



**The Voice Behind The Veil:  
Working Experiences of Saudi Female Accountants**

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# Abstract

Work opportunities for Saudi women have been constrained by cultural, social and religious restrictions. Accountancy is traditionally a male-only field until female Saudi accountants have recently begun to find positions in Saudi audit firms. These women are consequently in a new situation in which they have to deal with various challenges and obstacles. This thesis aims to explore and analyse the impact of the cultural, social, economical and religious context of the Kingdom of Saudi Arabia and the professional or governmental regulations that could hinder women's entry into or career advancement within the profession. The study also explores the nature of Saudi CPA firms by analysing their structure, working environment, and values that could hinder the career development of female Saudi accountants.

The contribution of this research has been to reveal the personal narrative of female accountants in a society that does not often allow the voice of women to be heard. The thesis employs feminist standpoint theory in order to provide a platform for the participants to speak about their work and private lives. The research methodology involves the implementation of symbolic interactions role theory in order to analyse the interactions between the female accountants and other people at work and in their private lives. The data collection method comprises semi-structured interviews with eleven female Saudi accountants working in audit firms in Saudi Arabia.

The main findings indicate that the patriarchal ideology embedded within the social structure and cultural norms of the country impose certain barriers that hinder a full and equal participation of working women in general and female Saudi accountants in particular. The study suggests that, despite these barriers, some factors related to the

economic situation and government regulations, serve to support (to an extent) the entry of women into, and career development within, the accounting profession.

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# **Chapter One**

## **Introduction**

## **1.0 Background of the study**

The participation of women in the public sphere in Saudi Arabia has been and remains to be a controversial issue in the Kingdom of Saudi Arabia (KSA) due to the extreme collectivist nature of Saudi society. Saudi ideology, which is derived from interpretations of Islam and Arab cultural norms, often emphasises the importance of maintaining modesty by practicing strict gender segregation in both public and private spheres. This situation has directed women to work in women-only environments, such as schools, universities and women's sections in banks. Saudi women have achieved some success and partial social acceptance in the healthcare profession, despite the fact that these fields require women to work and mix with men (Vidyasagar & Rea, 2004). Furthermore, recent developments in Saudi Arabia indicate a change in the perception of what is considered a suitable work field for women. Government initiatives related to nationalisation policies promote an expansion of women's participation into new work fields that were previously male-only, including accountancy. Moreover, an increase in the educational opportunities available for women has led to a significant increase in the proportion of women in higher education to 62 per cent (Ministry of Economy and Planning, 2012). More specifically, female graduates from accounting departments in Saudi universities now exceed their male counterparts in number. A recent annual report of the Faculty of Economics and Administration in King Abdulaziz University in Jeddah indicates that female enrolment exceeded male enrolment by 70 per cent for Bachelor degree level and 80 per cent for Master degree level, during the academic years of 2009–2010 (Faculty of Economics and Administration, 2009). However, female accounting graduates do not necessarily end up in the accounting profession. It was not until 2007 that a group of female Saudi accountants successfully petitioned to the president of the

Saudi Organization for Certified Public Accountants (SOCPA) for their right to sit the professional accounting qualification exams. SOCPA arranged a women-only exam and the first female accountant was certified by SOCPA in 2007. Although only a limited number of female Saudi accountants gained entry to some CPA firms, the Saudi branches of international CPA firms (known as the Big Four) were more accepting of female accountants. Nevertheless, these women continue to face difficulties in what was previously a male-only work field and are not being treated as professional accountants or being given equal opportunities for promotion to higher professional ranks, compared to their male colleagues. The importance of workplaces having specifications and facilities suitable for women, that are also commensurate with cultural norms, reflects another dimension of the problem. The difference between the accounting profession and other work fields, such as education and medicine which are considered 'suitable' for women, is that accountancy does not fall under the umbrella of care services. Accountancy is related to the business world and financial sectors that are traditionally very strongly male-oriented. Female Saudi accountants are creating a new role for themselves within this new work field. This new situation leads to conflicts between the traditional identity of the country and modernisation processes calling for more participation of women. Women's place, role and identity are used as a foundational factor shaping the traditional identity of the country. Gender has always been a sensitive issue in Saudi because cultural norms value family honour, which depends mainly on women behaving modestly (Hamdan, 2005), based on the patriarchal nature of the society. This study contributes to a wide source of literature related to gender issues in the accounting profession. This literature explores, for example, women's entry into the profession (Almer & Christensen, 2008; Kirkham & Loft, 1993), horizontal and vertical gender segregation in

accounting firms (Ciancanelli et al., 1990; Gammie & Gammie, 2007; Jackson & Heyday, 1997; Kornberger et al., 2010; Maria Krambia-Kapardis, 2009), and fees differences based on gender (Ittonen & Peni, 2012). The literature also discusses male domination in higher-standing positions due to traditional stereotypes of gender identity that associate a masculine gender identity with the ideal traits for top managerial positions (Kottke & Agars, 2005; Oshagbemi & Gill, 2003; Powell & Butterfield, 2003; Skelly & Johnson, 2011). It is important to note that the majority of existing research is set in Anglo-American contexts mainly in North America and the United Kingdom where the accounting profession is well established with a deep experience built on its long history alongside the existence of strong feminist movements. Walker (2008) notes the importance of expanding gender research in accounting literature beyond the Anglo-American context to include other cultures. There is a limited body of literature that explores accounting and gender issues in other cultures, for example New Zealand (McNicholas et al., 2004), Romania (Istrate, 2012), Japan (Komori, 2008) and China (Lee Cooke & Xiao, 2014). This literature emphasises how different cultures affect female accountants and the profession in general in different ways. Therefore, it is essential to acknowledge the context of the study in order to point out new dimensions that relate to gender issues in accounting. Accordingly, this study contributes to this body of literature by considering gender issues in the accounting profession within the context of Saudi Arabia. In addition, it is important to introduce philosophical assumptions that can help provide a deeper understanding of the situation under study. Haynes (2008a) notes that the majority of gender literature uses “gender-as-a-variable” (p. 550), instead of a foundational factor and that it does not challenge “cultural, economic, historical and social assumptions, and layers of power embedded in gendered relations” (p. 551).

Instead it only provides a description of the situation rather than challenging it. Moreover, Walker (2008) calls for engaging feminist and gender analysis “with themes such as oppression and subordination, the public-private divide, explorations of socio-cultural relationships and the construction of gender identity” (p. 602). Therefore, this study attempts to contribute to feminist literature that uses gender as a foundational factor in order to examine the social structure and cultural norms that play a role in women’s subordination in a patriarchal culture and masculine-structured profession. This study attempts to present a perspective that is based on the views of the subordinate group and reveal previously unidentified factors that might hinder their chances of full participation and career advancement. Therefore, the contribution of this research is to reveal the personal narrative of female accountants in a society that does not often allow the voice of women to be heard. Moreover, there is a gap in the literature concerning gender issues in the accounting profession in KSA, and this research may help to stimulate further research in this area. By adopting feminist standpoint theory, combined with symbolic interactions role theory, this study gives a platform for these women to speak about their lives and enables us to understand the interactions between their work and private lives.

### **1.1 Purpose of the research and the research questions**

The purpose of this study is to explore and analyse the experiences of female Saudi accountants who practice accounting and participate in audit teams in Saudi CPA firms. Building an understanding of this new situation requires analysis at two levels. The first is the macro level of the situation that connects the experiences of these women to the broader context of the country. Therefore, it is important to explore the effects of cultural norms, social structure and the economic situation of Saudi Arabia on the work experiences of Saudi female accountants.

The second is at micro level and is concerned with exploring the effects of the factors related to the Saudi accounting profession that prevent women from entering and advancing in their careers. These factors include: firstly, exploring the existence of professional or governmental regulations that could hinder women's entry into or career advancement within the profession. Secondly, it is important to explore the existence of gender variations in academic education and professional training especially because sex-segregation is also enforced in educational and training institutions. Thirdly, it is essential to explore the nature of Saudi CPA firms by analysing their structure, working environment, and values that could hinder female Saudi accountants' career development.

Therefore, the research questions are formalised as follow:

1. To what extent do the social structure, cultural norms and economic situation of Saudi society affect women's entry into and career development within Saudi CPA firms?

The following factors were explored to answer this question:

- **Social structure:** patriarchy and multi regions.
- **Cultural norms:** Islamic regulations and Arabian customs and identity.
- **Economic situation:** Developing country, growing market, the need for a Saudi workforce.

2. To what extent do factors relating to the accounting profession, including regulations, education, training and working conditions, affect women's entry into and career development within Saudi CPA firms?

The following factors were explored to answer this question:



- To what extent **professional regulations** affect women's entry into and career development within Saudi CPA firms.
- To what extent **academic education** affects women's entry into and career development within Saudi CPA firms.
- To what extent **professional training** affects women's entry into and career development within Saudi CPA firms.
- To what extent **the structure, working environment, and values of Saudi CPA firms** affect entry into the profession and career development by female accountants in Saudi Arabia.

## 1.2 Scope of the study

The main focus of this study is exploring and analysing the experiences of female Saudi accountants. The research questions will be answered by giving female Saudi accountants a voice to speak for themselves and tell their stories. Their voices are important, particularly because women's entry into the profession in Saudi Arabia is new and not yet fully accepted. These women are entering a unique situation where they are considered a minority and a marginalised group. Listening to them helps to explore unknown details, from their own perspective, related to their daily interactions with their superiors, colleagues and clients. The study also enables these women to evaluate the quality of their educational and training experiences and compare them to those of their male colleagues. It is important to investigate the private sphere of their personal lives and determine how they consider it to affect their work. Therefore, analysing accounting firms as part of a patriarchal society on the one hand, and analysing the point of view of female accountants on the other, could contribute to our understanding of the reality faced by female Saudi accountants.

Because this study seeks to analyse an unjust situation based on gender inequalities, it falls under the umbrella of feminist studies. One of the purposes “of feminist research is to recover and examine unnoticed experiences” (DeVault, 1990, p. 76). Additionally, this study attempts to provide an alternative point of view that challenges the dominant male perspective supported by the patriarchal ideology. Therefore, the theoretical framework of this study is embedded in feminist standpoint theory. The theoretical framework (as explored in Chapter Four) offers “a way of understanding the world, a point of view of social reality, that begins with, and is developed directly from, women’s experiences” (Brooks, 2007, p. 60). Analysing social relations from women’s perspectives helps to shed light on women’s marginalised lives and experiences as a first step in revealing unjust practices and calling for change towards gender equality.

Moreover, this study adopts an interpretive approach that aims to analyse the intertwined interactions and experiences of female Saudi accountants through the lens of symbolic interaction and role theory. This approach (as explored in Chapter Five) helps to analyse the participants’ feelings, meanings and experiences by considering their personal level of social interaction within the broader social structure (Caudle, 2004).

### **1.3 Expected contribution of the study**

This study seeks to contribute to the existing body of gender literature in accountancy across cultures. The importance of exploring gender issues in the Saudi context emerges from the fact that the Saudi context has a unique situation that does not differ only from Western cultures but also from other cultures that share the Islamic religious identity or the Arab ethnic origins. Connecting gender issues to the Saudi

context could reveal new insights into this area of research by highlighting gender inequality from the point of view of the subordinate group. Consequently, the study also contributes to feminist studies that use gender as a foundational factor embedded within the theoretical and methodological framework of the research.

In addition to the above contribution to gender and feminist literature, this study highlights the rapid changes being observed in Saudi Arabia today and affecting the roles that Saudi women occupy within their social structure. These changes may bring about new situations which could lead to conflict with the traditional identity of the country and the socio-cultural context.

#### **1.4 Organisation of the thesis**

The thesis consists of seven chapters. The first (present) chapter comprises the introduction, and an outline and background of the study. The second chapter presents a detailed analysis of the literature related to gender issues in the accounting profession in Western cultures and globally, to highlight the gaps in the literature that this study attempts to address. It also analyses the literature theoretically and methodologically to build a foundation for the chosen theoretical and methodological frameworks. Moreover, the chapter reviews the literature connecting culture and historical discourse to analyse the effects of professionalization processes on women's entry into service professions, particularly accounting and law. This analysis indicates that gender stereotypes and socially-structured gender roles extend from the past to the present day to deny women entry into, and career advancement within, these traditionally masculine professions. The second chapter also highlights the paucity of literature related to gender issues in the accounting profession in Arab countries, particularly in Saudi Arabia. Most existing

research uses gender as a variable, as there is a lack of ethnographic research exploring the personal narrative of Saudi women working in mixed workplaces or connecting this personal view to the socio-cultural context.

Chapter Three provides a background of the context of Saudi Arabia and its effect on Saudi working women today. The chapter explores the social structure, ideological beliefs, religious identity, cultural norms, history and economic status of Saudi Arabia and relates these aspects to Saudi women's roles and their place within the public and private spheres of the country. The chapter presents the problematic history of women's formal education that started in 1960's and met with social refusal, requiring (in some conservative regions) protection of law enforcement against oppositional demonstrations (Lacey, 1981). Girls' schools were seen as a threat to the patriarchal social structure that limited the role of women to maintaining their families within the private sphere (Hamdan, 2005). The opposition to girls' education eventually became public support indicating the vast change of social perception regarding girls' education. This is evident from the rate of annual increase in the number of girls' schools of 9.4 per cent between 1969 and 2010, when 49 per cent of all students in Saudi schools were female (Ministry of Education, 2010, 2013). These changes also extend into higher education as female students comprise 62 per cent today (Ministry of Economy and Planning, 2012). Nevertheless, these changes do not necessarily indicate social acceptance or women's empowerment to participate in the work force; therefore, the chapter discusses the aims and quality of women's education to examine its effect on Saudi working women. In addition, the chapter discusses the social and regulatory specifications of what is a preferred work field, considered 'suitable' for women, based on the adherence to sex segregation rules. It also raises contradictions between the recent economic and political

developments promoting women's entry into new and mixed-gender work fields and the attempts to maintain the national religious and cultural identities. Overall, the chapter presents the changes observed regarding women's social roles and highlights the inconsistencies between these changes and the outdated regulations that could hinder women's equal participation in public sphere.

Chapter Four discusses the chosen theoretical framework that provides the perspective required to address the research questions and aims. The chapter attempts to develop an understanding of the feminist theoretical approaches presented by the application of feminist empiricism, feminist standpoint and feminist postmodern theories in accounting research, and the extent to which these theories are applicable to female Saudi accountants. In this chapter I argue that feminist standpoint theory provides the perspective required to critically examine what is considered normal in the accounting profession, by giving female accountants a voice to speak about their social and professional challenges. The chosen approach helps to make this marginalised group visible to highlight the challenges that hinder their full and equal participation in the workplace. Feminist standpoint scholars argue that "knowledge is produced and controlled by the ruling class" (Brooks & Hesse-Biber, 2007, p. 67) in order to justify unjust practices and to maintain their power and the status quo (Jaggar, 2004). As knowledge is produced in patriarchal societies by its institutes, knowledge related to women's practices in particular enforces and maintains the existing unjust practices. Feminist standpoint scholars call for "providing knowledge for women, by women, and from the standpoint of women" (Crasnow, 2008, p. 1092). Therefore, this study attempts to empower the participants by giving them a voice to reveal the hidden reality by exploring details of their personal narrative from their point of view.

Additionally, the chapter discusses gender organisation theories which explore the persistence of gender inequalities due to the gendered structure of the organisation. The chapter also emphasises the importance of understanding the concept of patriarchy and its effect not only on women's participation within the organisation but also by isolating them from decision-making positions and limiting their participation in the public sphere.

Chapter Five employs the theoretical paradigm of social science developed by Burrell and Morgan (1979) in order to articulate the philosophical assumptions of this study, and presents the chosen methodological perspective that is embedded within the interpretive approach. This approach helps to analyse the personal experiences of female Saudi accountants, including their values, norms, beliefs, and other aspects of their social lives that are taken for granted and consider them within the broader context of the country. The chapter describes the use of symbolic interaction and role theory as a lens through which to analyse the data and to connect the participants' personal levels of social interaction to the broader social structure. The choice of data collection method is influenced by the epistemological and ontological stance presented in this chapter which seeks knowledge and reality from within the experiences of those who live the situation under study (Crotty, 1998; Reinharz & Davidman, 1992). Therefore, semi-structured interviews are used to allow the participants a degree of freedom to speak for themselves and to have a voice to explain their feelings, meanings and experiences while at the same time maintaining some degree of structure of essential topics. The fifth chapter introduces the eleven participants who were chosen based on their involvement with audit teams visiting clients and on their professional qualifications to ensure a variety of experiences. The limited number of participants is due to the fact that, at the time of conducting the empirical study, only in Jeddah were female auditors able to visit clients and participate

in all the main work responsibilities of accountants. Female accountants in other cities, including Riyadh (the capital), were not yet allowed to visit clients; therefore, they were not included in the study.

Chapter Six presents the data analysis by giving a detailed analysis and interpretation of the experiences of the participants through the lens of symbolic interaction and role theory. In this chapter, I investigate how female Saudi accountants interpret their society, how they think their society interprets them, and the interactions between these factors. The chapter analyses the participants' academic education and professional training compared to their male counterparts. It highlights the existing variation between female and male sections both in academic education, provided by higher education institutes, and in the professional training provided by SOCPA. Moreover, the chapter provides an insight into the professional experiences of these women by analysing their daily interactions within their accounting firms and with their clients. These complex interactions as explained by the participants reveal hidden details of the work environment of CPA firms in Saudi Arabia. These details outline the daily struggle of female Saudi accountants with issues, such as lack of transportation, long working hours and family/life balance, that are not problematic for men. It is important to articulate the usefulness of feminist standpoint theory for revealing these hidden barriers as it is these women alone who experience them, meaning that they can provide an alternative perspective of the nature of the work within CPA firms. The participants also reflect on how their work affects their social and private lives. This helps to understand the multiple roles occupied by these women and how these roles conflict and interact.

Finally, Chapter Seven presents a discussion of the findings and its conclusion. It also reflects on the findings of the empirical study in response to the research questions, the limitations of the study and the overall contribution of the thesis. The main findings indicate the contrasting effects of social structure, cultural norms and the economic situation of Saudi society on women's entry into, and career development within, Saudi CPA firms. Social structures and cultural norms impose certain barriers that hinder a full and equal participation by working women in general and female Saudi accountants in particular. These barriers are mainly related to the patriarchal ideology of Saudi society that prioritises home-based roles of women over any professional role. It also imposes sex-segregation rules that could clash with the nature of audit teamwork and lead to the creation of a sex-segregated environment within the mixed-gender workplace. The findings also indicate that these women are not only role occupiers but also role setters as they attempt to shape their work life into alignment with cultural norms. This is evident when considering the ways in which they deal with issues related to the absence of anti-sexual harassment laws, the lack of transportation and the struggle to balance work/family responsibilities. The study suggests that, despite these barriers, some factors related to the economic situation and government regulations support (to an extent) women's entry and career development within the accounting profession as a result of nationalisation policies. Female Saudi accountants are aware of these economic influences and perceive their national identity as a privilege that could help them to advance in the future despite existing social and cultural barriers.

The seventh chapter also presents the findings responding to the second research question. These findings suggest variation in the quality of the academic education provided to male and female students. There has been ambiguity amongst female



accounting students regarding career options, professional qualifications, and training opportunities. However, women's entry into CPA firms seems to have had an impact on the higher education system as it led to the realisation that women also have the chance to pursue their professional qualifications after graduation. As for the regulatory body, the study reveals that SOCPA's adherence to the sex-segregation rule led to the refusal of the initial applications of women wishing to sit the exams. The male-only body now provides women-only exam locations but they do not provide preparatory classes as offered to men, which reflects the effect of cultural norms on the regulatory body.

Findings related to CPA firms indicate their changing stance from an initial complete refusal to recruit women to an increased tendency towards female recruitment, but with limits, thus demonstrating their adherence to the cultural norms of the country. The working environment of previously male-only CPA firms has changed as a result of women's entry. Symbols, such as dress code and the maintenance of formal relationships in the mixed-gender firms or at the clients, indicate adherence to the socio-cultural norms by both the women and the men around them. This is a new situation where female Saudi accountants are creating their own roles by behaving in certain ways, while also setting roles for other people by demanding of them certain behaviours.

In addition to these findings, the seventh chapter identifies the limitations of the study. As the study adopts a particular theoretical and methodological framework to analyse the experiences of a certain group of female Saudi accountants, in a particular time and place, it is limited through its exclusion of other viewpoints from related groups, such as regulators, educators, partners, male accountants and other female accountants, including foreigners. Moreover, at the time of conducting the interviews, a limited

number of female Saudi accountants were working at CPA firms and only in one city, Jeddah. This restricted the number of participants who could be involved in the study and imposed other limitations, as different views and stories could emerge through the analysis of more views from the same group and from other Saudi regions. Accordingly, there is a need for future research that could build upon the findings of this study and engage more voices from different groups and from the increasing numbers of female Saudi accountants entering the profession. Fourthly, the use of different theoretical and methodological frames could offer a range of perceptions and shed light on areas that have not been covered in this study. This could help to build a better understanding of gender issues in the accounting profession and other mixed-gender work fields in Saudi Arabia.

## **1.5 Chapter summary**

Overall, this study attempts to explore the experiences of female Saudi accountants working in Saudi CPA firms and participating in audit teams. These women are considered members of a minority group in this masculine-structured profession and are thus subjected to marginalisation. Giving them the voice to present their experiences as they perceive them provides a new perspective and offers insights into the experiences of this group in particular and Saudi working women in general. This introductory chapter has presented a brief overview of the background of the situation under study and an outline of the research problem, questions, scope, organisation and findings. The next chapter will provide a review of the relevant literature.

# **Chapter Two**

## **Literature Review**

## **2.0 Introduction**

This chapter comprises a review of the main themes regarding gender in the accounting profession that can be found in the relevant literature. In the last thirty years, researchers have discussed this topic through a historical analysis of gender relations in the accounting profession and the study of gender across cultures. The aim of this review is to identify these themes, ascertain the current understanding as a result of this research, and reveal gaps in the literature which I shall subsequently attempt to address.

In the first part of this chapter I analyse the literature that addressed the entry of women into service professions, including accountancy and law, during the early stages of professionalization of these disciplines in Western countries. This literature explores how women's socially-structured gender roles are used to deny them entry into masculine structured professions, and also explores women's struggles in accountancy, both historically and present-day. Therefore, the second section discusses gender research across cultures and beyond the Western context to explore the differing experiences of female accountants in a range of socio-cultural contexts. It is revealed that there are common issues to gender research across cultures, including the glass ceiling phenomenon, motherhood, work-life balance, informal social networking between men in accounting firms, and gender stereotypes. However, this section teases out the dissimilarities between female accountants' experiences in different cultures, revealing the complexity of gender relations within the profession and the social context, and highlights the need for ethnographic research that can give these women a voice to speak about their experiences.

The final section of this chapter reviews literature related to Saudi working women in general and those within the accounting profession in particular. Because there is a lack of research into gender issues in the accounting profession in Saudi Arabia, I review the literature on gender issues in accounting in other Arabic countries, in order to set a base from which to later discuss the Saudi context. Furthermore, due to an absence of literature concerning gender in the accounting profession, it is useful to examine gender research applied to other professions in Saudi Arabia, such as medicine and banking.

In summary, this chapter provides an examination of literature related to gender issues in two parts. First, by examining literature related to gender issues in accounting history in Western societies, particularly because the professionalization of accounting was established in these countries, and how accounting as a gendered profession has expanded into other cultures. Third, by examining research that discusses gender issues related to accounting and other professions in an Arabic context in general and within Saudi in particular. Thus, at the end of the chapter I will identify the gaps in the literature which my research intends to address.

## **2.1 Women in accounting**

### ***2.1.1 History of Western women in accounting***

Historical investigations into gender in accounting began in the 1980s but it was not until the 1990s that this topic was recognised as a distinct and valuable research area (Khalifa & Kirkham, 2009). The earlier research served to highlight the experiences of pioneer women in the twentieth century, particularly in the USA (Buckner & Soleurn, 1985; Reid et al., 1987), but failed to use gender as an analytical lens to explore the depth of these experiences and did not record the experiences of women who were not

privileged enough to gain entry into the profession (Khalifa & Kirkham, 2009, p. 436). For example, Spruill and Wootton (1995) conducted a biographical study of Jennie Palen, a North American female pioneer, one of the first female Certified Public Accountants (CPAs) in New York, who was struggling to gain entry into the accounting profession. Palen was the President of the American Women's Society of Certified Public Accountants. Spruill and Wootton (1995) use her biography to illustrate the difficulties of being a female accountant at the beginning of the twentieth century in the USA. Similarly, Slocum and Vangermeersch (1996) present a biography of another female pioneer in accounting, Lena E. Mendelsohn, who also challenged the profession's closure to women in the USA. Recent historical research into the experiences of these pioneering women has widened the scope of analysis by using critical approaches to connecting these women's experiences to the social structure and perceptions of their time. For example, Cooper (2008) adopts a radical feminist view to explain the negligence of the accounting profession towards a particular pioneer woman, Mary Addison Hamilton, who was the first female CPA not only in Australia but in the entire British Commonwealth.

The turning point in literature of gender in accounting was in 1992 when a special edition of 'Accounting, Organizations and Society' was published (Kirkham, 1992; Lehman, 1992; Loft, 1992; Roberts & Coutts, 1992; Thane, 1992). As a result, research on gender in accounting began to examine the gender division from a feminist perspective by first defining gender as a "social constructed role which we are taught to play", which is different to sex, defined as "the biological determination of the female or male body we are born with" (Lehman, 1992, p. 263). Therefore, in order to understand the practice of gender division today it is important to explore the historical effect of socially-constructed gender roles on women in accounting. Historical research of gender

in the accountancy profession began to examine past political, economic and social events which may have influenced the entry and participation of women in accounting.

