Enabling factors that contribute to women reaching leadership positions in business organizations: The case of management accountants

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Structured abstract

Purpose: While the number of women working in management accounting has increased, the percentage of female executives in this area remains low. Previous studies examining the underrepresentation of women in accounting leadership positions have analyzed factors that hinder women from reaching these positions. The aim of this paper, by contrast, is to identify factors that support the advancement of those female executives who have reached a leadership position. Further, this paper highlights the self-reported obstacles and difficulties faced by respondents in reaching their current positions.

Design/methodology/approach: Semi-structured interviews were conducted face-to-face with 10 female executives in the management accounting departments of Austrian firms. The interview transcripts were analyzed by using the general inductive approach.

Findings: The results of the study show that most women classified their social skills and professional expertise as the key factors leading to their successful advancement; however, they also highlighted that ambition and luck played important roles. We found that support from both life partners and superiors was essential for these women in reaching their current positions and in handling difficulties when in a leadership position. Further difficulties include working time, work-life balance, and motherhood.

Research limitations/implications: As the findings are based on interviews conducted with female Austrian executives in large (more than 250 employees) manufacturing- or service-sector firms, they are not readily generalizable.

Practical implications: This study identifies factors that may help prospective female management accounting executives reach leadership positions. Furthermore, less senior female management accountants may learn from this paper that women who have already reached leadership positions in management accounting may have had to cope with problems similar to those that younger and less senior female management accountants currently experience.

Originality/value: This article is among the first to address gender in the field of management accounting.

Keywords: Management Accounting, Career, Enabling factors, Gender, Women, Austria

Paper type: Research paper

1. Introduction

In recent decades, the participation of women in working life has increased (Rindfleish and Sheridan, 2003; Fagan *et al.*, 2012). Women now constitute between 40% and 50% of the global workforce (Mukhtar, 2002; ILO, 2004; UN, 2010). Nevertheless, men still dominate leadership positions worldwide (Pande Ford, 2011). Due to this underrepresentation of women, the implementation of gender quotas for certain management positions as a means to change this situation is often discussed (Armstrong and Walby, 2012; Alstott, 2013; Deloitte, 2013). In 2006, the Norwegian government introduced a legal quota to regulate the gender composition of corporate boards. At present, women account for almost 42% of board members of the largest listed firms in Norway (European Commission, 2010). This proportion of women seated on management boards is still an exception. For instance, in Austria, men hold approximately 75% of leadership positions (Arbeiterkammer Oberösterreich, 2012). Moreover, around 89% of the board members of the largest firms listed on the European stock exchanges are male (European Commission, 2010).

Women have also entered industries and professions that have long been male-dominated. Amongst these, an increasing number of women have entered the area of accounting and management accounting (Koretz, 1997; McCracken, 2000; Wooten, 2002; Anderson-Gough *et al.*, 2005; Komori, 2008). The increase in the numbers of female students attending accounting courses might be one explanation for this change; approximately 50% of accounting graduates are female (Almer and Single, 2007; AICPA, 2009). Nevertheless, only a few women have reached the level of partner at major accounting firms or hold executive positions for accounting functions in corporations (Dambrin and Lambert, 2008; Duff, 2011; Whiting, 2008; Whiting *et al.*, 2015).

Management accounting is responsible for supporting management by producing and communicating information to them (Horngren *et al.*, 2008). Management accounting tasks include structuring planning processes, measuring companies' performance, and controlling and coordinating information. Therefore, beyond simply conveying historical data, management accounting also generates forecasts for future planning (Weber and Schäffer, 2008). Planning and controlling activities are therefore part of the daily work of management accountants (Chenhall, 2003, Jorissen *et al.*, 2009), who also analyze, interpret, evaluate, and

supply all information relevant for management or the executive board to make well-informed decisions (Weber and Schäffer, 2008).

As such, management accounting differs to a great extent from other occupations in the broader field of accountancy. For example, management accountants are not faced with the client centricity inherent at professional accountancy firms, where the needs of the client are overriding. There is also a difference regarding working culture, which in the case of professional accountancy firms is characterized by long working hours and general inflexibility, while management accounting is shaped by periodic changes in working hours according to the fiscal cycle of the company (Windsor and Auyeung, 2006; Gallhofer *et al.*, 2011; Gammie and Whiting, 2013). For instance, during the budgeting period, which may last for up to two or three months per year, management accountants often need to work long hours (e.g., Granlund and Lukka, 1998). Therefore, such mechanisms as working culture and long hours seen by previous research as factors hindering women in their career progression in professional accountancy cannot equally well explain the difficulties faced by women in management accounting.

Despite the various barriers discussed in the accounting literature, there are already women who have reached leadership positions in management-accounting functions (CIMA, 2010). About one-third of employees with managerial responsibilities in OECD countries are female (Adema, 2011). A study by Hiebl *et al.* (2012) showed that 17% of the chief financial officers (CFOs)[1] in Austria are women. For the United States, Huang and Kisgen (2013) reported that just 7.5% of CFOs in 2005 were women. These figures seem low, but they raise the following research question, to which we give a preliminary answer in this paper:

How do women reach leadership positions in management accounting and what enabling factors contribute to their career advancement?

On the basis of this research question, we identify how women have attained leadership positions in management accounting in Austria, discussing the enabling factors for reaching these positions. Therefore, our study presents factors that may help prospective female management-accounting executives reach leadership positions.

The remainder of this paper is organized into five main sections. Section 2 comprises a literature review. In Section 3, the research methodology and some facts about the country of our empirical research (Austria) are presented. Section 4 focuses on the results of the study. In Section 5, we discuss our results, and in Section 6, we present the conclusions and limitations of our study as well as further research opportunities.

2. Literature review

In the context of the underrepresentation of women at higher management levels, the concepts of the *glass ceiling* and *gender stereotyping* have often been discussed. The term glass ceiling describes the "barrier between women and the executive suite, preventing them from reaching the highest levels of the business world regardless of their accomplishments and merits" (Federal Glass Ceiling Commission, 1995, III). It is assumed that, due to this barrier, women can reach only a certain organizational level (Baxter and Wright, 2000; Hultin, 2003; Dambrin and Lambert, 2008). In turn, gender stereotyping is based on assumptions such as men often being seen as "breadwinners" and women as "nurturers" (Whiting, 2008; Whiting *et al.,* 2015). This concept is still very often used as a main explanation regarding inequality

in leadership positions and it implies that women have to face more problems and disadvantages on their way to the top than men (Baxter and Wright, 2000). In particular, gender stereotyping seems to be widespread in male-dominated lines of work. In these lines of work, women are often excluded from the advantage of firms' social networks and resources needed for job success (Hultin, 2003). However, the glass ceiling phenomenon is not only due to gender stereotyping. Besides stereotyping, motherhood and family ties are listed in the literature as further reasons for the glass ceiling (Windsor and Auyeung, 2006; Dambrin and Lambert, 2008). Regardless of the reasons for the glass ceiling phenomenon, it can be argued that as long as the glass ceiling exists in firms, higher levels of hierarchy will be less diverse than lower levels (Athey *et al.*, 2000).

Thus, the "glamorous" top management positions that come with prestige and a high salary are mostly held by men (Gammie and Gammie, 1997; Dambrin and Lambert, 2008), while women can often be found in lower managerial positions (Schein, 2001; Wirth, 2001). Rather than working in line positions, women are more likely to work in support functions, such as HR, Legal, and Finance (Rosener, 1990; Rowe and Crafford, 2003). Moreover, although most empirical studies find no differences in performance between male and female executives, women earn up to 25% less than their male colleagues (Hewlett, 2002; Bell, 2005; CIMA 2010; Foster *et al.*, 2011).

