, 2008; Siboni et al., 2016). During this time there has been critical work on gender and equality in various accounting spheres and different countries (e.g. Bitbol-Saba and Dambrin, 2019; Ciancanelli et al., 1990; Dambrin and Lambert, 2008a; Dwyer and Roberts, 2004; Fearfull and Kamenou, 2006; Hammond, 1997; Haynes, 2008a; Kim, 2004, 2008; Kokot, 2015; Kyriakidou, Kyriacou, and Ozbilgin, 2016; Lupu, 2012; Mynatt et al., 1997; Ogharanduku et al., 2021). Several studies examine this in the accounting profession considering various contexts where accountants work (e.g. Anderson-Gough, Grey and Robson, 2005; Dambrin and Lambert, 2008b), however, the position of women in accounting academia has been given little attention. The barriers for women's progression in accounting academia are worthy of further investigation, given that academics play a crucial role in educating young people, influencing their understanding of gender equality and their belief systems, as well as future behaviours. Universities as academic organisations have specific cultures which value particular attributes, mainly masculine, but women will tend to identify with lesser-valued feminine attributes. The perspectives of peers and mentors reflect masculine values. Academic departments also reflect the values of related professional bodies, in this case the accountancy profession. Gendered regimes in professional accounting firms increase difficulties with managing work and family life for women with caring responsibilities (Sian, 2021); similar issues exist within academic institutions. Meyer and Rowan (1977) argue that formal organisational structures reflect rationalised societal practices and procedures. Further, if the people re-enact the social structures of the home, in the workplace (i.e. in formal and informal settings), this reinforces the persistence of these structures (Giddens, 1984). Thus, norms and practices of patriarchy persist in universities.

We focus on the Italian context as there are few gender studies, in accounting, in non-Anglo-Saxon contexts (Komori, 2015). Italy represents an interesting case study because the female employment rate on average is lower than that of the rest of Europe; this gender gap is even more pronounced in academia, where women together make up 39% of the total academic staff (25% of these are full professors, 40% are associate professors and 46% are researchers -MIUR, 2020). Although the participation of women in academia is growing, the share of female academic staff is lower than that of males throughout Europe (EU, 2021). Since the beginning of the millennium, the European Union has engaged in several initiatives aimed at promoting gender equality in academia to reduce the current waste of female talent and to promote female leadership (EU, 2012). It has been suggested that a number of barriers impede female academic careers, both preventing women from entering academia and in hindering their advance (Broadbent, 2016). This is the first study to investigate perceptions of barriers to career progression for women in accounting academia (in Italy) and in examining the experience of women at different career levels, including those who have left academia. Since the gender equality issue has become a topic of investigation within professional bodies and practices, "academics might be well advised to first ensure that their own house is in order" (Dwyer, 1994, p. 232).

Currently the few qualitative studies of women's lived experience of gender inequality in accounting rely on autobiographical or historical approaches (Broadbent & Kirkham, 2008; Dambrin & Lambert, 2012; Baldarelli et al. 2019). This study is novel in focusing on accounting academia specifically, and in applying phenomenography. A method which considers the interactions between humans and the world around them. This qualitative approach uses an interpretivist method to investigate the different ways the participants of the research experience or think about something. Phenomenography generates an "outcome space", a diagrammatic representation of those experiences from the research question 'How do female accounting academics in Italy experience barriers to gender equality?'. We believe that, gender research in accounting should consider specific contexts as a reflection of wider social constructs. Thus, the consideration of specific contexts, both the experience of the women interviewed and their specific cultural context, through phenomenography which allows us to investigate the lived experience of 20 women with different academic roles in the accounting discipline, as well as of four women who left academia at an early career stage. In doing so, we wish to highlight inequality (Haynes, 2017) by giving voice to a group subject to discrimination, and extend accounting research in a social context (Parker and Guthrie, 2014). We note that the persistence of patriarchy is such that our world view, and that of our participants will tend to be through a patriarchal lens. Writers like Bourdieu (1985, 1990 a&b, 1992) might call this 'symbolic violence'.

The paper sheds light on this persistence of patriarchy to increase awareness as well as to determine collective actions to improve or find a new culture in academia. Growing up in a patriarchal society, a society which values masculine attributes more highly, there will be a tendency to value masculine attributes more highly rather than associating with lesser-valued feminine attributes. By contributing to the literature on gender, and on women's barriers at work, we aim to engage in a debate that seeks structural/institutional change through the development of new insights into the gender gap in accounting academia. Our research explores, via interviews, how women live and experience the structures within universities. Despite a belief in 'free choice' and 'agency', the reality is more complex when, a patriarchal structure is embedded at home and at work. However, that the autonomy of an individual, in addition to being shaped, can shape structure, with the possibility of maintaining the existing structure or changing it from within. A feminist stance, with collective organisation, mobilisation, support and advocacy pushing back against the persisting patriarchal structure is therefore key to effecting positive change (Gurrieri et al., 2022).

The paper proceeds as follows. After this introduction, section 2 reviews the literature, firstly on women's participation in academia and secondly on patriarchy and social structures. Section 3 outlines the Italian university context of the study, while section 4 discusses the methodology and the method used. Section 5 outlines the results, providing details of the barriers found in four classifications. Section 6 presents the findings. Section 7 discusses and concludes, proposes avenues for future research.

## 2. Literature review

The position of women in academia is an intriguing issue, since it concerns identity of ourselves as well as the identity of the university as a gendered organisation (Benschop and Brouns, 2003; Haynes and Fearfull, 2008). Women's experience in the academic world has been well documented by a plethora of studies investigating the different stages of women's careers (e.g. Probert, 2005; van den Brink and Benschop, 2012), some barriers they face (Acker and Armenti, 2004; Baker, 2016; Fritsch, 2015; Probert, 2005; Howe-Walsh and Turnbull, 2016), the gender pay gap (e.g. Knights and Richards, 2003; Ward, 2001), their scientific productivity (e.g. Aiston and Jung, 2015; Baldarelli et al., 2016) and differing dynamics in non-Anglo Saxon settings (Komori, 2007). The wide range of studies, both in terms of geographic contexts and of discipline fields, highlights the global value of this phenomenon.

### 2.1. Women in accounting academia

There has been increased interest and calls for gender research in accounting over the last few decades, with reviews of this genre of research published in the last few years (e.g. Broadbent, 2016, Cooper, 1992, 2001, Hardies and Khalifa, 2018, Haynes, 2017, Lehman 2019). Hardies and Khalifa (2018) argue that most studies consider gender as a dummy variable, to the detriment of gender research itself (see also Haynes, 2008b). Acknowledging gender as more than a dummy variable is to proclaim the centrality of gender (and intersectionality<sup>1</sup>) within the analysis. They reiterate a call from Siboni et al. (2016) who advocate examinations of the lived experiences of women working in diverse accounting roles and organisations, including universities, in order to better understand the barriers and obstacles they face.

Haynes (2017) shows how accounting acts as both a gendered and gendering institution in relation to different topics, such as career hierarchies, motherhood, work-life debates, and feminisation and segmentation. She calls for further research that is context specific, since women's careers and work-life choices are limited by organisational and societal constraints. Lehman (2019) calls for gender research in accounting that supports transformation of social structures and enriches the field. The issues facing women are not all the same, different cultures and classes will face differing issues and prejudices (Cooper, 2001); intersectionality acknowledges that each woman has their own unique experiences of discrimination and oppression.

Since the late 1980s, a few studies have emerged examining the role of women within accounting academia (Broadbent, 2016). Of these, Norgaard (1989) argues that women are less likely to be promoted, tenured and selected for leadership positions. Dwyer's (1994) study shows that women and men are equally likely to take research-oriented career paths and, according to Gago and Macias (2014), the choice of research areas has no influence on the under-representation of women in tenured positions. More recently, Samkin and Schneider (2014) find that in New Zealand, female senior lecturers are more productive than their male counterparts. Further, Baldarelli, et al. (2016) examine the research productivity and visibility of Italian female scholars in accounting. However, as Loft (1992) observes, despite the commonly-held view that a university is a privileged context, where merit, skills and equality prevail, academia mirrors the accountancy profession, in which patriarchal assumptions about the world dominate.

The literature on the academic environment reveals a workplace dominated by 'old boy' networks and masculine practices, since work organisation and career progression are based on male standards. There are many aspects of being an accounting academic which are specific to this field. The importance of building academic connections, or networking cannot be over-emphasised. Similar to expectations in the accounting profession of interacting in a positive way with clients and to develop professional contacts. This is fraught with issues for women. Often women are the main carer of a family and are less likely to be able to take time out to attend conferences and other events, once there, it is easier for men to approach influential members of the academic community to build networks. Getting to and from evening events and travel alone is more unsafe for women. Old boy networks are easier to maintain at these evening events, creating informal systems through which men can use their positions of influence to help others in their network. Haynes and Fearfull (2008) note that women academics in accounting are in a double bind, since "they work in a sector in which women are under-represented, at the same time in a field which is regarded as inherently masculine in nature" (p. 188). Although Young (2015) observes that change does not only rely on increasing the number of women, it is also true that when women leaders are few the critical mass is less powerful, slowing down the cultural change both of academy and society.