Lehman (1992) examined the history of women (termed “herstory”) in accounting in the USA and the UK over a period of 80 years. She explored women’s struggle to enter the profession since its establishment at the beginning of the twentieth century, from a feminist perspective, documenting quotes of men in power that show how gender roles and perceptions of women’s “nature” were used to justify the exclusion of women from the profession. Social roles that assign women to the house (private sphere) and men into paid work (public sphere), and gender perceptions regarding an inability of women to think rationally like men as a result of their feminine/emotional nature, were the main reasons for denying entry to women. Lehman (1992) concludes that the accounting profession has participated in three levels of discrimination against women. First, denying women entry to the profession results in economic deprivation and a reduced likelihood of achieving financial independence. Second, even once women gained entry into the profession, socio-economic hierarchies hindered their integration and equal participation, hence contributing to segregation. Third, an ideological construction of gender roles emphasises the value of masculinity as the basis for a successful career for both men and women, purporting that if a woman is to advance in her career she must adopt masculine characteristics. Lehman (1992) found that women were excluded to maintain the higher status of the profession which could be threatened by the acceptance of women (who were regarded as weak and emotional). Similarly, Kirkham and Loft (1993) examined the effect of gender practices on the process of professionalization of accountancy between 1870 and 1930. They argue that accountants strategized a high status identity for themselves by enforcing a distinction between accountancy and related occupations, such

as those held by bookkeepers and clerks who were mostly women (Kirkham & Loft, 1993, p. 510). They argue that maintaining their masculine identity was essential in the majority of professions (for example medicine and law) in order to sustain its “social worth”. The lack of educational and training opportunities in these occupations for women, together with socially-structured gender identity dictating whether or not women are able to perform as well as men, contributed to the exclusion of women from prestigious professions. The term “professional closure” is used to describe the strategies that limit entry to a given profession by imposing certain requirements. Some of these requirements are apparent, such as education, but additional hidden requirements are also enforced, such as class, race and gender (Haynes, 2013, pp. 68-69), meaning that presentation of the relevant educational qualifications will not necessarily guarantee a candidate entry to a profession. For example, the entry of women into law in Canada was facilitated for political reasons, as argued by Brockman (2001) who suggests that this development coincided with women achieving the right to vote. In her book “Gender in the legal profession”, Brockman (2001) explores the stories of pioneering Canadian women trying to enter the legal profession. For example, the application of Mable Penery French to the Barristers’ Society of New Brunswick in 1905 was refused on the basis that women are not “persons” under the legislation and the society’s rules. Brockman quotes Chief Justice Tucker:

“If I dare to express my own views I would say that I have no sympathy with the opinion that women should in all branches of life come in competition with men. Better let them attend to their own legitimate business” (p. 4)



Because women were given the vote in British Columbia in 1917, meaning that they could influence the elections, the legislators “introduced an Act to remove the disability of women so far as it relates to the study and practice of law on 24 February 1912” (Ibid, p. 6). In the same year, French was called to the bar and other women subsequently followed. A similar scenario unfurled in Quebec, which was the last province to admit women to the practice of law, doing so in 1941, only one year after women gained the right to vote.

External politics played a major role in facilitating the entry of women into the accounting profession during the First World War. As a result of the absence of male accountants who had been dispatched to the war, the accounting profession in the UK, for example, welcomed women in response to this high demand for workers. Women were employed only as a reserve army of labourers, however, because once men returned from war, women were ejected from their roles to make way for them (Loft, 1986). In the early stages of the professionalization process of accounting, women were excluded and denied participation as professional members; however, this exclusion was forcibly eliminated in 1919 when the Sexual Disqualification (Removal) Act was passed and professional bodies, such as The Institute of Chartered Accountants of England and Wales (ICAEW) began to accept female members (Loft, 1992, p. 367). Also, the Institute of Chartered Accountants of Ontario accepted its first female member when women became to be considered as “persons” under Canadian law in 1930 (McKeen & Richardson, 1998, p. 503). Similarly, Cooper (2008) argues that the first female CPA was accepted in West Australia by the Institute of Accountants and Auditors of West Australia in 1916 as a result of political reasons. West Australia was the second state in the country that granted women the right to vote in 1899 (Ibid, p. 7). The entry of women into accounting was

either forced by law or facilitated for political reasons; however, women continued to struggle in this male-dominated profession (Jeacle, 2011, p. 290).

Feminist researchers of accounting history have examined the masculine ideologies that have hindered women's careers and caused division of labour within the profession. The scenario of the First World War was repeated during the Second World War: women filled the vacancies that arose as men left for war. Previously purported justifications for excluding women, such as the fear of rejection of women accountants by clients and the unsuitability of women's nature to accounting responsibilities, proved to be unsupported. Women "worked long hours, tested inventories, traveled and were accepted by clients" (Reid et al., 1987, p. 343). Nevertheless, when men returned from war, the women were segregated to lower occupational positions to vacate their positions for the returning men (Kirkham & Loft, 1993).

The entry of women into this male-dominated profession is no longer the central issue of gender research in Western countries. In fact, between 1930 and 1990 it increased from 10 to 50 per cent in the UK, although only 5 per cent held top positions (Wootton & Kemmerer, 2000, p. 170). Gender research in accountancy explored the impediments to the recruitment of women and the barriers to career progression; what is known as "the glass ceiling" phenomenon. This term emerged in 1970 in the USA to refer to prejudiced behaviours of organisations towards their female employees through excluding women from high, decision-making positions (Wirth, 2009, p. 1). Wootton and Kemmerer (2000) state that "there can be gender transformation of a workforce without a gender transformation within the workforce" (p. 171). Therefore, as Ciancanelli (1992) points out, a historical investigation of women in accounting should relate the

experiences of these women to the “broader social structure, social memories and socialized needs” (p. 133).

Walker (2008) critically assesses women in the literature of accounting history. He reviews feminist and gender studies in accounting between 1992 and 2005 to assess the progress of gender and feminist literature following publication of “The special issue: Gender and accounting” in ‘Accounting, Auditing and Accountability’ Journal in 1992 (see: Ciancanelli, 1992; Cooper, 1992; Hammond & Oakes, 1992; James, 1992; Moore, 1992; Welsh, 1992), in addition to a special section of ‘Accounting, Organizations and Society’ Journal of the same year (see: Kirkham, 1992; Lehman, 1992; Loft, 1992; Roberts & Coutts, 1992; Thane, 1992). Walker (2008) argues that feminist and gender studies in the history of accounting are limited and these aspects have not yet been integrated into a research agenda of their own. Moreover, he notes the rarity of women in the academic discipline of accounting history research, stating that “only 19 per cent of individual members of the Academy of Accounting Historians were female. It might irritate some feminists to discover that much of the history of women in accounting has and continues to be written by men” (Ibid, p. 584). According to Walker, historical gender inequalities extend from the past into the present and in order to explore the dimension, it is essential to engage feminist and gender analysis “with themes such as oppression and subordination, the public–private divide, explorations of socio-cultural relationships and the construction of gender identity” (p. 602). These themes are derived from literature of women in history, beyond that of accountancy in particular. Gender studies in accounting history need to be expanded by implementing different methods and theories of historical analysis. Walker calls to widen the scope of historical research of women beyond the trend of “pioneers” and to engage more, for example, in an

exploration of the less visible and memorable female experiences to reveal the reasons behind their exclusion from the accounting profession.

The choice of theoretical approach in gender research of the history of women in accounting plays a vital role in the production of knowledge. Khalifa and Kirkham (2009), in their analysis of gender in accounting history, argue the usefulness of adopting standpoint theories to produce knowledge that arises from an understanding of these women's experiences, rather than simply adding their experiences to accounting history. Giving the women voices to talk about their experiences reveals a complexity, not only in regards to gender perspective but also class and race ethnicity. For example, a study by Tinker and Neimark (1987) of the history of women in General Motors over a 60 year period was criticised by Cooper and Puxty (1996) for a lack of women's oral testimony in the study. Cooper and Puxty argue that "this is not a women's history, for women are not allowed to speak for themselves" (p. 299) and that it is necessary to empower women, as an oppressed and outsider group, to speak. The use of oral history as a methodological approach provides a platform that directs otherwise marginalised groups including women into the centre of the research (Hammond & Sikka, 1996). For example, the research of Ikin et al. (2012) into Australian female accountants during the Second World War combined an oral history approach with the "theory of practice" context put forward by sociologist Bourdieu (1990). They used Bourdieu's theory of practice instead of gender as a base for understanding power struggles in social relations because "in itself it [gender] reveals little about the experiences or identities inscribed within relations" (p. 176). They also emphasise the importance of exploring the relationship between the individual and the broader social structure. Therefore, they used Bourdieu's theory of practice in order to combine these elements into a systematic analysis. The theory

analysis practices in any given field (accounting in this case) in relation to the individual habitus (social ideologies, beliefs) and capital (economic, social, cultural and symbolic) (for more information see Bourdieu, 1990). Ikin et al. (2012) found that the victimised image of women in literature of accounting history is not always valid. The participants revealed that their male colleagues supported them and that they (the participants) benefited from the opportunity afforded to them when the profession welcomed them in during the war. Nevertheless, it is important to clarify that the voices presented by oral history are subject to different social positions such as class, ethnicity, race and gender.

Accounting in general and gender issues in accounting in particular, are affected by the social context of the countries in which they exist. Therefore, exploring research on gender issues and the accounting profession in different cultures offers insights into the struggle of female accountants around the world.

### ***2.1.2 Women in accounting across cultures***

Gender issues have formed a basis for research that discusses problems faced by women in the profession of accounting, including the entry of women into the profession (Almer & Christensen, 2008; Kirkham & Loft, 1993), horizontal and vertical gender segregation in accounting firms (Ciancanelli et al., 1990; Gammie & Gammie, 2007; Jackson & Heyday, 1997; Kornberger et al., 2010; Maria Krambia-Kapardis, 2009), and fees differences based on gender (Ittonen & Peni, 2012). Men are more likely than women to aspire to top management positions in most types of professional and business organisations, consistent with traditional stereotypes of men and male managers (Skelly & Johnson, 2011). Gender identity dictating high masculinity and low femininity was associated with aspirations to obtain top management positions (Kottke & Agars, 2005; Oshagbemi & Gill, 2003; Powell & Butterfield, 2003).

Anderson-Gough et al. (2005) analysed the production of gender relations in two big accounting firms in the UK by relating organisational processes to gender segregation in three stages. First, they examined the recruitment strategies of these firms to explore whether gender influenced applicant recruitment. Although the recruitment policies were found to be neutral, they state that:

"The fact of homo-sociality structures the processes of recruitment, mentoring and performance evaluation in routine and predictable ways male partners, senior managers, etc., will recruit, promote people with the same backgrounds and preferences as themselves, and hence reproduce organizational gender relations" (p. 486).

Second, gender segregation is apparent when considering the requirements for future partnerships, as such positions demand not only professional skills but also certain social factors, such as the ability to accept work obligations outside of normal working hours, disadvantaging women with family obligations. Finally, Anderson-Gough et al. (2005) found that the performance of the employee in both formal and informal situations and contexts determined his or her ability to progress within the firm. They indicated that "one of the most striking aspects of our study was the manner in which formal ideals of the capable auditor interacted with the informal to support and reproduce unequal gender outcomes" (p. 487).

Consequently, family obligations and gender stereotypes are considered highly influential elements in women's career development (Maupin & Lehman, 1994). For instance, the accounting literature has explored the effect of motherhood on career development in the accounting profession, indicating that motherhood is considered a negative influence on women's career development (Dambrin & Lambert, 2008; Haynes, 2008c; Windsor & Auyeung, 2006). Moreover, Czarniawska (2008) argues that the entry

of women into any profession lowers the prestige of the profession as a result of social contempt against women which begins during childhood. Therefore, in order to improve the status of women in accounting, a change in social belief is first required. However, these studies concerned Anglo-Saxon countries, raising the question of whether it is possible to extrapolate such ideas onto different cultures with differing ideologies and social structures. Walker (2008) notes the importance of expanding gender research in accounting literature beyond the Anglo-American context to include other cultures. The remainder of this section reviews gender research from different countries.

While evidence from accounting literature indicates an increase in the entry of women into the accounting profession (Almer & Christensen, 2008), the literature also reveals that these women do not have the same opportunity to attain partnership level in the future as do their male counterparts. The rarity of women at top levels, the “the glass ceiling” phenomenon, has also been studied outside of the Anglo-American context: for example, Dambrin and Lambert (2008) explored the relationship between the glass ceiling and motherhood in the “Big Four” accounting firms in France. They argue that motherhood plays a major role in delaying women’s progress in their career from pregnancy until the time when women are able to make personal choices to manage their work-life balance. However, these choices are a result of gender roles regarding parenting, that specifically assign the parental role to women. Dambrin and Lambert (2008) argue that once mothers attempt to find this balance, they are no longer able to compete with the masculine organisational models that specifically demand total commitment to work; women hence miss out on their opportunity to compete with men for top level positions. Lupu (2012) also explored the metaphor of the glass ceiling and argues that it does not provide a full picture of women’s challenges in the Big Four

accounting firms; instead, she suggests the use of the word “Labyrinth” to describe the situation for women in these firms as prisoners who entered willingly but cannot leave unless offered help from social networks within the profession. However, engagement with social networks within the firm demands time that is unavailable to women due to their family obligations, forcing women to modify their work-life balance. Sequentially, women are not compatible with the organisational masculine model. Even if women were to follow alternative “feminised routes” (Ibid, p. 352) as promoted by firms, such as flexible working hours, they will be clustered into a different category considered to be less committed to the firm than their male colleagues.

Krambia-Kapardis and Zopiatis (2009) explore the glass ceiling experienced by female accountants in Cyprus using qualitative methods and report that even though European Union legislations are set with the aim of eliminating gender inequality, the accounting profession in Cyprus continues to partake in discrimination against women. This is due to the traditional gender roles of women, which do not allow for working women to prioritise their work at the expense of taking care of their families.

Istrate (2012) examines the glass ceiling experienced by female accountants in Romania, also a member of the European Union. He reports that women represent 70 per cent of all chartered accountants and 65 per cent of auditors, and that female accounting students accounted for 80 per cent of the total, and male students only 20 per cent. However, the study states that “in Romanian companies quoted on the stock exchange, the financial accounting management is done mostly by women (59%), while the general management is largely male (more than 92%)” (p. 42), thus corroborating the existence of the glass ceiling in Romania. Although this quantitative study did not attempt to analyse



the social factors leading to this situation, it attributed the reasons to certain characteristics believed to be possessed by women, which are: “patience, meticulousness, the static character of the activity, the greatest ability to analyze data, attention, adaptability” (p. 42). This raises questions concerning the characteristics women lack preventing them from progressing to top levels, and about the methodological stances leading to such characteristics based on sex and not gender. Hardies et al. (2011) argue that sex is different to gender because:

“Gender refers to socially, culturally, or psychologically attributed differences between men and women. To be more precisely, gender is not about man/male versus woman/female, but about masculinity/maleness versus femininity/femaleness” (p. 4).

Hardies et al. (2011) argue that distinguishing between gender and sex is essential when forming research hypotheses, as the distinction influences the outcome of the research. They state that “generalizing from psychological research on sex differences to professional decision makers (such as auditors) is problematic” (p. 2), because it leads to assuming such differences exist instead of investigating them. For example, Hardies et al. (2013) investigate gender inequality in the Belgian auditing profession by comparing the situation of male and female partners in the Big Four accounting firms and other firms. They argue that once women attain partnership level they are confronted with a second level of the glass ceiling that prevents them from acquiring a lead role in the firm. One of the reasons for this situation is a shift in accounting firms from serving the public to serving the client, which in turn redesigned accountancy firms as “professional service firms” (Ibid, p. 13). This shift means that partners are not only required to be “technical audit partners”, who are qualified and possess knowledge of audit techniques, but also “client partners”, who are able to sell non-audit services to their clients to increase “fee-

based revenues”. However, the skills required to sell these services are accessible through informal channels of communication within “male networking and old boys’ networks (Flynn et al., 1996)” (Ibid, p. 32). The participants of this research noted that such guidance occurs after working hours that are already long. While women are struggling to find the right work-life balance, they are denied access to the skills required for professional services. Unless women are willing to sacrifice their roles as mothers and abandon social responsibilities for their families, they will remain unable to fully commit to audit firms like their male counterparts.

According to Collin et al. (2007) the glass ceiling in accountancy is also evident in Sweden, considered one of the most progressive countries in the world with “low levels of income inequality and high gender equality” (Rothstein & Stolle, 2003, cited in Ibid, p. 18). In 2006, 47 per cent of Swedish parliament members were women; however, in 2002 the audit industry boasted a 50 per cent tally of women at entry level while only displaying 8 per cent at partner levels (Cojocaru & Hadziabdic, 2002, cited in Ibid, p. 18). Collin et al. (2007) state that “apparently something is happening along the way in the audit industry” (p. 18). Their study attempted to explore reasons for the glass ceiling at early stages of qualification, by developing a “theory of gendered career rein with the capacity to explain and predict the net time it takes for an auditor trainee to become a certified auditor, i.e., the time between the point of completion of a university degree until the point of passing the audit examination” (Ibid, p. 19). They found that social gendering processes (through family, school, and social structure) affect the participants even before they enter audit firms, and that, furthermore, gendering processes continue beyond entry level. Collin et al. (2007) argue that the male social networks in auditing professions and the exclusion of women from these gendered relations could increase the

barriers to new accountants in the future, leading to continued male domination at partnership levels.

Carrera et al. (2001) analysed the history of Spanish women in the accounting profession in Spain in relation to the political situation under the Franco dictatorship. In that period, the government banned women from entering the accounting profession due to the enforced distribution of gender roles between men and women. The gender hierarchy was accepted in the profession as a result of the dictatorial oppression of protests or forming unions and also because of domination by the Catholic Church. Carrera et al. (2001) provide an alternative aspect of gender research in accountancy by considering it within the context of Spain. Similarly, Ruiz Castro (2012) explored gender roles in Mexican culture in order to compare the paternal image of the father in Mexican families to that of partners in accounting firms and found that the father figures in the firm (the partner) judge the commitment of employees based on the number of working hours rather than productivity. Ruiz Castro argues that the organisational culture of long working hours is evident in the accounting profession around the world, due to the globalisation of certain professional characteristics of international accounting firms. However, she argues that long hours do not necessarily reflect the efficiency of the organisation; instead it could indicate a lack of planning. Nevertheless, traditional gender roles embedded in organisational culture demand long working hours by men as they are perceived as career-driven employees and the main breadwinners within their families, whereas women are expected to dedicate fewer working hours in order to also respond to their traditional gender role as wives and mothers.

Research in other social contexts highlights other perspectives for gender issues in accountancy as they are affected by different social structures and ideologies. Komori (2008) explores gender issues in a Japanese context by applying ethnographic methods to build an understanding of Japanese women's experiences, instead of "applying perspectives that have been shaped in the Anglo-Saxon countries" (Ibid, p. 509). Komori connects the political influence of the state on gender roles within the family since the nineteenth century and particularly following the Second World War. The role of women in Japan has since changed to accommodate the needs of the "Corporate Society". Komori states:

"Since the war, the Japanese government and business enterprises have emphasized the importance of the family as a site for reproducing the human resources essential for Japanese corporations" (p. 514).

Women are traditionally assigned a home-based role while men are concerned with employment responsibilities. However, the accounting profession encompassed a suitable work field for women who refused to fulfil their expected role at home. Interestingly, independent auditing (which was imported from abroad) clashed with the Japanese interdependent social context which tended to refuse external disclosure. Japanese companies adopted a life-time employment system, enabling them to employ internal training schemes and avoid "the involvement of 'outsiders'" and be therefore less likely to seek human resources through the external labour market (Dore, 2005, cited in Ibid, p. 512). According to Komori, Japanese female auditors accepted this interdependency and the expected discrimination as a constant part of the social context. They even used their maternal skills to provide guidance to their clients and "rather than being seen as 'inferior', they are widely respected by men for their support of the interdependent partnership through their social role as 'wife and mother'" (Ibid, p. 533).

According to Komori, the accounting profession attracts many Japanese women, with an annual growth in female employees of 10.9 per cent in 2006 compared to a 6 per cent annual growth in male employees. Women also participate in the profession's policy-making; for example, the auditing section in the Business Accounting Deliberate Council consists of three female and four male members.

Lee Cooke and Xiao (2014) explored the work environment of Chinese female auditors in accountancy and consultancy firms in China. They interviewed 69 auditors in five accounting firms and analysed participants' experiences by examining them through three lenses: Chinese social perceptions of gender roles; organisational practices that emphasise the existing gender division; and the participants' personal preferences. According to Lee Cooke and Xiao, accountancy is considered a suitable work field for women in China because it is believed to be compatible with female characteristics, such as patience and "perceived ability to attend to details" (p. 24). However, women remain in the lower levels of firm hierarchies while men occupy the senior levels. Interestingly, the female auditors participating in this research tended to attribute the lack of women in senior positions to be due to the ability of men to accept clients that are considered not suitable for women, such as those who require excessive traveling on the part of the auditor. Lee Cooke and Xiao argue that societal norms of gender roles and organisational factors hinder the progress of women in these firms and that women do not reject inequalities because of their social position within the paternalist society of China.

A study conducted in New Zealand by McNicholas et al. (2004) gave indigenous Maori women the opportunity to talk about their experiences as accountants. The study analysed the impact of gender and ethnicity on the profession in light of the influence of

Aotearoa/New Zealand's imperialist history. These Maori women hence reveal the difficulties faced in education and employment. They express their preference to work in Maori firms or with other Maori employees in an attempt to create more familiar work environments. Accounting firms were described as having a Western organisational culture which clashes with their Maori collectivist culture, and the women express frustration with the firms' lack of understanding of the rules and customs of their culture, for example their tribal system. Moreover, regarding career development, Maori women show lower expectations regarding becoming a partner because of the dominating nature of men in the profession, paralleling that of the profession worldwide. McNicholas et al. (2004) notes that Maori women's experiences are similar to those of African-American women as they both face gender, ethnic and class issues in their daily lives.

The application of qualitative approaches, such as ethnographic methodology, on research related to women in accounting across cultures reveals the complexity of intertwined relations between the profession and its social context. However, such approaches are rarely applied to this research stream, particularly regarding research conducted beyond the Western social context. Research exploring the barriers faced by women in accounting generally discusses the glass ceiling phenomenon, as well as motherhood, the work-life balance, informal social networking of men within accounting firms, and gender stereotypes around the world, for example Malaysia (Abidin et al., 2009), Ghana (Bruce-Twum, 2013) and Nigeria (Jeake et al., 2013). However, this literature applies quantitative approaches that do not consider the social context of these countries when discussing the experiences of female accountants, nor do they give these women a voice to speak about their views; as a result, details that could provide new insights into gender literature are not obtained. The next section discusses gender-related

research within the Arabic culture in general and in Saudi Arabia in particular in relation to accounting and other professions.

## **2.2 Saudi women in accounting and other professional occupations**

Although gender issues have been discussed widely in relation to accounting in Western societies, the case is different when considering the Saudi context in particular. Existing research concerns other Arabic countries such as Syria (Kamla, 2012) and Jordan (Abed & Al-badainah, 2013). Gender is explored in the Saudi context but mostly in relation to managerial studies (see: Abdalla, 1996; Metcalfe, 2006, 2007, 2008; Mostafa, 2005).

Kamla (2012) presents research on Syrian female accountants, which reveals the differences in gender issues between Arabic countries. She explored the effect of globalisation on female accountants by adopting a postcolonial theory. This theory highlights the effect of Western colonisation on countries such as Syria (a previous French colony). Kamla (2012) used the practice of veiling of women (the hijab) as a symbol of cultural and ideological resistance of Western colonialism. She explores how globalisation and “western style accounting firms” contribute to the marginalisation of women within accounting firms. She found that it is the perceptions of women’s roles and expectations in patriarchal societies that play the major role in the progress and participation of women in any profession, including accountancy. Such expectations mean that wearing hijab facilitates the entry of women into employment as they use the dress code to adhere to the social expectations of Muslim women. However, Kamla (2012) argues that the hijab also contributes to hindering their progress in Westernised accounting firms because these firms adopt Western stereotypes of the Muslim woman’s

dress code that perceive it as “a form of oppression” (Ibid, p. 201). While Kamla’s research reveals the complexity of the experience of Syrian female accountants within the Syrian culture in general and the accounting profession in particular, it also demonstrates the differences between Syrian women and other Arabic women, particularly those in Saudi Arabia. For example, while the wearing of hijab in Syria is socially constructed, it remains a matter of personal choice, unlike in Saudi Arabia where hijab is compulsory. Another difference is the fact that Saudi Arabia has never been colonised; however, that does not mean that Saudi Arabia escapes the effects of globalisation or Western culture. Nevertheless, this effect is openly criticised by Saudi religious scholars who, to an extent, shape regulatory processes, particularly with regards to the participation of women in public life (Le Renard, 2008). These differences demonstrate the variation in the situation of women within Arabic and Islamic countries and call for deeper exploration of each country.

Omar (2008) conducted a review of the available literature on Arabic women in management research. She only found twenty articles since 2000 which were directly related to Arab women in management, and analysed them theoretically and methodologically. According to Omar (2008), the majority of this research favoured quantitative methods and “tended to concentrate on a few very broad topics, without much diversity or depth. Moreover, the research tended to provide overall pictures or statistical analysis without really providing any kind of voice to women managers themselves” (p. 119).

She used the framework of feminist theories as presented in Lorber (2005) to identify the theoretical approaches applied to literature on Arab women in management.



According to Lorber (2005), feminist theories fall under three categories: gender reform feminism, gender resistance feminism and gender rebellion feminism.

Gender reform feminism aims to achieve gender balance both economically and socially, by seeking equality between men and women in every aspect of life. Liberal feminism extends the approach of gender reform feminism, accepting the existing social order, but arguing the need to enforce gender equality through legislation and policy. Research adopting this approach has mostly perceived gender as a variable and applied quantitative methods (Kark, 2004, cited in Omair, 2008, p. 109). Omair (2008) found that 16 of 20 pieces of research concerning Arab women in management fall under the gender reform feminism approach, using women as a research category and exploring the differences between women's and men's attitudes and perceptions. Moreover, most of this type of research used quantitative methodologies and only three of the 16 articles adopted qualitative methods. For example, Metcalfe (2006) conducted a study on female managers from Jordan, Bahrain and Oman and concluded that women have advanced in management in the Middle East but continue to suffer from career and development constraints due to strong gender roles in Islamic culture. She states that gender roles are shaped by four elements. First, these societies are family oriented, emphasising family interest over that of the individual. Second, men are recognised as the "sole breadwinner of the family". Third, the reputation of women as the core of the family's dignity is of importance. Finally, there is inequality within the private sphere regarding the female and male members of the same family. Nevertheless, Ahmed (1998) argues that patriarchal relations are the product of cultural practices which emphasise the importance of understanding the culture, not only in relation to its religious structure, but also its social structure.

