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**Gendered career rein: A gender analysis of
the certification process of auditors in
Sweden**

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ABSTRACT

The accounting and auditing business has been claimed to be a gendered industry. Even though as many women as men enter the business, high positions as partnerships appear as a privilege for men. Earlier research has indicated that this selection process starts early on the career ladder. In this paper we investigate the gendered character of the early phase of qualification to become certified auditor. We offer a set of hypotheses that predict certification time, with special emphasis on the gendered character of the factors. We test the hypotheses on the population of newly certified auditors in Sweden. The results indicate that there are differences between the sexes, but that the factors even out each other, implying no important difference in certification time. We conclude that there is a slight gendered career rein. A rather depressing result is that our model could explain more of male than female certification time, thus implying that even the theory offered is gendered.

INTRODUCTION

Gendering and gendering processes seem to exist in most businesses. Several studies have investigated the determinants of success in pursuing a career as an auditor and why women are more or less absent in partnership positions (eg. Anderson-Gough, Grey & Robson, 2005; Fogarty, 1996; Fogarty et al, 1998; Gammie & Gammie, 1997; Lehman, 1990; Maupin, 1993; 1990; Whiting & Wright, 2001). Other studies have pointed at a larger tendency for women to plan to leave the business (Fogarty, 1996) in the middle of the carrier. A departure that might be a consequence of the fact that men appear to reach higher positions as managers, partners or underwriters earlier in their carrier than women (Elg, Jonnergård & Månsson, 2005).

This gendered tendency has been explained through personal factors and situational factors. Personal factors that have been put forward are the sex role identity of the person (Maupin, 1990), differences in careers drivers (Chia, 2003), and in the perception of work environment (Fogarty, 1996). Most research, however, indicate the situation-centered factors (Maupin, 1993) to be the most influential. The gendered forces are to be found in the work environment faced by the women who aspire to pursue a career or in the interaction between the work environment and the situation of the women (Whiting & Wright, 2001). Most dominant factor appears to be the difficulties for women to get included into formal and informal networks (Bechop & Dorrewaard, 1998; Elg & Jonnergård, 2003; Gersick et al 2000; Ibarra, 1992; Pelled et al, 1999; Thomas, 1996). Partly this is due to the tendency for homophily (Ibarra, 1992), but also factors as attitudes to the border between work and leisure (Anderson-Gough et al; 2001) and private commitment (Bechop & Dorrewaard, 1998) may influence the possibility to get included in important social networks. In addition performance evaluations are often viewed as one process influencing the gender structure of the organization (Bauer & Baltes, 2002; Fogarty et al, 1998; Gedeon & Rubin, 1999; Johnson et al 1998). Finally, norms belonging to the organizational culture, such as the demands on working long hours (Anderson-Gough et al, 1998; Gammie & Gammie, 1997), have been found influential in the gendering process.

Most research in the audit business indicates that gendering is an on-going process (Anderson-Gogh et al, 2005; 1998; Power, 2003). However, the notion of a glass ceiling is also present (Powell, 1994; Kanter, 1977), in other words that women can reach certain positions in the organization, but are more or less excluded from the highest ones, like partnership. Elg et al's study (2005) also indicates that in the early stage of their carrier newly licensed auditors perceive the same organizational inclusion regardless of gender, regardless

the fact that men already at this stage have higher ranked formal positions than women. This indicates that the antecedents to the glass ceiling are to be found early in the carrier, even though the actual experiences of the ceiling are a later experience.

While the gendered character of the partnership career has been investigated, the preceding phase, that of qualification to become a certified auditor, has largely been neglected. The research has given us vivid descriptions about on what it takes to be a bureau trainee (see eg. Coffey, 1994; Anderson-Gough et al, 1998; Dirsmith et al, 1997), but we have still limited knowledge regarding what determine the success of a trainee. Such knowledge is important to gain since the qualification phase is probably a formative period in the auditor's career, and that the outcome could influence the future of the auditor.

In order to contribute to the knowledge of the gendered character of an auditor's career, we explore the gendered character of the qualification phase to become a certified auditor. There are two outcomes of the qualification that can be observed, the successful achievement of becoming a certified auditor and the time period spent in qualification. We choose to not go back to the very beginning of an auditor's career, observing attempts to become certified, but to stop in-between, focusing on those that have gained the certificate. Thus, we will try to find indications on a gendered process influencing the qualification time to become a certified auditor.

The study of certification has one advantage compared to many other gender studies since the process of certification is social but the very promotion itself is objective, based on written examinations. In Sweden and most other countries in E.U. the assistant auditor has to qualify during an extensive period of training at an auditor firm, and then face written examinations where the knowledge of norms and rules as well as audit judgments are tested. While promotion to become partner is made in a social process, the certification is an outcome that is only partly based on a social process, since the person gain competence in a bureau during the qualification time. But the promotion to certified auditor is based solely on an objective measurement of gained competence. Even if one assumes that the rules, regulations and judgment of the profession are gendered, only slight gender influence could be expected on the certification promotion. Thus, a naïve proposition would be that the career step to become certified auditor does not contain any gender aspects.

This is, however, a proposition that can be challenged. Even if the promotion is based on the competence expressed in one or several written examinations at one point in time, the competence is built during the qualification period when the assistant auditor is

trained in a firm of accountants. The attainment of competence is both individual and social. The individual have motivation and intellectual capacity to gain the competence. The individual is embedded in an auditing firm, being subject to social forces, such as homophily and networking, that influence the possibility to gain competence through being or not being selected to assignments that promote the development of the individual's competence. Thus, we expect to find a gendered process of certification.