Anderson-Gough and Brown (2008) explore the masculine mentality within academia, where men tend to invest more in "measurable" activities that are likely to contribute to career progression (i.e., research and international networking) at the expense of those less likely to support promotion (teaching, pastoral and administration activities), while women tend not to use performance metrics to measure themselves against others, indeed these types of measures tend to favour men (Perray-Redslob and Younes, 2021). Haynes and Fearfull (2008) observe the risks associated with gender stereotypes in academia. Women are generally employed in "gendered, stereotypical, 'mothering' nurturing, pastoral and administrative roles" (Haynes and Fearfull, 2008, p. 197), and at the same time subjected to the risk of learnt or structural gender stereotypes with negative implications for their careers. We would argue that this would seem to be the case even when women are promoted into positions of power. Men, on the other hand, benefit from a masculine stereotype of "the successful academic" (Haynes and Fearfull, 2008, p. 189), generally characterised as a man giving his undivided attention to his academic role, focusing mainly on research activities through publications and networking, and with an uninterrupted career history.

In a call for qualitative research in relation to gender and accounting, Broadbent (2016) observes from a personal perspective and

<sup>1</sup> Intersectionality requires us to consider all factors that can lead to individuals being oppressed or discriminated against, ie gender, class, race, sexual orientation, physical ability, etc.

provides an evaluation of the current situation of women in academic accounting. She suggests there may be several barriers hindering women's academic career progression, both preventing women from entering academia and impeding their advance. These barriers in academia seem similar to those reported within the accounting profession, involving a persistent masculine culture and gender stereotypes, family care responsibilities, as well as lack of mentoring and female role models. Some of these barriers are more prevalent at career entry, others persist over time.

We can look at the literature reporting barriers to progression in the accountancy profession to give insight to those that might prevail in academia too. Most literature identifies two categories of barriers: structural constraints, both organisational and societal, and individual barriers (Haynes, 2017). Haynes (2017) observes that while structural constraints act as external factors that limit decision-making capacity, individual barriers refer to the ability of people to act independently and make any choice in a given structure. However, these structural constraints include the patriarchal structures of beliefs in society. They might seem external but frame our upbringing, with patriarchal structures shaping individuals and limiting agency without our realisation. Understandings are created through many layers and factors, including language used (Thompson, 2008), experiences and understandings of the world, what we are told and socialisation within our world, form how individuals conceptualise their being (Senkl and Cooper, 2022).

Some studies maintain that the obstacles to the female career occur at the individual level (Barker and Monks, 1998), or that personal preferences are the main factor in women's career trajectories in accounting (e.g., Whiting and Wright, 2001; Gallhofer, Paisey, Roberts and Tarbert, 2011). It can be observed that these choices will be hampered by socialisation and beliefs and influenced by patriarchal structures. Indeed, Gallhofer et al. (2011) observe that, for rich modern societies, female career paths in accounting are structured upon individual preferences, which means women must make personal work-life choices. However, they suggest that taking a holistic approach that goes beyond dichotomous thinking (structures/preferences) is more likely to bring about meaningful change. In a similar vein, Lupu (2012) proposes that women's career paths follow a dynamic relationship between preferences (lifestyles) and constraints (structure). We would argue that preferences cannot be separate from the social and work contexts in which women operate, particularly within patriarchal structures.

Dambrin and Lambert (2008b) and Haynes (2017) argue that organisational constraints and social stereotypes operate simultaneously, to the detriment of individual choices made by women for example when they became mothers. Organisational practices before and after maternity leave and social stereotypes around "the good mother" vs "the good worker" condition these individual choices (Ciancanelli, 1992). We would suggest that women within particular societal structures are often unlikely to have individual preferences that are separate from society's structures.

Exploring constraints, some studies attempt to identify the relationship between formal and informal organisational mechanisms through the lens of values and norms of socialisation (Anderson-Gough et al., 2005; Roberts and Coutts, 1992). According to this perspective, although women acquire formal knowledge, they are then excluded via vertical segregation from informal (organisational) practices that are embedded in the old boy network and male-oriented culture. In accounting academia, whilst women have the formal knowledge of how to progress in their careers, for example by forming networks, in practical terms they are often precluded due to the feasibility of doing this. Women know that within academic institutions excellence is proved through performance measurement numbers, often by prioritising research, but they may be more suited to the complexity and diversity of other academic work and caring work often assigned to women is undervalued.

A review of the literature on women's accounting careers shows there are many quantitative and fewer qualitative studies exploring gender equity in accounting, there are qualitative studies exploring women's careers in the accounting profession (see Haynes, 2017) and in academia as a whole (e.g. Fletcher et al., 2007). The few studies examining the professional identities and the career paths and obstacles for female academics in accounting, mostly adopt an autobiographical approach (e.g. Broadbent and Kirkham 2008; Dambrin and Lambert, 2012; Haynes and Fearfull, 2008), or a historical approach (Baldarelli et al., 2016, 2019; Walker, 2008). This paper answers the calls for further qualitative gender research in accounting and accounting academia, in developing themes around the barriers to progression as identified and outlined by female accounting academics, using an approach that gives voice to their understanding, description and experience of those barriers. The study contributes with this use of phenomenography to investigate these lived experiences (Siboni et al, 2016) of barriers to women's career progression in accounting academia to comprehend the meshing of rules and practices in day-to-day activities. We decided to use this approach as it does not take as a starting point a preconceived idea of the concept of 'barrier', instead giving voice to how women experience barriers to career advancement in their academic lives. Acknowledging that as we are socially constructed as well as biologically (Lehman 2019, p. 3), our cultural, social and educational experiences shape our world view.

## 2.2. Patriarchy and social structures

Patriarchy refers to systems of social, political and economic institutions and relationships structured via gender inequality. Patriarchal institutions favour men and male precepts and effectively exclude or reduce the full participation of women. This results in social and organisational systems where positions of dominance and privilege are primarily held by men. Cooper (1992) explored patriarchy and the role of the feminine when providing a critique of corporate environmental accounting. More recently Senkl and Cooper (2022) note that in accounting and more generally, we still have not emancipated from the masculine symbolic order. In our research we also find a persistence of patriarchy.

According to Bailyn (2003), there are two kinds of dynamics affecting gender relationships in academia. On the one hand, gender differentiation exists at the level of the individual and deals with the non-conscious beliefs that everyone has about the capabilities of men and women and their performances. On the other hand, the university is a 'gendered organisation', since it is consistent with men's experience of and expectations regarding competence and success (Bird, 2011), thus perpetuating gender inequalities in daily

practice. Fletcher et al. (2007) investigating the gendered dimensions of the research economy in UK universities, noting “a deficit model, where women are encouraged to fit into the *status quo* rather than challenging aspects of it which are deeply discriminatory” (p. 453). Similarly, Benschop and Brouns’ (2003) study describes academia as a social institution that perpetuates the masculine model of academics instead of also supporting a feminine model (i.e. Olympus vs Agora). They suggest that the ideal of Agora would lead to greater public accountability, social responsibility and transparency. Measures that reflect the scientific activities and achievements of female scientists, and which would enable gender to be done differently (p. 194). Van den Bink and Benschop (2012) note that “equality practices are intertwined with a myriad of gender inequality practices” (p.88), illustrating reasons for the slow pace of gender change in academia. Parsons and Priola (2013) focused on female academics as agents of change in their own organisation through daily micro-practices e.g. in introducing gender issues into everyday talk in the department, giving visibility to research on gender issues and introducing gender issues into teaching (p.586). They observe that the ability to effect change is easier in leadership positions. Galizzi and Siboni (2016) consider organisations as key players in the cultural change of the society, finding that universities are attempting to create a favourable environment for women inside the organisation, but there is little attention to creating gender awareness in research and teaching activities, or in supporting women’s leadership. Baldarelli et al. (2019) investigate the relationship between “bodies of knowledge” and social practices, highlighting how formal and informal mechanisms influence the career trajectory of female Italian accounting academics. Using a storytelling approach to examine the career of two Italian female “masters”, they suggest that the masculine culture prevails, although there is space for a feminine culture. These studies tend to suggest a persistence of a patriarchal culture within academia. Despite many years of feminism and women’s attempts to change the culture, patriarchy persists.

Patriarchy pertains to a system in which males have dominance and hold the main power within the society or organisation. It is “a system of social structures and practices in which men dominate, oppress and exploit women” (Walby, 1989, p. 214). Men predominate in positions of leadership, authority, control of the system and hold a social privilege within the social structure. Whilst there are studies using feminist theory considering elements of patriarchy as either the main cause of women’s lack of progression in academia, or as part of the system or culture of universities and academia, there are few studies exploring the themes of patriarchy in the accounting literature (Senkl and Cooper, 2022, for corporate environmental reporting; Walker, 2011, in accounting history).