The second category of feminist theories in the analysis of Omair (2008) is gender resistance feminism. This category builds on feminist standpoint theory, that puts women at the centre of research, and examines gender roles from the point of view of women “to make visible the hidden relationships among organizations, institutions and daily practices” (Lorber, 2005, p. 11). In this approach, patriarchy is the main reason for the subordination of women and the superiority of men, therefore calling for a new perspective based on the experiences of women. Without this perception, women’s voices cannot be heard and their subordination will persist. Gender resistance feminism adopts qualitative methodologies that allow visibility of the personal experiences of women (Brooks, 2007). Only three of the 20 articles analysed by Omair (2008) adopt the approach of gender resistance feminism. For example, Jamali et al. (2005) provide an insight into female Lebanese managers and their career barriers by applying a qualitative methodology as they conducted 52 interviews with female Lebanese managers. The study concluded that female Lebanese managers are faced with socio-cultural constraints, stereotypical attitudes within the corporate culture and organisational policies and practices that hinder their development. Jamali et al. (2005) note that Middle-Eastern countries share, to an extent, the same socio-cultural values based on patriarchal ideology; however, it is important to identify variation and the country-specific effects on women. Exploring the situation of women from their point of view reveals hidden details about daily interactions and their perspective of problems they face. Such details might be missed where quantitative methodologies are adopted.

The third category of feminist theories as described by Omair (2008) is that of gender rebellion feminism. Instead of seeking an improvement for women in the existing social structure, these theories call for a reconstruction of society into a non-gendered

society (Lorber, 2005). They challenge the definitions of men and women in society and critique the masculine assumptions underlying social theories and processes of knowledge production (Mumby & Putnam, 1992, cited in Omair, 2008). Deconstruction of power relations within language is a major strategy in this stream of theories. In Omair (2008) only one article of the 20 analysed falls into the category of gender rebellion feminism, which is Sidani (2005).

Sidani (2005) discusses the participation of Arab women in work fields considering mainly the viewpoints of Muslim scholars and Arabic active feminists. He analysed how different interpretations of Islam directed the current situation of Arab women, by critically examining the debate between Arab progressives and conservatives. Generally, this debate considers the traditional view of women's role being in the home and the modern view that calls for a greater participation of women in workplaces. Sidani (2005) points out that Arab countries have an identity struggle in current times due to attempts at modernisation but not at the expense of their traditions. The role of women has been historically situated as a symbol of adherence to tradition; therefore making it a central issue of discussion. The debate is not only between progressive feminists and religious scholars, but also within each camp. Some Arab feminists believe that Islam can liberate women while maintaining their religious identity, averting the import of Western feminism. Sidani (2005) summarises Arab feminist views:

“Some see in the male elite a common enemy; others perceive that both men and women suffer from the same underdevelopment and injustice in their societies. Some blame the all-encompassing power of religion or the conventional understanding of religious texts; others look at religion as the way for improvement and recovery. Some blame the existing internal power structures for the derailment of women's development; others see problems more as a result of unremitting imperialist political interference that divert attention from the real issues” (p. 506).

According to Sidani (2005), feminist movements in Arab countries, such as Lebanon, Egypt and Iraq, thrived in the 1950s and 1960s and contributed towards better acceptance of the participation of women in public life. However, this has not been the case in Saudi Arabia; indeed, it has almost been as though there were a shield against these feminist movements. He notes the slower rate of change in women's roles in Saudi, and in their participation in the public life compared to other Arabic women. Sidani (2005) argues that the unique position of Saudi Arabia has distinguished it from other Arab countries. This uniqueness stems from its religious status as the place of the most sacred sites of Islam (Mecca and Madina). Therefore, "Saudi Arabia is symbolically the worldwide centre of attention when it comes to Islamic issues" (p. 504). The country follows the Salafi Islamic school of thought, which adopts strict interpretations of Islamic text and aims to purify Islam from new influences either from modernity and Westernization or from other Islamic schools. Interpretations of Islamic texts regarding women's roles and rights vary among Islamic scholars between Arab countries, leading to the existing variation observed between Arab women today. For example, only in Saudi Arabia do adult women have male guardians, are not permitted to travel abroad without their guardians' consent, nor to drive cars, and are obliged to adhere to the rule of full coverage (including covering the face in some areas) outside of homes and women-only places. Moreover, a strict code of gender segregation is adhered to in most public places with the exception of a number of work fields such as medicine (Le Renard, 2008).

Moreover, there is a distinct lack of research that explores the experiences of Saudi working women, particularly research that gives these women a voice to communicate their daily struggles. Saudi women today are entering into more mixed workplaces, an occurrence which is opening up a whole new set of challenges such as the

need to compete with male colleagues, the possibility of sexual harassment, and challenging the negative social perceptions of mixed workplaces. Some of the existing research has used gender as a variable to explore job satisfaction of female employees in the banking sector by adopting qualitative methods and carrying out statistical analyses of questionnaires without challenging existing gender relations within society (see: Al-Kahtani & Allam, 2013; Mansour & Achoui, 2012). For example, Al-Kahtani and Allam (2013) compare the degree of job satisfaction between female and male employees in the banking sector using multiple indications. However, this quantitative study does not take into account the social structure of the banking sector. For instance, the Saudi banking sector adheres to a gender segregation policy: women work in separate branches and serve only female clients, except in headquarters where segregation takes a different form as women share the same building with men but occupy separate sections, allowing them limited interactions with men. This therefore means that job satisfaction will be based on different experiences and cannot be directly compared between women and men as separate entities who work separately within the organisation.

Moreover, little research explores the experiences of Saudi women in mixed workplaces by connecting their experiences with the socio-cultural context. The ethnographic approach is rare in this area, and particularly within research aiming to give these women a voice to speak out about their problems. Vidyasagar and Rea (2004) attempted to address this by giving female Saudi doctors the opportunity to talk about their careers and experiences. It is important to mention that the medical sector is the first field in Saudi that has allowed women to work with men. The study revealed that female Saudi doctors experienced problems similar to those experienced by female doctors around the world, though some aspects differed. These female doctors stressed that the

government encourages women to work in the medical sector but that there is a slow rate of change in society and within organisations. The study examined specialisation choice by female doctors in Saudi, the social acceptability of working with men, and how the long working hours affect their personal lives. The study provides an interesting insight into the situation of female Saudi doctors through the application of ethnographic methodologies, contributing to an enrichment of knowledge as required in this area of study. Women have recently gained entry into accounting firms, which raises questions regarding the role of women within this male-dominated field. Female auditors work in a new and different work setting, therefore gender issues in this context offer a new area of study.

Accounting and auditing in Saudi Arabia dates back to 1955 when the Ministry of Finance and National Economy licensed the first Certified Public Accountants (CPA) (Al-Angari, 2011). The professionalization process in Saudi Arabia developed through several stages starting from practicing auditing without regulations until 1965 when the first Companies Act was issued providing limited rules and regulations. The first CPA law was issued in 1974; however, it lacked the minimum requirements for organising the profession such as professional standards or ethical codes. In 1983, the Ministry of Commerce approved for the first time a package of professional standards. Nonetheless, the auditing profession in Saudi Arabia lacked an organising body until 1991 when the organising body of the profession, named the Saudi Organisation for Certified Public Accountants (SOCPA), was established to operate under the supervision of the Ministry of Commerce following several phases of development (Al-Angari, 2010, 2011, 2012).

SOCPA is responsible for the enrolment and registration of CPAs with the Ministry of Commerce. It is worth noting that there are no women in any of its boards or committees. The requirements for enrolment include, among other things, that the applicant should be a Saudi national and a full member of SOCPA, which requires passing the SOCPA tests. Applicants are also required to have practical experience in the field of accounting after graduation. The training period required to be a CPA is governed by the CPA Law, and ranges from one to three years depending on the academic qualification of the applicant.

Despite rapid developments in the Saudi accounting profession during the last few decades, the profession suffers from several issues including the absence of rules or guidance that determine auditors' pay or auditing fees. This led to the spread of low level audit fees which negatively affected the nature and quality of services provided by professional firms (Al-Angari, 2010). It also reduced the appeal of the profession to attract new professional auditors, which increases competition between the limited firms (Al-Shatri & Al-Angari, 2006). Furthermore, it is difficult for Saudi auditors to advance to top positions and become partners in the Big Four firms. The total number of partners in each firm ranges from six to 10 CPAs, with a total of 23 to 25, whereas the total number of partners in the Big Four is 1782 in Australia, 3141 in China, 3010 in the UK, and 9674 in the USA (Al-Shatri & Al-Angari, 2006).

Before 2007, all registered CPAs were men, until the first Saudi woman passed the tests and applied for registration at the Ministry of Commerce as a CPA. In 2014, SOCPA has 218 licensed CPAs and four of them are women (SOCPA, 2014). The only research which discusses the participation of Saudi women in accounting is by Al-Heizan

and Al-Hindi (2006) and is an Arabic study. This study was conducted before women began to enter into the profession and explored the possibility of this entry and whether there were regulatory constraints, professional challenges, educational or training needs that might have hindered the process. They used a mixed methods approach to examine Saudi labour regulations related to women's work and the views of university faculty members and of accounting firm managers regarding the entry of women into the profession. The study concludes that the entry of women was expected and encouraged by both governmental regulations and accounting firms themselves. It also found that female accountants require a better quality higher education and level of training to be able to effectively compete in the market. Although this exploratory study provides some insights into the expectations, it is necessary to be followed up with studies that explore the situation after women have entered the profession, particularly since 2007 when an increasing number of female accountants have joined accounting firms and are participating in audit teams.

The factor that differentiates the field of accountancy from other fields of work is the nature of auditing that generates new challenges for the existing social perception of what is considered "suitable" work for women. Some of these challenges involve the auditors' requirement to participate in audit teams and to visit clients outside the premises of the firms. This means it is not possible to restrict women to women-only sections if they are to become auditors. Furthermore, female auditors are in constant need of transportation, which is difficult considering the current ban on female drivers and a lack of public transportation. Therefore, the importance of this research emerges from the uniqueness of the situation.



Although gender issues have been discussed in the accounting literature within different contexts from around the world, they have not yet been explored within the Saudi context. Therefore, this research intends to contribute to the existing body of literature by addressing the following objectives: first, by revealing the personal narrative of female accountants in a society that does not often listen to the voice of women; second, by responding to a knowledge gap through an exploration of gender issues in accounting in Saudi, which is important given that women have been practicing financial auditing and participating in audit teams since 2007; and finally, by stimulating further research in this area.

### **2.3 Summary**

The purpose of this chapter was to review gender literature in accounting in order to provide a context for the study of female Saudi accountants. Gender issues in accounting are universal; however, the issue differs according to the socio-cultural context in which the profession is conducted. The conservative nature of Saudi Arabia means that gender issues in everyday life in both public and private spheres are accentuated. The economic market in Saudi Arabia is male dominated. However, the entry of women into the workplace is steadily increasing as demand rises. The accounting profession is one of the few Saudi male-dominated work fields that are open to women today. However, it differs from other professions and work fields due to the nature of the audit work which demands external work, long working hours and participation in audit teams. These demands do not conform to the social expectation of what is considered “suitable work” for women, especially considering the sex segregation rule. These women are pioneers in their field, therefore; their experiences are valuable as they give an insight into contemporary Saudi society from women’s perspectives. Giving these women

a voice to speak about their experiences could help the profession to adjust to women's needs and could contribute towards making women more visible in the public sphere.

**Chapter Three**  
**Background of Saudi Arabia and**  
**Working Women in Saudi**

### **3.0 Introduction**

This research explores the experiences of female accountants in Saudi Arabia, using symbolic interaction and role theory. All societies consist of continual interactive processes between individuals (the actors) who share symbols, assign meaning to them, and then act according to these meanings. However, these shared meanings are constantly changing due to individuals' interpretations and therefore the actors' social roles, expectations and behaviours also change (Meltzer et al., 1975). According to Stryker (1981) there is a dynamic relationship between the social world and its actors: the social world assigns certain social roles to the actors, yet the actors themselves create new roles and consequently alter the social structure. Female Saudi accountants are assigned several roles within the Saudi social structure, including being a woman, being Saudi, being an accountant, a mother, a daughter, etc. The meanings assigned to these roles are deeply connected to the social structure of the country, and the place of women within society is therefore a reflection of what their roles mean to them. Therefore, the experiences of female Saudi accountants cannot be explored in isolation from their Saudi context. The Saudi social structure, ideological beliefs, cultural norms, history and economic status are aspects that directly affect Saudi women within the public and private spheres today. These women work in a male-dominated profession, operating in a patriarchal society that follows a strict sex separation. Nevertheless, Saudi Arabia witnessed several changes in the last few years reflected by a relaxing of such separation rules and enabling women to participate in new professional fields, such as accountancy.

This chapter discusses Saudi Arabia as the context for working women in Saudi today, and is presented in three parts: 1) a brief history of Saudi Arabia and how its history connects to the modern state; 2) a discussion of the history and current

developments in the education of Saudi women; and 3) an overview of Saudi socio-cultural and political changes that affect working women today.

### **3.1 Kingdom of Saudi Arabia, the past and present**

The modern Kingdom of Saudi Arabia is in fact the third Saudi state ruled by Al-Saud (the Saudi royal family). The first state was established in 1788 in Najd at the centre of the Arabian Peninsula. The state was the result of an alliance between Prince Muhammad ibn Saud and Muhammad ibn Abdul Wahhab, an Islamic reformer scholar who was calling for a purification of Islamic practices by reverting to those of early Muslim scholars (Weston, 2008). The ruling of Al-Saud was based on the application of Sharia law stemming from interpretations of the Holy Book of Quran and Hadith (the teachings of Prophet Muhammad, peace be upon him). The identity of the current Saudi state is rooted in the history of the first state, whose social structure and regulations arose from the adoption of Islam as a way of life.

On September 23, 1932, King Abdulaziz Al-Saud officially established the Kingdom of Saudi Arabia with Arabic as its national language, Islam its religion and the Holy Book of Quran its constitution. The political system of the country is monarch governed: the King appoints a descendant of the founder (King Abdulaziz) as his crown prince and holds the position of head of the Council of Ministers (known as the Cabinet), who are each also appointed by the King. There is an advisory council called Majlis Ash-Shura consisting of 150 members appointed by the King, who suggest amendments for old laws and proposals for new laws (Majlis Ash-Shura, 2013).

Two factors shape the internal and external political stances of Saudi Arabia: one is religion and the other economy. The religion factor has played a major role in

developing the country's regulations and leading to its modernisation. The country is home to the Islamic holy cities, Mecca and Madinah. Mecca is the holiest city of Islam because it is where the religion began. Mecca holds the Holy Mosque and the Kaaba, towards which are directed Muslims' prayers from all over the world five times a day, and is also the destination for millions of Muslim pilgrimages (Hajj) each year. Madinah is the second holiest city of Islam and is the holder of Al-Masjid An-Nabawi, meaning the location of the mosque of Prophet Muhammad (pbuh) and the place of his burial. The existence of these two holy cities greatly contributes to the reputation of the country as the cradle of Islam. The official title of the Saudi King is 'the Custodian of the Two Holy Mosques', inferring a responsibility as protector of Islam's most sacred places.

The second factor that has secured Saudi Arabia's global importance is its economy: the country possesses a fifth of the world's oil reserves and is globally the largest oil producer and exporter (OPEC, 2013; U.S. Energy Information Administration, 2013). This power has given Saudi Arabia an influential role in regulating the global economy and has afforded it membership of the G-20 (the 20 major economies). The Gross Domestic Product (GDP) of Saudi Arabia in 2012 was 711 billion USD, and GDP per capita<sup>1</sup> was 25,136 USD (Central Department of Statistics and Information, 2013b; The World Bank, 2013). The discovery of oil in 1939 shifted the economic situation of Saudi Arabia towards becoming one of the fastest-growing economies in the world. The global increase of oil prices in the 1970s generated high oil revenues for the country, and at the same time the population increased from 5.8 million to 28.28 million between 1970 and 2012. The age distribution of the population shows that almost half are 15 to 24 year-

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<sup>1</sup> GDP per capita is gross domestic product divided by midyear population (The World Bank, 2014).

olds with an unemployment rate of 24 per cent (Alzalabani et al., 2013). The following table presents the changes of GDP, GDP per capita and total population since 1970.

| Year | Current GDP (USD) | Population | GDP per capita (USD) | GDP growth (annual %) |
|------|-------------------|------------|----------------------|-----------------------|
| 1970 | 5,014,444,260     | 5,802,967  | 864                  | 7.55                  |
| 1980 | 164,308,171,947   | 9,843,265  | 16,692               | 0.17                  |
| 1990 | 116,778,111,980   | 16,206,078 | 7,206                | 4.71                  |
| 2000 | 188,441,864,875   | 20,144,584 | 9,354                | 2.13                  |
| 2012 | 711,049,600,000   | 28,287,855 | 25,136               | 3.17                  |

Table 3.1: Saudi Arabia, Gross Domestic Product. The World Bank (2013)

Around 80 per cent of the country's revenues are generated from the petroleum sector; therefore, global oil prices directly affect the country's growth in GDP. Such a dependency on oil revenues has motivated the government to encourage development of the private sector, in order to diversify the economy and meet the increasing demands of employment of the young Saudi population (Almobaireek & Manolova, 2012, p. 4032).

Since 1970, the government has launched a series of five-year development plans that focus on four main issues: economic resources, human resources, society and health, and infrastructure development. The main goal of these development plans is to use oil revenues to transform the country into a modern industrial state while at the same time maintaining its traditional Islamic values and customs. Today, Saudi Arabia is implementing its ninth development plan (Saudi Ministry of Economy and Planning, 2010). These economic developments have played a major role in modernising Saudi

society. For example, UNESCO records indicate that more than 90 per cent of the Saudi population in 1950 was illiterate (Wiseman et al., 2008), whereas the Saudi Central department of statistics and information (2013a) records the illiteracy rate in Saudi Arabia in 2012 to have fallen to 5.57 per cent. In addition to education, other factors have changed the social structure of Saudi Arabia such as urbanisation policies, the media, and the spread of technology and forms of communication. Today, Saudi is considered a modern society that embraces certain religious and cultural specificities and seeks to balance its heritage and modernity.

To contextualise this research, the next section explains how the contemporary narrative of Saudi Arabia has affected the role of women today. In order to understand women's place in society in Saudi Arabia, it is necessary to examine a web of inherited traditions that are influenced by Islamic interpretations and economic changes. It is also important to consider the role of the state regarding women's rights and how the authorities respond to calls for reform related to the participation of women in the public sphere.

### **3.2 The changing roles of Saudi women**

Since its establishment, Saudi Arabia has identified itself as an Islamic country and has based its constitution on the Quran and Sharia law. This Islamic identity is embedded in all aspects of life and death in Saudi society, because Islam is not just a spiritual religion but a way of life that influences social structure (Ménoret, 2005; Weir, 2000).

The role of women in Saudi society is also shaped within the Islamic frame. However, it is important to differentiate between women's place within Islam and their



role in Arabic traditions and customs (Ménoret, 2005). A comparison of women's status pre-Islam with that after Islam reveals revolutionary changes which granted women various rights: as some Arab tribes in pre-Islamic society occasionally practiced the barbaric act of female infanticide, Islam granted women the right to live. Throughout life, pre-Islam women were considered a commodity or possession, subject to inheritance; they had no control over their marriage or divorce and were not allowed to inherit (Engineer, 2008). Historians argue that some privileged women in pre-Islamic Arabia enjoyed certain rights due to their class and social position within some tribes (Engineer, 2008), but the majority of women in these times endured severe discrimination.

Islam proposed a dramatic change in the status of women fourteen centuries ago. For a start, the Holy Quran states that men and women come from one spirit and have the same human spiritual nature:

“O mankind, fear your Lord, who created you from one soul and created from it its mate and dispersed from both of them many men and women.”  
(Quran 4:1)

This concept led to a new perspective of women being equal to men in terms of their humanity. The Quran also states that men and women have the same religious responsibilities and duties and consequently are rewarded according to deed not gender:

“And whoever does righteous deeds, whether male or female, while being a believer - those will enter Paradise and will not be wronged, [even as much as] the speck on a date seed.” (Quran 4:124)

Islam afforded women a new role in life by granting them rights that had previously been denied. Women could become financially independent from male relatives under Islamic regulations. They were granted the right to education, work, inheritance, and freedom to accept or refuse marriage proposals or even to end marriage

by requesting divorce (For more details see, Badawi, 1995; Barlas, 2002; Engineer, 2008).

However, there is variation in the degree of women's rights in practice in Islamic and Arabic societies today. This variation provoked an ongoing debate amongst Islamic and feminist scholars. Sidani (2005) classified Islamic scholars into modern and traditional; the latter preferring strict interpretations of Islamic texts from the Holy Quran and Sunna (the teachings of Prophet Muhammad (pbuh)). Such interpretations serve to justify the strict segregation of the sexes and assign women primarily as mothers and wives, placing them in the private sphere at home while the men are breadwinners moving in the public sphere. Sidani (2005) illustrates the views of traditional scholars such as Sheik AbdulAziz BenBaz (the formal grand Mofti<sup>1</sup> and the head of the Council of Senior Ulama<sup>2</sup>), he states:

“Sheikh BinBaz’s views reflect the notion that the engagement of women in “male’s domains” separates them from their fitra (innate natures), which eventually leads to women’s misery and demise. In his view, such an occurrence poses a danger to Muslim society as it leads to moral decay” (p. 503).

These views are shared with other Saudi scholars including the current grand mufti Sheikh Abdulaziz Al-Asheikh. Because Islam is not merely a religion in Saudi Arabia but it forms the foundation of social order (Schlaffer et al., 2011), any social changes, especially related to women, are in constant verification against the official religious institution (known as the Senior Council of Ulama) and its interpretations of Islamic text. The religious scholars play a major role in accentuating the home-based role

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<sup>1</sup> The official chief religious scholar eligible to issue formal religious opinions and interpretations.

<sup>2</sup> The official governmental religious body in Saudi Arabia.

of women as essential to the unity and prosperity of the family. They also stress the dangers of mixing sexes in the workplace stressing that it opens the door for sexual harassment and a risk to women's chastity. Nevertheless, the religious factor is not the only player in the status of Saudi women. The patriarchal nature of society also participates in shaping the private and public lives of Saudi women. Sidani (2005) argues the possibility of a subconscious use of strict religious interpretations to justify the cultural norms that allow women to work in certain work fields; those that are women-only or considered suitable for women's nature, such as education and health care. Even in the few mixed workplaces that exist, such as in the bank sector, women are kept apart from their male colleagues in women-only sections and experience only limited interactions with men.

In contrast, modern Islamic scholars such as the Egyptian religious scholar Muhammad Al-Ghazali (1917–1996) use the same religious texts to justify their views on the participation of women in the public as well as the private sphere (Sidani, 2005, p. 504). Modern scholars see no clash between Islamic regulations and women working with men because mixing with men is allowed to an extent. These scholars also oppose traditionalists concerning women's dress code, believing that women should adhere to a modest dress code and cover their hair, while traditionalists believe that women must cover their faces and continue to prevent any direct contact with unrelated men. Sidani (2005) summarises the Arab feminist movement, which started at the beginning of the twentieth century in Egypt and affected the roles of Arab women in Egypt, Syria, Iraq and Lebanon during the 1950s and 1960s. Women's participation in the public sphere was supported by some Islamic scholars, allowing women to engage economically and politically in certain countries.

Political and economic events of the last 60 years have had a profound impact on the position of Saudi women. Women's rights and roles have been central to debates between conservatives and progressives in Saudi society since 1960, when the first girls' school was opened. By 1978, articles were published in Saudi newspapers and magazines that discussed issues relating to women's rights, their participation in education and work, and even their right to drive (Doumato, 2000). The conservatives perceived the rise of women in society as negative "Western ideas" (Arebi, 1994, p. 17). Then, in 1979, a Muslim extremist seized the holy mosque in Mecca. While historical analysts argued that the Mecca siege was a reaction to governmental support of women's rights and their increased participation in the public sphere, others argued that it was influenced by religious extremists in opposition to development in general (Hamdan, 2005, p. 43). After the Mecca siege, conservative perceptions dominated Saudi social life, particularly concerning issues related to women's rights and social roles, justified by strict interpretations of Islamic regulations (Abouzeid, 2008, p. 20). This domination was evident in the media, as television and newspapers were forbidden to broadcast images of unveiled women. Also, new laws banned women from conducting their business without a male representative or to travel abroad without written consent from a male guardian (Doumato, 2000). Today, Saudi Arabia continues to experience vast social and economic changes that affect women's place in society. In addition to the economic changes, increasing forces of globalisation have a profound effect on Saudi society. However, globalisation is usually perceived as a threatening influence of Western culture ideology, which calls for a firm resistance from the country to protect its cultural and religious identity (Posusney & Doumato, 2003). The position of women in this struggle is vital as it symbolises this resistance to Westernisation and the resulting success in preserving the

country's identity. At the same time, inevitable effects of globalisation, including a global tendency towards promoting women's rights, may have influenced the Saudi policy makers to facilitate women's engagement in public spheres by lifting certain restrictions. Albeit, some such restrictions persist in Saudi today, such as the guardianship system and women's driving ban for women (Human rights watch, 2013). However, other conditions have recently changed, such as the requirement of consent by the male guardian in order to employ women: as article 3 of the "Guide to women's employment in the private sector" clearly states for the first time that "Male guardian consent is not required to employ women" (Saudi Ministry of Labor, 2014, p. 1)

The next section presents other developments related to education and other types of participation in the public sphere either economically or politically, which indicate the slow but progressive advances for women in Saudi.