Besides the glass ceiling, one obvious obstacle that makes career advancement for women more difficult than for men is the biological reality that only women can bear children (Haynes, 2008b; Wallace, 2009). Newborn babies are usually dependent on their mothers in their first months. Mothers are therefore more likely to stay at home to take care of a child (Lightbody, 2009). Although there is a difference between bearing a child and childcare some months after birth, there is evidence that the majority of women still regard childcare and domestic work as their primary responsibilities (Gallhofer *et al.,* 2011). Moreover, some jobs have particular requirements, such as business travel, which make it difficult for women to combine work with childcare and other household responsibilities (Dambrin and Lambert, 2008). While auditing can be categorized as such a job, working in a corporate management-accounting function rarely requires numerous business trips, which makes this explanation for the difficulties faced by female management accountants in reaching leadership positions less applicable. Furthermore, the flexible work practices of management accountants such as part-time arrangements are also enhanced by new technological developments (e.g., faster and more secure Internet communications, video conferencing). These developments extend the opportunities to work from home and therefore it seems to be getting easier to combine job, housework, and family (Hill *et al.,* 2003; Whiting *et al.,* 2015).

In her 2001 study of U.S. career women, Hewlett (2002) found that approximately 33% of successful women aged between 41 and 55 had never had children. As only 25% of male participants in this study were childless, it can be assumed that men do not face the same kind of trade-off between career and childrearing as women do. Mölders and Van Quaquebeke (2011) also showed that only half as many women as men in management positions have children. It is difficult to deny, based on these results, that motherhood affects women's career progression; combining career with family is more difficult for female managers than for their male counterparts. To explain this effect of motherhood, recent studies show that the majority of women "choose" the responsibility for childcare and domestic work over career progression (Dambrin and Lambert, 2008; Gallhofer *et al.,* 2011; Whiting *et al.,* 2015).

Notwithstanding these results, firms today often suffer from a lack of well-educated employees (Becker *et al.*, 2012) and they have thus started to put considerable effort into

promoting diversity and retaining and supporting women in their advancement, for instance, by offering flexible working time arrangements (Hiltebeitel *et al.*, 2000; Broadbent and Kirkham, 2008; Wallace, 2009).

In addition to glass ceiling and motherhood, several studies seeking to explain the low proportion of women in management positions have considered feminine personality traits (e.g., Kirkpatrick and Locke, 1991; Judge *et al.*, 2002), work-life balance (e.g., Wise and Bond, 2003; Jyothi and Jyothi, 2012), and lack of mentoring (e.g., Noe, 1988; Roemer, 2002).

According to some published work, women tend to be less career-oriented and less active in self-marketing than are men, tend to be not aggressive enough in their behavior and appearance, and tend to avoid competitive situations in professional life (Price, 2008; Babcock and Laschever, 2009). Typical feminine personality traits include, by contrast, team orientation. Personality traits that are considered to be typically male-gendered traits, such as readiness to assume risk and the embodiment of power, are regarded as supportive when it comes to reaching higher management positions (Dambrin and Lambert, 2008). As a consequence, personality traits that are seen as feminine-gendered traits are obstructive of career progression (Holst and Wiemer, 2010, Eitzen *et al.*, 2010).

Although research interest in topics on gender and women has been increasing in the field of accounting, these can hardly be categorized as mainstream (Haynes, 2008a; Dambrin and Lambert, 2008; Ramdhony *et al.*, 2012; Kamla, 2012). Most articles in this field focus on auditing and financial accounting functions (e.g., Lowe *et al.*, 2001; Anderson-Gough *et al.*, 2005; Komori, 2008; Dambrin and Lambert, 2008) and not on management accounting. Apart from the study by Keys (1985), we found no other research dealing explicitly with management accounting in relation to gender or women. One reason for the underrepresentation of this topic in research might be the fact that women entered this sector later than men, and thus the topic has become relevant later (Qasem and Abdullatif, 2014). Given that there are currently numerous women working in management-accounting functions (CIMA, 2010), gender-related topics in management accounting can be considered to be a relevant gap in the research.

3. Research design

Interest in the role of women in accounting has increased in recent years, and numerous theories have emerged to try to explain why women remain underrepresented in managerial positions in accounting (Dambrin and Lambert, 2012) despite the fact that the percentage of women studying accounting and working in the profession is growing (Dambrin and Lambert, 2008; CIMA, 2010). Most studies examining this paradox have concentrated on the question of why women do not succeed to progress in their careers (Haynes, 2008a; Parker, 2008; Kamla, 2012). We examined the topic from a different perspective, concentrating on women who are already in leadership positions in order to identify which enabling factors helped them reach their positions and investigate where they experienced difficulties. As this question is relatively unexplored, we adopted a qualitative research approach (Creswell, 2009).

We conducted a cross-sectional field study (Lillis and Mundy, 2005) consisting of 10 semi-structured interviews with female accounting and management-accounting executives from Austria. All interviews were carried out in German. They lasted between 49 and 68 minutes

and were conducted face-to-face. With the permission of the interviewees, the interviews were audio-recorded for subsequent verbatim transcription. The exemplary quotations presented in this paper were then translated into English. Similar to other management accounting studies that have also conducted all interviews in their native language and not in English (e.g., Brandau *et al.,* 2013; Länsiluoto *et al.*, 2013), first, all quotations were translated into English as accurately as possible by the authors of this paper (who are highly familiar with the topic). In the second step, a professional English editor checked and edited the translation of the authors to ensure the proper usage of the English language.

The participants were found mostly through the professional online network, "XING," by searching for female accountants and management accountants. We screened potential interviewees to identify those in managerial positions. The results were then narrowed to only female accountants and management accountants in managerial positions with personnel responsibilities. To increase the comparability of the working conditions of our interviewees (Yin, 2009), we further concentrated our sample according to the criteria of firm size and industry sector. Based on the European Commission's (2003) definition of small and medium-sized firms, the sample was confined to executives working in firms that can be regarded as large (at least 250 employees). Moreover, we only contacted women working in the manufacturing or service sectors in order to limit potential biases based on sector. These restrictions should improve the comparability of the individual situations of the respondents. Table 1 summarizes the characteristics of interviewees.

Our interview manual consisted of a short, standardized questionnaire regarding interviewee characteristics and some open-ended questions addressing our research question. The open-ended questions were designed on the basis of the reviewed literature, outlined above. The entire interview manual can be found in the appendix. The interviews focused on the personal experiences of the respondents. We aimed for great openness, and thus issues were addressed in a broad and general way with the objective to identify various influencing factors and experiences. Hence, each interview proceeded somewhat differently, with different information collected from each individual respondent.

After transcribing the interviews, we analyzed the results using the "General Inductive Approach" (Thomas, 2006). For this purpose, they were read several times; then, codes were rendered and rough categories were enhanced with sub-categories. When a topic emerged from one transcript, all the other transcripts were searched for the same topic and coded accordingly. This approach can thus be characterized as allowing information to emerge from textual information. Nevertheless, the approach is not purely inductive, as the interview manual narrowed the focus of the research, limiting the information included in the transcripts. This study therefore also included a deductive element: a concentration on certain topics as identified by a review of the relevant literature.