In this research we investigate the patriarchal structures in academia, whilst the autonomy of an individual is influenced by structure, structures are also retained and adapted through the agency of individuals and understanding peoples’ activity is a central purpose of social analysis, “the structural properties of social systems are both medium and outcome of the practices they recursively organize.” (Giddens, 1984, p. 25). This duality of structure continues and reinforces current and future structures, these are not externally enforced but internally reinforced and enacted by those within the structures, repeated patterns of social activity make up the structural reality. Even though many choices may be available to an individual, the individual makes choices based on past knowledge (Giddens, 1991), women grow up in a patriarchal society, work in a patriarchal workplace, their place in these patriarchal spaces is what they know. This paper argues that a patriarchal structure or culture is continued by the everyday actions of those actors participating in the structure unless change is affected via collective feminist organising (Gurrieri, et al. 2022). Whilst moves have been made towards equality in accounting academia, the framing of structure that is not sexist, racist or classist remains an important objective for contemporary accounting academics in order to affect continued change in their academic environment.

### 3. The Italian university context

Traditionally, academia in Italy has been dominated by a patriarchal culture. It was not until the early 1970s that the first females commenced as scholars in accounting academia (Baldarelli et al., 2019) with a delay until 2000 for the first articles co-authored by men and women appearing in the leading journal RIREA (Baldarelli et al., 2016). Despite a wave of legislative reforms since the 1990s, the culture has been slow to change and academia is still the domain of men, both in number and in decision-making power (Baldarelli et al., 2019) with a lack of women on various committees, boards and governing bodies. Subsequently there are fewer women able to act as mentors and facilitators to other women. It has been found that mentored women are more likely to achieve higher career positions (Burke and McKleen, 1990) and that mentoring is crucial to academic careers (Whitten, 2016, Meschitti and Smith, 2017). Baldarelli et al. (2019) note a reluctance to involve women in research projects, leading to isolation and a lack of research culture for women, in addition to an absence of mentors who can aid female researchers. This lack of mentors for females reflects both the situation in Italian academia and within the accounting profession in Italy (Del Baldo, 2019). Within the highly regulated academic labour market of Italy, the role and academic rank of a mentor becomes increasingly important (Pezzoni, Sterzi and Lissoni, 2012). Galizzi and Siboni (2016) note that currently Italian universities are neither committed to gender equality in academic activities, nor to supporting women’s leadership.

The most recent of these legislative reforms (Italian Law 240/2010) has introduced some important changes in recruitment and career advancement, including casualisation of the academic workforce. Further, the recruitment system has changed for associate and full professors, moving from a single assessment (at the university level) to a double assessment (at the national level and university level). While some objective criteria have been defined at national level, subjectivity remains an important factor at the university level. An overall lack of transparency in relation to the mechanisms of career progression persists. A new promotions procedure introduced from 2012, subjects academics to a national evaluation process, the ‘abilitazione scientifica nazionale’ (ASN), which assesses whether a candidate is fit for the role. Only those successful in achieving this can apply to be promoted. The promotion to professor is usually achieved at the university of affiliation at the time of getting the ASN. The ASN is based on an analysis of scientific outputs or published papers. However, research has shown that women are still not being promoted to professor despite similar scientific productivity (Marini and Meschitti, 2018). The definitions of success “embody values that may not be those upon which I/we

wish to build our lives and careers” (Young, 2015, p. 74) and influence the mobility of scholars between universities. In addition, making research productivity the key criteria for career advancement with a focus on internationalisation of the university system, has created a climate of competition and uncertainty for scholars.

The university system has been slow to adapt to the reforms, as universities develop new approaches to recruitment and academics adjust their career advancement strategies. This has led to a slowdown in the recruitment process, with academic recruitment and progression essentially blocked for several years. This has caused uncertainty in particular for emerging academics in the early stages of their career as there is a lack of contractual stability and limited research funds hinder or prevent research productivity.

Internationally, accounting has been identified as the academic discipline under the “most pressure” from a prevailing academic shortage (Irvine et al., 2010). This may be due to the length of time required to become an academic, the ageing academic workforce and the competition from well-remunerated opportunities outside academia (as consultants, auditors, etc.). In Italy, there is a similar situation to that reported by Irvine et al. (2010) in Australia. Despite the increasing number of students over the last decade, there has been no corresponding increase in the number of accounting academics, with no significant changes in the gender distribution. Indeed, since 2012, the accounting discipline has lost an average of 33% of PhD students and, while the share of female accounting academics has increased, from 23% in 2001 to 38% at the end of 2020, vertical segregation still persists. According to the Italian Ministry of Education, University and Research (MIUR, 2020), while there is gender balance at the lowest levels of the career hierarchy (123 female vs 110 male researchers), at the higher levels inequality is prevalent with 47 female full professors vs 193 male and 130 associate professors vs 193 male. Moreover, the overall number of women in accounting is lower than that in the university system more widely, with a significant gap at the top of the hierarchy. MIUR (2020) finds that despite an overall increase in female accounting academics in the last ten years, there are fewer female full professors (20%) than female full professors in Italian academia (25% in 2020, 24% in 2018 the year of our study) or in Europe generally (26% in 2020) (EU 2021, p. 179). Table 1 shows the proportions in different European countries in 2018, the year of our study for comparison, demonstrating that simple equality in numbers of women in academia is not the full story, and that barriers to progression persist.

So female academics in accounting face two challenges (Haynes and Fearfull, 2008). First, due to its links with the accounting profession, accounting as a discipline is dominated by men, with women under-represented. Second, while academic research is perceived as scientific, rational and objective and therefore “gender neutral”, its patriarchal culture produces accounting practices that represent masculine values. Women experience these measures differently from men, negating claims of neutrality. These challenges combine to create an environment in which the career path in academia is structured according to a masculine imagine of ‘the successful academic’, where there is no place for activities other than research and performance measurement based on publications. Within this international landscape the Italian context is an exaggerated version of what is happening throughout the university sector, and within the accounting discipline and therefore an interesting place for this research into gender inequality in academia.

#### 4. Methodology and method

The phenomenographic approach identifies and describes “the qualitatively different ways in which people perceive and understand their reality” (Marton, 1981, p. 177). Phenomenography assumes that the ways people have experienced a phenomenon influence the individuals’ approach to the phenomenon itself. Thus, the goal of this approach is to find the different ways in which individuals understand, through their own experience, a phenomenon in the surrounding world.

From an ontological point of view, phenomenography considers an individual’s perspective on the nature of reality, that is, the only reality we can communicate is that which we have experienced. This ontological perspective has epistemological consequences as different individuals experience reality in subtly different ways, and these different ways can be described, communicated and understood through a process of analysis. Consequently, it implies a research method exploring the experiences of participants, to identify meanings assigned by them to the phenomenon of interest. Different meanings are then classified by the researcher into categories based on their similarities and differences. Such categories and the relationships between them constitute the essential findings (or outcome space) of this research method.

We adopt this interpretive approach because it prioritises the human experience. Phenomenography sheds light on how women shape their lives and, consequently, how the construction of their careers is influenced by the gendered nature of academic organisations and society. This method explores the interconnections between women’s career choices on the one hand and social and organisational structures on the other. In addition, the ‘outcome space’ as the end result of this research method makes it possible to identify both the boundaries and relationships of the barriers to women’s careers in academia, shedding light on the above interconnections, and emphasising the individual’s coping and change seeking reactions..

In order to ensure the validity and rigour of the research, the literature on phenomenography (e.g., Cope, 2004, Morse et al., 2002) suggests following a precise process of analysis, explaining each phase. Therefore, a detailed description of the steps undertaken for the current research is provided as follows. To capture the experience of people, phenomenography uses in-depth interviews, i.e. conducting intensive individual interviews with a small number of respondents to explore their perspectives, with open-ended questions (Anderberg, 2000). From a methodological point of view the process of analysis requires identifying on the one hand the referential aspect (*what*) that points to the overall meaning assigned to the experience by the individual, and on the other hand the structural aspect (*how*) that shows how the meaning of the phenomenon is understood with a deeper level of awareness that incorporates a range of features (Watkins and Bond, 2007).

The questions asked for this study are as follows: “*What* kind of barriers have you experienced in your career and when (recruitment, advancement, etc.)? Why do you perceive them as a barrier? *How* did you feel about these barriers?”. Further sub-questions starting from the expressions and words used by the interviewees, allowed the researchers to explore the concepts more

**Table 1**

Proportion of women among academic staff, by grade in some European Countries, 2018.

Grade/Countries	Italy	Spain	France	Sweden	Finland	Norway
Grade A - Full Professor	23,74%	23,90%	27,65%	28,22%	30,32%	30,91%
Grade B - Associate Professor	38,41%	44,11%	43,78%	46,47%	49,74%	48,09%
Grade C - Assistant Professor	46,77%	49,95%	38,89%	45,87%	50,21%	48,71%

EU (2021), p. 184.

deeply.