### **3.3 Developments in the education of Saudi women**

The official start of formal schooling for girls was in the 1960s when King Faisal opened the first primary school for girls in Riyadh (AlMunajjed, 1997). The oil revenues of the 1970s facilitated the start of education for both boys and girls although girls' education initially experienced refusal from society. Some conservative regions even required police interception to protect girls' schools and prevent oppositional demonstrations (Lacey, 1981). The idea of girls and women leaving their houses daily to attend school threatened the patriarchal social structure that limited the role of women to maintaining their families within the private sphere (Hamdan, 2005). But King Faisal based his argument on Islamic regulations and asked the oppositional groups: "Is there anything in the Holy Quran which forbids the education of women?" and concluded: "We

have no cause for argument; God enjoins learning on every Muslim man and woman” (Lacey, 1981, p. 368).

Eventually, the conservative religious scholars of the time accepted girls’ education, but only under their supervision and control. Therefore, a body called the General Presidency for Girls’ Education was established while boys’ education continued to be supervised under the Ministry of Education. Previous opposition to girls’ education became public support and the number of girls’ schools increased at an annual rate of 9.4 per cent from 1969 to 2010, by which time 49 per cent of all students in Saudi schools were female (Ministry of Education, 2010, 2013).

The General Presidency for Girls’ Education (which consisted of conservative male religious scholars) stated that the purpose of a girl’s education was:

“To bring her up in a proper Islamic way so as to perform her duty in life, be an ideal and successful housewife and a good mother, ready to do things which suit her nature as teaching, nursing, and medical treatment” (Lacey, 1981, p. 368).

This statement summarises the role of women in Saudi society and sets the limits on the kind of education that can be provided to girls. The difference in the quality of the curriculum of girls’ compared to boys’ schools was attributed to the perception of gender roles. According to AlMunajjed (2009a):

“The public education system treats males and females differently due to the gender based expectations of society. Public school systems direct boys and girls into different courses by a differential tracking system whereby boys are taught to think about “male” activities and girls are encouraged to develop for their future roles as mothers and housewives. The curricula in girls’ schools stress courses that are suitable for the social and biological function of a woman in a traditional society and to prepare her to do what suits her “nature” (i.e., maternity). This association has led to a limited range of fields for female students in schools, universities, and colleges” (p. 12).

A significant change in girls' education occurred in 2002 when a fire in a girls' school in Mecca tragically caused the death of 15 girls, raising public awareness and provoking debate about the lower budgets, and poorer quality of buildings and level of education allocated to girls' schooling. Consequently, the General Presidency for Girls' Education was dissolved and governance for girls' education joined that of boys under the Ministry of Education. Interestingly, the statement of purpose for girls' education remained unchanged and appears on the Ministry website today under Girls' Education Policy. But at the same time, The Ministry of Education's Ten-Year Plan (2004–2014) stated that their vision would be realised through:

“The graduation of male and female students with Islamic values and the appropriate knowledge and practice. These students will have acquired practical knowledge, skills, and attitudes; they will be able to positively react to and face modern changes; they will be able to apply advanced technologies with efficiency and flexibility and to deal with international competition in scientific and practical fields. Their positive participation in an efficient educational system will allow them to develop appropriate abilities and attitudes and to spread the positive spirit of work at school environments that encourage learning and social education” (Ministry of Education, 2004, p. 12).

This statement indicates a change in the language used to address girls' education. This may reflect a governmental attempt to integrate the traditional purpose of girls' education into a new purpose shared with their male counterparts. King Abdulla appointed the first female deputy minister, Nora Al-Faiz, to be responsible for girls' education (Schlaffer & Kropiunugg, 2011). However, it is argued that the girls' education system continues to require major developments in terms of education style if it intends to provide female students with the skills required to compete in the labour market (AlMunajjed, 2009a).

Female secondary school students choose to specialise in one of two departments: literature or science. Highlighted in the Saudi Eighth Development Plan (Ministry of Planning, 2005), graduates from literature departments cannot choose to major in scientific and applied fields at university, which limits their choices to humanity and teaching colleges, consequently limiting employment opportunities and leading to over-recruitment in the education sector (p. 332). The Plan continues to suggest that because male secondary students tend to choose science subjects, they experience a greater choice in higher education and therefore benefit from wider employment opportunities. As stated in the report: “Study choices of secondary school males were more suitable to the trends of the labour market and the modern economy (where demand is for scientific and applied specialisations)” (p. 332). However, the Plan did not highlight the differences between the choice of departments in male and female schools. While girls’ secondary schools have only two departments, boys are able to choose from a wider range: legal and Arab sciences, management and social sciences, natural sciences and technical sciences. Therefore, it could be argued that boys have more choice and the opportunity to determine their university choices and future careers at an earlier stage, consequently resulting in greater employment opportunities than girls.

In coordination with general education for girls, demand for higher education rose and women were granted access to formal higher education in 1970. Today, women represent 62 per cent of all higher education students and there are more than 300 higher education institutes for women, including public and private universities (Al Rawaf & Simmons, 1991; Ministry of Economy and Planning, 2012). In 2007, the Technical and Vocational Training Corporation opened its doors to women, with four initial female branches, which had expanded to 14 branches by 2013 (Technical and Vocational



Training Corporation 2013). Moreover, King Abdulla in 2005 launched a scholarship program for undergraduate and postgraduate studies abroad and 24 per cent of graduates in 2012 were female. Today, Saudi Arabia provides female students with the largest scholarship programs in Saudi history that facilitates the graduation of thousands of doctoral students (Ministry of Higher Education, 2010, 2013).

Nevertheless, the high rate of enrolment of women into higher education does not necessarily predict the ability of women to compete in the labour market. The majority of female students are recommended fields of study that are considered suitable for women, such as education and social care (Metcalf, 2008). According to the former Grand Mufti Bin Baz (1912–1999), the main purpose of women's education is to prepare them to become good mothers and wives, in addition to working in women-only fields (Elamin & Omair, 2010). These recommendations led to over-employment of female graduates in such fields, leading to high levels of unemployment among women.

The Saudi government has acknowledged this problem of female unemployment. The Vision Symposium on the Saudi Economy (2020), presented by the Saudi Government (2002), detailed plans to support an enhanced participation of women in different economic sectors. As a result of these government plans for reform, new fields of study opened for women in Saudi universities, such as law and architecture. However, women continue to be restricted from other fields such as engineering, geology and construction (Profanter et al., 2010).

Additionally, there is variation in the quality of education between male and female sections of universities. This variation is evident in the level of qualifications held by the faculty in each section. While 34 per cent of faculty members in male sections

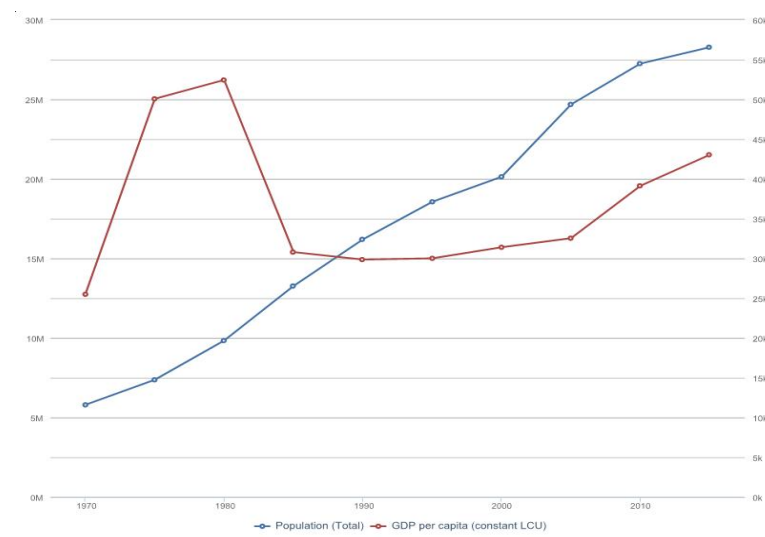
hold doctoral degrees, in female sections the rate is only three per cent (Hamdan, 2005). Moreover, restrictions on access prevent women from using more than 70 public libraries and 200 school, religious institution and university libraries. Women are granted access to libraries only for several hours a week or in some cases only when accompanied by a male relative (Arebi, 1994).

Despite the various obstacles faced by women's education in general, indications show that developments in women's education are slow but persistent. The next step facing Saudi women is whether they can compete in the workforce against expatriates and Saudi men.

### **3.4 Employment of Saudi women**

The participation of women in the public sphere in Saudi Arabia either through education or employment has been (and is still) met with controversy due to the patriarchal nature of society (Al-Ahmadi, 2011). Developments in women's education, as discussed above, continue to support traditional social roles, for example, reflected in the quality and fields of study available to women, as compared to those offered to their male counterparts. Nevertheless, recent statistics from higher education show an increased rate of entry of women to the point where the number of female students exceeded that of male students (Ministry of Economy and Planning, 2012). However, women's education was supported by an adherence to Islamic principles that guarantee women the right to education; but, as al-Fassi (2010) argued, modern Saudi society does not yet accept such changes because "women are considered the guardians of traditions and the first line of defence against a Western 'intellectual invasion'" (p. 159). Therefore, conservatives view the employment of women as a threat to the traditional order and unity of the family.

The norm in Saudi Arabia is for a woman to stay at home under the care of her male guardian, who will be her father, brother, husband or even a son; and failing to fulfil this role, i.e. to provide for their women and their families, could bring 'eyeb' (shame) to these men (Harry, 2007, p. 138). This is mainly due to the fact that family honour is directly related to women's chastity and exposing women to possible interactions with unrelated men could lead to harm for her and her family's honour (Almutairi, 2007). This notion was strengthened during the oil boom of the 1970s when the average household income reached 18,000 USD a year. Additionally, the government gave every citizen a house and land along with free education and medical care, and an exemption from tax levies (Doumato, 2003, p. 250). This sudden increase in income from oil revenues affected the entire Saudi social structure in various ways (Yamani, 1996, p. 265). One of these changes has been a decline in the economic participation of women within the family. Today, however, the economic and education situations have changed dramatically. On one hand, the rate of unemployment among young Saudi men and women is accelerating as is a growing need for families to have two incomes, and on the other hand, more women are graduating from university with the view to not only being wives and mothers (Schlaffer & Kropiunigg, 2011). Changes to the Saudi economic situation due to a population increase from 5.8 million in 1970 to 28.28 million in 2012 is reflected in changes of GDP per capita (as demonstrated in Figure 3.1).



**Figure 3.1: Saudi population and GDP per capita (constant local currency unit) 1970-2012. Source: The World Bank (2014)**

Scott-Jackson et al. (2012) argued that such changes lead to the need for a second income, a need which outweighs opposition based on religious or cultural grounds. Moreover, Almosaed (2008) argues that an increase in the financial contribution of women in Saudi families bestows upon them greater power, changing the patriarchal nature of the family. Consequently, women's participation in the household economy challenges the traditional role of women by weakening the concept of home as being the only or the "right" place for women.

The employment of women in Saudi society threatens changes to the strict sex segregation rule through the potential engagement of women in mixed workplaces with unrelated men. Research also indicates that some Saudi women prefer working with women as compared to men because women-only workplaces offer a more relaxed environment (Bahkali, 2013; Scott-Jackson et al., 2012). This is likely to be because, in Saudi, it is the norm for women to be in women-only places such as schools, universities,

and homes (where they mix only with their *Mehrams* who are their fathers, brothers, sons and uncles). Therefore, it is to be expected that women will feel more comfortable in women-only places where they do not have to cover up or engage with men.

To overcome such perceptions and facilitate employment of women, certain conditions have been set such as only permitting women to work in women-only workplaces and only in fields that are considered suitable, such as education, health and social care (Metcalf, 2008). However, such regulations have led to overemployment in these fields. According to AlMunajjed (2009a), 95 per cent of employed women work in the public sector mainly because it provides more security and adherence to the sex segregation rule. The latest statistics indicate that the number of Saudi women working in the public sector is at 302,360; that is, 30 per cent of the total workforce of the public sector. Moreover, 266,986 of these women are in the education sector alone, which represents around 88 per cent of the total. Similarly, the health sector is also considered to be suitable for women, and it employs 2728 female Saudi doctors and 22,049 female Saudi nurses; equalling 8 per cent of the total number of Saudi women in the public sector. At the same time, the number of Saudi women working in the private sector has also increased, now at 107,445; however, this represents only 0.007 per cent of the total workforce of the private sector (Ministry of Education, 2012; Riyadh chamber of commerce and industry, 2013).

The World Bank (2007) argued that granting Saudi women formal education has changed power and gender relations by opening the public sphere for women, not only concerning their daily attendance at educational institutions but also with respect to their increasing demand for new employment opportunities. Female participation in the labour

force overall increased from 5.4 per cent in 1992 to 14 per cent in 2008 (Ministry of Economy and Planning, 2008). Nevertheless, this participation of women remains relatively low. In particular, the high gender gap in the labour force is reflected in the comparison of male and female unemployment rates, which are 6.1 and 36 per cent, respectively (Central department of statistics and information, 2012).

According to a UN Human Development report (2003), Arab countries had the lowest rate of women in the workforce in the world, at only 29 per cent. Nonetheless, Arab countries display differing rates of women in the workforce, which may depend upon their economic situation. Countries such as Egypt, Lebanon, Morocco and Tunisia experience higher levels of economic participation of women compared to oil rich countries (Ministry of Economy and Planning, 2012). Following the oil boom in the Middle East in the 1970s, the economic and social structure developed radically leading to high demand for a skilled workforce that is not available locally; therefore leading oil rich countries to import the required labour (UNIFEM, 2004). Over the decades, the percentage of foreign employees in Saudi Arabia has increased to 55 per cent, according to UNDP reporting (Al-Wakeel, 2001). Recently, the labour market in Saudi Arabia is faced with a huge dilemma: despite the high number of foreign workers in the country, there is an increasing demand for jobs for young Saudis. According to Mellahi (2007), 40 per cent of the population of the Gulf Cooperation Council (GCC) countries is under the age of 14, from which can be predicted a demand for more jobs in the future.

One of the solutions GCC countries have adopted is nationalisation, whereby national workers replace expatriate workers wherever possible. For example, in UAE the government applied a tax on employing expatriates to encourage the private sector to

invest in citizen workers (The World Bank, 2004). Similarly, in Saudi Arabia the authorities adopted Saudisation plans, which Rees et al. (2007) define as “The replacement of the expatriate labour force with a trained and qualified local labour force in a planned manner that will ensure the continuity of work”. Another of the adopted strategies is the obligation of private organisations with more than 20 employees to reduce the number of foreign workers by 5 per cent each year, by replacing them with Saudi workers. This is encouraged by introducing penalties such as refusing to renew work permits, denying access to government support services and discouraging the employment of new foreign workers (Al-Subhi Al-Harbi, 1997).

Moreover, to create jobs and provide training, the government established the Human Resource Development Fund, which shares training costs of Saudi employees with the private sector in addition to paying half their salaries for two years as a means of encouraging Saudisation. The government also launched an unemployment support program called *Hafiz* which pays unemployed Saudis SR2000 (533 USD) a month for up to one year, while providing training programs to enhance their chances of employment. In 2013, 6.9 million people registered for *Hafiz*, 5.8 million (84.6 per cent) of which were women (Riyadh chamber of commerce and industry, 2013). As a result of these nationalisation policies, which have been backed by considerable governmental spending, in 2011 Saudi Arabia ranked highest for its rate of nationalisation of all GCC countries, with an increase of 59 per cent (Al Zalabani et al., 2013). Nationalisation policies greatly influenced the entry of women into different fields of work, such as accounting. This development will be discussed in more detail within the chapter exploring participants’ stories.

King Abdullah's progressive agenda supports women in education, in employment and even in politics. In 2015, women will be granted the right to vote in the country's municipal elections. Furthermore, and for the first time, the King appointed 30 women of the 150 members in Majlis Ash-Shura (the Consultative Council). These developments demonstrate the governmental drive for reform regarding the situation of women in the Kingdom. The Saudi government realises the need for more employment opportunities for women, while acknowledging the importance of maintaining family life and national cultural and religious identity (Scott-Jackson et al., 2012). The Eighth Five-Year Development Plan (Ministry of Economy and Planning, 2005-09), recommended the facilitation of employment for women in both the public and private sectors, and for the first time recognised (to an extent) that working women will require services and benefits such as day-care and the right to maternity leave. Saudi laws regarding maternity leave grant a female employee four weeks of leave before the expected delivery date and six weeks following the birth, with half pay if the employee had completed a year of service and full pay if she had completed three years. A new mother is entitled to a one-hour paid break per day during working hours to nurse her baby. It is worth mentioning that there is no paternity leave but new fathers are allowed one paid day of leave (Saudi Ministry of Labor, 2014). Moreover, the law requires the private sector to provide childcare facilities if an institution employs more than 50 women who between them have 10 children under the age of six. Women who are not provided with childcare facilities usually rely on their maids at home or use private nurseries at their own expense.

In an attempt to create new fields of work for women, the state in 2011 made way for women's retail shops by banning men from selling women's clothes and cosmetics. Other fields include working as supermarket cashiers, in factories and, more recently,



practicing law (Mishkhas, 2013). The rise of new fields of work for women has been organised with certain regulations that aim to maintain the national religious and cultural identity of the country, translating to an emphasis on the importance of sex segregation within workplaces. However, such regulations impose inconsistency and contradiction. For example, female cashiers in supermarkets can only serve women or men accompanied by women, whereas a male cashier could serve a female customer even if she was alone. Similarly, men are not permitted to enter women's retail shops unless accompanying women, but women are permitted to enter retail shops operated by men. Also, separate workplaces are assigned for women in all organisations with mixed gender employees. Female-only places vary from separate offices in an organisation to separate branches, for example in the bank sector where women-operated branches are formed to serve only women. Nevertheless, in some workplaces complete separation is not possible, for example in supermarkets. In this case, the law requires a partition of 1.6 metres to be set around a female cashier to separate her from male colleagues. These regulations suggest that women can enter the public sphere through employment if even small pockets of private places are created for them.

Moreover, the physical separation of women's sections within workplaces affects the participation of women in decision-making and obtaining leadership positions, due to a subordination and isolation of women's sections from men's (Al-Ahmadi, 2011, p. 152). For example, decision-making in universities is mainly associated with male sections, and female faculties tend to have limited power, even concerning issues related to the female sections (Le Renard, 2008, p. 628). The absence of women in regulatory and decision-making positions relates to an absence of their voices in regulating processes. This in turn enforces a male perspective on the needs of female employees in

workplaces, which is heightened considering that the patriarchal society structures workplaces for the main breadwinner of the family: the man. An increase in women in the workforce without implementation of regulations to facilitate their equal participation will hinder a full participation. Physical sex segregation may contribute to the isolation of women within their organisations, consequently limiting their advancement in the career hierarchy. However, even in the few mixed gender workplaces in Saudi Arabia, such as the medical sector, women are struggling with certain issues that are shared with women around the world, such as the phenomenon of the “glass ceiling” (Vidyasagar & Rea, 2004). In Saudi, these issues are confounded by others related to the patriarchal nature of Saudi society; that is, gender roles that lead to role conflict for working women and a struggle to achieve a family/work life balance. AlGhamdi (2014) explored the struggle of female Saudi doctors in balancing their family lives and careers. He found that the main difficulties faced by female Saudi physicians in balancing their career and family life were how many children they have, and issues related to pregnancy and transportation. Possible solutions suggested by the female Saudi physicians in AlGhamdi’s (2014) study included the need for childcare, more maternity leave, flexibility at work and fewer working hours. Moreover, Ashri (2009) found that female dentists working in the government sector are clustered at the lower levels of the hierarchy, are paid less than their male colleagues and rarely hold consultant positions.

Almunajjed (2009b) articulates several constraints for female employment despite government efforts to promote it. These comprise social constraints, such as the cultural view of women’s primary role being the homemaker, therefore rendering female employment a secondary priority for the majority of Saudis. Moreover, the aim of education is to prepare women to be good wives and mothers, not to enable them to

compete in the labour market. Secondly, with regards to legal constraints, Almunajjed (2009b) points out that of the 245 articles in the Saudi labour regulations, only 12 concern women and they often are neglected in practice. Another important legal constraint is the infamous driving ban imposed on women which further limits freedom of movement and enforces the cost of a private chauffeur. Thirdly, there are educational constraints: for example higher education often fails to meet the market needs and graduates often lack the required skills and training to compete in the labour market. Finally, Almunajjed (2009b) highlights a number of occupational constraints, such as a limitation in the type of work that is available for women, particularly given the importance of segregation in the workplace enforcing an additional economic burden on business owners to provide separate facilities for women. Furthermore, as all jobs are male dominated, women are considered outsiders in the work sphere, and as a result policies rarely consider family obligations: working hours are not flexible, parental leave is insufficient, there is a lack of childcare facilities, and there are difficulties with transportation.

### **3.5 Summary**

The traditional roles of women in Saudi Arabia have been affected by social, cultural, economic and legal changes. Modernisation and government-led development aims to improve the empowerment and public participation of women by supporting their education and employment. There are more women than men in higher education, but pursuing higher education is not a guarantee of employment. Moreover, the government has opened new fields of employment for women in the last few years and introduced new legislation to encourage the employment of women in the private sector. Today, Saudi women work in public places such as malls, shops, factories and companies. They participate politically and economically for the first time. Nonetheless, their participation

is structured in a manner that maintains the cultural and religious identity of the country. This culture is embedded in a patriarchal ideology that assigns women with specific roles and stereotypes maintaining their subordination. If the participation of women in the public sphere is facilitated by an adherence to this ideology, this may result in an expansion of the patriarchal ideology from the private to the public sphere by limiting women to women's sections and women's work fields. This scenario would lead to women becoming a reserved army of labour with no participation in decision-making or opportunity to achieve top levels in organisations. Finally, what do Saudi women want? More research is required, through which Saudi women can be given a voice to speak about themselves and their needs, particularly at this time when the participation of women in new work fields is increasing.

# **Chapter Four**

## **The Theoretical Framework**

## 4.0 Introduction

The research questions attempt to explore two main dimensions related to the case under study. The first question explores a broad Saudi context in order to understand the effects of social structure, cultural norms and the economy, and relate them to the experiences of female Saudi accountants. The second question explores the Saudi accounting profession in more detail and considers how CPA firms, professional regulations, as well as academic education and professional training, benefit (or do not benefit) female Saudi accountants. The aim of this thesis is to find answers to these questions by giving female Saudi accountants a voice to speak for themselves and to tell their stories. This chapter discusses the chosen theoretical frame that provides the perspective required to address the research questions.

There is a variety of existing theoretical approaches, mainly derived from feminist theories, to investigate gender issues in accounting. Some studies have adopted more critical feminist approaches (Anderson-Gough et al., 2005; Dambrin & Lambert, 2008; Dillard & Reynolds, 2008; Haynes, 2008b; Hull & Umansky, 1997; Komori, 2008) while others examine gender as a variable by adopting a more positivistic approach (Hull & Umansky, 1997; Johnson et al., 2008; Keller et al., 2007; Weisenfeld & Robinson-Backmon, 2007; Windsor & Auyeung, 2006). Moreover, theories derived from organisational studies have also been applied to gender issues in accounting (Acker, 1990; Cahusac & Kanji, 2013; Kornberger et al., 2010). This chapter aims to develop an understanding of the various theoretical approaches with a feminist perspective in accounting research and the extent to which these theories are applicable to female Saudi accountants. The remainder of the chapter is divided into three parts, and the first discusses the implications of feminist theories in accounting research by exploring the

classification of feminist theories in (Hammond & Oakes, 1992). The second part discusses the use of gender related theories in accounting research from an organisational perspective. The third part concludes on the appropriateness of the application of each of the discussed theories to the examination of female Saudi accountants.

#### **4.1 Feminist theories in accounting research**

Feminist theories are formed from sociological theories that propose an examination of social structure and social struggles from a perspective of gender inequality. Despite the common perception of feminist theories, they can be divided into different branches of philosophical assumptions.

Hammond and Oakes (1992) use Harding (1986) classification of feminist theories to highlight the implications of feminist theories on accounting research. Harding (1986) explores the implications of feminist theories for science in her book “The Science Question in Feminism”, in which she produces a framework that categorises feminist theories into three major streams: feminist empiricism, feminist standpoint and feminist postmodernism (Hammond & Oakes, 1992, p. 52). However, it is not accurate to presume a sharp distinction between these three theories as they usually overlap.

Implementing any theory provides a perspective in the pursuit of knowledge; in particular, feminist theories pursue knowledge while specifically considering elements related to women. However, an argument arises that pursuing knowledge from a feminist perspective could lead to biased results. I shall briefly review these feminist theories as a means to defining my theoretical perspective in this study.

### ***4.1.1 Feminist empiricism***

Most gender-related research in accounting, as indicated by Hammond and Oakes (1992), falls within the theories of feminist empiricism, in which researchers examine women's segregation from higher levels in accounting firms (Ciancanelli et al., 1990; Jackson & Heyday, 1997; Loft, 1992; Roberts & Coutts, 1992).

Feminist empiricism is based on two main philosophical assumptions. Hankinson Nelson (1998) argues that the first assumption is realism, or an objectivity and independency of the world as a source of knowledge. The second assumption is the use of the senses as the only source of knowledge. According to Harding (1990), feminist empiricism does not challenge traditional research methods or attempt to change them; instead it tries to apply these methods in a new way. Littlewood (2004) notes "there is nothing inherently wrong about sociology, that it only needs correction, to include women, document their experience and to study them in an open minded manner" (p. 23). Therefore, feminist empiricism is seen as a foundationalist approach which criticises the practice of using traditional scientific methods. As Harding (1994) notes, "permitting only men to interview only men about men and women's beliefs and behaviours is just plain bad science" (p. 105). Feminist empiricism emphasises the notion that scientific findings represent only a male perspective of the world. The theory also doubts the concept of objectivity and perceives it as a form of sexism because of the exclusion of female interests in social science research (Smart, 1990). Moreover, it is argued that in order to achieve "good" science, it is important to pay attention to research design, the execution of methods, evaluation and analysis (Eichler, 1988). In addition, it draws attention to the researcher's identity and that of the target population, including their gender. Therefore, feminist empiricism embraces the drive to include women in all



aspects of research and science, as well as in all stages of theorising and observing, to eliminate bias in the research in general and in particular for women and gender-related issues.