Interviewee	Current position	Position held since	Number of employees responsible for	Previous position	Highest degree of education	Age	Relationship status	Number of children	Industry sector
A	Head of Accounting and Management Accounting	March 2010	29	Head of Accounting	Master's degree	48	Married	0	Service
B	Head of Accounting and Management Accounting and IT	January 2004	4	Commercial Director	Master of Advanced Studies	54	Married	0	Service
C	Chief Financial Officer	April 2004	508	Head of Finance and Investors Relations	Master's degree	44	Married	1	Manufacturing
D	Commercial Director	September 2002	250	Department Manager	A Levels	47	Single	2	Service
E	Head of Management Accounting	April 2008	7	Deputy Head Management Accounting	Master's degree	36	Partner	0	Manufacturing
F	Head of Management Accounting	2011	4	Management Accountant	Master's degree	33	Single	0	Service
G	Head of Production Management Accounting	March 2009	4	Management Accountant	Master's degree	30	Single	0	Manufacturing
H	Head of Management Accounting and Deputy Business Management	February 2012	6	Management Accountant	Master's degree	37	Partner	0	Service
I	Head of Management Accounting	March 2012	3	Management Accountant	Master's degree	33	Partner	0	Manufacturing
J	Head of Management Accounting	November 2009	5	Investment Management Accountant	Master's degree	35	Married	1	Manufacturing

TABLE 1: Interviewee profiles

As our empirical data come from Austria, we present some demographical facts about this country in order to put the below findings in perspective. With approximately 8.4 million people, Austria is a rather small country (Statistik Austria, 2013b). Just over half (51.2%) of the population are women, and Austria's workforce constitutes 67.5% of the population. Located in the heart of Europe, Austria has been part of the European Union since 1995 and was a cofounder of the OECD in 1960 (OECD, 2009). It is also among the richest and most prosperous countries in the world, with a nominal per capita GDP of US $51,306 (International Monetary Fund, 2014), a ranking of 21st in the Human Development Index (United Nations Development Programme, 2013), and fifth place out of 155 ranked nations in the Gender Inequality Index.[2] Thus, based on this latter index, gender inequality can be regarded as rather low in Austria. Nearly half (42.4%) of the Austrian population is married, and of families with two spouses, 53.5% have children. Within the group of families with children, 46.1% have one child, 39.7% have two children, while only 14.2% have three or more children. Also, two of the four married women in our sample have a child. Of the 305,000 single-parent families, 84.3% are single mothers (Statistik Austria, 2013a). The share of childless women in our sample (70%) is significantly higher than that in the overall Austrian population (approx. 13%) (Statistik Austria, 2013c). Thus, we cannot regard our sample as fully representative of the Austrian population. Nevertheless, against the backdrop of data on the overall Austrian population, we believe our sample represents a sufficient mix of married and unmarried women as well as women with and without children.

Regarding education, 19.6% of the working-age population has a tertiary education (ISCED-97 Level 5/6), of whom 46.3% are women. In total, 61.4% have an upper-secondary or post-secondary education (ISCED-97 Level 3/4), of whom 48.1% are women (Statistik Austria, 2013a). Regarding occupation, 6.9% of workers occupy managerial positions (ISCO-88 Level 1), of which only 28.3% are women, and 10% of workers are professionals (ISCO-88 Level 2), of which 45.4% are women (International Labour Organization, 2009). The average annual earnings per full-time employee are US $43,837. While job-related gender inequality in Austria is generally smaller than or on par with the OECD average regarding job security, employment rate, and long-term unemployment rate, gender inequality

in personal earnings is comparatively high (a gender-inequality gap of 1.31). A score of 1 means that there are equal conditions regardless of gender. The higher the score, the wider the gender-inequality gap is. A score of 1.31 puts Austria below the OECD average in place 27 out of 31 countries (OECD Better Life Index, 2011).

4. Results

In this section, we present our findings in three subsections. First, the individual enabling factors that helped the respondents reach their current positions in accounting or management accounting are discussed. Next, difficulties that interviewees experienced on their way towards leadership positions are presented. Finally, sources of support in the respondents' current positions are described. At the end of the section, Figure 4 illustrates and summarizes the factors that influenced the career progression of the interviewed women.

4.1. Individual enabling factors

Regarding enabling factors contributing to their success, most interviewees reported that their interpersonal or social skills had a positive effect on their ability to reach their current positions. Specialized knowledge or expertise was the enabling factor that was mentioned second most frequently. Interviewee D stressed the importance of knowledge for female management accountants: *"Specialized knowledge is an important factor, because I think that for women it is more difficult to demonstrate their ability, […] because it is believed that women are not good with numbers."* Interviewee E argued that *"the management-accounting profession will be the next profession women will conquer, because one can progress one's career through professional expertise and knowledge very well"*; thus, *"it is not as necessary to sell oneself so very well."* Respondent A highlighted the need for professional competence in leading subordinates: *"If I did not have the professional strength […] and for this reason had to concentrate on compensating for this deficit, I would probably not have had enough time and attention to concentrate on employees' individual matters."* Nearly as many women stated that knowledge decisively influenced their career progression. Respondent A also pointed out that specialized knowledge is a means to compensate compared with charismatic leaders. Meanwhile, two interviewees did not mention specialized knowledge at all, and interviewee F disagreed with this aspect: *"I would say that you can always acquire the professional qualification, and I am sure of the fact that I am not the only one who has this expertise in our firm. […] But I think that it is more a question of personality, and I would trace my advancement back to that."* She linked her personality traits to aspects the job requires, like being very exact in one's work, as well as being very dependable and reliable. She also stressed that, especially in management accounting, there is a great frequency of awkward and sensitive situations in which one has to act in the right way and has to support the management and executive board. This often means that one is not popular with everyone. In fact, in F's experience it is *"very rare that somebody is happy to see you."* She also stated that one *"has to be straightforward, must not draw distinctions, and has to be able to bear not being liked by everyone."* Similarly, respondent D stressed that *"a combination of typical management accounting skills or knowledge and a high degree of social skills"* was essential for reaching a leadership position in management accounting.

Besides knowledge and social skills, both ambition and the ability to assert oneself were often mentioned as being enabling factors. Regarding ambition, interviewee A pointed out that she

had pursued the goal of leadership for a long time: *"What I wanted to become during my studies was to reach the management level [...], which I thankfully achieved quickly."* While interviewees B, F, H, and J told us that they received support and encouragement from their superiors concerning their promotions, respondents E, G, and I said that they themselves initiated the process of advancement. They progressed because they asked for promotions and were also prepared to take on the challenge. Respondent E explained it as follows: *"Ambition was a crucial factor [...]. Nobody asked me if I was interested in a leadership position [...]. You just have to want it."* In addition to ambition, active planning can also be considered to be an enabling factor for achieving a managerial management accounting position. For instance, interviewee G noted that she actively changed firms to gain a managerial management accounting position. Similarly, respondent I also noted that she would have changed her job, if there had not arisen an opportunity for a managerial management accounting position in her company in the near future. As a prerequisite for self-assertiveness, a few interviewees mentioned that women have to overcome self-doubt in order to reach leadership positions. Being self-confident, therefore, seems to be important for asserting oneself and thus for climbing up the career ladder and reaching managerial positions.

It was also pointed out that luck played an important role in career advancement. Respondent J described it thus: *"Luck is also part of it [...]. My predecessor ceased to work for this firm. Otherwise, my appointment for this position would not have happened [...]. You have to be in the right place at the right time with the necessary skills."* Interviewee A put the role of luck similarly: *"I assume that the right factors were involved at the right time."* With regard to encouragement by superiors, interviewee G pointed out: *"I had been at the firm for six years when this position was announced [...]. You have to be in the right place at the right time. I am pleased that the executive board said, who other than me could take over this position?"*

Two respondents acknowledged hard work as an important factor. Interviewee A expressed it briefly: *"Of course it was hard work, just like for other people who are in similar positions."* Respondent I phrased this similarly but added, *"There is no such thing as a short working day [...]. Usually the days are long."* Despite long working hours, half of the interviewees declared that they liked their job very much, which aided them in their perception of their work-life balance. Participant B: *"The job has always been a lot of fun, and the job has always been important to me."* In addition to the personality traits discussed, the interviewees mentioned further attributes that influenced their advancement, such as independence, honesty, discipline, self-confidence, loyalty, and reliability. Figure 1 summarizes the individual enabling factors that helped women reach their current positions.