In total, 24 women from different Italian state universities were interviewed, during a period of just over six months, in 2018 (before the Covid Pandemic so unaffected by that). The group is diverse in terms of age, work and care responsibilities<sup>2</sup> and geographical location. It is comprised of four full professors, four associate professors, four assistant professors, four research fellows and four PhD students; consistent with the aim of the research, four women who had left academia after completing their PhD were interviewed.

The researchers carried out the first five interviews together to ensure a consistent approach. Interviews were mainly conducted face-to-face, and the remainder over Skype. The interviews were conducted in Italian and translated by the bilingual researchers. They were audio-recorded with the consent of the interviewees and lasted from 24 min to 62 min, the length related to experience in academia, those who had left academia after achieving a PhD were the shortest interviews. At the end, each interview was transcribed verbatim to allow textual analysis by the researchers. [Table 2](#) provides details of the interviewees, but, in order to preserve anonymity, respondents' demographic details are not included.

This study uses a thematic analysis approach to analysing the interview data. Thematic analysis is a qualitative approach often used with phenomenology as it centres around participants' subjective experiences and sense making. The method is used for "identifying, analysing and reporting patterns (themes) within the data" ([Braun and Clarke, 2006, p. 79](#)). [Braun and Clarke \(2016\)](#) identify a bottom-up and a top-down approach to analysis. A bottom-up or inductive approach is used to highlight the themes within the interviews, thus thematic analysis sorts the highlighted barriers into themes. A theme identifies the main ideas within the data and illustrates the meaning or experience within the data. [Braun and Clarke \(2006\)](#) clarify that the main objective of an inductive approach like this is to enable the research findings to emerge from the key, frequent or noteworthy themes in the data, with more freedom than would be possible using structured, quantitative methods for devising the themes. We then use a top-down approach sorting these themes or categories into classifications identified in legislation around discrimination (e.g. [EU directive 2006/54/EC, ACT, 1991](#)), direct, indirect and institutional discrimination. These have been used for other structures relating to domination/patriarchy (e.g. [Broadbent and Laughlin, 2017](#)) and they are relevant for this research.

Each interview was read and listened to several times by each researcher then the researchers separately coded relevant barriers emerging from the transcripts into themes. This preliminary coding was then discussed between the researchers to compare and share the barriers identified, there were no major issues of difference in coding. Finally, four classifications were determined to make up a framework of these themes: barriers that apply to both men and women; barriers producing direct gender discrimination; barriers producing indirect gender discrimination and barriers producing institutional gender discrimination. A preliminary description for each category, theme and barriers were developed by the researchers to ensure a consistent approach ([Saldaña, 2016](#)). From the analysis of the 24 women's experiences, various barriers emerged as obstacles to their access and/or advancement in their careers. [Table 3](#) in the results section, lists the classifications and categories/themes. These draw on the participants' experiences as stated in the interviews.

A phenomenographic analysis seeks a "description, analysis, and understanding of experiences; that is, research which is directed towards experiential description" ([Marton, 1981, p. 180](#)), aiming for a collective analysis of the individual experiences ([Åkerlind, 2005](#)) and a rich description of the experiences and the perceptions of the phenomenon studied. In a phenomenographic study findings are summarised and presented as an outcome space defined by [Marton and Booth \(1997\)](#) as "the complex of categories of description comprising distinct groupings of aspects of the phenomenon and the relationships between them" (p. 125). We show the outcome space of this research as a diagram which we present along with further description of the themes or categories in the findings section below.

## 5. Results – barriers to female careers in accounting academia

In this phenomenographical study 82 barriers or obstacles to access and/or advancement in their careers emerged from the interviews of 24 women's experiences. These were then grouped into themes/categories, and then into the classifications outlined, following the thematic analysis method described above. [Table 3](#) lists the classifications and the categories/themes and shows how many barriers make up each theme and then we provide a description of the themes.

<sup>2</sup> In the selection of interviewees, we choose people with different work experiences (such as previous consultants vs pure academics; mobility across several universities vs stability in just one university, etc.), with different academic responsibilities (for instance, coordination of research process, coordinators of study courses, dean of faculty, etc.), as well as women with different care responsibilities (i.e. living with parents, singles, married, mother with children, duties of parent-care, etc.).

**Table 2**  
Interviewees.

ID.	Academic position	Age range	Care responsibilities	Interview duration (minutes)
1	Professor	Over 50	Children	55
2	Professor	Over 50	Parents	37
3	Professor	Over 50	Children	44
4	Professor	Over 50	Children	54
5	Associate prof.	40 – 50	Children; Parents	51
6	Associate prof.	40 – 50	Children	45
7	Associate prof.	30 – 40	–	62
8	Associate prof.	40 – 50	Children	41
9	Assistant prof.	30 – 40	Children	42
10	Assistant prof.	40 – 50	Children	43
11	Assistant prof.	30–40	–	45
12	Assistant prof.	30–40	–	43
13	Research fellow	30–40	Children	34
14	Research fellow	20–30	–	35
15	Research fellow	30–40	–	42
16	Research fellow	30–40	Children	37
17	PhD student	20–30	–	46
18	PhD student	20–30	Children	51
19	PhD student	20–30	–	30
20	PhD student	30–40	–	54
21	Early exit	30–40	–	41
22	Early exit	30–40	Parents	29
23	Early exit	30–40	–	24
24	Early exit	30–40	–	26

**Table 3**  
Classifications and categories/themes of barriers to women's academic careers.

Classifications	Categories/themes (and number of barriers)
Barriers that apply to both men and women	Uncertainty about career opportunities (2) Contractual precariousness and unpaid work periods (3) Mechanisms specific to the academic career (4) Career rules continuously changing along with high discretion given to recruitment committees (3) Overload and heterogeneity of academic tasks (7) Shortcomings in training at an early stage (2) Little appreciation of the Ph.D. by businesses (3) Inadequate knowledge of the academic career from outside (3)
Barriers related to direct gender discrimination	Absence or inadequate female role models (2) Barriers to legitimacy (4) Difficulty on returning to work after maternity leave (2) Unequal distribution of organisational tasks (2) Self-limiting cultural stereotypes (6)
Barriers related to indirect gender discriminations	The double-edged sword of flexible hours (3) Increase in international mobility requirements for career advancement (3) Difficulty of work-life balance (6) Similar to me effect (1)
Barriers related to institutional gender discriminations	Stereotypes on the abilities of women and men (10) Stereotypes on the division of roles in society (public vs private) (16)

### 5.1. Barriers that apply to both men and women

Of the 82 barriers identified from the interviews, 27 of these were grouped into 8 themes and then into a category of barriers applying to both men and women. These barriers are mostly related to the nature and context of academic work and the specific context of Italy and applied to both men and women. These 8 themes were: uncertainty about career opportunities, contractual precariousness and unpaid work periods, career mechanisms specific to academia, career rules changing and the discretion of

recruitment committees, work overload and heterogeneity of academic tasks<sup>3</sup>, shortcomings of early stage training, lack of recognition of PhD by businesses and a failure to understand the academic career outside of academia. With these 27 barriers being grouped into this category as applying to both men and women, the other 55 barriers related to direct, indirect, and institutional gender discrimination.

## 5.2. Barriers related to direct gender discrimination

Of the 82 barriers identified from the interviews, 16 of these were grouped into 5 themes, and then into a “direct gender discrimination” category, the themes in this category are explained below:

*Absence or inadequate female role models:* a lack of female role models (i.e. academic women who have succeeded in the accounting discipline) or the inadequacy of role models emerged from several interviews. On the one hand, this causes a lack of confidence in young women about their abilities and opportunities to succeed in such a career, resulting in disillusionment and preventing them from undertaking an academic career in this discipline:

“...what I experienced is that some women who used to work at the university were all leaving for one reason or another. Because they did not have the possibility to enter at the University of XXX they moved to other universities or were leaving Italy to enter academia” (ID 19, PhD student, no care responsibilities, age 20–30, p. 4<sup>4</sup> and 5).

On the other hand, an inadequate female role model emerged for succeeding in an academic career:

“To be able to succeed in a career as a woman, you have to be really exceptional” (ID23, early exit, no care responsibilities, age 30–40, p. 4),

So, above average people, an unattainable role model, thereby discouraging young female talents from engaging in an academic career.

In addition, because of the lack of female role models holding top positions, one interviewee states that when she was assigned a top position she tried to fulfil the male stereotype by her clothes:

“I almost never wear a skirt (...) just because in these meetings, from the very first approach I want to demonstrate my professionalism, and I’m afraid that culturally, instead, I can be perceived as a woman and therefore I try not to wear makeup, not to put on showy things” (ID8, associate prof., with children, age 40–50, p. 5).

By contrast, one interviewee stressed that when she transferred from male mentors to a female one, on seeing a female role model, she became more motivated and felt more confident about the possibility of advancing in her career.