The majority of research on gender in accounting falls under feminist empiricism (Harding, 1987) or, as Alvesson and Billing (2009) call it, “gender-as-a-variable” (p. 25). Similarly, Haynes (2008a) questions the philosophical assumptions of existing gender literature and the inherent inability to improve gender relations within the accounting profession. Haynes (2008) concludes that most of the existing research uses “gender-as-a-variable” (p. 550), therefore presenting a description of the situation rather than challenging “cultural, economic, historical and social assumptions, and layers of power embedded in gendered relations” (p. 551).

Through this approach, research examines differences between women and men with regards to various aspects of discrimination; for example, ethical decision-making (Radtke, 2004; Roxas & Stoneback, 2004), career drivers (Chia, 2003), performance evaluation (Fogarty et al., 1998), sexual harassment (Nichols et al., 1997; Stanko & Schneider, 1999) and job satisfaction (Reed et al., 1994), and how these differences interact within social structures. Although this kind of research raises important issues concerning women in the profession, they fall under an umbrella that includes studies that objectively consider gender as a measurable variable and not as a fundamental basis to the theoretical or methodological design. They adopt quantitative research methods to ensure objectivity and an unbiased assessment and to avoid any kind of gender stereotypes through the research design (Haynes, 2008a). However, this approach does not necessarily avoid gender stereotypes; for example, Roxas and Stoneback (2004) study of the relationship between gender and ethical decision-making across cultures is based

on a gender socialisation approach that differentiates between male and female values. According to this approach, men and women respond differently to the same situation because “men seek competitive success and are more likely to break rules. Women are more likely to adhere to rules, as they are concerned about doing tasks well and harmonious relationships” (Ibid, p. 150). The exploratory study did not test these stereotypes but broadly tested the differences between test responses of accounting students from eight different countries. Students were informed about a case of an accountant who made a mistake, and were subsequently asked to answer a set of questions on behalf of this accountant. The results show that, collectively across countries, men were less ethical than women. However, responses of students of some countries (i.e. China and Ukraine) did not correspond to the expectations generated from the gender socialisation approach that expects women to be more ethical. Female participants from China and Ukraine were less ethical than men. For example, one of the questions presented to the students asked if the accountant in the case should report the error to his superiors and the results show that Chinese male participants were more likely to report the error than the female participants. The use of gender as a variable in this study does not help to explain the observed differences, or the personal differences between the participants, but it does put into question the gender stereotypes presented in the gender socialisation approach.

Another example of feminist empiricist research is presented in Abidin et al. (2009) study of female Malaysian accountants. This study adopts a quantitative approach to provide an objective exploration of the glass ceiling phenomenon that female accountants face in Malaysia. They used a questionnaire based on Gender-Organisation-System theory (Fagenson, 1993, cited in Abidin et al., 2009), which presents a framework

that explores three factors affecting working women: personal life, the organisation and social interaction. The study found that the main barrier to career advancement by female accountants is caused by the lack of government and organisational support for women. However, this study could have more deeply investigated female Malaysian accountants had their experiences been examined by the adaptation of feminist standpoint theory. Through this, participants would have been given a voice to analyse their personal, organisation and social interactions from their own point of view and subsequently help to reveal daily interactions hidden from other social groups including the researchers. Moreover, the adaptation of feminist postmodern theory would also have provided yet another perspective to the glass ceiling phenomenon in Malaysia, through a critical examination of socially structured meanings and relations in both personal and work lives of the participants (both theories will be discussed more in the following sections).

Although this research stream contributes significantly to raising discussions about fundamental gender issues, unfortunately it fails to contribute to eliminating gender bias in the accounting profession. Instead, Hammond and Oakes (1992) argue that these research streams often engage in exploring or analysing gender issues without questioning the traditional research methodologies used, or analysing the cultural, social and political elements that influence the situation being examined. They, therefore, contribute to the maintenance of gender inequality in the profession.

Feminist empiricism theory assumes, first, that objectivity or independence of the researcher from the situation and the subjects under study is fundamental to obtain knowledge; and second, that the use of the senses by adopting scientific and external data collection is the only source of knowledge. Adopting feminist empiricism theory in this research will not provide the required foundation to understand the reality faced by

female Saudi accountants. Treating gender as a measurable variable could lead to disregarding gender as a fundamental element embedded not only in these women's work lives but also in their private lives. In fact, gender segregation is embedded in social, cultural and political structures, emphasising the need for a more engaged theoretical framework in order to understand women's experiences. Adopting empiricist epistemologies prevents acknowledging the effect of the process of knowledge production on the quality of knowledge, and hinders connecting the experience under study to the social context. In summary, feminist empiricism theory treats gender as an independent variable (like structure, technology, environment) to explain behaviour in organisations. This is acceptable up to a point, as it reveals discrimination and bias, but it does not provide a proper understanding of "feminism" because it abstracts gender from the values, culture and ideology of the organisation and of society.

#### ***4.1.2 Feminist postmodernism***

Postmodern theory critically examines human identity and perceives it to be the result of a power struggle. Social categories, such as gender, are merely a product of this power. Feminist postmodern theory shares the rejection of identity binary with postmodern theorists such as Foucault, Derrida and others who perceive gender to be a result of social construction as opposed to biological determination. Identity binary divides people into gender classifications of male/female and masculine/feminine, thus maintaining the domination of one powerful group over the other (Sullivan, 2003, p.42). In other words, feminist postmodernism looks at gender as a means of power, considering that everything is designed by and for men. Simone de Beauvoir, in her book "The Second Sex", suggests that everyone is brought up in a world defined by men, where women are defined as "other" or not normal; in other words maleness is considered the norm.

Looking at the accounting profession from this perspective provides a certain understanding in terms of the masculine construction of the profession. This perspective leads to the belief that men are more capable of meeting the requirements of the profession than are women. Such beliefs are derived from typical stereotypes concerning abilities, behaviours and interests of women. For example, Welsh (1992) attributes such stereotypes to the gender psychology of societies. She states that “gender role expectations and stereotypes about women's ‘natural abilities’ historically supported discrimination against women in the profession” (p. 121).

Unlike feminist empiricism, feminist postmodernism rejects the objectivity and ability to generalise about the accounting profession. Instead, it emphasises the idea of dissimilarity between individuals and questions the possibility of objective knowledge as it “uses the ‘situatedness’ of each finite observer in a particular socio-political, historical context to challenge the plausibility of claims that any perspective in the world could escape partiality” (Hawkesworth, 1989, p. 536). It also stresses the idea that there is no one united truth, even for women, because they experience sexism in different ways. The emphasis is on differences between women which weaken the search for political change to eliminate gender inequality. It also stresses the importance of language and its interpretation and considers that how this is set by the groups in power is reflected in the structure of such power relations in the profession and in social life in general (Calás & Smircich, 2006). Feminist postmodernism rejects the notion of plurality or the existence of a unified truth for a social group, based on, for example, gender, because the emphasis is on the importance of differences between individuals as their constructed social identity.

The main priority in feminist postmodernism is establishing an adequate theory instead of seeking political change to end gender subordination of women (Bordo, 1990). Flax (1990a) states that “postmodern discourses are all deconstructive in that they seek to distance us from and make us skeptical [sic] about beliefs taken for granted within and serve as legitimation for contemporary Western culture” (p. 41). One of the main criticisms of feminist postmodernism is that it relies heavily on the work of white academic elite writers such as Derrida and Foucault and neglects the needs of marginalised groups for political change rather than text deconstruction and academic theorisation (Hammond & Oakes, 1992). Consequently, the focus on theorisation shifts the attention from the main goal of feminism that is removing gender subordination.

Moreover, Cooper (1997) presents a critic of postmodernism in comparison with Marxist class-based theoretical approaches as it deprives marginalised and oppressed groups of the political power required to release them from their oppression. She argues that due to the deconstruction nature of postmodernist approaches, the concept of class division is seen as irrelevant in a post-modern/post-industrial society. In addition, Cooper (1997) argues that Foucauldian postmodernism distributes power beyond class division and, therefore, it looks at the difficulties faced by different classes merely as an attempt to shift the power from one class to another. In contrast, Derridian postmodernism deconstructs language and texts to reinterpret meanings in order to reveal “the truth”, considering the text as the root for oppression. However, Cooper (1997) questions whether the results of deconstruction help to generate change or keep the analysis within intellectual and theoretical limits. She notes that postmodernism presents “a nice comforting theory that tells us that there is nothing we can do to change the world” (p. 34), whereas the Marxist theoretical approach promotes change by connecting ideology,

class and economics to reveal relationships affecting the situation under study. It also helps to make the struggle of marginalised groups visible in order to seek justice and end oppression.

Nevertheless, the critique of accounting practices through feminist postmodernism studies provides an important evaluation of the profession (Cooper, 1992; Moore, 1992). However, for the purposes of this study, feminist postmodernism would not provide adequate insights into the entry of women into the profession or regarding the effects of cultural and professional elements. The examination of differences between women will be at the expense of finding a required unified ground for these female accountants to demand a better work environment, more opportunities and gender justice. Moreover, as I aim to make visible the experiences of female Saudi accountants as a marginalised group, the deconstruction tools of postmodern feminism and the rejection of the “true story” could distort this aim and misdirect the research leading to a failure in answering the research questions. Therefore, in the next section I argue the suitability of feminist standpoint theory for responding to the specific research questions of this thesis.

#### ***4.1.3 Feminist standpoint***

Feminist standpoint theory challenges the masculinity of powerful social institutions. The basis of standpoint theory is the analysis of societies known for their divisions of race, ethnicity, class, gender, sexuality and any other social or political division. It analyses the way people in any type of division understand and organise their lives as a result of decisions made by people in power, particularly political power. Standpoint theory offers marginalised or ignored groups in society the opportunity to form an understanding of their lives and the consequences of being categorised. Hartsock (1998) states that “because the ruling groups control the means of mental as well as

physical production, the production of ideas as well as goods, the standpoint of the oppressed represent an achievement both of science (analysis) and of political struggle on the basis of which this analysis can be conducted” (p. 110). Feminist standpoint theory emerged in the 1970s as a critical theory to analyse the effect of power on the production of knowledge. Because the ruling class control the production and analysis of knowledge, interpretations of this knowledge often support the interests of the ruling class in maintaining power. Therefore, as Jaggar (2004) states, “suffering of the subordinate classes will be ignored, redescribed as enjoyment or justified as freely chosen, deserved, or inevitable” (p. 56). The theory claims that women’s lives provide an alternative point of view that challenges the dominant male perspective supported by the patriarchal ideology. By engaging women in the processes of knowledge production, this knowledge can be used to call for political change. Brooks (2007) described feminist standpoint theory as “a way of understanding the world, a point of view of social reality, that begins with, and is developed directly from, women’s experiences” (p. 60). Analysing social relations from women’s perspectives helps to shed light on women’s marginalised lives and experiences as a first step to revealing unjust practices and calling for change towards gender equality.

Although understanding the lives of marginalised groups can offer a starting point if the right questions are asked, it is argued that the answers to such questions are not necessarily found in these lives. Feminist theorists like Dorothy Smith argues that the experience of women is the basis for feminist knowledge (Smith, 1987). Even though not all women share the same life experiences, it can still provide an initial insight into the lives of women and men, and the relationships between them (Harding, 1993). This is because women as an oppressed group are forced to familiarise themselves with their



own lives in addition to those of the male dominant group, hence leading to a dual perspective (Brooks, 2007). This dual perspective is essential for women to fulfil their role expectations and to predict those of the dominant group (i.e. men).

Hooks (1992) presents a research agenda on gender-related issues in accounting, identifying three theories that are implemented in this topic. First, “aggregate demographic studies” explore similar characteristics between female partners in public accounting firms, such as belonging to stable families and acquiring higher qualifications, which provide exploratory studies from a descriptive standpoint (for example; Dahl & Hooks, 1985, and Hooks & Cheramy, 1988, cited in Hooks, 1992, p. 345). Nevertheless, feminist standpoint theory considers that the comparison of characteristics of female accountants with those of their male colleagues results in an androcentric view because such comparisons are based on only male information (Hooks, 1992, p. 345). Another theory of gender segregation is “pipeline theory” which examines the number of female versus male partners in accounting firms, assuming gender issues are eliminated. Are there more women than men or the opposite? Is the current proportion reasonable considering women’s qualifications and the rate of their entry into the profession? The third theory that Hooks (1992) presents as a way to understand women partners is “separation”, where the focus is shifted onto the investigation as to why female partners leave the partnership, from the women’s point of view rather than that of the firm or its male partners. Hooks and Cheramy (1988) suggest the reasons to be personal, due to relocation problems, or as a result of receiving better offers. Separation theory is criticised by the feminist standpoint perspective because there should be no unified reason for women to leave the partnership. What might be the reason for a female white

Western accountant may not be valid for female accountants living in different contexts, such as in Saudi Arabia.

Feminist standpoint theory has generated several critics mainly from the postmodern perspective. Flax (1990b) criticises the theory, arguing that “it depends on unexamined and questionable assumptions and motivations, including an optimism that people will act rationally on their ‘interests’” (p. 141). She argues that the oppressed group might not necessarily have rational assumptions about their social position because their assumptions could be marred by their social experiences. Ellis and Fopp (2004) present several criticisms of feminist standpoint theory such as the problem of what identifies the marginalised group. Ellis and Fopp (2008) argue that the social position of a certain group that deprives them of a voice and the power to revert their oppression could be used to identify them as marginalised. Another criticism of feminist standpoint theory stems from the accusation that it ignores differences between women such as race and class by grouping them together. However, because feminist standpoint theory aims to present multiple voices from these groups, it can be argued that it presents an alternative critical view of social structure, and does not necessarily present a united perspective, but encourages multiplicity.

The fact that the accounting profession in Saudi Arabia has been male dominated until recently, indicates that related regulations and institutions would have been established with a single gender perspective. Recent government efforts to introduce more work opportunities for Saudi women have enabled female accountants to become part of or an addition to this male-dominated profession. Therefore, aspects that might be considered “normal” daily practices for male accountants may prove to be problematic for female accountants. Feminist standpoint theory provides the perspective required to

critically examine what is considered normal in the accounting profession, by giving female accountants a voice to speak about their social and professional challenges. This approach helps to make this marginalised group visible to highlight the challenges that hinder their full and equal participation in the workplace.

This chapter aims to explore the use of various theories in gender research; therefore, in the next section I explore alternative theories used to understand gender issues within an organisation's structure.

## **4.2 Gendered organisation theories**

Gendered organisation theories aim to understand the effect of gender in all aspects of organisations, in other words, their gender structure. Identifying the gender mechanism of organisations can help to understand the extent to which organisations allow or encourage gender segregation amongst their employees. Acker (1990) states:

“To say that an organization, or any other analytic unit, is gendered means that advantage and disadvantage, exploitation and control, action and emotion, meaning and identity, are patterned through and in terms of a distinction between male and female, masculine and feminine” (p. 146).

The structure of organisations, such as audit firms, are based upon “discursive and non-discursive” practices that naturally lead to gender inequality (Anderson-Gough et al., 2005). This point of view coincides with gendered organisation theory which argues that work cultures and organisational design are based on gender values, particularly masculine norms (Williams, 2000). The theory also emphasises the notion that organisational structures, cultures, politics and norms are constructed in a way that benefits male employees more than female employees, providing them with a suitable environment to advance and succeed (Anderson-Gough et al., 2005; Kanter, 1977). According to structural-centred theory “women are disadvantaged because of widespread

policies and practices in the organisational power and control structure which favor male dominance” (Hull & Umansky, 1997, p. 508). Moreover, traditional gender stereotypes play a significant role in maintaining the progress of males at the expense of the progress of females as organisations do not provide the required support for women to advance in their career (Rapoport et al., 2002). For example, many organisations segregate aspects of work into those appropriate for women and those appropriate for men (Jacop, 1998). Normally, female employees occupy jobs involving routine work and with no opportunities for promotion (Crompton, 1986; Delamont, 1989). Furthermore, Maupin and Lehman (1994) conclude in their study of sex-role characteristics of auditors that “a high ‘stereotypic masculine’ orientation is indeed a key ingredient to advancement, job satisfaction and long tenure in contemporary ‘Big Six’ accounting organisations” (p. 435).

According to Acker (1990), gendered social structures exist in five related processes: first, gender division is impeded throughout employment policies, behaviour, physical locations, power and even in the broader aspect of family and the state. Second, gender division is maintained by the use of symbols and images in different sources, such as media, culture and ideology. Third, interactions between men and women, men and men, or women and women, show dominance and subordination between the sexes in certain patterns, which emphasises an existing perceived notion of men being active and practical and women being emotional (Hochschild, 1983). Fourth, the individual’s identity is reproduced according to the other processes so they will make choices that are compatible with the expectations of gendered social structures, such as the choice of job, language, dressing codes and personal presentation within the organisation. The last process is the continuity of producing gendered structures at the social level and

consequently at the organisational level. According to Clegg and Dunkerley (1980), the work of most organisations is mainly constructed according to gendered assumptions.

Nevertheless, Anderson-Gough et al. (2005) do not perceive their examination of gender relationships in audit firms to be based on male and female characteristics. Instead, they reveal gender inequality in firms as the reason why auditing firms are constructed of political, economic and cultural elements, which include gendering processes. Gender studies relating to organisations promote the notion that gender inequality is the inevitable result of the natural characteristics of organisations. To emphasise this idea, Kanter (1977) compares women in male-dominated organisations to minorities and immigrants. The difficulties that immigrants face when arriving in a new country with well-established but different cultures are the same as those faced by women in male-dominated organisations embedded in male cultures. Thus, Kanter (1977) reveals notable “sex differences” between the two genders in the work environment and within the organisational structure, as a result of organisations being mainly formed with only male requirements in mind. Therefore, women face obstacles that prevent them from achieving the same level of productivity in their jobs. The blame of organisational structure without connecting organisations to the wider social structure or characteristics of individuals and groups was criticised by Zimmer (1988) and others, who suggest that the size of the minority group may account for problems with organisational structure. On the contrary, an increase in the size of the minority group would not necessarily guarantee an improvement in work circumstances. Therefore, “gender-neutral theories of organisational behaviour may mask rather than explain social reality” (Zimmer, 1988, p. 71).

Another perspective for the examination of gender segregation in work is through critical studies. These studies attempt to position gender segregation in a broader social context beyond the organisations themselves (Crompton & Mann, 1986; Glasner, 1987; Zimmer, 1988). These studies direct attention to other dimensions such as ideology, class system and power, when analysing the workplace. These studies also analyse gender relations and gender ideologies in organisations by understanding how they connect to the wider social context. For example, in a highly patriarchal social system, women's entry into a male-dominated profession is obstructed by defensive reactions because it can be considered a threat to the social system (Harlan & Weiss, 1981). Dahlstrom and Liljestrom (1983) define patriarchy as follows:

“The original meaning of the word ‘patriarchy’ is ‘supremacy of the father’. Members of the household were kept together in the family father’s name, forming a group which he tied into the village community’s network or into feudal subservience. Life’s private and public aspects were interwoven. People were organised in estates. The family/household was the smallest political organisation – one might say a political base organisation with the father/head as absolute monarch” (p. 3).

Not all societies practice the original meaning of patriarchy; nevertheless, patriarchal mentality still exists in one way or the other in contemporary societies, if not only replaced by male rule instead of father rule. Lerner (1986) defines patriarchy as:

“The manifestation and institutionalization of male dominance over women and children in the family and the extension of male dominance in society in general. It implies that men hold power in all important institutions of society and that women are deprived of access to such power. It does not imply that women are either totally powerless or totally deprived of rights, influence, and resources” (cited in Hull & Umansky, 1997, p. 508).

Under capitalism, Marxist feminists believe that women constitute an army of reserved labour, excluded from crafts and exploited for free in the home (Jaggar, 1988, p. 217). Marxist feminism arose from the doctrines of Karl Marx. Marxist feminists are

concerned with more broadly defined social aspects of life rather than the material aspects. Weil (2001) in “Oppression and Liberty” describes how Marxism may be incomplete when it comes to practical application, but it still remains very relevant in describing mechanisms of economic growth. The Marxist feminist Anne Witz identified three modes of patriarchal control over female labour. First, the inclusionary mode of control, whereby the labour of women and children falls under the male head of the household; second, the exclusionary mode, in which male workers collectively engage in attempts to preserve certain spheres of work; and third, segregationary, where male and female occupations are demarked by gender, hence preserving a hierarchical gendered occupational order (Witz, 1992, p. 30). Landry and MacLean (1993) argue that feminist theories have focused exclusively on gender and dual system theories that bring together gender and class analysis. Dual systems theory was first put forward by Hartmann (1976) in her essay “Capitalism, Patriarchy and Job Segregation by Sex”. In this essay, she states that:

“Patriarchy, far from being vanquished by capitalism is still very virile; it shapes the form modern capitalism takes, just as the development of capitalism has transformed patriarchal institutions. The resulting mutual accommodation between patriarchy and capitalism has created a vicious circle for women” (p. 139).

As traditional Marxist feminism claims that subordination of women cannot be eliminated unless there is a major social structure change, it has started to adopt a more socialist perspective. One of the fundamental aspects of socialist feminism is the adaptation of the dual systems theory. According to this theory, work segregation cannot be understood without connecting capitalism with patriarchy. Capitalism is seen here as “a material, historically rooted mood of production” whereas patriarchy is seen as “either a material or an ideological structure” (Calás & Smircich, 1996, p. 232). This means that

subordination of women persists for two main reasons: their financial reliance on men, and the set of ideological beliefs that shapes society to prioritise men's needs at work and women's at home.

Sharabi (1988) discusses modern patriarchy called "neopatriarchy" when considering modern Arab societies. According to Sharabi, although Arab societies have experienced periods of modernisation during the last hundred years, patriarchy was emphasised and given a different modern perspective. However, according to Sharabi (1988), it "is in many ways no more than a modernized version of the traditional patriarchal sultanate" (p. 7). Willoughby (2008) argues the importance of connecting power relations within families to those in society. He also argues that oil rich Arab countries including Saudi Arabia have used the swelling oil revenues to strengthen the patriarchal tribal system. This patriarchal ideology isolates women from decision-making positions and limits their participation in the public sphere. However, modernisation processes have led to an improvement in women's education and recently calls for their greater participation in the workforce (as explored in the "Background of Saudi Arabia" chapter). However, the use of patriarchal theory allows me to identify certain features of women's participation in the workforce, such as restrictions on their mobility due to the driving ban and a lack of public transportation, women-only sections within organisations and the strict dress code. Analysing such features in relation to patriarchal theory offers an understanding of its persistence and its effects on working women's experiences. For example, Saudi women cannot drive because ideally they are supposed to remain at home and be accompanied by their male relatives for protection whenever they leave their homes; which symbolises the patriarchal ideology that has confined women in the private sphere. However, the modernisation process has allowed women to participate in the



public sphere through institutions of education and work leading to a conflict between the change in women's traditional home-based role and the persistence of current traditional/patriarchal restrictions. Although these restrictions hinder the full and equal participation of woman with their male colleagues, they are not necessarily rejected by all Saudi women. Data collected from the interviews in this research reveal that some women actually prefer working in women-only sections and to have limited interaction with male colleagues. In doing so, they conform to cultural expectations. Examining Saudi working women's experiences through the lens of patriarchy reveals the current conflict identity of women in the workplace. They are employees but they are also categorised as women who need to be treated differently to their male colleagues.

### **4.3 Chapter summary and discussion**

The aim of this chapter is to articulate the theoretical framework to be used in this study. As the study aims to examine work circumstances and obstacles facing female accountants in Saudi accounting firms, it is important for the theoretical perspective to be able to adequately describe the whole situation under study. The situation comprises two main dimensions: the first being the perspective of the focal women. As discussed above, feminist standpoint theory can help to understand women's perspectives by giving them a voice to talk about their experiences. Because the phenomenon of women entering into the profession in Saudi Arabia is new and not yet fully socially acceptable, this renders their experiences unique and important for the study. How they are treated by their superiors, colleagues and clients is one angle of investigation to pursue by considering their perspective of the situation. How do they evaluate the quality of education and training provided to them by academic and professional bodies, compared to that received by their male colleagues? It is important also to discover the private sphere for these

women and how it affects their work from their point of view. Another aspect of the situation under study is the weak enrolment of women into the accounting profession, even though accounting is a preferred field of study in Saudi universities for both male and female students. Where do female accounting graduates go after finishing school? What prevents them from entering the profession for which they have trained? Such questions could be answered by these women themselves. Whether the reasons are social, economic, personal or even political, giving a voice to these women could help to understand their reality or at least to shed light on the difficulties they encounter in an attempt to improve opportunities for women in the future.

The second dimension of this study is related to the organisational aspects of the accounting profession in which these women work. Accounting firms in Saudi Arabia are male dominated, as are most other economic organisations. Connecting the characteristics of the organisations where these women work (CPA firms) to the characteristics of the Saudi social structure, provides a broader picture of the structure of these organisations. The structure of Saudi society is highly influenced by Islamic regulations and Arabic traditional customs, which are in turn embedded in a patriarchal mentality. Therefore, studying an organisation through the eye of this particular social structure could help articulate the expectations of these women and the limitations they face in their work lives. Is the organisation willing to allow these women to advance to higher positions? Would it be possible for them to rise to a level of partnership one day or will their career always be limited to administrative work or lower levels only? More importantly, is gender the only obstacle preventing them from advancing in these organisations? Analysing accounting firms as part of a patriarchal society on the one hand, and analysing

the point of view of female accountants on the other, could contribute to our understanding of the reality faced by female Saudi accountants.

**Chapter Five**  
**Methodological Framework**

## 5.0 Introduction

The main aim of this study is to understand the circumstances surrounding female Saudi accountants in CPA firms, in order to identify the obstacles that these women face in the job. The working experiences of these women are embedded in the cultural, social, economic and religious context of Saudi Arabia. Understanding such a complex situation requires a methodological frame that connects female Saudi accountants' experiences in CPA firms with the context of their environment.