Individual enabling factors that helped to reach current position

- social skills/interpersonal skills
- specialized knowledge/expertise
- professional strength/qualification
- ability to assert oneself
- ambition
- luck: in the right place at the right time
- hard work/performance
- like their job

FIGURE 1: Individual enabling factors that helped women reach their current positions

4.2. Overcoming difficulties

After reflecting on the individual enabling factors that, from the interviewees' perspectives, had enabled them to reach managerial positions, we now shift our focus to the difficulties the women had and still have to overcome. These factors are relevant to doing the job as well as the process of reaching a managerial position. The interviewees' answers revealed three main topics that concern them: work-life balance, working time, and family planning. These three topics are discussed in the following subsections and are summarized in Figure 2.

4.2.1. Work-life balance
When asked about their work-life balance, more than half of the interviewees declared that it changes periodically. This is often explained by the nature of the profession. Interviewee D described it as follows: *"Especially in periods when we must create a forecast or plan next year's budget […], this is a very exhausting time […]. Afterwards, I absolutely need a period of rest."* Respondent G also mentioned planning periods as those with particularly long working hours. Some interviewees also described that this pattern is related to starting something new. Respondent E described her situation: *"I am a person who, at the beginning of a new project, for instance, in the first 100 days, invests a lot of energy and power in order for it to go as I imagine it."*

Another difficulty frequently mentioned was long working hours and a lack of private life. Respondent I: *"There are times […] when I think that I have done nothing but work."* Participant A depicted a similar situation: *"Well, for example, I have been in an [executive] position where I really started at seven in the morning and went home at 10 in the evening."* Others stated that work and private life are generally not harmonized. Interviewee C expressed it thus: *"I have to tell you honestly, work and my private life are certainly not balanced, but […] you can talk about that with every chairman in Austria, that they do not have a balanced work-life balance."* Some also described their around-the-clock availability as difficult. Respondent F explained: *"It is simply also a time aspect, because I can be reached when on vacation. My employees do not get calls when they are on vacation."* Interviewee G described similar experiences: *"In a leadership position, it is expected […] that you be available around the clock."* By contrast, interviewee E saw the difficulty, especially in being unable to relax: *"It is often said that one should not take work worries home […]. Unfortunately, I always take them home with me."* However, many participants stressed that they had been aware of these problems beforehand, indicating that they were prepared. Interviewee F explained: *"But I think everyone knows that in such a position one cannot leave the office at five o'clock."* Interviewee C felt the same: *"One knows this, I think, and everyone who expects something different is naïve."* Others indicated that work-life balance lies within their own responsibility, as the statement of respondent J shows: *"One must always check for oneself that work and private life are in balance."*

4.2.2 Working time

In this context, a discussion arose with some respondents regarding whether or not it is possible for managers to work part-time. Respondent A noted: *"It is my personal opinion that*

a managerial position is not really compatible with part-time working [...], because, in my opinion, the mere presence [of the manager] has an influence on the employees or on their effort." Similarly, respondent D expressed her opinion strongly: *"I am also to some extent against part-time executives. I simply say it like this: I think it does not work well."* Respondent F also agreed and connected part-time leadership positions with the topic of motherhood. She put her professional responsibility as her primary focus: *"I am responsible for a certain million-euro budget. Therefore, I cannot afford to say, 'I cannot come to work today because my children are sick.'"* However, some interviewees had a completely different opinion. Interviewee I gave an example of a female employee at her firm: *"She is also an executive who works part-time, yet she holds a managerial position, [...]. It simply has to be compensated differently."* Interviewee J was planning on working part-time herself*: "At the moment we are reorganizing because I became a mother eight months ago, and now my part-time period starts [...]. We will see if it is feasible."* Similar to Interviewee I, she also mentioned that there had been previous cases where women in her company had worked part-time as executives.

Difficulties with work-life-balance

imbalance between work and private life

have made sacrifices in private life (at least once)

enjoy their work/have fun

knew what they were getting themselves into/were prepared

individual responsibility/find balance on their own

round-the-clock availability

unable to relax, thoughts are always with the job

Difficulties with work time

leadership and part-time work are incompatible

round-the-clock availability

Difficulties with family planning

was not an issue in the context of advancement

possibility of returning to old job

career and children are incompatible

organization interested in employee retention

suitable conditions within the organization

childcare poses difficulties

difficult to find right timing (regarding children)

FIGURE 2: Difficulties in leadership positions

4.2.3 Family planning

Family planning was the third topic the interviewees regarded as a difficulty. Respondents were explicitly asked whether family planning was an issue in the process of their career advancement. Apart from interviewees C, D, and E, they agreed that it was not an issue at all. Participants C and D had already had children when they reached their current positions, and

respondent C had an agreement with her husband, which she described in the interview as follows: *"At that time, my husband and I agreed that we would share responsibility for the child equally […]. In the meantime, I have climbed the corporate ladder farther than him […]. Now he takes on more of the childcare."*

By contrast, childless interviewee E explained that she had chosen career progression over having children. In the course of the interview, she also added: *"One can talk a lot about the compatibility of family and work, but it is really difficult. It is not just daycare […], but children can also fall sick […]. Mainly, it is the mother who then looks after the sick child […]. So, whoever says that family and work are compatible is unreliable."* Although participant J has a child, she also answered that it was no reason for worry: *"The issue of family planning has never posed a problem, at least not to my boss. When I was pregnant, he said that he had considered this [eventuality] […] but that everything could be managed."* Thus, it appears from our study that having children does not necessarily prevent women from reaching leadership positions in management accounting.

However, combining career progression with having children seemed to be contingent on certain requirements. For instance, respondents mostly regarded the possibility of re-entering the organization flexibly or part-time after pregnancy and maternity leave as a positive factor. Interviewee C stressed the importance of an individual's qualities, which makes her re-entry easier: *"If employees are significant and esteemed, then you do not want to lose them."* Although not having had children herself at the time of our investigations, respondent I reported on similar arrangements for combining a career with having children: *"In our firm, there are many examples that show that it is possible […]. My current superior had a baby and will return in four months. They found a solution for her, so she can come back to her old job […]. The firm puts considerable effort into retaining good employees."*

The results show that respondents continued to experience gender-related stereotypical difficulties after reaching their managerial positions. This finding suggests that reaching a managerial position in management accounting generally does not imply that all such issues have been overcome.

4.3. Sources of support

Through the responses of the interviewees, it became evident that the supporting factors can be divided into two categories from different origins: (1) support in private life and (2) support from the corporate firm or from in-house actors. Regarding support in private life, nearly all respondents immediately mentioned their life partners or spouses. Respondent A: *"My husband has definitely been a source of support. […] He has never forced me into the role of a traditional woman."* Some interviewees additionally stressed that consulting their partner about problems was extremely helpful. Respondent I stated that her partner is in a management position, which she regarded as an advantage: *"I can ask for advice. If I do not know how to proceed, I have someone to whom I can go and say, 'how do you solve that issue, how do you do this or that?"* Respondent J also stated that her husband is a manager: *"With him, I can exchange views about managerial things, which has always been very fruitful because he also leads a team."* Interviewee B stressed her partner's role in succeeding when working together with men: *"He has always been a great support in helping me understand how I have to present myself."*

Two interviewees mentioned the division of chores as supportive. Respondent A stated: *"Well, we divide labor, probably because we don't have children."* Respondent E said that her husband *"does so much at home, […]. I think I even do less than 50% of the work."* Family was called a supportive factor by several interviewees, and friends were mentioned by a few. Interviewee G: *"The most important sources of support were family and friends, who encouraged me that what I was doing was the right thing and that I would accomplish it."*

While the strength emanating from the interviewees' private lives was described in rather general terms, the sources of support from the firm were more specific. Here, we identified some clusters; in particular, mentoring—often by a superior—was named most often. In general, it can be stated that mentoring programs should be initiated by the company. The role of the superior was highly stressed by many interviewees, which indicates the great importance of that role for some women. Respondent J expressed her superior's trust in her as a supportive factor: *"My superior's trust in my abilities was a very important factor, because, after all, he has known me for some years, how I work, and what I have accomplished."* Three other respondents agreed that this was a supportive factor. Approval and acknowledgement by the superior was also stressed. Respondent D regarded both the trust and the approval of her superior as extremely important. She explained: *"I noticed that he gives me a lot of credit, but also that he trusts me a lot, and of course also the appreciation, that is certainly also important […], because then one trusts oneself."* She further explained: *"If my superior had not had such great trust and confidence in me [...], I think I probably would have quit."* Respondent F highlighted the following: *"Definitely only because of my superior's effort did the final decision go in my favor."* Respondent H also agreed that her superior supported her through active promotion. In a few interviews, the general support of the superior was mentioned, while other interviewees saw their superiors as a mentor.