We will study the gendered process in the auditor profession through focusing on the gendered career rein, i.e., the factors explaining the individual differences in speed of gaining certified status, with an emphasis of those factors that can be assumed to create a gendered character to the career. Thus, the aim of the paper is to find indications of a gendered career rein in the qualification phase of becoming certified auditor. This will be accomplished through developing and testing a theory of gendered career rein in which we first identify factors constituting a career rein and then derive their possible gendered character. The theory will be tested on those individuals in Sweden that passed their audit-examination between 1999 and 2004.

The paper continues with one section devoted to the derivation of ten factors constituting a career rein for the qualification time of auditors. Every factors possible gendered character is being considered. The resulting hypotheses are tested on the population of individuals that gained certification through the new system of certification in Sweden. The next section contains a description of the collection of the data set and the definitions of the variables. Following is the analysis of the dataset through the application of several models, and the discussion of the different outcomes. Finally, conclusions are given, with some praxis considerations.

THE GENDERED CAREER REIN IN AUDITOR'S CERTIFICATION PROCESS

The purpose of this section is to derive a theory of gendered career rein with the capacity to explain and predict the net time it takes for an assistant auditor to become certified auditor. The derivation of each explanatory factor begins with a derivation focusing on the factors capacity to be a career rein in the certification process. The derivation of each factor then ends with a derivation of its possible gendered character.

We have two main propositions, that the process of certification is gendered, and that the bureau is the main factor explaining the gendered character. The first proposition assumes that the process of certification is gendered, and that females are those that have

tightest reins, i.e., the longest certification time. Earlier research on gendering processes in the audit industry has shown that perceived person-centered factors as assumed motivation and assumed attitudes as well as situation-centered factors as the norm of working long hours, access to social network and so on downplay women's possibility to pursue a career in the industry (Anderson-Gough et al, 2005; Chia, 2003; Grimmer & Grimmer, 1997; Maupin, 1990; 1993; Whiting & Wright, 2001). If this hold true for the time before the certification as well a strong predictor of certification time would be the sex of the certified auditor. Thus, our superior proposition is that the certification process is gendered and that the outcome is that male auditors have shorter certification time than female auditors. This proposition builds, however, on the other main proposition, and its focus on the process of certification situated in the auditing bureau.

Our second main proposition is that the speed of certification will be influenced by both factors that are mainly individual, such as age and motivation, and those factors that are mainly social, or situation-specific factors, belonging to the bureau where the qualification time period is spent, such as size of the bureau and the use of mentors, or a combination of the individual and the situation-specific factors, such as leave of absence and class origin. One main trust of the second proposition is that the bureau is decisive to the certification speed of an individual. An individual's time spent in the certification phase will be influenced by the individual's capacity to handle the work processes at the bureau. Individuals will get different assignments at the bureau, which will influence the experience gained during the qualification time. The assignments are presumably distributed according to those factors that organization theorists have found influence career attainment, such as social similarity and social capital signals. These factors are predicted to constitute a career rein for females.

The career rein has, however, two aspects that have to be noticed. An example will make the distinction clear. It has been argued that parental leave is a drawback for women since leave of absence can be interpreted by the organization as a signal of less investment in competence and in the career, thus making the organization less prepared to invest in the individual. This signal mechanism has two gendered aspects. First, if women are more frequent in leave of absence, for example for parental leave, then they will be treated less favourably in the organization, and thus get longer certification time. Second, the very mechanism, as will be argued at more length later, is more influential on men, since it is a less expected behaviour, than on women, since it is according to expectations. A man with leave of absence will suffer longer time penalty on his certification time than a women. Thus, it is

very important to separate these two gendered characteristics of a career factor. Put simply, there are gendered factors that influence in a discriminate way, but that they discriminate even harder when the individuals do not behave in a gendered way, for example, when men behave more like a woman, choosing parental leave.

Our derivations begin with the factors that are predominantly individual, continue with those that are social, and end with those factors that are a mix of individual and social factors. The derivation is built on earlier studies and personal experience since we do not, yet, have a coherent theory of careers. The derivation of each factor begins with identifying it as constituting a career rein, followed by a derivation of its possibly gendered character.

Motivation

Motivation has been found to influence performance of the individual. Murray (1964) indicates that individuals with higher motivation learn faster and reacts faster than less motivated individuals. In the context of a bureau it implies that highly motivated individuals learn from the assignments more and faster. They ask more questions and develop thereby their competence faster and with more depth. A highly motivated individual manage the assignments in order to improve the competence. Additionally, a motivated individual could be assumed to spend leisure time with studying auditing and relevant regulations, thus improving competence. Finally, the highly motivated individual applies for certification test as fast as possible, since attainments of goals is an important aspect of motivation. Thus, we propose:

H1. Higher motivation will decrease the certification time

Motivation driving certification time can be expected to be different between women and men. Women motivation is driven by more diverse sets of goals (Greene & DeBacker, 2004) and they do not strongly prefer the fast linear career track (Richardson, 1996), that certification can be. The level of motivation could also differ, due to a well-informed anticipation of less promotive career prospects for females. But, what we are looking for, is the gendered motivation, i.e., if motivation by a female and by a male influence the certification time. There are no reasons yet found in the literature to expect, for example, a

highly motivated woman to learn less or to be declined assignments with the effect of having longer certification time. In this respect, motivation is not a gendered factor.

Age

Age is predominantly an individual factor. Since the examination test is quite similar to university tests, those that have a rather recent experience of these test can perform better, which presumably imply that older more often fail the tests, thus increasing time of certification. Thus, the prediction would be that increasing age will increase certification time. On the other hand, age could be expected to speed up the certification time since the individual presumably is more experienced in managing the way in an organization. But finally, age has a social dimension that indicates that age is a factor reducing speed of certification. Studies in careers, especially the tournament model, regard age to be a loser's signal (Rosenbaum, 1989). Age create a signal of other priorities in life than becoming certified auditor. In a study of the career achievement in Dutch audit firms Meuwissen (1998) found that greater age at certification decreases the probability for progressing to partnership. The expectations from both the protégé and the management of the firm of a short trainee period may therefore be higher on younger than older audit assistants. Thus, we propose:

H2. Age will increase the certification time

There could certainly be age differences between men and women, due to women's higher probability of parental leave. On the other hand, men are normally older when starting their career since they have lost one year in military service. But the important aspect in the study of a gendered career rein is to find out if the very rein is gendered, that is, if age is conducive for only one sex. As with the other variable, we have no indications in literature that age would be gendered in this respect.