*Barriers to legitimacy:* this theme highlighted that women are more likely to be victims of bullying from male colleagues in higher positions.

Here the issue of gender seems to intertwine with that of age. An interviewee observed:

“when you are young you are at the mercy of others, you must always ‘say yes’ so you cannot decide your workload autonomously” (ID. 18, PhD student, with children, age 20–30, p. 3).

Accordingly, it is not possible to plan your own time, because it depends on your mentors and you must always be available when they ask for your help. Speaking of this, an interviewee criticises the Italian academic system for its utilitarian vision of young scholars. Young age is perceived as an obstacle to holding top positions, especially for a woman and a problem of legitimacy was highlighted in professional courses for young woman.

*Difficulty on returning to work after maternity leave:* several interviewees complained that motherhood stops an academic career because it hinders the availability to travel and reduces flexibility on working hours because women have caring responsibilities. Moreover, maternity leave was cited as a severe barrier because:

“when you come back from maternity leave, you feel yourself not able to keep pace with the work that has progressed in the meanwhile, and nobody is willing to help you or wait for you to update (...) you are never able to recover that time” (ID. 16, research fellow, with children, age 30–40, p. 4).

Further, one interviewee observed that after motherhood it is difficult for women to find time to properly concentrate on research, thus they end up engaging with organising and teaching activities, which are, less relevant for career advancement.

*Unequal distribution of organisational tasks:* several interviewees highlight a lack of equity to the detriment of women in the breakdown of organisational or administrative tasks at universities. Since those tasks are usually time consuming, women have less

<sup>3</sup> Tasks required of scholars relate to: different teaching topics (in some cases continuously changing over the years), numerous students’ dissertation and internship supervisions, diverse research analysis and papers involving different co-authors, several conference presentations, several research projects in which one is engaged with different research groups, numerous reviewing activities and editorial board tasks to perform for different journals with diverse guidelines, organising conference committees, as well as a number of institutional and organisational tasks assigned by universities with constantly changing rules (e.g. commission for access, commission for quality assurance, commission for careers, commission for internships and placement, degree commission, commission for tutoring activities competition, etc.).

<sup>4</sup> All page references for quotes for interviewees are to the transcript, they are our translation from Italian.

time compared to men to perform research, which is, more valuable in career-making. This barrier has become more burdensome because of the new rules (after [Italian law 240/2010](#)) requiring an intensive internationalisation for entering/advancing in a career, thus impacting women who may find it harder to travel abroad because of their more organisational tasks.

*Self-limiting cultural stereotypes:* several interviewees observed that women who want to succeed in their careers **and** who want to seek personal fulfilment in having a family are perceived negatively, because they contradict the stereotype commonly accepted by society: woman = wife = mother = home and family care. Drawing from such assumption, wives and mothers are not considered adequate to achieve high positions in academia and/or to travel abroad for a career, because they have to devote themselves exclusively to their family. Consequently, “the academic professor” in Italy is always seen and represented as a man.

Following on from this prejudice, women who want to advance in their academic career always feel themselves accused of not doing enough, and therefore invest more in demonstrating their abilities to fulfil work requirements. In so doing:

“a woman in a high position needs to assert herself more, ... while a man naturally asserts himself, just saying ‘I am’” (ID 15, research fellow, no care responsibilities, age 30–40, pp. 7–8).

This constant need for women to assert themselves creates more difficult relationship with other scholars at the early stages, and can discourage them from choosing a female mentor.

### 5.3. Barriers related to indirect gender discrimination

Of the 82 barriers identified from the interviews, 13 of these were grouped into 4 themes, and into an “indirect gender discrimination” category. The themes in this category are explained below:

*The double-edged sword of flexible hours,* most interviewees perceive flexibility as a severe problem conflicting with their private life. Flexible hours encourage scholars to work all day long without a break, preventing an appropriate work-life balance and complicating the alignment with partners’ working on a regular timetable. Similarly, flexibility produces complexity where you have to match different scholars’ flexible hours to participate in the same project/committee, as well as to reconcile working hours with the fixed timetable of administrative staff.

*Increase in international mobility,* several interviewees highlight that women, because of their caring responsibilities, are hampered in travelling abroad for research, consequently having less possibility for research, conferences and networking. In addition, they can be impeded from travelling because they have more organisational roles compared to men at universities. Furthermore, there is an issue of personal safety in travelling and networking whilst away that mostly affects women.

*Difficulty of work-life balance,* the main stream of information that has emerged relates to the topic of difficulties in the work-life balance because women are the principal carers (i.e. house management, children and parent care), so they have to put their career in the background. The issue of caring responsibility is further compounded because of the scarcity of social services to substitute the role held by women in current society. Moreover, a lack of support (including moral) from partners has been stressed, since the responsibility of balancing work and family needs is considered the responsibility only of women. As a result, this leads to:

“abandoning the needs of the woman herself, to reconcile the needs of the worker with the needs of family” (such as spare time, sport activities, meeting friends, etc.) (ID. 5, associate prof., caring for children and parents, age 40–50, p. 5).

Several interviewees stated that usually recruitment commissions prefer men candidates because they are considered to have spent their entire life in their career in comparison to women who have also fulfilled the demands of family. The men have spent more time working and less time on family demands, they can travel more easily and have more flexibility in working hours.

*Similar to me effect,* relates on the one hand to the “homosocial reproduction” suggested by [Kanter \(1977\)](#), according to which men/women feel more comfortable with other men/women, accordingly unconsciously preferring candidates of the same sex. Thus the men, typically in the recruitment positions, are more likely to prefer male candidates for promotion.

### 5.4. Barriers related to institutional gender discriminations

Of the 82 barriers identified from the interviews, 26 of these were grouped into 2 themes, and into an “institutional gender discrimination” category, the themes in this category are explained below:

*Stereotypes about the abilities of women and men,* it has been highlighted that a widespread stereotype (also held by women) is that overall men perform better than women at work, therefore:

“... certain assignments are given to women only in order to not be accused of machoism, not because women are thought to contribute in such a role” (ID7, associate prof., no caring responsibilities, age 30–40, p. 4).

Another stereotype is that men and women have different inclinations, making them more able to perform different tasks. The stereotypical picture of woman depicts her as reliable, precise, meticulous, multi-tasking, better at problem-solving, sensible and empathic, thus more able to carry out executive and teaching roles. In keeping with female stereotyped characteristics, some interviewees state that women are more drawn to the accounting discipline, requiring organisation and precision, as well as problem solving:

“In my opinion the heart of the accounting discipline (...) is on one hand to study, deepen, analyse, provide useful insights to organizations, i.e. is preserving the sustainability in the medium-long term (...). I find this much more akin to the typical behaviour of women than men.” (ID20, PhD student, no caring responsibilities, age30-40, p. 10).

However, mentors usually entrust women with organising, operational and teaching tasks, while men who are stereotypically more aggressive and competitive are entrusted with research and consulting activities, these are the career making and more profitable activities. This makes it more difficult for women to aspire to hold high positions and if they achieve such positions they always feel themselves under scrutiny:

“I would say the greatest [barrier] for so many years, now much less so, was to be considered first of all, with all respect, more a secretary, an administrator, than a researcher. Therefore, to have a post that would allow me to be competitive in research and didactics I had to struggle twice as hard to overcome this disadvantage. I must say this is more likely to affect female colleagues like me and it required me to work twice as hard and often be a little tedious” (ID9, assistant prof., with children, age 30–40, p. 3).

Consequently, a university is still considered a masculine environment, where women are continually put to the test because:

“the man if he is there [in a top position], it’s because he is obviously capable, the women, we will see...” (ID14, research fellow, no caring responsibilities, age 20–30, p. 7).

*Stereotypes on the division of roles in society (public vs. private)*, almost all interviewees perceive the division of tasks as “man = work” and “woman = family” still largely accepted in the Italian context. Based on this, it follows that:

“it is the man who is the breadwinner [earns money] not the woman; the woman if she works, she does it as a hobby” (ID4, full prof., with children, over 50, p. 5–6).

This stereotype, on the one hand, influences women in their career choice:

“...obviously, being a woman, when I had to find a job I preferred (...) a job that would allow me to reconcile my work with family life” (ID12, assistant prof., no caring responsibilities, age 30–40, p. 5).

On the other hand, it affects training and career opportunities for women:

“a mentor (man) can tell his scholar (woman) that a woman has her family satisfaction, hence she does not need job satisfaction” (ID5, associate prof., with children and parents, age 40–50, p. 6).

Accordingly, where a male mentor has a research group composed of both women and men, he will probably invest more in the development of the men’s careers than the women’s.

Another consequence of the previous assumption is that:

“a woman who wants to make a career must ‘sacrifice the family’, since when wives and mothers want to work, they take time away from the family” (ID18, PhD student, with children, age 20–30, p. 7).