Stryker and Statham (1985) called for the development of a theory that would enable the researcher to relate personal experiences of the individuals under study to the context of their social structure. The connection between these aspects, personal and social, can help provide a wider picture of the situation under study. They state that: "what is necessary is a well-developed theory that recognizes both the way in which and the degree to which individuals' behaviour, social interaction and the social person are constrained by social structures as well as how it is that persons can construct their behaviour, individually and collectively" (p. 311). They suggest the use of role theory and symbolic interaction theory to achieve this aim. Both theories attempt to analyse the social situation under study through the perception of the participants in that situation. Moreover, they adopt a theatrical concept to symbolise the social life using role theory. In this chapter, I will argue that role theory and symbolic interaction theory are the appropriate methodologies to adopt in the research of female accountants in Saudi Arabia.

I use role theory from a symbolic interactionist perspective in order to analyse daily interactions and shed light on the behaviour expected of a female accountant in a Saudi CPA firm, as well as on what elements might shape these expectations. One of the

main theories helping to connect an individual's behaviour in an organisation with the broader context of the organisation or its surrounding environment is role theory, which will be discussed later in this chapter. The following section gives an outline of the selected methodological and epistemological stance by referring to the theoretical paradigm developed by Burrell and Morgan (1979). The third section presents a discussion of the uses of role theory, followed by a discussion of role theory from a symbolic interactionist perspective. The fourth and final section articulates the methods used to conduct the empirical study.

## **5.1 Methodology**

One classification of approaches within social science, as used in accounting studies, is the framework developed by Burrell and Morgan (1979). This section articulates the chosen methodological stance of the present study, based on the Burrell and Morgan framework, in relation to three main aspects: assumptions about the nature of social science, assumptions about the nature of society, and the characteristics of each paradigm to justify locating this research within this interpretive approach.

### **5.1.1 Assumptions about the nature of social science**

According to Burrell and Morgan (1979), areas of social science in which assumptions are made are ontology, epistemology, human nature and methodology. The latter aspect, in particular, depends upon the first three. In this section, I will discuss each of these aspects in order to justify the methodological approach selected for the present study.

According to Saunders et al. (2007), ontology relates to the nature of reality, and is concerned with the assumptions held by researchers regarding the way in which the

world operates (p. 108). In other words, a person's view about the existence of the social world particularises the ontology. There are two prime dimensions, namely objectivism and subjectivism. In the subjectivism dimension, researchers are seen as nominalist as they believe that the social world is made up of synthetic names, labels and concepts that are used to structure reality. In contrast, in the objectivism dimension researchers are seen as realists as they believe that the social world exists independently, and that it is as real and concrete as the natural world. Smircich (1983) notes that: "objectivists would tend to view the culture of an organization as something that the organization 'has'. On the other hand the subjectivist's view would be that culture is something that the organization 'is' as a result of a process of continuing social enactment" (cited in Saunders et al., 2007, p. 109). It can be argued that studying the experiences of female accountants in Saudi CPA firms is connected directly to the social world in which these firms exist and operate. The changes that occur every day regarding society's norms, values and beliefs demonstrate that the social world is not by any means a fixed or concrete reality. The social world is changeable, flexible and subject to influences from numerous variables, because it is structured through human interactions. Therefore, building an understanding of the social world is crucial to understanding the phenomena under study.

The second aspect regarding assumptions about the nature of social science is epistemology, a stance which is concerned with how the researcher obtains knowledge about the social world. Positivist researchers will adopt the philosophical stance of being natural scientists, maintaining independence from data collection and a separation from the research subject. Also, the researcher will explain and predict what happens in the social world by searching for regularities and causal relationships between constituent elements without being directly involved (Burrell and Morgan, 1979, p. 5). On the

contrary, subjective researchers will prefer a direct involvement with the subject(s) under study to obtain their understanding of the phenomenon. Subjectivists see the social world as essentially relativistic, something that can only be understood from the point of view of the individuals directly involved in the focal activities. Therefore, the researcher derives knowledge from the people involved in the activity. Moreover, feminist epistemologies, such as those identified by Sandra Harding and other feminist standpoint theorists, advocate the importance of gaining knowledge from marginalised groups as they can offer insights that dominant groups cannot (Harding, 1993; Harding, 1987, 1991). Accordingly, it is necessary for female Saudi accountants to have a voice to provide researchers with the knowledge required to understand their experiences in the workplace. Moreover, as discussed previously in 'The Background of Saudi Arabia' chapter, legal, regulatory and religious institutions in Saudi Arabia are beginning to promote the participation of more women into new work fields, including accounting. However, the entry of women into new fields results in problematic conflicts that affect the phenomenon under study. Therefore, it is ambiguous to set the affecting elements before understanding the existing situation.

The third aspect regarding assumptions about the nature of social science is that of human nature, which indicates the researcher's beliefs about the relationship between the person and his/her activities and the social world that she or he lives in. The objectivity extreme supposes that the person is completely determined by the surrounding environment whereas at the other extreme, subjectivists believe that the person is completely "autonomous and free-willed" (Burrell and Morgan, 1979, p. 6).

The last aspect regarding assumptions about the nature of social science relates to the methodology. As indicated previously, this level is determined depending on the



chosen stance of the previous three assumptions. In turn, it directs the acts that one can undertake to study the social world. In the subjective extreme, the researcher believes that knowledge is achievable only through direct involvement in the phenomenon under study. Burrell and Morgan (1979) call this the ideographic approach, which indicates that an understanding of the social world requires first-hand knowledge. In contrast, at the objective extreme, the investigation would take a systematic process with pre-planned techniques, known as the nomothetic method, which uses mainly quantitative techniques and is directed to the examination of pre-determined hypotheses through the analysis of data. To collect data, the researcher would use questionnaires, surveys and personality tests.

This does not mean, however, that a separation line can be drawn between subjectivist and objectivist stances. Researchers often use mixed research approaches, and Johnson and Onwuegbuzie (2004) state “that research approaches should be mixed in ways that offer the best opportunities for answering important research questions” (p. 16). They argue that the approaches are already entwined: for example, when adopting positivistic epistemology, subjectivity is apparent in some research aspects such as the choice of the topic or the choice to use certain quantitative measurements.

Nevertheless, the choice of methodological stance depends upon the purpose of the research. Accordingly, when considering the objectives of this thesis (i.e. to explore and highlight the obstacles encountered by female Saudi accountants in CPA firms), it is clearly important to involve social factors that cannot be tested or described on the basis of pre-determined models. These factors are embedded within social and cultural roots, which are subject to change over time and place. It is not a concrete reality that can be treated like a natural science. The methodology should maximise the possibility of

uncovering and highlighting important issues related to cultural and social norms, taking into account that the Saudi environment, in which CPA firms operate, is very collectivist and highly controlled by peoples' beliefs and ideologies. This ideology is impeded in patriarchal beliefs affecting the daily activities of the women under study. There is conflict between modernisation processes that call for a greater liberation of women in Saudi culture by increasing their public participation and traditional socio-cultural beliefs that perceive women as weak and in constant need of protection, especially from the expected dangers of mixing between men and women in the workplace. For example, audit work involves participation in audit teams, which requires constant mixing of female and male accountants, which opposes the traditional ideology. This can justify and support the significance of understanding the personal experiences and beliefs of the research subjects, as it can allow opportunities to gain discreet information relating to the daily practice.

The next step, discussed in the following section, will be directed to determine the preferred epistemological location within Burrell and Morgan's (1979) paradigm, which is related to the nature of society.

### **5.1.2 Assumptions about the nature of society**

In addition to the previously described four aspects of the nature of social science, it is important for the researcher to identify his/her position regarding the nature of society. According to Burrell and Morgan (1979), there are two extremes in this regard: the sociology of regulation and the sociology of radical change. The former extreme offers an explanation of social affairs by emphasising their unity and pays great attention to regulation of human affairs. The sociology of regulation is concerned with the status quo, social order, consensus, social integration and cohesion, solidarity, and the need for

satisfaction and actuality. In contrast, the sociology of radical change is illustrated by an emphasis on the search for alternatives rather than an acceptance of the status quo. The sociology of radical change is concerned with radical change, structural conflict, modes of domination, contradiction, emancipation and potentiality. However, again it is not accurate to assume a clear distinction between sociology of regulation and sociology of radical change, as (Burrell & Morgan, 1979) argue: “relationships between the sub-elements of each model need not be congruent, that is, an analysis may pay attention to elements of both” (pp. 18--19).

Consequently, considering the purpose of this research, I am interested in understanding the situation under study (i.e. exploring and highlighting) and not in providing remedies and arguments for change(s) to take place. One of the implications of adopting the social regulation approach is that the resulting research will serve to understand the world as it is; therefore, the subjective approach shifts the focus into interpreting the existing situation rather than challenging it.

### **5.1.3 The social paradigm**

Burrell and Morgan (1979) set a paradigm of two dimensions: the objective-subjective dimension; and that of the sociology of radical change versus the sociology of regulation. Following on from my previous discussion of these two dimensions, my epistemological stance comes within the interpretive approach, which attempts to understand the social world from the point of view of the people directly involved in the phenomenon under study. Interpretive refers to "an account of the meaning given to some situation or event by the people studied, in their own terms" (Maxwell, 1996, p. 32). According to Saunders et al. (2007), interpretivism is derived from two streams of thought, phenomenology and symbolic interactionism. Phenomenology relates to the way

in which we as humans make sense of the world around us, whereas symbolic interactionism relates to a continual process of interpreting the social world. To understand the world as it is, it is necessary to establish an understanding of the fundamental nature of the social world at the level of the subjective experience (Burrell and Morgan, 1979, p. 28). Chua (1986) demonstrates the objectives of the interpretive approach as follows:

“Interpretive science does not seek to control empirical phenomena, it has no technical application. Instead, the aim of the interpretive scientist is to enrich people's understanding of the meanings of their actions, thus increasing the possibility of mutual communication and influence. By showing what people are doing, it makes it possible for us to apprehend a new language and form of life” (p. 615; cited in Dillard, 1991, p. 13).

As the topic of this research directly relates to the social difficulties that female accountants face in the workplace, the main concern was to understand the social obstacles these women encounter in Saudi CPA firms. The Saudi culture's particular ideology is deeply connected to Islamic teachings, the tribal system, the divergence between Saudi geographic areas, and other elements that could affect women's working conditions and circumstances. Therefore, using a positive approach based on testing pre-determined hypotheses would hinder my exploration into the variety of socio-cultural aspects and would hence prevent me from achieving the research objectives.

Adopting the interpretive stance assists the research in exploring and understanding the people under investigation: their values, norms, beliefs, and the aspects of their social lives that are taken for granted. Therefore, it is crucial for the study to identify the axiology stance. Saunders et al. (2007) describe axiology as a branch of philosophy that is concerned with how to judge values, implying that the researcher must be aware of her/his own personal judgments of the values being studied. The personal

values of the researcher will affect all stages of the research, and the present study is influenced by who I am and how I reflect on and connect with the stories of the female Saudi accountants under study. Acknowledging my personal narrative will allow me to make judgements that are based on a deeper understanding of the values under investigation.

Being a Saudi citizen and a woman, and having been previously involved with the Saudi accounting profession through my role as a lecturer and researcher at a Saudi university, my circumstances and experiences could affect the choices I make regarding the study topic, the theoretical and methodological stances, and the data analysis processes. On the flipside, however, I also benefit from a familiarisation with the stories and the nature of the social interactions experienced by female Saudi accountants as I share a similar social background with the participants.

I was born and lived in the western province of Saudi Arabia. I attended girls-only schools and university, meaning that I can relate to the sex-segregated lifestyle of the country. This sex-segregation affects different aspects of women's lives, including their career choices, because most families prefer women-only workplaces for their female family members. The socio-culture of the country is deeply impeded within patriarchal ideology and strict religious interpretations that emphasise the importance of gender segregation to protect women's chastity. Educational and religious institutions in Saudi Arabia stress that the main purpose of women's education is to prepare them to become good mothers and wives, as well as to be able to work in women-only fields (Elamin & Omair, 2010). This tendency led to over-employment of female graduates in fields such as education and the public sector as they can guarantee sex-segregation, unlike the private sector. However, in recent years Saudi Arabia has witnessed vast changes relating

to women's participation in public life. More women (and their families) are willing to work in mixed workplaces due to the saturation of women-only work fields.

Career choices and hence higher education choices are not clear for young female high school graduates due to a lack of proper guidance from educational institutions. In my case, I chose to major in accounting after discussing my options with my father (a businessman) and he suggested the field as a promising career option for a Saudi woman in the future, as a result of a current poor representation of Saudi women in the profession. However, during my training we were not informed of career options for female students; therefore, there was ambiguity regarding our future after graduating. Some of my peers expected to work as accountants in hospitals and banks, some graduates found work as school maths teachers, some (like myself) planned for higher education and a career in academia, while yet others chose to stay at home and become housewives. However, there is a lack of research exploring the career choices or expectations of female accounting graduates.

Students in the female section of Saudi universities attend two kinds of classes: one within the female faculty and the other via a closed-circuit television network (CCTV) and telephones connecting us to the male lecturer, himself situated in the male faculty. We were able to hear and see the male lecturer but he could not see or hear us, unless we called him in the phone. This arrangement was cumbersome for the lecturer, on one hand, as he was forced to engage with invisible students, and on the other hand the students were forced to engage with a TV character. Few male lecturers managed to engage successfully with their female students; indeed, some failed to do so, limiting the benefits that could be gained by their students. After graduation I joined the faculty as a lecturer and found that, similarly, I was expected to attend faculty meetings through a

CCTV-link, just as I had as a student. This situation raises questions about the extent to which the voices of female faculty members can be heard in higher education sections. Are we, as women, participating equally with men in academia? Or are we confined within female sections? These questions are also relevant to the participants of this research, considering the lack of women in decision-making positions within the accounting profession and its male-only regulatory body (SOCPA).

As a woman living in Saudi Arabia, I share another experience with the participants of my study: the lack of transportation. Although I had a private driver and car provided for me by my male guardian (my father), it had its associated difficulties: for example, if the driver was not available, I was unable to attend my classes, both previously as a student and currently as a lecturer. This issue was highlighted by the participants of the study, because the nature of auditors' work requires constant transportation between home, the firm and their clients.

I live in a sex-segregated community that divides people's lives into public and private spaces. This division gives women and men different roles and different perspectives of life because men have the right to be in public in order to fulfil their social roles as family providers, whereas women are supposed to be concerned with the private sphere. The home, women-only workplaces and educational establishments, and even cars are considered private places suitable for women. And when we, as women, leave private places and enter public ones we take our privacy with us by covering ourselves with Abaya (the black cloak women wear over their clothes in public or mixed-gender places). We use the dress code as a passage through public places but when we enter women-only places or homes we remove the Abaya as if entering into our comfort zones. Women's dress code in Saudi is used as a symbol of religion, adherence to cultural

norms and as protection to women from harassment. In mixed-gender workplaces, women are expected to retain their public dress code during working hours or as long as they are around non-related men. The Abaya is a compulsory dress code for women in public; however it can be interpreted differently. How a woman sees herself or to what extent she chooses to adhere to cultural norms and expectations are reflected in small details such as how much of her face, hair or body she chooses to cover, the extent of the embroidery on the sleeves or scarves, the use of make-up and the colour of handbags or shoes.

While listening to the voices of the participants, I relate to and reflect on my own story, comparing it to theirs. This process helps me to appreciate the bigger picture of what it means to be a Saudi woman and an accountant. It also helps us to acknowledge how we see ourselves and how other people see us and accordingly realise what we expect and what other people expect from us. Therefore, it is important to choose a methodological framework that helps to form such an understanding. Role theory and symbolic interactions, as described in the next sections, provide the tools required to achieve the research objectives.

## **5.2 Role theory**

Biddle (1979) defines role theory as "a science concerned with the study of behaviors that are characteristic of persons within contexts and with various processes that presumably produce, explain or are effected by those behaviors" (p. 4). The concept of role theory was based on the theatre; people in any social context are actors in a play with a certain "role" to play through their behaviour.



Stryker and Statham (1985) argue that role theory begins by attempting to explain the interaction between a particular social unit and the main context of this interaction. Role theory sees society as a system of interdependent parts. Therefore, analysing any one part requires also analysing the relationships between parts and how they connect within the complete social system. Therefore, to analyse a certain situation relating to female Saudi accountants, it is essential to consider the surrounding social network within the firm and more broadly within Saudi society.

Role theory offers a perspective that helps us understand relationships between individuals in organisations by classifying them according to their roles and subsequently analysing their behaviour according to their role expectations. Therefore, it is important to articulate the role of a female Saudi accountant within an accounting firm in order to anticipate her role expectations. Biddle (1979) summarises five propositions which he believes role theory to be based upon: 1) roles, relating to patterned behaviours that characterise a person within a certain context, 2) social position, in which roles are associated with social actors sharing the same characteristics, 3) expectations, which articulate the extent of a person's awareness of her or his role and how they act on this awareness, 4) the persistence of roles and how they function within the wider social system, and 5) the socialisation of actors in terms of learning their roles and how performing these roles impact upon them.

Thompson (2001) states that "role behavior is influenced by role expectations for appropriate behavior in that position, and changes in role behavior occur through an iterative process of role sending and role receiving". Similarly, Barker (1999) emphasises the influence of actors' social positions on their behaviour, describing role theory as "A group of concepts, based on sociocultural and anthropological investigations, which

pertain to the way people are influenced in their behaviors by the variety of social positions they hold and the expectations that accompany those positions". Social positions or "status" are seen as the essence of role theory; consequently, if a group of people share the same social position then it is argued that they will possess similar role characteristics (Biddle, 1979). The next section explores role theory from a symbolic interactionist perspective. This perspective facilitates the use of role theory as an analytic tool for studying social interactions.

### **5.3 Symbolic interactionist role theory**

Biddle (1986) provides a review of the interactionist perspective of role theory in which he stresses that "the evolution of roles through social interaction, and various cognitive concepts, through which social actors understand and interpret their own and others' conduct... norms are said to provide merely a set of broad imperatives within which the details of roles can be worked out" (p. 71). Moreover, (Morgan & Schwalbe, 1990) argue that the interactionist approach is more able to provide an understanding of the connection between social structure and social cognition. Blumer (1969) clearly articulates the essence of symbolic interactionism within several premises, proposing that: firstly, the meanings people assign to things are the basis for their actions; secondly, these meanings develop through human interaction in society; and thirdly, they are not fixed but are constantly changing as a result of the continuous process of interpretation by every individual.

Role theory from the perspective of symbolic interactionism advocates the idea that society is constructed through interactions between component individuals or groups. Therefore, interactionists perceive individuals not only as role occupiers but also as role makers and developers (Graen, 1976; Turner, 1978). Stryker and Statham (1985) state

that "Persons act with reference to one another in terms of the symbolic developed through their interaction, and they act through the communication of these symbols. Society is a summary name for such interaction" (p. 314).

Furthermore, organisations are constructed based on the interactions of individuals working within them, a concept coined by the definition of an organisation by Katz and Kahn (1978) as "a system of roles" (p. 187). Symbolic interaction provides a framework that helps us understand these interactions by examining meanings assigned by actors involved in the interaction. Stryker and Statham (1985) articulate that:

"The underlying premise of symbolic interactionism is that the subjective aspects of experience must be examined because the meaning people assign to things ultimately organize their behavior. Therefore, symbolic interactionism must examine both the emergence of meaning and the way meaning function in the context of social interaction" (p. 320).

Identifying the key concepts of symbolic interactionism can help to clarify this framework and its connection to role theory.

### ***5.3.1 The self***

Reynolds (1993) summarises George Herbert Mead's perspective of the self as "a social product in that each individual is born into an ongoing society with its own pattern of symbolic interaction" (p. 67). In addition, Mead (1934) perceives the self as a social object embedded in symbolic interactionism and constructed of two parts: the "me" and the "I". The "me" is an organised set of attitudes that one assumes of others, and then one reacts to that as an "I" (Rose, 1962, p. 12). Mead (1934) states that "The "I" is the expressive, spontaneous, uninhibited aspect of the self. The "me" is the integration of social expectations. The dynamic between the expressive "I" and the confirmative "me" produces the self" (p. 210). In other words, the "I" is the response of an individual to the attitudes of others, while the "me" is the organised set of attitudes of others which an

individual assumes (Margolis & Catudal, 2001, p. 230). Thus, someone could be seen as the subject (actor) or as an object (being acted upon) and, therefore, the interaction between the person's subjectivity and objectivity forms the basis of their social life (Blumer, 1966, p. 536). Symbolic interactionism views the self as a process that cannot exist without its social surrounding and that forming and sharing meanings in society creates the symbolic individual.

### **5.3.2 *The mind***

According to Mead (1934), the mind develops in parallel with the self. Moreover, it is perceived as a tool which is in continual adjustment between the individual and its surrounding environment. Hence, the emergence of mind is a result of human communication and the symbols that develop during such communications. These symbols can be assigned different interpretations and meanings by the mind, and the mind is capable of being reflexive, which according to Mead (1934) is the "turning back of the experience of the individual upon himself" (p. 134). During this process, people practice the ability to adopt a different perspective, allowing them to step outside of themselves and 'observe' the possible different reactions to their future actions, as an impartial observer, in order to identify the ideal reaction.

### **5.3.3 *Society and the social act***

Symbolic interactionists, including Blumer (1966), believe that societies are formed as a result of interactions between individuals. Therefore, the social act emerges through the social interaction of each individual in different situations, and these acts are considered the basic unit of society. According to Charon (1979), people usually interpret the acts of others, they communicate these interpretations and expectations, and when individuals share the same interpretation or definition of a specific situation, then

patterned behaviour occurs (p. 136). Mead (1934) explains the process of the social act through four stages: firstly, impulse, when an actor is stimulated to react; secondly, perception, when the actor considers the available options through which to satisfy the impulse; thirdly, manipulation, whereby the actor uses his or her past knowledge and experience to evaluate the proposed options; and finally, consummation, where the actor takes the chosen action to satisfy the original impulse. These stages of the act cannot be separated from surrounding influential elements, such as the actor's perceptions, actions, culture, or religious or future expectations. For example, the social act of dressing in a certain way is affected by the social structure. Clothes are symbols of conformity and “can influence social interaction because they serve as standards to conform to, to rebel against, or by which to evaluate others” (Omair, 2009, p. 413). For instance, all women in Saudi Arabia including foreigners are expected to wear the black abaya when they are in public or mixed-gender places (Al-Qasimi, 2010). The impulse stage of the social act in this case is the intention to leave women-only places or the private sphere such as the home and the perception stage is the act of wearing the abaya before exiting the private place. The manipulation of this act could be identified when a woman decides to what extent she will cover up; for example, she may cover only her face, only her hair or she may wear the abaya as a coat. Her choice subsequently determines the last stage of the act, consummation, when she (the actor) takes an action and dresses according to her preferences, which satisfies the original impulse of leaving the private sphere.

#### ***5.3.4 Definition of the situation***

When an individual becomes involved in a certain situation in which there is an interaction, their mind will start to construct meanings for all parts of the situation. After identifying the relevant objects, the individual starts to act. This process helps the actor to simplify and better understand their surroundings in order to organise their behaviour,

and is known as “definition of the situation” (Stryker & Statham, 1985, p. 322). All actions are connected to the current situation and to act according to one’s identity an individual must form a shared understanding of their situation. According to Michener et al. (2004), defining a situation occurs in three stages: the first stage is the frame, where the context of the situation is identified by the type of social occasion in which the individual is involved, and the frame is based on a set of widely recognised rules that determine the distribution of roles and behaviour between individuals. The second stage is roles, where individuals recognise actions around them, other actors and the kind of action expected of them. Finally, the third stage is leeway, whereby the actors identify the possible extent of flexibility of their actions with respect to their roles. These stages could be illustrated using the previous example of women’s dress code in Saudi Arabia, and specifically within the frame of the health service. In a study of female doctors in Saudi Arabia, Vidyasagar and Rea (2004) noted social differences in hospitals. Although all women are obliged by culture and regulations to wear the abaya, this regulation does not apply in hospitals as the abaya is replaced by a white coat and scarf. In this example, female doctors first identify the hospital as the frame of the situation where a rule of replacing the black abaya with a white coat has been recognised. Secondly, female doctors recognise their roles, and the expectations of other actors, such as patients or male workers in the hospital, and they expect acceptance of their dress code within hospitals because the situation is socially constructed. The last stage, leeway, or determining the extent of one’s flexibility, is reflected in the restriction of the white coat dress code to within the hospital. The role of these women as doctors may allow them to wear a white coat instead of the abaya in other public places, such as restaurants or shopping malls at lunch time. Alternatively, this situation may constitute a new frame requiring a new definition of the situation.

### **5.3.5 Symbols**

Mead (1934) argues that the difference between humans and animals is the ability to communicate through gestures and human linguistic communication which he refers to as significant symbols (Franks, 1985, p. 45). Rose (1962) defines symbols as "stimulus that has a learned meaning and value for people" (p. 5). Achieving a successful interaction requires a shared system of meanings (Stryker & Statham, 1985, p. 321). Mead (1934) states that "what is essential to communication is that the symbol should arouse in one's self what it arouses in the other individuals" (p. 149). Therefore, according to symbolic interactionism problems occur when actors do not share their meanings of relevant events in the situation. Consequently, the solution lies in constructing significant symbols, which emerge when gestures develop to indicate a future behaviour and a shared meaning for both the producer of these gestures and the receiver. Consequently, these gestures become significant symbols (Stryker & Statham, 1985). For example, Omair (2009) discussed the different perceptions that United Arab Emirate (UAE) women have about the symbolism of the hijab, which involves covering the hair, and the niqab, which involves covering both the hair and the face. The dress code in UAE is used as a way to symbolise adherence to religious, culture and social expectations, but participants in Omair's study expressed contradictory views about niqab. While some spoke of wearing it and perceiving it as a virtue, others explained how they refuse to wear it and that, for them, it relates more to ancient traditions than religion. Nevertheless, different interpretations of the symbolisation of niqab can lead to differences in the dress codes of women living within the same context.

The previous discussion aimed to identify the chosen methodological framework that would best suit the purpose of the current research by targeting its research questions.

According to the philosophical assumptions concerning ontology, epistemology and human nature, my research is best examined using the interpretive approach. According to Burrell and Morgan (1979), the interpretive approach relies on a subjective epistemological assumption: the choice of data collection methods should be consistent with the research aims and the methodological framework (Harper, 2007). This encourages a direct involvement with the participants of the study in order to obtain an understanding of the phenomenon under study from the participants' point of view. The chosen qualitative research methods are discussed in the next section.