Besides support by the superior, mentoring was repeatedly described as a crucial factor. Five different aspects of mentoring were named, and more than half of the respondents reported receiving some sort of mentoring. Two interviewees participated in a formal, external mentoring program. Respondent H pointed out that the mentoring program was especially helpful for her *"for reflection; it provided considerable support."* She also highlighted that talking with someone more experienced—her mentor—had helped her. Respondent I stated that she had participated in a formal, external mentoring program and also had people in-house in managerial positions she considered mentors whom she could ask for advice. Regarding the formal mentoring program, she stated: *"Everything discussed with the mentor remains strictly confidential […]. So one can have a good cry. You can state what you like and do not like and what you need. […] There, you can get everything off your chest."* Participant I's statement reflected another positive effect of mentoring: *"I received so much advice regarding communication skills, […] and she [her mentor] also encouraged me to actively ask for a promotion."*

Like participant I, two other interviewees mentioned having built a network within the firm and having one or more mentors whom they could consult. Participant J regularly meets four executives in order to discuss certain career topics. One of them had been of particular help to her*: "He told me much about how to handle one or the other managerial colleague, what kinds of peculiarities that one has, and what I have to be careful about with that one."* Thus, not only does mentoring per se provide support, it can also make a huge difference whether one's mentor is in-house or from an external mentoring program. Which kind of mentor is more helpful to an individual may therefore depend on the situation. The aspect of career development was especially stressed by respondent F, who described her superior as her mentor: *"If your superior does not promote and challenge you accordingly, it is only a matter*

of chance whether you will eventually build a career. Thus, you need someone who wants to promote you [...], because [she or] he recognizes a certain capability within you."

In line with Lewis and Rapoport (2005), the culture of a company was also identified as a supportive factor. In this context, general openness as well as a special awareness of women in the firm were named. Colleagues were mentioned as supportive, especially if they granted their approval. Three interviewees had followed a precedent, since either their superior or their predecessor was a woman. Respondent J explained: *"What certainly helped me was that my predecessor was a woman, so that has certainly been a supporting factor."* Some interviewees also felt that the right timing was important. Respondent I summed up the organizational supporting factors as follows: *"There are so many little things that play together. It is like a puzzle; at some point in time everything falls into the right place. Then, one has to come together with the right people. You need to have a bit of luck, for instance, concerning the question of whether there is going to be a free position or not."*

Moreover, the respondents stated that their working time arrangements were somewhat flexible. Many interviewees answered that they were able to organize their working time freely. Respondents D and E had flextime arrangements. Interviewee E: *"Well, at our firm we have a flextime arrangement, and management accounting really has the advantage that you are not customer-driven but are able to organize things yourself."* Interviewees G and J also had a flextime arrangement and mentioned the additional ability to work from home. Participant G explained: *"We have flextime at our firm and thus one can still shape it a little bit and one can work from home."* Interviewee F had a no-telecommuting arrangement but was able to organize her working time herself: *"I see it like that: For me, it is basically an all-in arrangement, [...] and it is important for me that I can simply organize it the way I like it."* In the context of interviewee F, an "all-in-arrangement" refers to a situation in which the employee (in this case, interviewee F) is able to organize her working time freely, but no additional pay will be granted for working overtime hours. Thus, the basic pay covers all working time, which explains the term "all-in" (cf. Famira-Mühlberger and Fuchs, 2013).

Figure 3 outlines the sources of support and summarizes the different characteristics of these factors.

Supportive forces within the organization and private life

partner	advice and encouragement by partner to consult the spouse/temporary partner division of labor in the household
superior	faith of the superior in one's abilities support of the superior approval/acknowledgment of the superior superior actively promoted individual mentoring through superior
mentoring	internal network/to consult further training/mentoring program mentoring through people of the firm/colleagues mentoring through superior used a mentoring program
culture	open, cooperative organizational culture not seeing pregnancy as a problem emphasis on retaining talent awareness of women in firm special programs for supporting women flexible working schedule
family	support from family
colleagues	approval/acknowledgment of colleagues support of colleagues
precursor	predecessor was a woman
timing	timing/position has to be available/vacant
network	part of a network
friends	circle of friends / "private social network"

FIGURE 3: Sources of support within an organization and private life
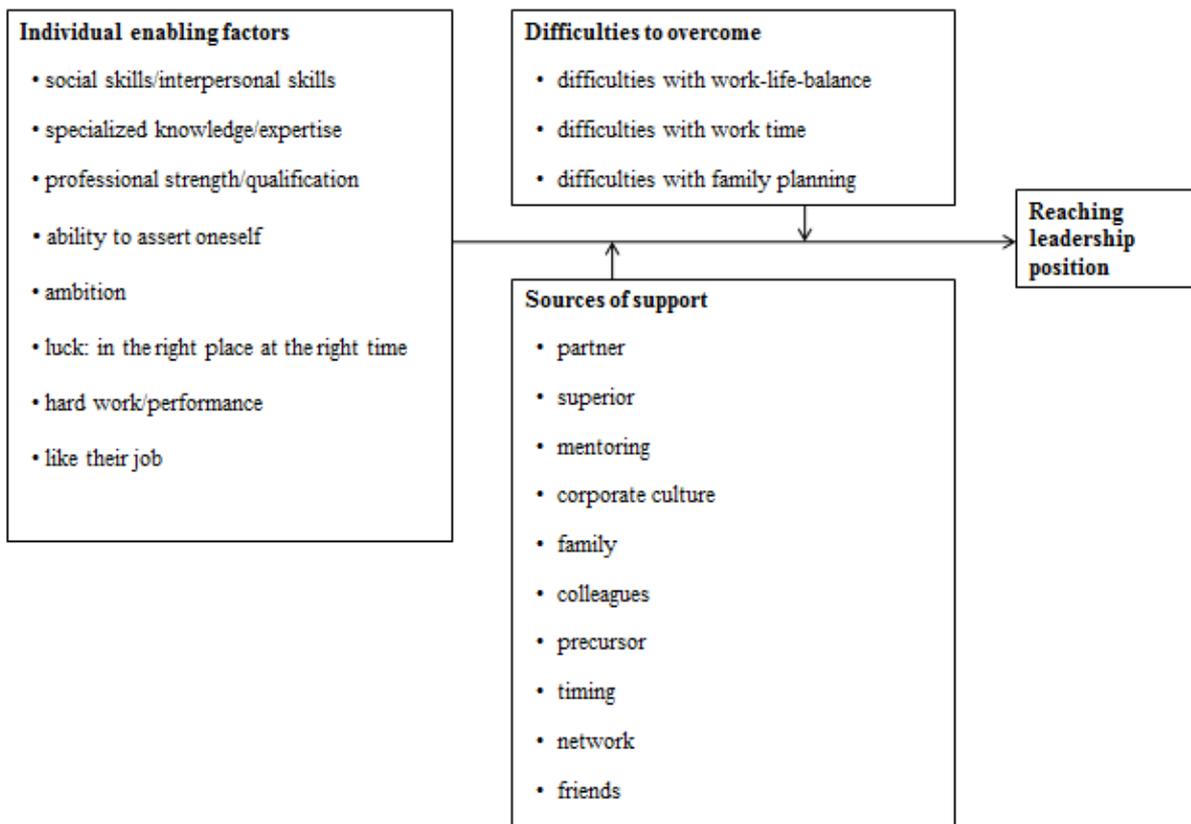
Factors influencing career progression of women