Accordingly, there is a widespread perception that what holds back women’s careers are family issues, because they have less time to dedicate to work. In addition:

“women’s work time is perceived as being more disrupted than that of a man who can start working at 7 am and, if needed, leave work at 11 pm without any problem. In so doing, it is perceived natural that women cannot follow the rhythms required by the academic profession. On the contrary, it is easier to rely on a man, since he is quieter and can devote more time to work because he does not have to handle family emergencies”. (ID10, assistant prof., with children, age 40–50, p. 5)

Moreover, while men are considered “single-interest” only interested in career, women tend to play other roles in society. From the former assumption it derives also that often people assume that:

“the absence of a man at work is justified for important reasons, while that of a woman is obviously tied to the family” (ID14, research fellow, no caring responsibilities, age 20–30, p. 10).

It is largely accepted that men who want to have a family are not conditioned by stable work. In contrast, women first seek stable work, then a marriage and finally a family. This life plan contrasts with the nature of academic life, usually requiring a long time to get a permanent contract and intensive work, travel, meeting deadlines, as well as moving away from home/family to get a position or promotion.

Based on the previous assumption it follows that:

“if a woman wants a successful career and to simultaneously have a family, she has to work harder than a man in all types of occupations” (ID20, PhD student, no caring responsibilities, age 30–40, p. 6).

This follows from the assumption that care tasks have to be fulfilled primarily by women and that reconciliation of work and life is only a problem for women, since they are naturally in charge of care. This situation obviously discourages skilled women when they see their male peers progressing faster in their careers or who are holding the same position but with less effort exerted.

Finally, governance positions are still considered to be the prerogative of men, thus women are not selected (not even by other women). This stereotype leads to a belief that since:

“the number of commitments grows according to the position that one is covering, [so women] thinking about their care responsibilities are not such good candidates. As well as the belief that men deserve such positions more than women” (ID13, research fellow, with children, age 30–40, p. 6).

## 6. Findings

The current study analysed a range of barriers identified by women as impeding their academic careers, the findings of the categories/themes from this phenomenographical study are discussed further in this section. The outcome space of the study as a whole is illustrated in Fig. 1 and highlights the relationships among the categories of barriers.

We found that the outcome space of barriers to work for the women interviewees, was one of a persistence of patriarchy, which was dealt with by a series of work arounds and acceptance, as part of the society the women had grown up in and were used to operating within. The women interviewees were positive and viewed this space as one where their perceptions of what they wanted would change their work lives. The women viewed themselves as facing barriers, but equally as agents of action and actors within their own success. They did not embrace these barriers, and in some cases this action involved leaving academia. Academic society for these women is a place where a patriarchal culture is legitimised by the dominant patriarchal positions of males within that society, there is gendered socialisation with its prevalent stereotypes. This environment involves issues of work/life balance and power inequalities persist leading to promotion and advancement inequalities. The result is the persistence of the patriarchy for the interviewees' lived experiences within the work place of accounting academia in Italy.

### 6.1. The patriarchal culture

Central to the outcome space is the category “the patriarchal culture” (Crompton and Harris, 1998, p. 132), which dominates in many Western countries, both within the family and society. The “male breadwinner” model of the division of labour underpins stereotypes prevalent in society, and was identified by almost all interviewees, when talking about barriers to success and referencing gender roles. Observations around the importance of work noted that women's jobs are often seen as less important, as a “hobby” (ID4, full prof. with children, over 50, p. 5) when compared with the male role. Several interviewees observed that women who want to succeed in their careers **and** have a family are perceived negatively, because they contradict the stereotype commonly accepted in Italian society.

### 6.2. Gendered socialisation

Interviewees identified a structural constraint, the patriarchal culture within universities, as affecting training and career opportunities for women, with observations around women's career choices being limited due to family. Mentors (often male) tell their female mentees that they no longer need job satisfaction where they have families. Expectations are that women need to prove that their families have not impaired their work ethic, a culture which has permeated so deeply (Dambrin and Lambert, 2008b) that women impose these barriers on themselves and feel the need to work harder than men. Thus, they are asked to and take on various commitments, often organisational and pastoral, to prove that having a family does not negatively affect academic work, without being aware that they compromise research and networking activities, which are deemed important for a career. These actions continue and reinforce the current and future structures within the university thus the structures are not externally enforced but internally reinforced and enacted by those within (Giddens, 1984).

Consistent with prior research identifying the relationship between organisational and individual barriers (Gallhofer et al., 2011; Lupu, 2012), an interviewee noted that:

“a woman who wants to make a career must sacrifice the family ... when wives and mothers want to work, they take time away from the family” (ID18, PhD student, with children, age 20–30, p. 7).

There was a widespread perception amongst interviewees that what holds back women's careers are family issues, with women's work time being “disrupted” by family and men being able to focus more on their work as they do not deal with the issues that arise in family life. If a man is absent from work this is justified as being for “important reasons” rather than family interruptions.

These assumptions legitimise the dominant place of the male (see also point 6.4 below) in what is experienced as a patriarchal university workplace and this is reinforced by gendered socialisation. The individuals within universities whilst employing reason, and maybe even seeking change, are not acting differently, thus social systems become internally referential, with the systems being determined by the actors combined effects (Giddens, 1991) and the patriarchal structures remain.

### 6.3. The challenge of work-life balance

Another broad outcome identified from the themes generated from the interviews is “the challenge of work-life balance”. Interviewees identified that caring tasks are primarily undertaken by women, therefore the quest for work-life balance remains a “female affair”. In Italy, the issue of women's caring responsibilities is further compounded by the scarcity of social services. Interviewees also

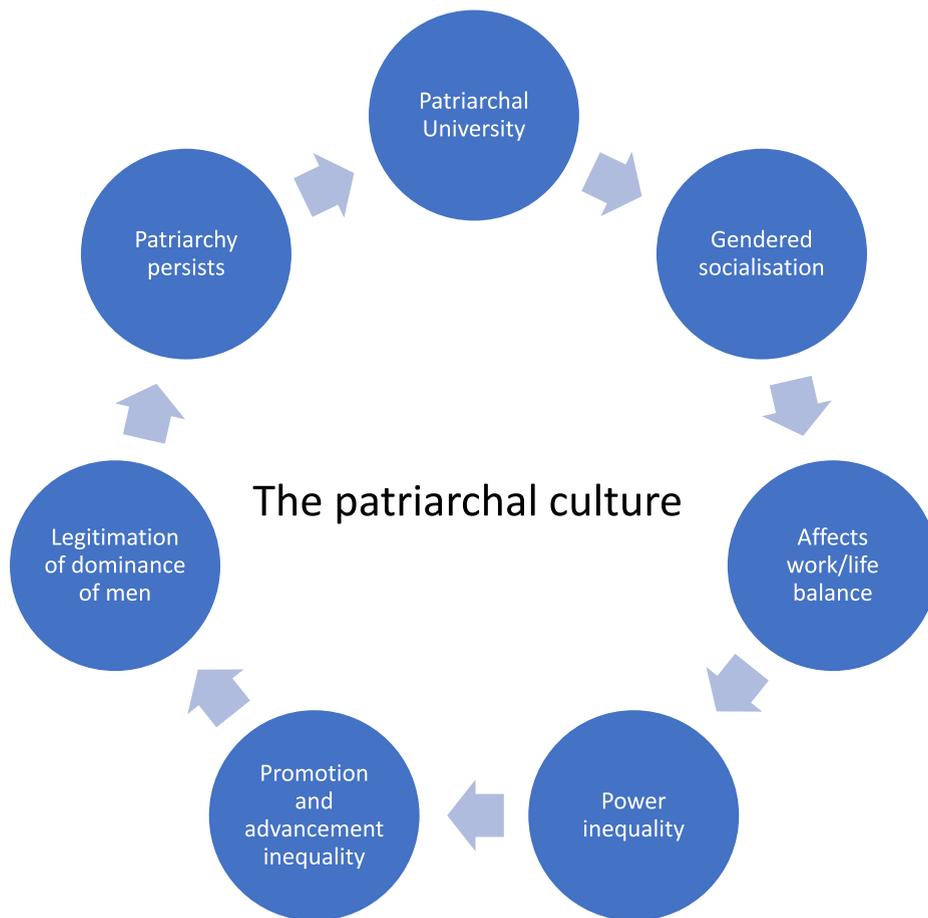


Fig. 1. Outcome Space.

identified a lack of support (including moral support) from partners, highlighting that women:

“abandon their needs (such as spare time, sport activities, meeting friends, etc.), in favour of the needs of work and the family” (ID5, associate prof., with children and parents, age 40–50, p. 5).

Several interviewees highlighted that motherhood is a significant barrier to an academic career because it means that women are less mobile (overseas travel to attend conferences and forming a research network is difficult if not impossible) and less flexible in terms of their working hours. Further, they often subjected to a stereotypical view of the role of women as mothers from their male colleagues:

I could very well move abroad .... the obstacle came from my mentor. He had this idea... as I was now married, then I would have a baby... I was not suitable to continue with an academic career because I had other things to think about (ID 22, early exit, with parents, age 30–40, p. 5).