What resembles these two, mainly individual factors is that we do not find reasons to believe that motivation and age are gendered factors. This is an observation we will return to.

Leave of absence

Leave of absence, for example, parental leave, is, according to social capital theory, a signal created by the individual and interpreted by the organization as a negative signal of investment in the career. As been noted in the ethnographic literature regarding accounting firms (Anderson-Gough et al, 2005; 1998; Coffey, 1994; Colvesky & Dirsmith, 1998; Dirsmith & Colvesky, 1997; Grey, 1998) a high degree of organizational commitment among employees is presupposed and more or less institutionalized in the industry. Those that have preferences for spending their time with other activities, be it child care or time for writing a book, will be seen as not being full hearted devoted to the bureau and the task of becoming certified auditor. Those creating such a signal will not be allotted the good assignments; they will not be stimulated towards early application for the written examination. Additionally, it could be the case that it is not only a signal, but it reveals a preference of other priorities, which imply that those with leave of absence do not care of being certified with speed. Thus, we propose:

H3. Leave of absence will increase the certification time

Leave of absence does not have an unambiguous gendered character. One major factor for a gendered career rein in general have been claimed to be the expectation that women have less commitment and weaker desire to achieve higher positions (Wahl, 1995), which imply that they invest less in job-specific human capital (Madden, 1987). One reason for this expectation is the perception that women want to combine a family life with a working life and consequently at times give priority to the family. Leave of absence will therefore create a signal of less career investment to the organization. This perception is supported by numbers of studies (e.g. Benchop & Dorreward, 1998; Gammie and Gammie; 1997; Grey, 1998) that indicate that there are difficulties to combine a career and family life. The expectations from management are therefore that a woman that goes on e.g. material leave will give more priority to the family and consequently less to the career.

This is, however, a general explanation and supports only the general hypothesis we derived earlier, that those asking for parental leave will have longer certification time since the organization will not spend intense attention and resources on their professional development. However, considering leave of absence as a gendered factor, we have to include men, and the organizational reaction to a similar behavior by them in the derivation. It has

been claimed, and indeed supported by empirical tests, that while women parental leave is but only expected, and therefore not a strong signal, a man that ask for parental leave creates a strong signal of a depreciated career (Richardson, 1996; Schneer & Reitman, 1990). Men are still not expected by organizations to have a leave of absence, and will therefore suffer more in the certification process. Thus, we believe that the career rein of leave of absence is gendered, and we propose:

H3b. Leave of absence will increase the certification time more for men than for women

Prestigious school

Education is part of an individual's secondary socialization, and influences both the individual competence and creates a signal of competence. Important in this respect is the existence of prestigious schools (Bourdieu, 1974). Attending a prestigious school could certainly create superior competence, which could enhance the individual's capacity at the written examination five years later. But attendance at a prestigious school is more of a signal that can be influential during the qualification process. A degree from a prestigious school is a signal of ability inasmuch as it is presumably more difficult to gain access to and obtain a degree from such a school as compared with other schools. This signal could influence managers at the bureau to believe that the prestigious school attendance can be allocated to tougher assignments. Additionally, it can be presumed that the prestigious school en passant teaches the students a behavior that is considered to be appropriate in the business world, thus improving the individual's capacity to engage and to be engaged in the networks of the bureau. Thus, we propose:

H4. Attendance at a prestigious school will decrease the certification time

Being from a prestigious school may imply a closer social identification when entering the social networks of the audit firm. The signal of ability created and the use of social similarity, referring to the same school, will enhance a woman's career stronger than a man since an assigner of a task will probably react stronger on school similarity, especially prestigious school, than on gender similarity. In addition the value of such signal is likely to be higher for minorities trying to enter an organization than for those belonging to the majority. Thus, we claim that prestigious school is a gendered factor, and propose:

H4b. Attendance at a prestigious school will decrease the certification time more for women than for men

Size of the bureau

Turning to the bureau, in which the social processes are situated, there are two characteristics of the bureau that could influence the speed of certification, the size of the bureau and the use of mentor. Earlier research regarding Swedish auditors (Jonnergård et al, 2005) has found significant differences in the way employees perceive the working environment in small and large audit firms. Regarding the speed of certification the number of certified auditors in a firm could be of some importance. With increasing number of certified auditors follow an atmosphere of the importance of certification. The individuals are stimulated, they have a role model, and they have the opportunity to get rich information about the certification process from the many certified auditors. Due to the numerous certified auditors, the competition for becoming a certified auditor is less than in a very small firm. In the small firm, with only one or two certified auditors, it can be assumed that they want to monopolize the status and other benefits created by the certification. Thus, we propose:

H5. Increasing number of certified auditors at the bureau will decrease the certification time

It can be assumed that firm size is gendered in the sense that women prefer large bureaus since they offer employment security and can be expected to suffer less from parental leave. Chia (2003) found in a sample of 292 junior auditors from Hong Kong that 75% of the females were employed by the Big-five, but only 57% of the males (significant difference on 0.001-level). This tendency also imply that the probability to have another women as a role model in the organization decrease with size. Additionally, smaller firms are more vulnerable to people that take leave of absence. If the management expects the women to leave for e.g. parental leave they will be less supportive during the trainee period and less willing to assign them qualified tasks. In this derivation it is important to observe that it is based on expected behavior of parental leave, not on actual behavior. Thus, women get comparable better assignments in larger bureaus than in smaller firms, which imply that bureau size is a gendered factor. Thus, we propose:

H5b. Increasing number of certified auditors at the bureau will decrease the certification time more for women than men

Mentor

Mentoring is an organizational instrument that has the intention and goal, and therefore presumably improves the individual's possibility to handle the way through the organization. The mentor can open up doors, and warn for pitfalls in the organization and in the career. Additionally, a mentor at an auditor firm can educate the assistant in the noble art of auditing. Siegel has together with different research fellows (2001; 1999; 1995) shown that mentoring increases audit efficiency, decreases perceived stress and cultural chocks that may occur during auditing of international firms. Especially formal mentoring program appears to have this effect. Finally, mentoring can be a substantial part of the important socialization into the social norms and values of the profession and of the firm (Dirsmith & Colvesky, 1997). We expect therefore mentoring to enhance the individual capacity to take part of the organization and by that, reduce the certification time. Thus, we propose:

H6. Having a mentor will decrease the certification time

If mentoring gives access to formal and informal network, it can compensate for the tendency of females to get excluded from these networks. To introduce newcomers into the less visible structures of the organization is part of the function of a mentor (Seigel & Reinstein, 2001). If we assume that men already have a strong tendency to get engaged in these networks, mentoring will improve more the situation of a woman than a man. We therefore believe that mentoring is a gendered factor, where it improves the capacity to take part of the organization more for women than for men. Thus we propose:

H6b. Having a mentor will decrease the certification time more for women than for men

Change of position

The bureau creates also a signal that can be used in the certification process. Those that are promoted to more advanced assignments within the bureau create thereby a signal of capacity,

which tend to further increase their frequency of promotion. The tournament model (Rosenbaum, 1979), though being focused on managers, argues that the organization creates tournaments with small hierarchical increments, in order to produce frequent signals of a manager's ability. As a single tournament may fail to produce the most able winner, use of repetitive tournaments increases the probability of excluding false winners. Additionally, repetitive tournaments provide managers with a structural incentive for continuing to be high performers. Though being applied on managers, the function could be the same for auditing firms and their assistants. Being promoted to a better position or work assignments create a signal transmitted in the whole bureau of ability. This signal will influence the assignment process and then further stimulate promotion to more responsible and tougher assignments. Additionally, self-esteem will increase with promotions, which will imply an early application for examination to become certified auditor. Thus, we propose:

H7. Frequent change of positions will decrease the certification time

The literature does not offer any guidance whether to expect this factor as gendered or not. It could be argued that if a woman has a tendency to have low expectations on advancement due to her sex, the attention of being promoted will increase the self-esteem more for a woman than for a man, since promotion meets his expectations. Thus, while the signal created does not change the attitude of the organization, in this sense it is not gendered, it influence the motivation and risk-taking of the woman. The factor of signal through promotion can therefore be expected to be gendered. Thus, we propose:

H7b. Frequent change of positions will decrease the certification time more for women than for men.

Previous working experience

Earlier we found that age will increase certification time. However, there is one particular case when age could decrease certification time, and that is when growing age have been used to gain experience of accounting and/or auditing. Earlier working experiences in these areas could presumably not only increase the capacity of the individual to understand accounting and auditing, but also to apply the proper language used by auditors, thus improving capacity

to communicate with the auditors at the bureau. Through earlier experience, and due to getting better assignments due to ease of communication, an individual with working experience in auditing and accounting will have a faster certification time. Thus, we propose:

H8. Previous experience in accounting and/or auditing will decrease the certification time

Previous working experience has some similarities with the factor of mentoring, but in this case the assistant is also the mentor. We predicted that mentorship increase competence and therefore reduce certification time. If previous working experience could function as an internalized mentor, it would imply that it is a gendered variable, where women get a faster certification track than men. Thus, we propose:

H8b. Previous working experience will decrease the certification time more for women than for men.

Class

Finally, we reach two factors that start with primary socialization. Primary socialization influences the individual in two important aspects; knowledge of appropriate behaviour and self-confidence. One important aspect regarding the primary socialization is the belonging to a social class. The family background is important for many reasons. First of all family background is known to affect choices of academic education (Zietz & Joshi, 2005) as well as the educational success (Scott, 2004; Lauer, 2003; Burchinal et al, 2002). This is due to the social, economic and intellectual support that parents with higher educational background, or higher social class background is supposed to give to their children. It is likely that this support leads to a higher self-esteem for the child and that this gives confidence to perform in new situation. In addition, with increasing class the individual will gain knowledge about proper behaviour in a variety of situations and also identify her/himself with this behaviour (Tajfel, 1982; Tajfel & Turner, 1986). Using the concept of Bourdieu (1977a, 1977b) a reproduction of the parents “habitual” is likely. Presumably, this implies that an upper class individual will be able to get more prestigious and developing assignments. Due to the strong self-confidence, the individual will accept those as challenges. Thus, we propose:

H9. Ascending class origin will decrease the certification time

Much research regarding gendering of organizations has emphasized the importance of getting access to social network and information regarding decision-making and rules of the organization (Benchop & Dorrewaard, 1998; Pelled et al 1999). Women in general are known to be excluded from these situations. However, Pelled, Ledford and Mohrman (1999) results indicate that ethnical background is more important than gender as an excluding factor when it comes to perceived organizational inclusion. With a parallel argument one may expect that women originated from upper middle or upper class is likely to be more accepted than women with a lower middle class or working class background. This as lower middle class or working class background would imply “double minority” situation and the social identity would be more distant from the mainstream in the audit industry. We therefore expect that class is gendered in the sense that increases class position of the family will reduce certification time more for women than for men. Thus we propose.