Individual enabling factors	Difficulties to overcome
• social skills/interpersonal skills	• difficulties with work-life-balance
• specialized knowledge/expertise	• difficulties with work time
• professional strength/qualification	• difficulties with family planning
• ability to assert oneself	
• ambition	
• luck: in the right place at the right time	
• hard work/performance	
• like their job	

Reaching leadership position

Sources of support
- partner
- superior
- mentoring
- corporate culture
- family
- colleagues
- precursor
- timing
- network
- friends

FIGURE 4: Factors influencing the career progression of women

5. Discussion

In recent decades, the number of women working in formerly male-dominated fields such as accounting and management accounting has increased significantly (Whiting *et al.,* 2015). However, the percentage of female executives in these fields remains low (Whiting, 2008). Since there is a lack of studies examining the career advancement of female management accountants, this paper is an early contribution to gender research in management accounting.

In contrast to prior studies, which have mainly concentrated on one or two issues regarding the career advancement of women, such as mentoring (e.g., Noe, 1988; Roemer, 2002) and work-life balance (e.g., Wise and Bond, 2003; Jyothi and Jyothi, 2012), this study sought to identify a broad range of factors that assist women in their advancement as well as present a wide variety of hindrances to the same. Overall, we did not identify one predominant factor which would explain the career advancement of female management accountants. Our findings rather suggest that several factors contribute to this process. By addressing both the aforementioned objectives and the research question of this paper, a discussion of the findings follows.

5.1 Individual enabling factors

The participants regarded the most important enabling factors as social skills, expertise, assertiveness, and ambition, among which social skills were stressed the most. These findings

are in accordance with the study by Ramdhony *et al.* (2012), who also stated that strong social skills are essential when working in accounting. Similarly, communication skills have also been considered to be a prerequisite for a management job (Stanek, 2000; Bambacas and Patrickson, 2009). While in the accounting and management-accounting literature these skills are increasingly described as essential for the daily work of managers (Siegel and Sorensen, 1999; Hassall *et al.,* 1999; Ameen *et al.,* 2010), expertise and specialized knowledge are hardly mentioned (but see exceptions such as Whiting, 2008). However, in our interviews, those skills were seen as the next-most important factors after social skills. For respondents, the importance of specialized knowledge lay in proving oneself or in demonstrating capabilities. In regards to the first, some stressed the necessity of specialized knowledge as a prerequisite for being considered for career advancement, part of the basic foundation required for jobs with more responsibility. Other respondents saw specialized knowledge more as an opportunity to show their capabilities, as an aspect through which they can shine. In both cases, specialized knowledge was seen as a career enabler, whether (as in the first case) at a more basic level or (as in the latter case) at a more advanced level of career progression. Interviewee E even stated that the importance placed on specialized knowledge in management accounting in particular is advantageous to women in this profession, because they therefore do not have to sell themselves as well as in other professions but instead are able to shine by displaying their knowledge. The respondents also named ambition and assertiveness as key enabling factors. This finding accords with Tharenou (1997), who found that orientation towards ambition and advancement is significant for initial and continued promotion. Coincidentally, assertiveness is also often described as a typically male trait that is advantageous in furthering one's career (Holst and Wiemer, 2010; Eitzen *et al.*, 2010).

The respondents also frequently mentioned luck or similar concepts, such as timing, as an important aspect in their career advancement, even going so far as to mention it as a definitive enabling factor. In the literature, the importance of this aspect is seen varyingly. Nzioka (2014) examined the factor of luck, finding that it played a minor role in the context of career progression. Zhong (2006) also came to the same conclusion. By contrast, Newman (1993) listed luck as an important factor in the context of career progression. However, this aspect can also be interpreted differently with respect to gender. That the respondents in the present study stressed this aspect so strongly could be seen as an indication that women are, by comparison to men, rather modest about their career achievements; that is, "luck" might be seen as an expression of modesty. Their male counterparts, by contrast, would probably refer to this aspect as something akin to seizing opportunities, thus attributing their success to their individual abilities, whereas women describe it as being at the right place at the right time— being lucky. The results of our study confirm the findings of Wosinska *et al.* (1996), who also came to the conclusion that highly modest self-presenters were favored over moderate modest self-presenters when they were female, while the opposite holds true for men. Thus, "luck" may also be seen as a modest explanation for other enabling factors such as active career planning and waiting for management positions to become vacant. In line with this latter notion, some interviewees indicated that ambitious women also need active planning to climb the career leader, because they have to look for vacant internal or external managerial management accounting positions.

While assertiveness was regarded as an enabling factor in the present study, participants also identified self-doubt as a major obstacle. This result concurs with the study by Barker and Monks (1998), in which female respondents stated that women often lack self-confidence. Nevertheless, in our field study, this obstacle was mentioned only rarely. In general, respondents emphasized enabling factors significantly more than obstacles; the respondents in our study had more problems describing obstacles and difficulties, while finding it relatively

easy to describe positive aspects, such as sources of support. A possible explanation for this is that since the respondents had actually succeeded in reaching a managerial position, they were not so strongly aware of the actual obstacles that they had faced and potential obstacles that they could have encountered. The fact that some women in the interviews initially stated that they had not faced any obstacles at all supports this conclusion.

5.2 Areas of difficulties: family, working time, and work-life balance

Besides self-doubt, the only other obstacle named by several respondents was the topic of potential motherhood. This result supports the findings by Windsor and Auyeung (2006, pp. 829–830), who stated that "when women are viewed for promotion, their parental status is considered more negatively than that of their male counterparts." Surprisingly, although some participants saw this aspect as an obstacle, the majority did not mention it. This might be explained by the possibility of returning to work, which many participants mentioned. Our findings suggest that the possibility to return to work depends on various factors such as support from particular firms and/or the spouse. By contrast, the possibility to return to work is unlikely to be traced back to the Austrian legal situation or traditional Austrian attitudes. These attitudes include that large parts of the Austrian society expect women and not men to take primary responsibility for raising children. A further explanation why most of our interviewees did not mention motherhood as an obstacle could be that seven out of 10 respondents had a spouse or a partner. It seems possible that they could share the responsibilities in bringing up children and running the household with their partners. Another possible explanation for not mentioning motherhood as a career obstacle could be that women want to first establish themselves in their jobs and have children later (Rowe and Crafford, 2003). In multiple interviews, it became clear that the respondents linked motherhood and family strongly with working-time arrangements; it seems that it was impossible to discuss these points separately. Hence, in this context, strongly opposing views coincidentally became apparent in connection with working-time arrangements. Three women pointedly expressed their opinion that working part-time as an executive was impossible, while three other women asserted just the opposite.

The results of the study show that work-life balance and working hours in particular pose difficulties for female executives in management accounting. Although most women in this study stated that they had flexible work schedules, the majority reported an imbalance between work and private life. Since many stated that they had difficulties unwinding or disconnecting from their work, even in their free time or while on vacation, this finding may be seen as evidence that female management-accounting executives also seem to "fail to take advantage of flexible work schedules to integrate work and life demands" (Kossek *et al.*, 1999, p. 33). Accordingly, they were rarely able to take any benefit of their flexible working time, although some stated that they put special effort into their work-life balance through doing some athletic or fitness activities. However, it became clear that they struggled to balance their work and private lives; respondents described that they felt a great need to actively try to put in extra effort to achieve a balance between them. For instance, as reported in section 4.2.1, the budgeting period may come with long working hours for management accountants. Although not directly evident in our interviews, such periods may be especially challenging for female management accountants when having to take care of private duties such as child care. Such periods of high time demand may be typical for leadership positions in management accounting and can therefore pose specific challenges for women trying to reach these positions. Nevertheless, although the majority of respondents said that their work and their private lives were at times unbalanced, seven of them qualified this statement,

adding either that they knew beforehand what to expect or that it was their personal responsibility to find a balance.