Moreover, while flexibility has been identified as a way to support female academics in achieving a better work-life balance, some studies (Kornberger, Carter and Ross-Smith, 2010; Rafnsdóttir and Heijstra, 2013; Santos, 2015) argue that it is a “double-edged sword”, entrenching gender roles and inequalities to the detriment of women, as well as conflicting with their private life. Flexibility creates an environment in which it is possible, and acceptable, to work all the time so that the scales tip substantially in favour of work rather than life, particularly in terms of aligning both with the schedule of the family and with that of the university, for example, in relation to timing for meetings and classes. Recently, the pandemic situation has exacerbated this paradox of flexibility, emphasising a role of women as caregiver.

These findings appear to confirm those of Broadbent and Kirkham (2008) who argue that rather than exploring new practices, institutions have tried to fit motherhood into the dominant male culture and practices. For example, maternity leave was cited as a severe barrier by interviewees, both in terms of not being able to catch up, for example in terms of academic output, or measurables via publication, but also that there is no assistance to update or leeway to do so. Further, Haynes (2017) finds that:

Although workplace-related barriers still hinder mothers' career progression in accountancy, the division of domestic labour is at least, if not more, important. (p.117)

The way in which the women juggled their daily lives and their work-life balance, or often imbalance, were a subconscious acceptance of the unwritten rules or as Giddens (2003) labels it "practical consciousness: 'knowing how to go on' in a whole diversity of contexts of social life" (p. 455).

#### 6.4. Power and advancement inequality

Other barriers in relation to male and female roles in the work environment emerged from the interviews: "the boss is a man" and "the secretary is a woman". In Italy this can equally be translated to "the professor" is a man while the woman is called "madame":

During a public competition with PhD candidates, some male colleagues turned to one of the female candidates with "Miss, can you answer this question for me? I had to intervene. They are educated people yet they could not even understand the reason for my appeal (ID 8, associate prof., with children, age 40–50, p. 6).

According to Baldarelli et al. (2019, p. 59) "the institutional, legal and social contexts - characterised by male dominated social networks were constructed in such a way as to operate systematically not facilitate women's career entrance, but above all to block career progression in the university and academic contexts". In doing so, academia mirrors what happens within society; hence it is based on men's common-sense assumptions about the world (Loft, 1992) in which the "similar to me" career model prevails. The home-social reproduction suggested by Kanter (1977) works both at the beginning stage of the career and along the career path. Male academics will recruit and promote people with the same backgrounds and preferences as themselves, hence reproducing organisational gender relations (Anderson-Gough et al., 2005). The interviews highlight a view that recruitment committees usually prefer male candidates, because they are considered as able to dedicate their life to their career, while women have competing demands. In Italy, the bodies responsible for assessing and evaluating accounting qualifications at the national level were composed solely of men in two commissions out four (and in the others, only one member out five was a woman)<sup>5</sup>, demonstrating the male hegemonic culture in Italian accounting academia. As Broadbent and Kirkham (2008) argue, this male dominance becomes self-fulfilling as it means a critical mass of men at senior management levels, making it more difficult for women to overcome barriers and therefore entrenching the status quo.

Studies note (e.g., Anderson-Gough et al., 2005; Haynes, 2017), that barriers to entry are the result of both formal mechanisms, such as recruitment, appraisal and training, and from informal processes such as cultural norms, values and beliefs. These informal mechanisms, stemming from the male hegemonic culture, create a masculine imagine of "the successful academic": a man with an uninterrupted career history (because of the absence of care responsibilities), working all day mainly on research activities, developing publications and networking opportunities. As a consequence, some studies (Young, 2015; van den Brink and Benschop, 2012) use the terms "gendered institutional cultures" and "gendered practices" to describe academia and its practices as being anchored to the life experiences of men, thus creating structural barriers to women's career advancement. For instance, the tendency to favour individuals of the dominant group – usually men – leads to informal mechanisms of gender segregation and individual social affiliations. As a result, information is managed by formal and informal networks often dominated by men (Howe-Walsh and Turnbull, 2016). These informal networks, networks of old and sometimes young boys, function both within each university, by adopting decisions about individual careers, and transversally, through career advancement committees, conferences, and academic associations.

#### 6.5. Legitimisation of the dominance of men

The outcome space also points to "the masculine model career" / "old boy network" vs "the female model career" / "the lack of female leadership". Italian accounting academia is dominated by men, with most leadership positions being filled by male full professors (Baldarelli et al., 2019), thus an old boys' network is prevalent, within employment panels and positions of authority determining career measures and success:

I think that the academic world, at least in Italy, continues to be a circle of privileged people, is changing a little, however, the main barriers were linked to the difficulty of being accepted within this network. Hence, difficulty in entering that world which was very closed (ID8, associate prof., with children, age 40–50, p. 2).

According to Haynes (2017), the social stereotypes relating to gender roles operate in tandem with organisational constraints, thus working together to form barriers to women's career progression, particularly in relation to organisational culture. In Italy, governance positions are still considered to be the domain of men; thus, women are not selected (not even by other women) (Bagues, Sylos-Labini and Zinovyeva, 2014), due to a view that women will always be thinking of their caring responsibilities in priority to their careers.

The interviews highlighted that a widespread stereotype (also held by women) is that overall in academia men perform better than women. It is also a widely-held view that women and men have different interests and abilities (Broadbent, 1998), so they are channelled into different tasks. The stereotypical view of a woman is that she is reliable, precise, meticulous, able to multi-task, sensible and empathic, thus more suited to executive, caring and teaching roles. Sometimes, as noted by Haynes and Fearfull

<sup>5</sup> Each commission is made up of 5 members, only two women have been included (one in the first and one in the last commission).

(2008), women are complicit in this stereotypical imagine of themselves, in part because their experience of motherhood has led them to transfer caring to the academia environment, and because they choose tasks that do not take them away from their family. Further, one interviewee pointed out that motherhood makes it difficult for women to properly focus on research, so they opt for administrative and teaching activities, which are not as valued in terms of career advancement.

Finally, the dominant male culture that permeates accounting academia means that young women are more likely to be victims of bullying from male colleagues in higher positions, according to some interviewees. They stressed that being young and female meant that they could not decide on their own work and should say yes to requests to work for older male colleagues.

#### 6.6. Patriarchy persists

Several interviewees highlighted a lack of equity in the breakdown of organisational and pastoral tasks at universities. Women are more frequently allocated and take on these tasks, which are usually time consuming, taking them away from research and its career-advancing value. In addition, women face more difficulties in mobility because they have more organisational roles than men within their universities, as well as more care commitments within the family. In keeping with stereotypes of women's and men's roles, women are generally viewed as good at organising, operational and teaching tasks, while men are considered more aggressive and competitive and therefore better suited to research, which in turn is more likely to lead to career advancement. Women are more often involved with teaching, course leadership, pastoral and administrative roles, those roles using caring, supporting skills, with substantial contributions but not part of the measures for promotion. This makes it more difficult for women to aspire to successful careers and, often precludes them from certain roles. Women may be regarded as the administrator, or secretary not the academic (also Broadbent, 2016). Academia, particularly in Italy, is still considered a masculine environment, where women are continually doubted and assessed. Interviewees noted that women seeking promotion have to work harder to demonstrate their ability and once they achieve that position then have to show they deserve to be there. This causes other issues:

The constant need of women to assert themselves creates a more difficult relationship with scholars at the early stages, therefore discourages them from choosing a female mentor (ID 15, research fellow, no caring responsibilities, age 30–40, pp. 7–8).

This has a knock-on effect, one interviewee stressed that when she transferred from male mentors to a female one, having access to a female role model, she became inspired to be motivated and more confident about the possibility of career progression.

However, there is a lack of female role models (i.e., women who have succeeded in accounting academia). This was identified in several interviews, women often left either academia or Italy to seek success elsewhere. It was observed that those women who did succeed were not "good" role models according to one interviewee because, they were exceptional. This has the potential of discouraging young women from engaging in an academic career. Additionally, because of the lack of female role models holding top positions, one interview highlighted that when the interviewee did reach a top position, she tried to fit the male stereotype.

The persistence of the patriarchal system is assuaged by the possibility of being able to transform that system. With the possibility of challenging the social system, social actors can contribute to change, but this requires a ground swell an impetus to change, and the power or authority to drive that change.

### 7. Discussion and conclusion

Inspired by calls for gender research in accounting, this paper investigates the experience of women in the academic world, seeking to develop insights into the barriers to career advancement. Using a phenomenographic research approach, it focuses on the experiences of 20 Italian women accounting academics and four women who have left accounting academia. The findings of the study suggest a range of barriers to the women's career progression. In identifying the barriers, we both define their boundaries and the relations among them allowing a broader understanding of formal and informal mechanisms that shape gender inequality. A limitation of this study is that it does not investigate the intersection of the barriers identified with other kinds of discriminations, such as age, ethnicity, disability, sexual orientation, religion, etc. The study is also based in a particular context, so the dynamics present within career mechanisms may differ in other/non-anglo saxon contexts (e.g. Komori, 2007).