H9b. Ascending class origin will decrease certification time more for women than for men

Family experience of auditing and accounting

Continuing on the same line of reasoning, living in a family will transmit the experience of the parents to the children and stimulate the child towards working conditions similar to those of the parents. This is partly due to the tendency to reproduce the habitual of the parents (Bourdieu 1977a, 1977b), partly due to the continuing intellectual and social support from the parents. In our case, we believe that living in a family with parents working in the field of accounting and auditing will stimulate the child to a similar development and when arriving to a bureau the assistant will draw on the family experience in order to better manage the career at the bureau, and thus improve competence and thereby getting a shorter certification time. Thus, we propose:

H10. Experience of auditing and/or accounting in the family will decrease the certification time

The character of this factor can be expected to be the same as for the mentor. In this case the mentor is not at the bureau and it is not internalized, as in the case of the factor of previous

working experience, but situated in the family. Transferring the logic and argument imply that we believe that the factor is gendered in the sense that family auditing and/or accounting experience will improve the female assistant capacity to engage in the bureau and get improving assignments than male assistants. Thus we propose.

H10b. Family experience of accounting and auditing will decrease certification time more for women than for men

The gendered career rein

Our main hypothesis is that women have longer certification time than men. The reason for this hypothesis can be found in the constellation of the predictions combined with beliefs of female characteristics. Motivation could be assumed to be the same, and if any difference, less for women due to their discount of less career opportunities, thus increasing female certification time. Age can not be assumed to be different since men loose one year, doing the military service, and women, if having a child, loose about the same time in parental leave. Leave of absence can be expected to be more frequent for women, thus increasing female time. Prestigious school could be assumed to be different, but eventually, because women perform better in preparing school, slight higher frequency of women, thus reducing their certification time. Number of auditors will be expected to be higher for female assistants, thus decreasing their certification time. Mentor can not be expected to differ between the sexes. Change of position will be lower for women than for men, due to the signal of less investment in career signaled by women, thus increasing certification time. Previous work experience, class origin and auditing in the family are all factors were we do not find any reason to believe in gender differences. All in all, with two factors clearly increasing time, only one factor decreasing it, and two factors of ambiguous sign, the general predicted tendency will be that women have longer certification time.

This overall gendered career rein for women have, however, minor corrections through the gendered character of the different factors, as expressed in the b-hypotheses. We found all the career factors, except the individual factors of motivation and age, to have a gendered character with the effect to improve the situation of women. This can be described in different ways, but to put it simply, certain factors discriminate harder men that behave like expectations of women, than women that behave according to gendered expectations.

METHOD

Sweden has two types of certification for auditors, approved auditor and authorized auditor. To qualify as an approved auditor three years of university studies and three years of practice in auditing are needed. For an authorized auditor four years of university study and five years of practice are needed. Since 2003 it is legally required to end the practice with a written “auditor exam”. The possibility to take such an exam has been present since 1999, but was voluntary up to 2003. For our study we selected all authorized auditors that gain their certification through the new test during the period of 1999 to 2003, in all 74 individuals. A telephone survey was conducted where we managed to get information from 59 individuals. Due to different reasons, only 57 persons delivered information that covers all our variables. Thus, we experienced a response rate of 77%.

Dependent variable

The dependent variable is *the actual time for certification*. We asked for the starting time, when they got their certification and how many months they have been absent during the trainee period, due to, for example, child care. Thus, we measure the actual time of certification, not the period elapse from they started until they ended with a certificate. It goes without saying that those auditors that been staying home with their children will have longer certification time, but the actual certification time could be equal to those with no absence. Some of the respondents were unsure about their months of absence making the actual time an approximation. We coded certification time with number of years.

Independent variables

Sex

We classified them into male or female because of their name and voice. We coded female as 0 and male as 1.

Motivation

Motivation is hard to observe, and in this case, even harder since we are asking for the motivation of the individual during a period of at least five years. Motivation does probably vary during these years, and at the end of the period it is probably easier to feel the actual motivation, than the motivation the individual had five years ago. Thus, the measurement

error could be very large. We asked them to answer the question: “How important was it for you to become certified auditor?”, on a five points scale. In order to not disturb them with too many questions, we made the choice to just ask one question on motivation. Since the answers were only on 4 or 5, we coded those with 4 as 0 and those with 5 as 1.

Age

We asked them of year of birth. Since we made the data collection the year 2004, we subtracted year of birth from 2004 in order to get their present age.

Leave of absence

When we asked them about their certification time, we noted the period of leave of absence. Those that had leave of absence were coded 1, the rest were coded 0. The reason for using a dummy variable is that the theory indicates that it is not the length of the leave of absence that matters, but the very signal it creates. Accordingly, a leave of absence of one month or of two years ought to create the same signal

Prestigious school

There are no established ranking systems of education and universities in Sweden. We used two articles, Göteborgsposten, (2003) and Fjaestad, (2004), where they listed universities according to status. While the actual position on the list can be debated, the overall rating is probably rather accurate. We coded as 1: Stockholm School of economics; 2: Gothenburg business school; 3: Uppsala University; 4: Lund University; 5: Stockholm University; 6: Umeå University; 7: Linköping University, and the rest of schools were assigned a 8.

Number of certified auditors

Size of the bureau where measured as number of certified auditors. We asked the respondents about the number of certified auditors. The respondents had very seldom exact numbers, making the variable an approximation.

Mentor

We asked the respondent if he or she had a mentor during the qualification time. It turned out that the term ‘mentor’ is not as clear as it appears to be. Several respondents had a mentor and one coach, and some had supervisors. We decided to code mentor, coach and supervisor as a

mentor. The variable is coded as a dummy variable since the theory predict a qualitative difference between those that have and those that do not have mentor, regardless of the number of mentors.

Change of position

We asked the respondents how many times they had changed to a higher position during their qualification time. The interpretation of 'higher' is ambiguous, thus making the variable uncertain. We recorded the number of changes respondents stated.