Although work-life balance was mentioned as problematic, the interviews presented here do not provide evidence that it is an obstacle to female management accountants in reaching leadership positions. However, for some women, an unbalanced relationship between work and private life might be unacceptable, which therefore leads them to abandon aspirations towards managerial positions in management accounting. We thus assume that some women choose not to progress their career further because of these difficulties. This finding indicates a certain similarity to Dambrin and Lambert's (2008) finding that mothers often exclude themselves from consideration as potential partners at an accounting firm. These difficulties may be regarded as additional aspects of the barrier between women and the executive suite; that is, some women deliberately avoid reaching the point where they would experience problems with the glass ceiling, an argument reinforced by the fact that many respondents mentioned this aspect when comparing themselves with other women. It seems prudent to note that there are two different ways to view this. On the one hand, we could see this as women limiting themselves from higher positions by choice; on the other hand, we could interpret it as women bumping into structural barriers that practically force them to opt out (Whiting *et al.,* 2015). Some such barriers might simply seem too high or too strong to some women, such that they perceive overcoming them as too difficult a task to progress their career further. Similarly, regarding the aspect of motherhood, there can be two different viewpoints drawn from the findings above. One could argue that job demands and one's career aspirations dictate women's family planning. However, having children could also be seen to influence and possibly hinder one's career progression. These findings are in accordance with the studies by Gallhofer *et al.* (2011) and Whiting *et al.* (2015), who also stated that it is often perceived that it is women's primary responsibility to bring up and spend more time with their children. Our study provides support to both viewpoints. Some respondents stated that they had foregone having children in exchange for career progression or that they had never wanted to have children in the first place. On the other hand, some had managed both quite nicely, while others were optimistic in their forward-looking opinion of their ability to manage both, mostly mentioning other women they knew who had also managed. Therefore, both views certainly seem to be worth further discussion. Our paper's findings seem to confirm Hakim's (2000) result, which also showed that women are heterogeneous in their preferences and priorities regarding how to combine career aspirations and family life.

5.3 Sources of social support

The respondents mentioned several sources of social support as helpful throughout their career. In particular, their life partners—first on the list for seven out of 10 respondents—were regarded as a great help. Some of their partners also occupied managerial positions and could therefore be asked for competent advice, which was seen as a huge source of support. Further, Gallhofer *et al.* (2011) stated that the practical assistance from a supportive partner is very important. Others explicitly communicated that their partners did more than half of the household chores. Valimaki *et al.* (2009) found that more conservative roles in families and partnerships lead to a reduced likelihood of women reaching higher positions. Researchers (e.g., Hewlett, 2002; Jyothi and Jyothi, 2012) have argued that women continue to do the majority of housework; our findings suggest that this is not necessarily the case and that men who take over housework support their female partners' professional success. Although society generally regards childrearing and household work as women's responsibility, the

results of our study demonstrate that some spouses or partners are prepared to support women in these duties, and our results also imply that this support makes a difference (Gordon and Whelan-Berry, 2004; Valimaki *et al.*, 2009).

Similar to other studies (e.g., Ohlott *et al.*, 1994; Seibert *et al.*, 2001; Whiting, 2008), another important supportive role mentioned by our respondents was their superiors, whose support was described in different ways. Most interviewees emphasized their superior's faith in their abilities, some stressed their superior's approval or general support, some viewed their superiors as mentors, and others mentioned being actively promoted. We can conclude from the importance of the superiors' role that they also have the potential to present obstacles or difficulties to any women trying to reach a managerial position in management accounting. Surprisingly, despite this considerable potential for superiors to improve or worsen a woman's situation in management accounting, there is currently little to be found in the literature on this topic (but see some non-accounting literature on this issue such as Chesterman and Ross-Smith, 2006; Mavin, 2008).

Interestingly, some respondents also reported having had a female predecessor, which they felt was helpful and reassuring. This might have also shown important gatekeepers that women are capable of filling a management-accounting leadership position. Similar to our finding, Cohen *et al.* (1998) argued that it is more likely for women to be promoted to higher positions when other women already occupy such roles. Irvine (1985) further described that, over the course of their careers, women often occupy positions that had already been held by women. By contrast, Hultin (2003, p. 52) came to the conclusion "that men who work in typically female occupations have substantially better internal promotion prospects than have their similarly qualified female counterparts." Williams (1992) also postulated that men generally encounter structural advantages when entering female-dominated professions. Likewise, many of our respondents also emphasized having a very supportive male superior who had promoted them; therefore, having a superior or predecessor who believes in one's work might be even more important than superior or predecessor gender. The varied influence of superiors and predecessors as well as their gender is a very interesting topic that could involve various combinations of support or hindrance (Chesterman and Ross-Smith, 2006; Mavin, 2008). In our interviews, in the case of both superiors and predecessors, that person fulfilled (among others) the role of strengthening the respondent's belief in herself.

The results of our interviews also showed that mentoring is an enabling factor. Several studies have arrived at the conclusion that mentoring has a positive effect on women's advancement and can provide a way to break through the glass ceiling (e.g., Noe, 1988; Simonetti *et al.*, 1999; Blake-Beard, 2001; Roemer, 2002; Eddleston *et al.*, 2004; Gallhofer *et al.,* 2011). Mentoring can also be linked to the positive influence of a superior, if they also act as a mentor, but respondents also described other forms of mentoring. For example, some respondents mentioned formal, external mentoring programs and others described in-house mentoring programs. We assume that these different kinds of mentoring have different outcomes with various advantages and disadvantages. Bauer (1999) came to a similar conclusion. In line with this notion, our respondents discussed the impact of different mentoring types in terms of social support. A respondent who had participated in an external mentoring program described the confidentiality between mentor and mentee and the possibility for her to speak freely as extremely helpful. By contrast, another respondent, who had participated in an in-house mentoring program, stressed that she felt advice customized to her situation, her firm, her colleagues, and her superiors was very supportive. This finding reinforces the notion that different kinds of mentoring have different impacts. Another form of mentoring described in our study was a sort of internal network with which the respondents

could consult. In contrast to the study by Rowe and Crafford (2003), where women missed relationships with people who were able to support their career advancement, most women in our study stated having such relationships. The factor of mentoring might therefore signify a huge difference between those women who succeed in their career advancement and those who do not.

6. Conclusions

In our view, this paper has important implications for both research and practice. Concerning its academic contribution, the paper is, to the best of our knowledge, the first to explore the factors that influence and key reasons behind the success of female management accountants in reaching leadership positions. These might be especially relevant for the growing literature on the role of management-accounting executives or CFOs (e.g., Baxter and Chua, 2008; Byrne and Pierce, 2007; Hiebl *et al.*, 2013, 2015; Lambert and Sponem, 2012). This literature should also, our results suggest, more closely consider the gender of management accountants or CFOs. We can expect that female finance and accounting executives might develop distinct roles or role behaviors based on the enabling factors, obstacles, and difficulties they encountered en route to their current positions. In this vein, an interesting topic for future quantitative studies could be whether indeed female and male management accountants experience different enabling factors, obstacles, and difficulties when aiming to reach managerial positions. Moreover, some of the other novel results from our study could stimulate further research. For instance, female management accounting interviewees without children primarily viewed having children as a potential obstacle. By contrast, as evidenced in section 4.2.3, interviewees with children proposed that flexible job re-entry options and part-time arrangements can help balance motherhood with leadership positions in management accounting such as those they hold. Thus, future research could analyze whether motherhood really poses a main obstacle in reaching leadership positions in business organizations or whether other aspects might be more important (such as women showing less ambition to reach leadership positions, as indicated by some statements by the interviewees in this study).