The findings confirm that there is no single concept of a barrier to career, but rather many ways to experience barriers in accounting academia, and within the patriarchal social structures found therein. In the current study we identified a total of 82 different barriers impeding women's careers in academia. None of them are gender-neutral, even when structured as such, and more than two thirds of them produce distinct gender discriminations to the detriment of women. The results section of the paper identifies different categories for these, defining both boundaries and interrelations and allowing a wider comprehension of the meaning of each category. The meanings of barriers and their relations constitute the outcome space. In this research we offer a diagrammatic representation of the outcome space and then a description.

The outcome space developed from this research provides insight into the relationships between categories of barriers. Central is the patriarchal culture that still heavily influences women's careers, giving rise, in turn, to other barriers. Significant among these is the widespread belief that women are responsible for family matters; as a result, the issue of work-life balance remains a female affair, thus shaping the roles of women and men in the workplace. This continued gendered socialisation influences and reinforces the power inequality and promotion and advancement inequality, which leads to the persistence of patriarchy by legitimising the dominant position of men. To counter this, we argue for a more feminist perspective of university structures.

Patriarchal characterisations are upheld in an academic world dominated by 'old boy networks', a world which reflects the broader social context where women are under-represented in terms of role models and female leadership. These structural barriers are

supported by traditional models of the division of labour, in which women take care of the domestic sphere and men undertake paid work outside (Crompton and Harris, 1998). This framework is entrenched by institutions, such as welfare regimes and work-life balance initiatives.

We should expect universities to be places of equality, where merit, skills, and progressive attitudes prevail (Broadbent, 2016). Instead, it seems that the very qualities of excellence that have brought women to an academic career work against them, because these qualities are viewed as male, leading to women's exclusion within universities. These gender stereotypes generate an "internalisation of barriers" by women, such as a lack of confidence, and behaviour conforming to these gender stereotypes. Together with other barriers, this may lead women to reduce their career aspirations, or even leave academia (Nielsen, 2017), when this happens, the profession and academia are diminished by the wasted talent and leadership potential of these women academics.

The overall conclusion of this research is that women struggle to progress because they face discrimination across all aspects of their career, from recruitment and selection, to promotion. This discrimination is a consequence of a patriarchal culture that is still largely accepted by universities, and Italian society. Our results confirm the findings of Dambrin and Lambert (2008b) and Haynes (2017) that organisational constraints and social stereotypes operate simultaneously, undermining the individual choices made by women.

Women may have agency to change their situation, but this agency is limited, as there are patriarchal barriers, structures and measures imposed on them. Moreover, for individual women, it is difficult to disentangle their aspirations and actions from the normalised and internalised structural constraints, that are generated by a patriarchal society. Thus, the ability to create positive change must lie with those who currently hold positions of leadership and decision-making power. The importance of real gender equality within accounting academia has not been sufficiently considered (e.g. Broadbent, 1998). The barriers to female Italian accounting academics' career progression are interconnected, meaning that women struggle to progress their careers because they have to face a number of discriminations, working in a gendered environment. These are, on the one hand, barriers coming from outside and, on the other, internal barriers caused by social expectations and norms. Both categories can be traced back to the division of roles that is still largely accepted by patriarchal society, which sees women taking on most of the caring/parental responsibilities within the home, and can be seen to extend to their leadership roles within universities too.

Removing the barriers to gender inequality requires a sustained fight against patriarchal culture. It is not enough to challenge organisational practices through positive action, or develop new and better welfare initiatives if the overarching culture relegates women to the domestic sphere. What is missing is a cultural context free from stereotypes, allowing men and women to realise their ambitions without any kind of constraint. The patriarchy that persists in university cultures and the engendered structures are not just given, but are actively made, supported or (at least) not resisted by the actors. In theory these can be changed via recognition of biases, by resistance and other processes and practice. This research has highlighted how the social reproduction and construction of gendered barriers have been organised/institutionalised into social practice within universities. We suggest that those with power within the institutions can act in such a way as to (incrementally) institute change. We call for further research to investigate the situation in other countries to ascertain whether different legal and cultural contexts influence women's career progression, as well as research to determine the best means of achieving change. There is academic space for investigating strategies and clear routes to overcoming barriers. It could also be useful to seek the perspective of male colleagues. Research could investigate how a patriarchal work culture impacts the choices of women accounting academics in relation to their private lives.

After 200 years surely, times are changing in education, women are on the rise and even young males experience their responsibilities differently. This paper draws on the experience of women in academia in accounting to suggest some actions that could inform gendered assumptions of the 'ideal academic' (Lund, 2012) and future policies by governments, scientific association in accounting, and universities.

Firstly, since gender stereotypes assign women to caring activities, the most urgent actions are those that contribute in combatting stereotypes, but also value caring activities. These actions have a long-term impact, targeting them will eliminate other discriminations. Actions to support cultural change in society, to make it clear that the problem of reconciliation is not resolved by recognising the right of a dad to stay at home for paternity leave. It requires a cultural change to share the idea that caring works are shared by both women and men. Actions that embrace gender diversity as an asset and contributing to excellence in science should be undertaken. Actions supporting female empowerment, so women understand that they can advance in their career as men do, for instance promoting the history of women who have been successful in academia. Orientation actions should be undertaken, to encourage the presence of women in the academic professions where they are currently underrepresented, and to change the culture of existing stereotypes, this change is a must for allowing younger generations to access an academic career.

Secondly, to promote more gender equality in the current context, short-term actions to support female leadership should be adopted. With regards to universities, policies supporting women in reaching top positions in the university should be undertaken. For instance, facilitating the removal of current cultural and sociological mechanisms that have led to a lack of women in top positions, pink quotas could push women to try their hand at higher levels. Specific actions to promote the visibility and curricula of female candidates could be undertaken.

Thirdly, universities should undertake organisational actions to improve the context of the workplace. Actions allowing woman to have more time to devote to the activity of study and conferences, for instance providing staff support/relief for teaching activities and institutional duties. Guidelines to regulate "working times" could be useful, in that they support a better reconciliation of working times with care responsibilities (for instance, by avoiding meetings during evening hours, etc.). Universities should establish and support female mentoring, for example peer to peer mentoring, including and aimed at young female scholars, to support career paths. Universities should invest in changing the organisational culture and people's behaviour (not only the rules), to value caring behaviours, to facilitate returns to work after periods of leave of various kinds, preventing anxiety around having been left behind. Overall, a broader awareness on gender issues in university would be useful, therefore the implementation of a Gender Equality Plan

and then of a Gender report for each university is suggested to shed light on the phenomenon of horizontal and vertical segregation, as well as to monitor the evolution of this phenomenon over time.

Fourthly, actions to support work-life integration should be adopted both by universities and the State. On the one hand each university should offer services tailored to women's needs, to support family care, including through kindergartens, spaces to bring children to university, summer camps for children, close to the workplace and free for scholars in the early stages of their career. In addition, universities should organise support services that allow educators to have more time to devote to work (e.g. to take a parcel to the post office, pay a bill, collect clothes from the laundry, etc.). To provide such services, universities could sign agreements and facilitations with other institutions to take advantage of social services and state welfare systems could establish broader policies specifically addressed to universities.

Fifthly, system actions aimed at career mechanisms and evaluation dimensions in competitions, should be undertaken by both scientific associations in accounting and the overall university context. With regards to the former, since scientific associations are self-disciplined – because they are associations – they should pay more respect for gender equality within their top positions. A recognition of the career paths of women to understand if there are obstacles to progression (surveys at governmental level, but above all disciplinary sector associations) should be undertaken. Orientation actions for young people on career mechanisms and support for those wishing to pursue a university career should be undertaken.

Furthermore, in national scientific evaluations as well as in the calls/tenders of each university, in addition to research quality, the quality of teaching results as well in institutional and organisational tasks performed (the latter usually falling on women) should also be evaluated. In all the call/tenders parental leave can be considered. In addition, both scientific associations and the government should promote a wide debate on the current gender disparity in academia, collecting and showing data on gender participation, both at the level of academies and of individual universities.

As part of this research, all interviewees were asked to represent with a visual/image their experience of their career in academia and their motivation. A variety of visuals were proposed, however, the most frequent one was the “mountain”, indicating that a women's career in accounting academia is a long and difficult climb, because there are many obstacles and the road seems un navigable. “I am in the middle of it. However, I can glimpse that at the top there is a beautiful panorama” said one. The struggle against the patriarchy continues, but the subsequent view will be worth it. We believe that change is worth the investment not only to promote a real gender equality in accounting academia but also to foster excellence in our science.

### Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

### Data availability

The data that has been used is confidential.

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