Previous experience of accounting and/or auditing

We asked the respondent if he or she had previous experience of working with accounting and/or auditing, before entering into the qualification period. We coded their approximation of time spent in working life with accounting and/or auditing, and created a dummy variable which indicated those with previous experience.

Social class

We asked about their parent occupation during the respondents' youth. Following the standardized set of occupation into social class (SEI 1968), frequently used in Sweden, we classified the person's class origin into three classes. We classified according to fathers occupation and according mothers occupation. The final classification is according to conventions, that father's occupation governs the social class. One exception is, however, when the father's occupation belongs to the third social class and the mother occupation belongs to the second class. Then the person will be classified as belonging to the second class. Many modern families do not have both parents living with the child all the time, which implies that a child may be socialized into more than one class, depending on which parent and during which time the child live with her/his mother or father. We coded upper class as 1, middle class as 2 and working class as 3.

Auditing/accounting experience in the family

Based on the occupation, we identified those families where at least one of the parents had experience from accounting or auditing. We coded those with experience as 1 and the rest with 0.

ANALYSIS

The number of observations ($n=57$) is very low compared to the number of independent variables, which makes the statistical analysis very sensitive. We use many dummy variables, which ease some of the measurement problems we experienced through reducing variance that could be due only to measurement errors.

In table 1 some descriptive statistics is presented, as well as correlations. We find that average certification time is 6,63, which is 1,63 higher than 5 years, which is the lowest possible. The gender distribution is 22 female and 35 male respondents. The majority of respondents did spend their youth in middle class families where the parents had very slight experience of auditing or accounting. The average size of the auditing bureau was 50 certified auditors, but the standard deviation indicates huge differences in size of the bureau. About 60 % of the respondents have had one or more mentors. On average the respondents had changeed positions 1,79 times, but the deviation is large. Eight respondents had had leave of absence during their qualification time. The motivation to become auditor is very high, scoring 0,7. The age reflects the qualification time, making the average age of certified auditor 32. Finally, 35% of the respondents have had previous experience of auditing and/or accounting.

Insert Table 1 about here

Inspecting the correlation matrix we find that certification time is only slightly correlated with sex, where men have slightly higher certification time. A Mann-Whitney test confirms this analysis. Thus, our first indication is contrary to our main hypothesis. The negative correlation with number of certified auditors indicate that larger bureaus can shorten the certification time. Leave of absence and age, as predicted, increases the certification time.

Our focus on gender makes us interested in the correlation with sex. More females have their origin from a family with accounting and/or auditing experience. The negative correlation between sex and number of certified auditors indicate that females prefer and/or are being hired more by larger bureaus. Inspecting the mentor variable creates the

surprising result that men have higher probability of having one or several mentors. Although not being significant, the correlation between mentor and certification time is not the expected negative sign. Males have more often mentors, and mentors appear to imply longer certification time. The high correlation between prestigious school and number of certified auditors could be observed, indicating that the large bureaus attract or prefer students from more prestigious schools. Since large bureaus appear to be capable of speeding the certification time, the large bureau could be the link between the prestigious school and the low certification time.

The results of the correlation analysis indicate that the regression analysis will not be according to expectations. Leave of absence was believed to be more frequent for females than for males, but this holds no truth in our sample. Since this factor has been important in the derivation of several hypotheses, it suggests a prediction failure in the multivariate analysis.

The correlations among the rest of the independent variables are not so high that collinearity problems can be expected.

A multivariate analysis, testing the hypotheses of the theory offers, however, problems of collinearity. As indicated in the theory section, most variables are impregnated by gender. In fact, though not being highly correlated with gender, many of the independent variables are not independent from the gender variable. We have therefore performed four different analyses in order to reach a conclusion about gender, certification time and a gendered career rein.

The first model in table 2 is the model where we test all major hypotheses at the same time, including the sex variable. It indicates that gender is a non-issue, since the sex variable does not reach even the lowest acceptable level of significance. One reason could be indicated by the value of Tolerance. It indicates that the sex variable is not independent of the other independent variables.

Insert Table 2 about here

Inspecting the model including the gender variable, we find that the model includes a high proportion of the variance in certification time and that the model is highly

significant. Inspecting the involved variables, we find age to be the strongest predictor. Our hypothesis that age will be positive correlated with certification time cannot be falsified. Motivation and attendance at a prestigious school reducing certification time is also in accordance with our hypotheses.

The low level of Tolerance for the sex variable supports our expectation that the variables are gendered. We therefore omit the gender variable in the next model (Model 2). Model 2 increases the F-value, and is still highly significant and includes almost the same proportion of the variance. Thus, the explanatory value of the model did not decrease, though we omitted our main variable. The tolerance did increase on every variable, except for leave of absence. This is an indication that the included variables can be gendered, except for leave of absence, which we have found earlier to be evenly distributed between the sexes. Except for prestigious school, which increases its significance value only slightly from 0,060 to 0,045 (t-value increase from 1,933 to 2,065), the rest of the variables have the same significance levels and directions. Thus, we claim that Model 2 is better than Model 1 since the gendered variables are not disturbed by the gender variable.

These two analyses together can be interpreted as supporting only some of our hypotheses, and that our main hypothesis, that men have shorter certification time, has to be rejected. The variables with strongest predictive power are the individual variables, which we could not find to be strongly gendered. Thus, at this level of analysis, it appears that although the factors are gendered, gender is not strong factor when predicting certification time. Consequently we make the initial conclusion that the career rein is tight when it concerns age, motivation and prestigious school, but that the rein is only weakly gendered. This is, however, a conclusion awaiting the test of the b-hypotheses.