#### ***5.4 Research Methods***

This section explains how the empirical study was conducted, by exploring how the data were collected and analysed. I describe the interview method, introduce the participants and present the approach used for data analysis.

##### ***5.4.1 The data collection method***

The present research aims to give a voice to female Saudi accountants to empower them to develop their own personal narrative and talk about their experiences and to express their views, beliefs and feelings. Simultaneously, I aim to explore particular aspects related to my research questions. I used semi-structured interviews because they serve to broach the research questions while allowing these women to openly explore their lives and feelings and to consider what meanings they assign to their experiences. Such information would not be discovered through the use of other methods, such as surveys or participant observation. Furthermore, my choice of research method is influenced by my epistemological and ontological stance that knowledge and reality can only be found within the experiences of those who live the situation under study (Crotty, 1998; Reinharz & Davidman, 1992).



Generally, interviews are a type of “conversational interaction” distinguished from regular conversation by prior (partial) planning of questions for guidance (Wengraf, 2001, p. 5). I produced a list of questions and issues derived from the main research questions to guide the direction of the interviews (see appendix A). However, some of the issues I intended to discuss were not applicable to all participants; for example, childcare issues were not discussed with single participants, whereas other issues, such as their expectations and views regarding marriage and how their work affected these expectations, were more relevant. In addition, several unplanned issues and stories emerged during the interviews due to the flexibility of the semi-structured interview method.

I started each interview by explaining the nature of my research and the expected roles of the participants within it, and then asked them to talk about themselves generally in order to know their personal characteristics such as age, marital status, qualifications and education level. My goal at this stage was to give them the space to tell me their history and to describe their past so that I could know them better while also giving them time to feel comfortable in the interview.

The rest of the interview is then divided into three main initiative sections. The first concerns their experiences during their academic education in school and university and with regards to acquiring their professional qualifications. The second section focuses on their work life and their reflections on daily interactions within the profession. The third section deals with the effect that their work has on their personal life and what their expectations are for the future. Within each section, I employ a number of directional questions which allow the participants to reflect on their lives and describe their feelings by relating them to the broader social domain.

### ***5.4.2 The participants***

In the present study, I interviewed 11 female Saudi accountants working in five different accounting firms: one local Saudi firm and four Saudi branches of international firms (known as the Big Four accounting firms) located in Jeddah. I chose these particular participants because of the requirement of female accountants who work and engage with audit teams visiting clients. After contacting several audit firms in other cities, it became clear that only in Jeddah were female auditors able to visit clients at that time, whereas in other cities like Riyadh (the capital) female accountants were not yet allowed to visit clients due to the conservative nature of the region. Therefore, I did not involve these female accountants in the study because they did not experience working with audit teams or visiting clients.

The interviews were conducted over a period of eight months between July 2011 and February 2012. The semi-structured interviews ranged in length between 1:30 hours to 2 hours. I contacted the first two participants by telephone, then introduced myself and requested a meeting at their convenience. The first participant was in London on vacation when I called her and she immediately agreed to meet me in a restaurant. The second interview was held in Saudi Arabia, in Jeddah city, at a coffee shop where we met after work around 7:30 pm. For the remainder of the interviews, I was able to contact partners of the accounting firms to request access to the firms in order to meet the participants. All partners were welcoming and helpful and scheduled meetings for me to conduct my interviews with their female employees, by designating a meeting room for this purpose. I met each of the participants for the first time at the interviews; however, most of them spoke openly and were willing to share their experiences and discuss personal matters. Although my focus was to interview female auditors, and explore their experiences of

interacting with clients and audit teams, I was approached at one firm by a female Saudi accountant working in the tax department who requested to be interviewed.

The nature of the interviews is personal as the participants shared details about their personal lives and their views about work and society. Anonymity was therefore necessary to give them the freedom to express their feelings and views, and to respect their privacy; therefore, I have assigned nicknames to each participant. (For more details about the participants, see Table 5.1.)

| Nickname | Age | Education (year of graduation)                                     | Professional Qualifications | Working Period in the firm | Marital Status & Children               |
|----------|-----|--|-----------------------------|----------------------------|---|
| Sara     | 36  | BA (1995) and MA (2004), King Abdulaziz University, Jeddah         | SOCPA (2007)                | 2 years                    | Married with 3 children                 |
| Samar    | 31  | BA Accounting (2003), King Saud University, Riyadh                 | SOCPA (2010)                | 4 years                    | Divorced with 1 child and newly engaged |
| Wajd     | 23  | BA Finance (2011), Dar Al-Hekma College, Jeddah                    | None                        | 5 months                   | Married, no children                    |
| Lamia    | 21  | BA Accounting (2010), The American University in Cairo             | None                        | 3 months                   | Single                                  |
| Areej    | 23  | BA Accounting (2010), King Abdulaziz, Jeddah                       | None                        | 7 months                   | Single                                  |
| Ebtisam  | 25  | BA Accounting (2009), King Abdulaziz, Jeddah                       | None                        | 2 years, 7 months          | Single                                  |
| Shahad   | 25  | BA Finance and Banking (2009), University of Central Missouri, USA | None                        | 3 years                    | Engaged                                 |
| Rahaf    | 25  | BA Accounting (2008), King Abdulaziz, Jeddah                       | None                        | 2 years, 6 months          | Single                                  |
| Farah    | 23  | BA Accounting (2010), CBA College, Jeddah                          | None                        | 5 months                   | Single                                  |
| Deema    | 24  | BA Accounting (2011), King Abdulaziz, Jeddah                       | None                        | 7 months                   | Single                                  |
| Reem     | 23  | BA Accounting (2010), King Saud University, Riyadh                 | None                        | 5 months                   | Single                                  |

**Table 5.1 Participants' demographic information**

Table 5.1 displays how short the experiences of the participants was at the time of the study, ranging from three months to four years; this is because women were granted entry into accounting firms in 2007, only four years before this study was conducted. Therefore, this research provides a very dynamic picture, highlighting potentially large changes for female accountants over the next few years.

### **5.4.3 Data analysis**

The data analysis stage of qualitative studies provides an opportunity for the researcher to categorise and identify patterns within the raw data gathered from interviews (Caudle, 2004). I used semi-structured interviews consisting of open questions to allow the interviewee to tell her story and develop her own narrative, whether related to part or all of her life experiences.

The interviews were conducted in Arabic as all the participants and I are native Arabic speakers. I recorded the interviews on a digital recorder and then transcribed each interview separately in Arabic. Subsequently, I translated the interviews into English and double-checked the translations to ensure that they reflected the participant's own words and meanings. I encountered no difficulties with the translations, and am confident that they are faithful to the Arabic transcriptions.

At this stage I read the transcripts several times to identify patterns within the text. This process helps the researcher to categorise and label the data with codes to distinguish similarities and differences in data material. LeCompte and Schensul (1999) describe coding as a process of "Reading through interviews, fieldnotes, and transcripts and assigning to sentences or paragraphs of text numerical or alphabetic codes representing concepts, categories, or themes" (p. 45). I then classified the coded statements into several themes that are connected to the experiences of the participants.

The data analysis process of the present study was informed by the theoretical and methodological framework as discussed above. The theoretical perspective embedded in feminist standpoint theory affects the data analysis by giving the participants a voice to speak about their experiences, and to express their feelings and how they interpret their situations. As one of the purposes “of feminist research is to recover and examine unnoticed experiences” (DeVault, 1990, p. 76), data analysis should contribute to fulfilling this purpose. Therefore, I divided the data analysis into two parts. The first presents the story of four of the participants, who were chosen based on the observation that they represent the greatest possible variety of experiences while at the same time presenting some degree of similarity with the remaining participants, hence avoiding repetition. For this part of the data analysis, I used the narrative of each interview to preserve the story line and maintain the voice of the participants.

The second part of the analysis is based on my adopted methodological perspective. Symbolic interaction as an ethnographic approach aims to interpret and analyse meanings and views of the participants and then connect their perceptions to the background culture. Unlike the previous part of the analysis, for this I used the data generated from all interviews, including the previously analysed four interviews, and used the codes developed from the data to generate four main themes: education and professional training, Saudi female accountants’ experiences at the workplace, social and family life, and participants’ roles and identities. Under each theme, I discuss several related issues by analysing them from an ethnographic perspective derived from symbolic interaction and role theory.

## **5.5 Chapter summary**

This chapter discussed and explained the methodological framework and epistemological stance adopted in this study. In light of the aim of this research, my epistemological stance falls under the interpretive approach. This approach allows me to study the situation of Saudi female accountants from their own point of view. Symbolic interaction and role theory are used to analyse data and to connect the participants' personal level of social interaction within the broader social structure (Caudle, 2004).

The choice of data collection method and data analysis technique was based on my methodological and epistemological stances. Semi-structured interviews were used to allow the participants a degree of freedom to speak for themselves and to have a voice to explain their feelings, meanings and experiences, while at the same time maintaining some degree of structure of essential topics relating to the focal situations. The choice of the participants was based on their involvement with audit teams and on their professional qualifications to ensure a variety of experiences. The choice of data analysis technique was based on the chosen theoretical perspective: symbolic interaction and role theory.

## **Chapter Six**

### **Female Saudi accountants; education, work, family, and social and cultural norms**



## 6.0 Introduction

This empirical chapter comprises the analysis and interpretation of interview data by application of the chosen theoretical frame. The key elements of the theoretical frame are derived from feminist standpoint theory, symbolic interaction theory and role theory. Applying these three theories allows me to examine the data and reveal the complexity of these women's experiences from their own point of view, and at the same time analyse these experiences in relation to the broader context of Saudi society.

Feminist standpoint theory gives a voice to women, or to other oppressed or marginalised groups in society, so they can speak for themselves and reveal the hidden reality of their lives as seen through their own eyes (Brooks, 2007). To do this, it is essential to develop the analysis from the experience of Saudi female accountants by giving them the voice to speak for themselves. Moreover, feminist standpoint theory allows women to critically evaluate their roles in life and reflect on their daily interactions in an attempt to eliminate unjust or prejudiced perspectives in society (Harding, 1993). According to feminist standpoint scholars, "knowledge is produced and controlled by the ruling class" (Brooks & Hesse-Biber, 2007, p. 67) who in turn justify unjust practices to maintain their power and the status quo (Jaggar, 2004). This is mostly visible in patriarchal societies where knowledge in general, and knowledge related to women's practices in particular, are controlled and produced by the patriarchal institutions. Therefore, feminist standpoint scholars call for "providing knowledge for women, by women, and from the standpoint of women" (Crasnow, 2008, p. 1092), which gives me a privileged position in generating knowledge in three ways. First, being a Saudi national helps me to connect the research data to the socio-cultural aspects of Saudi Arabia due my familiarity with the nature of this culture. Second, the data analysis in

connection with culture is approached from women's perspective, adding another level to the complexity of the interpretation process. Finally, my academic accountancy background allows me to connect with the research participants and also to compare different aspects of their experiences to my personal experience; effectively including myself as another participant in this research.

In addition to feminist standpoint theory, symbolic interaction is used as a lens in the process of analysis and interpretation of the data. Symbolic interaction, as set by Blumer (1969), enables an understanding of how interactions between the participants and their society shape their reality. The theory explores, first, that the way people act depends on their view of what other people consider appropriate; second, how beliefs are constructed through social interactions; and finally, how beliefs are being constantly re-interpreted by members of society. In this chapter, I investigate how female Saudi accountants interpret their society; how they think their society interprets them; and interactions between these factors.

Blumer (1969) argues that an interaction requires at least two participants or actors. Actors assign subjective meanings to objects, events and behaviours and consequently react to a situation according to these meanings. However, actors' perceptions are constantly changing through the processes of social interaction and interpretation, leading to a continuous change in broader social cognition. Therefore, it is essential to analyse how participants define and interpret the situations they experience, in order to understand the complexity of their lives.

In addition to symbolic interaction, adopting role theory concepts enables us to identify how participants view their role or roles in their personal and professional lives and how they think other people view them. According to role theory, people assign roles

for themselves and for others that are based on cultural and social norms, and consequently expect a particular behaviour from the role occupier. We also have roles assigned to us by other people who subsequently expect certain behaviour from us. These roles are, therefore, social positions which each demand a certain behaviour type. People engage in a process called 'role taking', whereby a person tries to put her/himself in someone else's position to anticipate their reaction and then acts according to these expectations.

Naturally, a person can 'play' more than one role in life and this can lead to 'role conflict'. In the case of the participants who contributed to this research, the simultaneous roles they are likely to play include being an accountant, being a Saudi woman, a mother, a wife or a daughter. Considering role theory is a useful tool for shedding light on how roles affect people and their experiences.

The remainder of this chapter presents the analysis of the data derived from interviews and comprises six main sections. The first section examines the participants' experiences of educational and professional training, by exploring their motivations for choosing to major in accountancy at university, followed by a discussion of their perceptions of how their education experiences as female students differed compared to that of their male peers. The second section discusses the participants' experiences of professional training and qualifications, by exploring the role of the Saudi Organization for Certified Public Accountants (SOCPA) in providing training opportunities for female accountants. This section also presents the story of how Saudi women succeeded in sitting the qualification exams for the first time. The third section discusses the circumstances leading to the recruitment of the participants in accounting firms, in addition to highlighting the rapid changes experienced by these firms in terms of their

stance towards recruiting Saudi women. The fourth section provides an insight into the professional experiences of these women, by analysing their daily interactions within their accounting firms and with their clients. The fifth section discusses the effect of their work as accountants on their social and family lives, through the analysis of the multiple roles these women occupy and how these roles conflict and interact. Finally, the sixth section, succeeded by the chapter summary, analyses the different roles occupied by the participants in their personal and professional lives and discusses how these roles affect their own perception of their identities.

## 6.1 Education

### 6.1.1 *Studying accountancy as a major*

Accounting departments in Saudi universities host the graduation of hundreds of female accountants every year (Ministry of Higher Education, 2012). Female enrolment in the accounting department at King Abdulaziz University in Jeddah exceeded male enrolment by 70 per cent for Bachelor's degree level and 80 per cent for Master's degree level, during the academic years of 2009 and 2010, as shown in Table 6.1. These high percentages raise questions about female students' career perceptions.

| Academic year | Academic level    | Female students | Male students |
|---------------|-------------------|-----------------|---------------|
| 2009/2010     | Bachelor's degree | 912             | 384           |
|               | Master's degree   | 38              | 8             |
| 2010/2011     | Bachelor's degree | 656             | 287           |
|               | Master's degree   | 48              | 16            |

**Table 6.1: Number of students in the accounting department of King Abdulaziz University in Jeddah (Source: Faculty of Economics and Administration, 2010/2011)**

Moreover, there is a lack of research into what motivates students in general, and female students in particular, to major in accountancy in Saudi Arabia. Sara expresses her reasons for choosing accounting as follows:

“Because I like numbers and maths ... In general it is well known that accounting gives a person access to a lot of jobs and it has a promising future; that’s why I chose to study this subject.”

Sara’s statement demonstrates an awareness of her future career opportunities despite the fact that women at the time of her training (before 2007) were not yet granted entry to the profession and were not allowed to acquire professional qualifications from SOCPA. She believed that accounting would open more work opportunities for her, and that this idea was “well known” to her. However, this was not the case for all female accounting students. For example, the main factor influencing me when I chose accounting was the fact that the accounting department at King Abdulaziz University lacked any Saudi female professors at that time. Academia, particularly in the field of accounting, was a promising career choice; therefore I continued to study in higher education. Other accountancy graduates did not know what to do after graduation, particularly due to limited employment opportunities, so they simply continued with their studies, which would explain the high numbers of female Master’s students compared to their male counterparts. Sara said:

“Female students don’t know about SOCPA! A lot of them start their Master’s degree after their Bachelor’s without knowing about SOCPA or its importance. They must be informed about this during their studies and they have to realise how important it is to get this qualification.”

Before 2007, women were not granted entry into the accounting profession; therefore, the importance of a professional qualification was not greatly stressed to female students. However, the curriculum of an accounting department is under constant

development, and professional qualifications (i.e. SOCPA) are currently one of the main subjects in audit courses.

When I asked the participants about their motivations for their choice of study, most of them explained that a male member of their family (father, husband, brother), or in one case a sister, motivated them. Samar, for example, struggled at the beginning of her study between majors; she said:

“When I was at school I never thought about work or career options, in fact I was first enrolled in medical school for a year and a half, then I decided that it wasn’t for me ... I ended up studying accountancy, but I never thought about work after graduation – it was just something to study ... at that time I planned to work in academia as we didn’t know about SOCPA or the possibilities of working in accounting firms, maybe because all our teachers were foreigners or maybe because women didn’t take the exams at that time.”

The purpose of higher education for Samar was not clear at the time and that could have been the reason for changing her major. Moreover, she describes higher education as ‘something to study’ which could be interpreted as her choice to educate herself, rather than opting for the most likely alternative for a Saudi woman: staying at home and committing herself to her expected role as a homemaker. In addition, pursuing a career was not her motivation for enrolling in accountancy; this could be a result of the increasing unemployment rates for Saudi women, leading to low expectations of finding employment. It is clear that Samar was influenced by her ex-husband who was an accountant, as she sees her choice as a result of being obedient to her husband. She states:

“My previous husband is an accountant and he convinced me to study accounting. You see, our generation tends to do what we were told to do, not like today’s girls, but anyway I didn’t have any preferences.”

It is interesting that Samar sees her “generation” and herself at the age of 31 as being different from “today’s girls”, as she put it. This could indicate how rapidly things are changing for women in Saudi Arabia; however, there is little recent research on women’s major preferences in higher education in the light of more recent developments in society. As Samar graduated in 2003, she was studying towards her Bachelor’s degree at least 12 years prior to the interview. The rapid changes in Saudi society, which have taken place as a result of the increase in the number of women entering professions such as accounting, may have influenced women’s perceptions of themselves and widened their career choices (for more information on student's career choices see: Pritchard et al., 2004; Rugh, 2002; Saemann & Crooker, 2000).

Moreover, men are the prime decision-makers in patriarchal societies, in both private and public spheres. Women are expected to obey men in order to maintain the status quo. However, when women have some degree of freedom in decision-making, they tend to adopt a more democratic approach by discussing their choices with others in their lives (Said-Foqahaa & Maziad, 2011). Major choice in higher education is a decision usually taken in collaboration with the family, either for acceptance from the head of the family or for advice from more experienced relatives. This research provides evidence for this, as a family member influenced five of the younger participants either to work with their fathers one day, such as in the cases of Wajd and Areej, or because the relative hoped for improved employment opportunities, such as in the cases of Shahad, Rahaf and Reem, the latter being influenced by her sister.

For example, Wajd enrolled in Dar Al-Hekma College in Jeddah, a private college that enforces a full year of English language study before a major can be chosen;

therefore, Wajd had time to think about her choice of a major. I asked her what the reasons were behind her choice and she said:

“Studying finance wasn’t my intention. I was studying English language as a first year requirement in college, and I thought about studying graphic design, but then I spoke with students from the Finance Department and I got excited about it. My father is always telling me that he wants me to work with him in his company which trades in cosmetics and perfumes in addition to doing contractual work. So I wanted to do something that would allow me to help him when I finished studying.”

It is common for students to be influenced towards the family business or by a family member (Zellweger et al., 2011).

Moreover, Ebtisam and Shahad blamed their schools and universities for their struggle to choose a major; Ebtisam said:

“I was studying in the literature department but didn’t like it so I changed to accounting but I never thought about work afterwards until I graduated. This is the school’s mistake, they should teach us about the higher education possibilities to choose our majors wisely.”

Similarly, Shahad states:

“My father suggested accounting for me even though he is an engineer but he said that accountants could find jobs everywhere even at schools. In university no one talked to us about work opportunities when we graduate so some of the girls changed major after 3 years!”

My experience is no different to that of the participants: I was uncertain of my choices after high school and discussed my options with my father, who suggested accountancy as he considered it to have promising career prospects. I did not receive any information about future career opportunities at school or at university. It is worth mentioning that entry into public universities in Saudi is free, rendering it easy for



students to change majors with no personal financial loss, though at the same time it negatively impacts on the Saudi economy. Therefore, preparing students for higher education and making them aware of the possibilities and choices when at school is essential.

Choosing a university major may be a problematic experience. Therefore, the next section discusses some of the difficulties faced by female students through an analysis of the academic experiences of the participants.

### ***6.1.2 Being a female student***

Saudi universities and schools adhere to a strict rule of gender division: men are forbidden in women's campuses and so the faculty and all employees are women. The fact that all Saudi universities have separate campuses for men and women highlights the possible variation in the type and quality of facilities available. Women's campuses usually have poorer quality facilities, such as smaller libraries and sport centres or fewer social activities.

#### ***6.1.2.1 Libraries***

Sara explains in this section the differences between the libraries at female and male campuses; she states:

“At the time of my studies the men's library was much better than the girl's; ours was old and had not been kept up to date, and we were allowed to visit the men's library only one day per week! The facilities in the men's section were also much better than ours as it included many more sports and social activities than ours.”

This is a very important aspect that may affect women's education and progress, and extends beyond university. I encountered problems accessing libraries when doing my Bachelor's and Master's degrees in Saudi Arabia as the library in the female section

of the university was not well stocked and women were only allowed to enter the library in the male section of the university at weekends when all male employees were replaced with female employees. I therefore had to travel to Riyadh (the capital city) to use public libraries such as the King Fahdah National Library, but even here women must be accompanied by a male relative if they want to browse the shelves; if they come alone, as I did, they can only use a designated room for women and browse the library electronically to order what they need to be printed, which is then sent to them by mail. I also visited the library of the Ministry of Economy and Planning in Riyadh, which had a wide selection of Arab Journals and was well organised; however, women were only allowed to use the library on Mondays for three hours from 5:30 pm to 8:30 pm during which they can request the required material to be posted to them. Women-only libraries are available, but as Hamdan (2005) explains, they are extremely small and poorly equipped. There are around 200 libraries in Saudi Arabia, which are linked to education and religious institutes, and 70 public libraries (Arebi, 1994). However, female entry is limited either to a particular time or type of browsing or can only be used when in the company of a male relative.

Nevertheless, these restrictions have been somewhat loosened today for two main reasons: first, the development of higher education institutes has been a central concern of the Saudi government in recent years. Produced by the Ministry of Planning (2005), the Eighth Development Plan (2005–2009) included several steps with the aim of developing the quality of higher education by supporting it with required funding. The second reason is due to developments in communication technology in Saudi Arabia, including improved Internet access, which has enabled the Higher Education Ministry to launch the Saudi Digital Library, which provides a wide range of resources to higher education

facilities, students and researchers. In addition, several public libraries, such as the King Fahdah National Library, the King Faisal Center for Research and Islamic Studies, and the King Abdulaziz Public Library, now provide digital access making it easier for women to access their resources.

### ***6.1.2.2 Male lecturers and closed-circuit television (CCTV)***

The participants raised other issues, including problems with the use of closed-circuit television (CCTV) in universities to allow members of the male faculty to teach female students without challenging the social norms; Sara states:

“Regarding the study materials, these were the same [as the men’s], but there were fewer suitably qualified female faculty members than male ones which was why we had to attend some classes using a TV network.”

AlMunajjed (1998) found that 34 per cent of staff in the male faculty comprised doctorate holders, compared to only 3 per cent in the women’s faculty. Furthermore, as the number of female students increased, there were not enough female faculty members to teach them, and CCTV was introduced to allow men to assist in teaching the female students. This system allows students to see and hear the male lecturer, while the male lecturer can only hear the women (Al-lily, 2011). Sara has a negative view of this system:

“It was a very bad system. If you wanted to talk to the professor you had to pick up one of the phones in the room and dial a number and then he would answer you. It is well known that students hardly participate in the classroom face to face; they are even less likely to do so when having to use a phone!”

In contrast to Sara’s negative view, Al-Saadat and Afifi (1990) found that female students learning English at Bachelor’s degree level preferred male teachers via CCTV than face-to-face female teachers, as they considered the men to be better qualified and more supportive. These results could be attributed to the kind of subjects involved in the

study, and the variation in educational training between male and female faculties. In the accounting department, and particularly at Master's degree level, most lecturers and supervisors are men. Sara reflects on this issue:

“When I started my Master's degree I had to attend classes with male professors which caused a lot of trouble because we could not meet them face to face. There were always problems with communications, and they did not reply to our emails quickly.”

Sara points out two main issues with this kind of lecture: first, technical problems related to broadcasting the lecture from another building; and second, the delay in response from some lecturers, causing students to feel neglected and not sufficiently supported during their study. I had a similar experience during my Master's degree as all lectures were given by male faculty members via CCTV. However, I was lucky to be assigned a cooperative supervisor who was quick to reply to my emails and provided me with constant supervision, unlike some of my female colleagues. Thus, female students can experience differing degrees of satisfaction in their education depending on the extent of the collaboration between the students and their male lecturer or supervisor.

Areej also agrees with Sara, but questions the method from a different angle, saying:

“I am against it totally, I like to interact with my teachers and it is very hard to do that by phones or TV, why don't they let them teach us directly and if a student doesn't like it she can cover her face? I used to drop any subject assigned to a male teacher until a female teacher takes it then I apply for it.”

As women cover up in front of men in other situations in Saudi, why is it that men cannot teach women face-to-face? Perhaps the answer lies in a broader social ideology which rejects the principle of direct interaction between the sexes and promotes a rigid separation, even if women are entirely covered. This ideology impacts on life beyond

university: first, in private home lives male visitors (except direct relatives) are not allowed to meet female family members and vice versa. Second, the segregation rule applies to workplaces where women usually have a separate section from men. Therefore, the increasing entry of women into male-only workplaces, such as accounting firms, is likely to create problematic new social circumstances.

### **6.1.2.3 Training**

The participants raised another important challenge: training. Training programs in Saudi universities are mandatory in Bachelor's degrees for both male and female students. According to Al-Sudairi et al. (2007), female students underwent training in women's sections of banks, schools and charitable organisations, or in accounting departments of hospitals, but not in audit firms, as it was not acceptable at that time for women to work in audit firms. Al-Sudairi et al. (2007) also found that audit firms accepted male students as trainees but the outcome of the training did not meet the expected goals because the firms assigned the students to administrative work and rarely allowed them to engage in the audit teamwork.