Regarding implications for practice, the enabling factors identified in this study may be helpful, on the one hand, for female management accountants who seek to reach leadership positions and, on the other hand, for firms that employ women in management accounting and managerial positions. Although luck was admittedly identified as an important factor, prospective female management-accounting executives can learn from our study that they need to work on both their professional and their social skills. In this context, Wallace (2009) also outlined that professional abilities and capabilities are enabling factors to get a high-quality job. Furthermore, in-house and external mentoring programs may help female management accountants receive honest feedback on career development needs and options, or such programs could help them handle internal company politics. Wooten (2002) postulated that there is a growth of mentoring programs for women in public accounting firms. Further, our results support those provided by Gallhofer *et al.* (2011), whose study found that mentoring schemes are especially helpful for women. Moreover, female management accountants may learn from our study that women who have already reached leadership positions may have had to cope with problems similar to those described by younger and less senior women. Despite the problems identified in this study (such as childcare, household chore distribution, and self-doubt), the women interviewed had all reached leadership positions. Knowledge of their achievement could thus help motivate younger female management accountants to pursue ambitious career goals and overcome any obstacles they might face.

Our results may also help firms handle topics such as diversity, talent management, and human-resources development. As mentioned several times, women are often still primarily responsible for household work and childrearing. Giving women the possibility of having flexible working hours may therefore help them to combine work with childcare and other domestic responsibilities. However, flexible working hours may not always be beneficial to women's career advancement. For instance, Rogier and Padgett (2004) show that women with flexible working arrangements have lower career dedication and career advancement than women with a regular working schedule. Moreover, Kornberger *et al.* (2010) came to the conclusion that employees with flexible working arrangements do not tend to enjoy equal treatment and opportunities.

Besides flexible working hours, firms may also introduce company-provided childcare. As Gammie *et al.* (2013) described, such firm policies can improve the work-life balance of female managers, which could facilitate their advancement, as discussed before. Gallhofer *et al.* (2011) reported that female workers would like to spend more time at home with their children and thus the implementation of structural regulations (e.g., implementation of part-time work or other flexible working arrangements for women) is important for this reason. Based on the findings of Whiting *et al.* (2015), it might also be suggested that firms develop special policies and guidelines to increase the number of female executives in management accounting as well as in other fields. Such an increased number of female executives may serve as role models for the benefit of future generations of female managerial candidates. At the same time, a higher number of women in executive positions may also contribute to more balanced decision-making—a factor that is often attributed to mixed leadership teams composed of men and women (e.g., Campbell and Mínguez-Vera, 2008; Daily and Dalton, 2003).

When the respondents talked about other women who had given them advice, it became clear that certain aspects set them apart from other women. They all knew what they wanted to achieve and that they were capable enough to assume the increasing responsibility that accompanies a leadership position. At the same time, our respondents described that although many women work very diligently, they do not present their work or achievements as well as their male counterparts. Generally, women seem to be a bit more reserved (Wosinska *et al.,* 1996), conforming to the personality traits that describe women as less aggressive (Price, 2008; Babcock and Laschever, 2009). What seemed to help our interviewees in presenting their work and capabilities was the fact that all of them had at least one supportive person who showed them that their achievement would be possible.

Thus, our advice for firms would be to actively engage in communication with women in internal as well as external mentorship programs and in other programs that show women that career advancement and family are achievable and supported by the firm. Our findings show that our interviewees viewed proactive mentoring offers by superiors as especially helpful for their career advancement. These results suggest that when wanting to support women in reaching leadership positions, the initiative for such programs may need to start from the firm and not depend solely on the women. Underpinning this notion, Whiting *et al.* (2015) found that firm development programs could help eliminate stereotypical discrimination and promote women.

Furthermore, a recommendation for spouses or partners of talented women could be to support women in raising their children and with household chores. For example, spouses or partners could ensure that their female partners would be supported by nannies or

grandparents, if the spouses or partners are not able to provide such support themselves. Besides such personal support, another factor could be (increased) financial support by the Austrian government. For instance, Austria could support women at higher management levels by offering tax credits or partial payment for nannies.

As with any empirical study, the results of this research also underlie certain limitations. The results are based on only 10 interviews in one country (Austria). Furthermore, Austria alone offers five different models of childcare allowances, which depend on the income or the length of childcare (Help Austria, 2016). Different cultures may have different traditions and different legal environments or frameworks as discussed above, which renders further corroboration necessary, and this could be achieved by replicating our study in other cultural and national contexts. Similarly, future studies could also focus on broadening the sample of the study in terms of investigating female executives in management accounting in smaller companies or by examining other industries. This seems necessary as the role of management accountants and management accounting more generally has been found to be significantly influenced by firm size (e.g., Lavia López and Hiebl, 2015) and industry context (e.g., Messner, 2016). Moreover, it is important to note that in our study, no comparisons with male management accountants were made; thus, we cannot rule out the possibility that male executives in management accounting experience similar enabling factors, obstacles, difficulties, and supporting factors as female executives. While some of the factors discussed in this study (such as motherhood) are specific to women, others (such as mentoring and the role of superiors) may not be exclusive to female management accountants. If a comparative study between men and women were undertaken, we recommend that these aspects be taken into special consideration. Ultimately, our study is only based on the subjective views of women who have reached leadership positions in management accounting. In order to obtain a more holistic view on factors that enable women to reach such positions, it might also be rewarding to conduct 360-degree studies that would not only include the views of female executives, but also the views of female executives' superiors, their colleagues, and their subordinates.

Notes

[1] The title "chief financial officer," often abbreviated to "CFO," usually refers to managerial leaders who are responsible for managing the accounting and financial functions in firms or other types of organizations (e.g., Hiebl, 2015; Hiebl and Feldbauer-Durstmüller, 2014). As defined by Mian (2001, pp. 144-145), a CFO's primary responsibilities are the "management of the financial system of the firm," the oversight of "the preparation of financial reports," and serving "as the point person for external communication of financial strategy."

[2] The Gender Inequality Index measures the inequality between men and women using three important aspects of human development: reproductive health (e.g., maternal mortality ratio), empowerment (e.g., secondary education), and economic status (e.g., labor market participants) (United Nations Development Programme, 2013).

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Appendix: Interview manual

Introduction

We deal with the role of female management accounting executives and are particularly interested in the reasons why this position is rarely occupied by women. Therefore, our project team is trying to shed light on this issue by looking at the careers of those women who hold a management accounting position with managerial responsibilities. We are especially interested in your personal and individual experiences. For this reason, we would like to hear how you came to hold your current position as head of management accounting.

Standardized Questionnaire

Name of position	
In current position since:	
Personnel responsibility for how many employees:	
Highest completed education:	
Name of prior position:	
Relationship status:	
Number of children:	

Open-ended questions

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(1) Which aspects or factors helped you reach this leading position in management accounting?
(What would you say why you made it? What would you consider to be your factors for success?)

(2) Which factors would you, however, describe as obstructive?

(3) Based on your private life, your work environment, and the interaction between these two parts, where would you identify difficulties and what were sources of support?
Was "work-life balance" for you explicitly an issue, and if so, how? Was it a topic in conversations with superiors? Or at job negotiations?

(4) The company, as an organization: what aspects would you say have facilitated your advancement and where were obstacles?

(5) In which area (private, personal, or professional) would you say you have had the most support or you would have needed additional support in order to make it easier to reach your current position?

(6) Over the course of your advancement, were any of the following topics relevant for you? If so, how?
    a. Mentoring
    b. Organization of working time
    c. Role models
    d. Family planning/foundation

(7) Would you say that there have been certain personality characteristics that have helped you obtain your current position in particular?

(8) What would be your advice for a woman in management accounting who aspires to reach a managerial position?