Model 3, Model 4 and the following beta-test, constitute our method of dealing with the specific gendered character of each variable. We perform the same model, but on the subgroups of females and males. Due to our low number of respondents, though it is a population study of those attained certification in Sweden during a four years period, the models and the tests performed in the model are questionable. Using multiple regressions with nine variables on a sample of 22 and 35 respondents does not create strong tests. Thus, the tests have to be viewed as possible indications of directions and influential variables on certification time rather than proper tests. The beta-test consists of an analysis where we are conducting a standard decomposition used in e.g., labor economics when analyzing wage differences (Blinder, 1973).

Comparing the two gender models we find that the model is more adapted to the male subgroup (Model 4) since the F-value is much higher, creating higher level of significance, and the proportion of variance included in the model is higher. Thus, we find an indication that there are variables influencing certification time for females that we have left out in our model. Additionally we find that the level of Tolerance in the model is intolerable low in the female model (Model 3). The correlation between leave of absence and age is high for females, and a Mann-Witney test indicate a significant difference, creating low values of Tolerance on these variables. Inspecting the difference in age of those with leave of absence and without absence show that the average female age increases with more than 4 years (from 30,6 to 34, 8) while men only increase their age with 3 years (from 32 to 35).

Inspecting the variables, we find that motivation and age are still significant variables, and that they do not differ between the sexes as indicated by the low t-value in the column for the beta-test. Leave of absence tends to decrease female certification time, and significantly increase male time. The difference is significant, thus supporting our hypothesis that leave of absence is gendered. Prestigious school has but slight influence on women, but rather strong influence on certification time for men. The surprising result is that the factor appears to prolong male certification time. The difference between the sexes is significant on a 13% level, thus indication very slightly that female's gain in shorter certification time more if attending prestigious school, which is according to our prediction. Indeed, the level of significance is very low and the data material is very limited, but the tendency is interesting enough. It appears that prestigious schools can create a signal stronger than the gender signal. Number of certified auditors, as a proxy for size, is not significant for any sex and there is not a significant difference between the sexes. The significant relationship found in the correlation matrix is obviously due to more fundamental relationships, maybe indicating recruitment patterns and/or attraction patterns among applicants for positions. These patterns call for further studies into the recruitment policies of difference bureaus and different attraction patterns among applicants.

The variable of mentor is very interesting since the sign indicates that it prolong certification time for women, and if anything, shortens it for men. This is contrary to our predictions and put the mainstream policy of mentors promoting female careers in question. As with the sex difference, the effect is not significant, and the negative conclusion of mentor influence should be taken with great care.

Change of position did not promote the speed of career towards certification. One reason could be that it is a constrained variable since it can only be expected to give any positive value in bureaus of some size. Indeed, the correlation matrix indicates this since there is a positive correlation between number of certified auditors and change of position. Thus, we believe that the variable cannot be left out of an analysis because of our results, since they are influenced by our sample.

Previous working experience did not influence certification time. Our theory predicted a negative correlation, based on the reasoning that previous experience creates capacity to manage an organization. Only 35% of the respondents had previous working experience and they had on average 1 year and 7 months of experience, which maybe do not create the capacity to use the organization for its own benefits. Thus, a conclusion could be that the reasons for including this variable in a model of certification time are very weak.

The factors measuring mainly the primary socialization, class and auditing in the family, differ. Class is not significant, but has the expected sign. It does not appear, however, to be gendered. The factor 'Auditing in the family' have unexpected signs. Weakly significant, the factor add time to a woman's certification time, but appear to shorten a man's time. The difference between the sexes is significant on a 14% level, which is very weak, but indicates a difference. It appears that auditing in the family could stimulate women more than men to focus on a auditing career, since the correlation matrix indicated an uneven distribution, but that the stimulation to auditing career did prolong the certification time for females. Thus, auditing in the family appears to be a gendered variable.

DISCUSSIONS AND CONCLUSIONS

Is there a gendered career rein in the early stages of an auditor's career? At first sight it appears that our study indicates very slack reins since the certification time do not differ between the sexes. This could be caused by the very situation of certification, since it is an objective test of competence, thus only socially influenced during preparation time, but not at the very occasion of promotion. Most career studies focus on hierarchical promotion when both the preparation time and the very decision of promotion is social, and is thus heavily influenced of organizational and presumably gendered factors. The non-significant difference could also be caused by men's superior capacity to create promotional networks, where the networks increase in influential power over time. Since we measure the promotion early in the

career, men have not had the opportunity to create very strong promotional networks. These two speculations of the non-difference stress the importance of this study, being located in the early stages of an auditor's career, and call attention on the importance of more studies on the early career stages in the industry. The ultimate study would, however, be to include the whole career of an auditor. Then the eventual rein and glass ceiling character and phases of the career could be revealed. Additionally, we have to stress the fact that the sample is very limited in numbers, although containing a population, making a large sample test necessary of the verification of our findings.

Despite the reservation of the weakness of the sample, some interesting notions can be observed. Mentoring appears not to be advantageous for women. Earlier research indicates that mentoring will have a positive effect on the career (eg Arnold & Johnson, 1997; Kram, 1985; Siegel et al, 1995), especially women's careers (Dreher & Ash, 1990; Morrison, White, & Van Velsor, 1987). On the other side, the similar and attraction perspective indicates that the advantages may be dependent on the perceived similarities and liking between the mentor and the protégé (Ensher & Murphy, 1997). In the audit industry where most mentors are likely to be men, this implies less favorable situation for female protégés (cf. Kaplan et al 2001; Kirschmeyer, 1998). So, we may partly explain why mentor relation may not be an advantage, but it is more difficult to explain why it appears to be a set-back for female protégés. For praxis considerations, the assignment of mentor have apparently to be done with great care and evaluated thoroughly, since it run risk of being counter-productive.

The other factor that has to be observed, though it cannot be influenced on an organizational level as the mentor factor can be, is the primary socialization factor of accounting and auditor experience in the family. It appears to extend the female certification time, and to reduce the male's time. Additionally, we found an uneven distribution, indicating females more stimulated towards an auditing career by family experience in the field. It appears to be a gendered variable, but contrary to expectations. Could it indicate females to be more associated with her family, and subject to more intrinsic pressure of performance, which even further reduce the low level of risk taking, thus forcing the woman to apply for the certification test when the risk of failure is almost absent? When inspecting the beta-values of females on mentor and auditing in the family, they appear to be rather similar in influence, which create the question whether these two factors reduce the willingness to assume the risk of failure? One way of finding indications of this would be to observe the test results from the certification tests. Those females with mentors and family experience from the field would

then be expected to have the highest results, thereby indicating the strategy of almost total safety. A totally different scientific approach which could be very appropriate to apply, facing these contradictory findings, would be interpretative studies where the focus would not be on actual behavior but on the individual's perception of reality and their individual life stories.

The last conclusion, and rather depressing conclusion to make, is that our theoretical development has not been so successful. We looked for factors that could constitute the career rein, especially for women. Though not having a coherent and integrated theory of career that could constitute a systematic base for derivation of hypotheses, our overall model could explain a rather high level of variance. Our model could, however, better explain the variance of men than women. This indicates that even if there are no differences in time for certification between sexes, the factors supporting and restraining certification are different for men and women. Thus, there is a career rein, and we have found some of the factors. But even if we can refer the limited success of our model to the low number of respondents in the dataset, putting the statistical test in question, we still think that the very fact that the female model performed the worst is an interesting observation. If created by random factors, we do not have a case. But if a large sample of auditors could be collected, which can only be made in a large economy or if gathering data from several countries, and the model still behaves in the similar fashion, we will get an interesting but disappointing observation. It indicates that not only is the certification process gendered, so is the derivation and the resulting theory. Though our ambition was to create a theory of the gendered career rein, we are afraid that we have created a gendered theory of the gendered career rein. Not even the Vernunft can escape the gender prison. And as Simone de Beauvoir would have said, considering the higher explanatory power of the male model, we have probably created a theory of men, where women are mirrored as men with some shortage, as the 'deuxième sexe'.

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TABLE 1.
Correlation Coefficients for Dependent and Independent Variables (n=57)
(Spearman's rho is presented because correlations include
dummy variables and ratio variables are not normally distributed)

	Mean	Std dev	Sex	1	2	3	4	5	6	7	8	9	10
Certification time	6,63	1,625	.22 [†]	-.19	.60**	.34*	-.04	-.28*	.17	-.07	.15	.04	-.06
Sex	0,61		X	.04	.18	-.1	.21	-.39**	.33*	-.10	-.17	-.13	-.25 [†]
1. Motivation	0,70			X	.05	.04	.13	-.07	-.04	.06	.00	.10	.13
2. Age	32,09	3,49			X	.35**	-.22	-.18	.21	-.08	.24 [†]	-.06	-.12
3. Leave of absence	0,14					X	-.30*	-.17	.22	.09	.23 [†]	-.14	-.15
4. Prestigious school	4,75	2,36					X	-.36**	-.04	-.19	-.18	.06	.02
5. Number of certified auditors	52,44	50,65						X	-.03	.24 [†]	.01	.10	.07
6. Mentor	0,614								X	.21	.05	-.13	-.14
7. Change of position	1,79	1,37								X	.20	.26*	-.07
8. Previous working experience	0,35										X	.17	.06
9. Class	2,3	0,6										X	.37**
10. Auditing in the family	0,12												X

[†]p<.1; *p<.05; **p<.01; ***p<.001

TABLE 2.
Regression analyses

	Model 1	Model 2	Model 3 Female	Model 4 Male	Beta diff
0. Sex	0,331 [0,239/0,626]	-			
1. Motivation	-0,733** [0,213/0,899]	-0,690** [0,212/0,920]	-0,851** [0,242/0,670]	-0,795* [0,325/0,766]	-0,327
2. Age	0,404*** [0,032/0,725]	0,418*** [0,030/0,801]	0,329** [0,081/0,332]	0,405*** [0,038/0,725]	-0,592
3. Leave of absence	0,388 [0,329/0,852]	0,259 [0,318/0,709]	-0,646 [0,429/0,311]	1,025* [0,476/0,719]	-2,124*
4. Prestigious school	0,086† [0,045/0,781]	0,092* [0,045/0,789]	-0,049 [0,053/0,550]	0,118† [0,067/0,708]	-1,564
5. Number of certified auditors	0,001 [0,002/0,786]	0,000 [0,002/0,846]	0,004 [0,003/0,585]	0,001 [0,003/0,703]	0,665
6. Mentor	-0,242 [0,221/0,736]	-0,120 [0,204/0,878]	0,406 [0,255/0,541]	-0,128 [0,330/0,792]	1,178
7. Change of position	0,014 [0,079/0,738]	0,006 [0,079/0,743]	0,040 [0,073/0,709]	-0,039 [0,133/0,603]	0,435
8. Previous working life experience	-0,026 [0,215/0,810]	-0,080 [0,213/0,838]	0,166 [0,236/0,617]	0,125 [0,329/0,744]	0,006
9. Class	0,186 [0,182/0,737]	0,177 [0,183/0,738]	0,337 [0,257/0,532]	0,326 [0,255/0,627]	0,095
10. Auditing in the family	0,235 [0,321/0,764]	0,136 [0,316/0,804]	0,599† [0,284/0,600]	-0,459 [0,601/0,845]	1,523
F-value	23,65***	25,320***	5,652**	19,814***	
Adj R²	0,816	0,813	0,689	0,847	
N	57	57	22	35	

†p<.1; *p<.05; **p<.01; ***p<.001 (In brackets, [Standard error/Tolerance])

Model 1: Including sex; Model 2: Excluding sex; Model 3: Model 2, but only women; Model 4: Model 2, but only men; Beta diff, the t-value of Beta-difference and its significance level