Accountancy students are required to attend around 60 hours of training before graduation, but finding an appropriate placement is a major obstacle for female students. In the following statement, Areej describes her attempt to fulfil her training requirement when she was a student:

“I was very excited about training when I was in university, they [the university] gave us a list of companies to contact and ask to train with them but it was an expired list, most of the numbers were wrong or they didn't have female staff so they refused us.”

Similarly, Deema struggled to complete her training; she states:

“Finding a place for training was hard, accounting firms refused me saying you are a woman, how can you meet clients! My friend trained in a bank, she said she worked as a correspondent, she didn’t learn anything.”

Deema was refused training in several accounting firms because of the unavoidability of mixing with men. However, she graduated after one year and was accepted in another accounting firm as an auditor, working with men daily. This may indicate a rapid change regarding employment of women in accounting firms. However, even when these students succeeded to find an organisation to train them, they did not receive sufficient or real training. Areej, in the following quote, reveals how one of the proposed companies offered fake training to her:

“One of the companies asked me to attend for two hours and they said they would write in my report that I trained for 60 hours! I wanted to train so I refused the offer.”

The question therefore arises: how many students falsified their training in order to graduate? There are no regulations in Saudi Arabia stipulating that the private sector must train students. For female students, the problem of acquiring training is even more pronounced as women in most companies are assigned to administrative work only. Farah describes her training:

“I trained at the women’s department in a company and I noticed that even the head of the department’s job was data entry and the others used to revise the data, it wasn’t much of a job.”

Rahaf also found herself in a similar situation, saying:

“I trained in SAFOLA [a listed company] for 60 hours; they gave me data entry only because they said everything else was private information.”

However, Ebtisam realised that training in a women’s section would not benefit her so she sought the opportunity to train with men; she said:

“I trained at a company, they had a female section but I preferred to train with men and it was good for my experience, I learned a lot.”

This option is not usually available as most companies will refuse to accept a woman training with their male employees. Areej found an alternative solution by seeking help from her father who owns an accounting firm, stating:

“I had to ask my father to help me and I ended up training at his firm ... I didn't want to train at a relative's firm but I didn't have a choice ... My father arranged a training plan for me and a Lebanese man trained me on financial analysis and I really liked it.”

Not all students are lucky enough to have a relative to help them. However, a recent increase in the acceptance of women in the accounting profession appears to be easing this problem. Farah noticed that her firm accepts female trainees; she said:

“Accounting firms were not an option for women, but now we get student trainees sent by their universities to us because of women entry to the profession.”

Accounting firms have changed their stance regarding female trainees from absolute refusal to increased acceptance, highlighting a rapid change in Saudi workplaces in the last few years. Moreover, at the time of writing, the Faculty of Economics and Administration at King Abdulaziz University in Jeddah was finalising a new undergraduate study plan which would give students the choice between attending paid training or taking extra study modules. The university is signing a cooperative agreement with a number of private organisations, including accounting firms, to enhance and monitor students' experiences of training. This change towards providing training opportunities for female students indicates recognition within higher education institutes' of the need for training of female students.

In general, female students experience different study challenges compared to their male colleagues, due to social restrictions. There is a lack of research exploring variation in the higher education experiences of male and female students in Saudi Arabia, especially when considering that the outcomes for female students might differ from those of male students; however, these differences are beyond the remit of this research.

## **6.2 Professional qualifications (SOCPA)**

Accountancy graduates are expected to seek professional qualifications if they intend to pursue a career in accounting. Professions in accounting and auditing are organised in Saudi Arabia by the Saudi Organisation for Certified Public Accountants (SOCPA), which operates under the supervision of the Ministry of Commerce and Industry. Registering as a public accountant requires sitting exams to gain full membership of SOCPA. SOCPA is responsible (among other duties) for organising fellowship examinations and providing prior training for candidates. According to the official website, the organisation was established by Royal Decree No. M/12 dated 13.05.1412H (1992 G) and its members are Certified Public Accountants (CPAs) who pay an annual subscription. SOCPA is managed by a Board of Directors consisting of 13 members: seven of which are government representatives and the remaining six elected during the general meetings attended by full members. The Board of Directors is responsible (among other duties) for establishing seven technical committees, which are: Accounting standards committee, Auditing standards committee, Quality review committee, Examination committee, Education and training committee, Professional ethics committee and Nomination committee. All members of these committees, and of the Board of Directors, are men. Before women began to sit SOCPA exams in 2007, all full members of SOCPA were also men. The lack of representation by women, and the



contrasting dominance of men, in this important organisational body have affected the participation and entry of women into the profession. Perhaps women's entry into the profession as CPAs was simply not anticipated because of the inherent problems of women working with men in the workplace.

The entry of Saudi women into any profession that involves having direct contact or working with men evokes social controversy. An article in the Saudi Gazette newspaper entitled "Supermarkets snub fatwa against women cashiers" (Saudi Gazette, 2010) concerns an example of such a controversy: the recent recruitment of female cashiers in supermarkets. As part of the government plan to create jobs for women, the Ministry of Labour gave permission to supermarkets and stores to recruit women to work as cashiers; however, the Council of Senior Scholars (the top Saudi religious authority), issued a fatwa (an official religious opinion) that cashier jobs were not permissible because they resulted in women mixing with unrelated men. The fatwa states:

"It is not permissible for women to work in a place where they mix with men ... It is necessary for them to keep away from places where men congregate. Women should look for decent work that does not make it possible for them to attract men or be attracted by men" (Saudi Gazette, 2010).

In this case the two official bodies have contrasting views of the situation. Nevertheless, supermarkets continued recruiting women, as there was no official order from the Ministry of Labour to cease doing so. However, the Ministry issued conditions regarding the recruitment of female cashiers; for example, that they should not serve men on their own but only women or men accompanied by women, and that women should look modest and wear Abaya. This situation could indicate the effect of the role of women in Saudi society on the dissections of policy makers regarding women's employment to avoid any possible clashes. In this case the controversy surrounding

female cashiers is provoked because the role of these cashiers as women is prioritised over their career role. They are perceived as women, not as cashiers, and therefore certain behaviors are expected from them, including avoiding mixing with men. Almunajjed (2009b) discusses the challenges faced by Saudi women participating in the labour force and notes that female participation in general tripled from 5.4 percent to 14.4 percent since 1992, and in the private sector in particular, female employment increased by 27 per cent in two years from the start of 2006 to the end of 2007. This increase is likely to generate controversy in Saudi society. This is also reflected in the accounting profession, as Sara states:

“I don’t think society supports it [women working as accountants] because they prefer women to work in women-only professions such as teaching where they don’t mix with men, and this is not the case with accountancy, as we have to work in teams of men and women. But I think women should not stop entering the profession; the opinion of society about this is changing.”

This may also explain why professional and educational bodies do not promote accounting as a career choice for women. Some of the participants, like Sara, complained that they were not informed during higher education about such professional qualifications. Sara said:

“Female students don’t know about it! A lot of them start Master’s degree after the Bachelor’s degree without knowing about SOCPA or its importance. They must be informed about it during their study and they have to realise how important it is to get this qualification.”

During my Bachelor’s degree (1996 to 2000), I studied two auditing modules which focused predominantly on audit standards, with only a brief mention of SOCPA and no mention of accountancy as a professional career choice for women. After graduation, reflecting Sara’s expectations, I started studying towards my Master’s degree in accountancy, with the view to qualifying to work in academia. Working in an

accounting firm, at that time, was not an option for women; therefore, female sections of accountancy departments in universities did not focus on preparing female students for work. Areej started her accounting study in the same university from which I graduated in 2007. Her next comment displays how an ambiguity about the accounting profession still exists in female university departments:

“We studied about SOCPA and the exams in university but they did not encourage us taking the exams. I didn't know its importance even though my father is a CPA, but I never understood its importance until I started working in the field, I don't think female university students know how important it is for their career.”

This situation changed after a group of women started to lobby for women to be able to sit SOCPA exams; their leverage was the absence of regulations forbidding women from sitting the exams or applying for SOCPA fellowship. Sara was one of these pioneer Saudi women who tried to apply for the exams; she said:

“We tried to apply for SOCPA exams but we were refused, they said there is nothing to prevent you from attending the exam but we had to write a request letter for SOCPA's president and after a year of trying we were allowed to attend and I passed, then other women passed after me.”

SOCPA exams consist of five subjects: accounting, auditing, ‘zakat’<sup>1</sup> and tax, jurisprudence and business law. The tests are held twice a year and a participant must sit all exams within a period of five years starting from the first one taken. Samar shares her experience with the SOCPA tests:

“Accounting and auditing were very difficult exams so I started with the easiest, ‘zakat’ and tax, and jurisprudence but in order to understand ‘zakat’ and tax I had to work in the ‘zakat’ and tax department [at the firm], especially as the books they [SOCPA] gave us to study were text books and not helpful at all, so I worked in the ‘zakat’ for eight months. The other

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<sup>1</sup> Islamic tax

reason for working with ‘zakat’ was because when I started working, the firm didn’t want to send me to clients yet. Anyway with time I understood ‘zakat’ much better and passed the test; then I shifted to the auditing department.”

SOCPA provides short preparatory courses for each of the subjects twice a year in several cities. However, these classes are for men only, as Samar, Sara, and other participants noted; Samar said:

“I didn’t attend any classes, though I heard there were some preparation classes, but a lot of people said they were not useful, and anyway they were not for women. When we asked them to provide us with classes they said that when there were a sufficient number of female students then they would call, but they never did.”

After women started to become members of SOCPA, more women applied for the exams. However, as the preparatory short courses provided by SOCPA for exam candidates were run by male teachers, SOCPA had to provide female teachers and a separate location for courses for women. Currently, SOCPA promotes future preparatory classes dedicated to female candidates, which can be applied for through the SOCPA website.

Moreover, some accounting firms encourage their female employees to attend SOCPA exams and assist them to gain training by enrolling them in programs with private training institutes. Areej explains:

“When I joined the firm they enrolled me in a training program to prepare me for SOCPA exams while I am working. They [the firm] give me in addition to my 25 days annual leave, a week off before any exam to study. The firm also provides us with training programs for accounting and auditing at a private training institute and pays for the study material and the exams fees.”

It is worth noting that none of the participants of this study attended SOCPA preparatory courses. Ebtisam, for example, did not know about these courses and believes that they were not promoted sufficiently. Sara, on the other hand, preferred to have a private tutor, because she heard from other female accountants who had attended these courses, that they were not beneficial. Nevertheless, according to the training programs published on the SOCPA website, 405 courses, launched in 2000, dealt with the following exams subjects: Accounting, Auditing, Islamic jurisprudence, Zakat (the Islamic taxation system) and tax, and Saudi commercial law. These courses were distributed between seven Saudi cities: Riyadh, Jeddah, Dammam, Al Khobar, Abha, Taif and Yanbu. However, only one of the 405 courses was scheduled in 2007 for women and it was in Islamic jurisprudence in Riyadh; the rest were for men only (SOCPA, 2013).

### **6.3 Recruitment**

Female accountants usually seek jobs in women-only workplaces such as schools, banks and universities, or in hospital accounting departments where there is some degree of contact with men. Sara worked in the accounting department of a private girls' college in Jeddah. Here she describes her previous job:

“I worked as the head of the finance department of a private college. Most female accountants work in hospitals or schools. These are better, more comfortable environments as there are only female employees. We had a cafeteria, a restaurant and a nursery, and were well taken care of, but the work was boring and routine and the same things happened every day and there were no challenges; this is what made me choose to become an auditor.”

Sara's statement indicates her ambitious personality. She could have chosen to remain in her old comfortable job but she desired a greater challenge and career development. In general, Saudi women are not accustomed to engaging in daily interactions with men other than their relatives. They only have the experience of being

around women through school and university; therefore, working with men takes them out of their comfort zone and into uncertain territory and means that many Saudi women do not work in mixed-sex jobs either by choice or as a result of pressure from their families. In a recent dissertation by Bahkali (2013), twelve women working in the health and education sectors were interviewed; some expressed their satisfaction at working in women-only sections as they were able to remove their veils and felt more comfortable with no men around, while women working in the health sector indicated that they were uncomfortable working with men and that they were either trying to change careers or limit their interactions to women only whenever possible. However, not all Saudi women refuse to work with men, especially because of the high demand on employment in the public sector which led to saturation of women in this sector (because it guarantees sex segregation in the workplace) and the disproportionate employment of women in the private sector. Perhaps the rapid increase in the number of women employed in accounting firms is an indication that Saudi women are willing to enter new work fields. However, entering a profession that is not merely male-dominated but is traditionally a male-only profession is not easy. Nevertheless, the absence of legal restrictions against the employment of women has encouraged some accountancy graduates to seek entry into the profession by simply applying to sit SOCPA exams, in order to obtain the necessary qualifications. Here, Sara describes how she, and other women, tried to achieve this:

“Before I passed the SOCPA exams I applied for jobs with accounting firms and they refused, saying they didn’t have women-only sections in the firm so they couldn’t employ me. They referred to the Ministry of Labour’s law, which prevents women and men mixing in the workplace, so if a firm wants to employ women they must have a separate section with its own entrance and facilities for women only and this would create extra costs for the firm, so it was easier not to employ women ... After I passed the SOCPA

exam, one of the Big Four firms contacted me and offered me a job; they opened a very small female section in a small office within the firm. However, one day the religious police<sup>1</sup> came and threatened to close the firm if they didn't separate women from men. So the firm built some partitions between our desks and the men's desks. After two months one of the offices next to the firm in the same building became vacant and the firm rented it for us. This is one of the problems that make employing women difficult in accounting firms; there can be difficulties with either the religious police or the Ministry of Labour."

The accounting firm refused her before she became qualified on the basis that they did not have a women-only section; however, the same firm approached her after gaining her qualification even though they still did not have a separate women-only section. She started working in the firm in 2007 as the first Saudi female auditor. She states:

"This was 4 years ago. Before I got my SOCPA accreditation I had applied to the Big Four and they all refused to accept me. Now they are all looking for female accountants ... At the beginning everyone was afraid of the social reaction and what the clients would say if they found a woman coming to do their audit but we are trying our best to prove that we can do it and will take on almost any job so that we will be treated equally to our male colleagues. Indeed we can do our work without doing anything against our tradition or society or religion ... the job requires attention not physical work, so no one can say we are not able to do it."

The Ministry of Labour encourages the employment of women in the private sector, but, at the same time, it monitors the employment of women to ensure there are no conflicts with social norms. Any entity planning to employ women must seek permission from the Ministry, who in return request the entity to provide a separate place for women to prevent—or at least limit—their interaction with men. Ebtisam explains this rule:

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<sup>1</sup> The Committee for the Promotion of Virtue and the Prevention of Vice; a governmental body that ensures adherence to the country's interpretations of Islamic regulation.

“The Ministry of Labour has conditions regarding workplace so they send an employee to make sure that the firm has a closed place with its toilet and well ventilated and also has a sign of ‘women only’ on the door, I always work in this room but sometimes I go to the meeting room if I need to meet a client.”

Naturally, such requirements hinder the employment of women as they add to the costs incurred by the entity. Nonetheless, in recent years, accounting firms are more willing to employ women despite the additional costs. This change could be the result of three factors; the first is related to the regulations regarding the auditing profession in Saudi Arabia. According to the Certified Public Accountants’ regulations: “No person, natural or legal, shall be entitled to practice the audit profession unless his name is listed in the Register of Certified Public Accountants with the Ministry of Commerce” (Article 1. SOCPA, 1991). The first condition (of seven) for registration is to be a Saudi national; so far there are only 217 auditors registered with the SOCPA (SOCPA, 2014). Saudi Arabia boasts the largest economy of the Middle East, a factor which leads to an increased demand for auditors, especially when auditors are only allowed to sign a limited number of reports per year. With regards to this matter, Sara said:

“In Saudi the audit report has to be signed by a Saudi partner, and there are a limited number of reports that a partner can sign in one year; therefore there are many opportunities to become a partner.”

The second factor is related to the government’s policies which are aiming towards the nationalisation (“Saudisation”) of the private sector in an attempt to decrease unemployment. SOCPA regulations state that: “A Certified Public Accountant (individual or firm) shall employ a given percentage of Saudi nationals among his staff” (Article 16. SOCPA, 1991). The percentages are:

- 1 to 20 employees: 20%
- 21 to 30 employees: 25%
- 31 and above: 30%



Another factor could be, as suggested by Calvert and Al - Shetaiwi (2002), that accounting is one of the most necessary jobs in the Saudi private sector, especially with the rapid increase in the number of accountancy graduates making accounting a promising career for new male and female graduates and opening employment opportunities for them.

Furthermore, the HRDF (Human Resource Development Fund 2013), which aims to support the Saudisation process, provides financial assistance to business owners to encourage the employment and training of Saudi youth, by paying half their salary for the first two years in addition to providing training programs. In fact, Ebtisam is the only participant working for a local accounting firm, and was employed through the HRDF; she states:

“Two months after my graduation I applied for the ‘Human Resources Development Fund’ which is a governmental program that encourages private sector to employ Saudis by paying half of their salary and the firm pays the rest, so I had an interview with the partner and then got the job.”

Ebtisam earns SR5500 (around \$1500) per month: SR2000 is paid by the government and the rest is paid by the firm for the first two years. After this time, the firm will cover the whole salary. It is worth mentioning that Ebtisam was the only participant who agreed to tell me her monthly salary; all other participants felt embarrassed to talk about money and refused to tell me how much they earn. This could be attributed to cultural norms that perceive financial income as a personal issue. However, almost all the participants expressed dissatisfaction with their salaries. I found out later that the average is around \$2000 which is considered to be low compared to other sectors such as banking. Sara said:

“In my opinion the reason there are few Saudis working in audit firms is that the salary is lower than other jobs compared to bankers for example, the work is difficult and the work hours are long. Therefore you will find more foreigners than Saudis working as accountants. However now more Saudis are looking for work there are a greater number of Saudi graduates of both genders which leads to more competition.”

The low pay is related to economic problems such as the high level of unemployment among young Saudis, and, at the same time, the availability of more experienced expatriates, particularly in professional fields.

The third factor that has facilitated the entry of women into the profession is related to the position of Big Four accounting firms in Saudi. Employing women helps them align themselves with the international firm’s policies regarding gender balance of employees and therefore to enhance the firm’s reputation of equality. Sara states:

“The firm posted the news on their page on Facebook and they received replies from all over the world; people were happy and surprised, almost shocked, that this could happen in Saudi Arabia.”

Although gender inequality is a global issue within the accounting profession, Sara’s statement reflects the global image of the Saudi accounting profession as a male-only profession. The statement also highlights the globalisation effect on the culture of local business as Saudi branches of multi-national firms seek alignment with their counterparts around the world.

This positive change for women in accounting is evident when comparing the experiences of Sara and Samar who were employed around 2007, with those of the other participants, who mostly started working after 2011. Samar and Sara were among the first female Saudi accountants employed as auditors in accounting firms. While Sara was

refused employment until she passed SOCPA exams, Samar used her father's connections to find a job in an accounting firm; she said:

“I didn't work for four years after my graduation ... then I started to look for a job and I applied to banks but I didn't really like the thought of working in a bank so my father talked to a friend of his who works in an accounting firm and he helped me get a job in the firm.”

Samar started working in the accounting profession in 2008. Her father's connections helped her to find a job despite the restrictions on women working with men, especially at that time when it was still not expected to find women in accounting firms. Using personal connections to surpass obstacles is called in Arabic 'Wasta' (favourable). This type of social behaviour is common in Arabic cultures and occurs widely in Saudi Arabia in various forms, particularly in relation to business affairs (Cunningham & Sarayrah, 1993; Gold & Naufal, 2012).

However, in recent years, accounting firms appear more accepting of female accountants, as the employment experiences of the rest of the participants indicate. For example, Lamia applied for her job in 2011 and was accepted after one week of meetings with the human resources manager and with no problems. She states:

“I came to the firm and met the HR [the human resources manager] who arranged a meeting and a test for me within a week. She was a very pleasant person...”

She did not ask any family members to help her to find a job; instead she visited the firm in person and asked them for work. It is not common for a young Saudi woman to have the courage to do this without an initial introduction from an existing employee, or at least having some connection in the firm. For example, Samar needed her father's help to find a job; however, in her defense she was seeking work earlier than Lamia, in

2007, and it is only in recent years that the situation regarding women's employment has changed dramatically in Saudi Arabia, improving access to jobs for women. Lamia states:

“Jobs are available and most of the companies want to hire women but they have to have good qualifications to get a job. Most of the women I know who work for schools or hospitals in low salary jobs don't have good qualifications. But I have a lot of female relatives working in good jobs because they have better qualifications ... I didn't wait for the job to come to me, I went to the firm personally and handed them my C.V. If you wait at home for a job it will never come. It depends on the person; if they want a job I think they can get one.”

Lamia's statement highlights the change in Saudi women's perceptions of themselves and of their ability to participate more in the public sphere. Moreover, Lamia displays an awareness of the importance of being employed in a big firm. As she said:

“When I started working I realised how big a deal it is to be a woman working here. I was the first female in my team but the fourth female in the assurance department; in total we were 11 girls, and after two months there were 20 girls in the firm. I think accounting firms in Saudi are trying to meet the Saudisation percentage policies ... The other reason could be that the firm's Saudi branch is trying to establish equality between men and women so their conditions are the same as the ones in the international firm. Anyway they are hiring more women now and I don't know if that's because they want to or they are just trying to obey the rules; either way it is to the benefit of women.”

In only two months, the number of women employed in the firm almost doubled. Lamia shares the same belief as Sara that Saudisation policies along with the local firm's attempt to align with the international firm's policies of gender balance, is the main reason for the rapid rise in the number of Saudi women in accounting firms.

Accounting firms even seek female accountants by contacting private universities for new graduates; reflecting the experiences of other participants. Wajd, for example, was made aware of the employment of women in a particular accounting firm by a colleague. Next she explains how she got employed:

“When I was in college I worked in the treasury department, and when we finished they rewarded us by taking us for a trip to Bahrain where they took us to the firm’s branch in Bahrain and gave us seminars and a short training session; it was amazing ... When they talked to us about the work and how hard it is to be employed I thought it would be great if I could get a job there but felt it was impossible. After graduation I got married and when I came back from the honeymoon I attended the graduation ceremony and someone told me that she had got a job at this firm, I was surprised that they hire girls. It turned out that the firm had sent a recruitment email to the college and the college had sent the offer on to her, so I applied to the firm then attended the interview and got the job.”

Wajd was surprised that accounting firms recruit women, which is understandable given the recent advent of women entering this field. Similarly, Rahaf was employed through her university; she said:

“My university applied for this job on my behalf, then the firm called me and I came here and attended a test for 3 hours in accounting and English language; when I passed they had an interview with me.”

In just three years, accounting firms have changed their policy regarding the employment of women, from complete refusal to active recruitment. Could this mean that female accountants are not only accepted in the profession in recent years, but preferred? The fact that accounting firms refrained from employing women before the government changed its policies and opened new and mixed workplaces for women highlights the possibility that these firms were simply adhering to local regulations. At the same time, this change in attitude towards women’s employment could be attributed to the fact that Saudi branches of international accounting firms were striving to harmonise with the gender equality policies of their international firms. This raises questions concerning the effects of globalisation on the social structure in Saudi Arabia by encouraging changes to women’s employment.

In general, the entry of women into the accountancy profession is increasing, and this affects all aspects of the workplace; particularly workplace arrangements. The next section discusses how an increase in professional women has changed the workplace, and how they feel about it.

## **6.4 Experiences of female Saudi accountants in the workplace**

Saudi women live in a segregated society where they do not mix with men either in education or in their private lives. Subsequently, when they graduate, some women (e.g. the participants) enter a very different realm where they have to interact daily with men that they do not know. How their experiences in a mixed workplace affect their perception of their, and other peoples', roles in life, and how that in turn affects their experience as accountants, is discussed in this chapter.

### **6.4.1 Workplace arrangements**

Mixed workplaces (including in accounting firms) are required by law to provide separate areas for their female employees. The participants expressed mixed reactions to this separation policy. For instance, Samar agrees with it and finds it more comfortable, stating:

“We recently moved to a new building where we have a separate section for women away from men. In the women’s section we have 5 desks; I occupy one of them and the rest are empty ready for future female employees. We also have a ladies’ toilet. In the previous building I used to work in the men’s section but in a separate and enclosed glass room. I refuse to be in the same place as men but the other two girls working in the firm don’t mind it. When the firm provided a separate section for us, the girls didn’t like it and they got cross with me thinking that I was behind us being separated. They don’t want to be separated from the men even though it is against the law; once the religious police came to inspect the workplace and found them and asked them to move to the women’s section. Also the headquarters in Dubai are always asking us to keep to the law and stay in our section.”

In the new building Samar has a separate room where she can work in private and out of the view of men. This also reflects a distinction within the firm between private and public places, as she uncovers her hair when in her private space (the women's section), because of the expectation that women should cover up when around foreign men (but not women or male relatives). There is a similarity between separate women's sections and the home, in terms of dress code. In both the home and in women's sections, women do not need to cover their hair with hijab or their body with Abaya which gives them a sense of freedom and comfort. The separation also allows her to limit her interaction with men at the firm; she said:

“I used to work in a separate room with glass walls so I had to wear my hijab and cover my hair all day, but now in the new building I work in isolation where I can take off my hijab ... for me it is impossible to sit next to men; you know how they sometimes talk in a rude way as if no women are around. Sometimes they ask me to close my ears so I won't hear something rude they are saying! Also every time someone passes near my desk, he greets me. I feel watched all the time which is why I don't like it at all.”

Samar interprets her male colleagues' actions as insulting because they do not behave around her as she expects. She also interprets greetings as an indication that she is being monitored, mainly because she was the only female in the firm. Considering this situation from the perspective of role theory and symbolic interaction theory helps us to analyse the situation; Samar assigns roles to her male colleagues and expects certain behaviours from them and when they do not adhere to her expectations she feels uncomfortable. Greetings, in this context, become negative for Samar in the sense that she perceives them as a sign that men are watching her. However, two other women have since joined her in the firm, and they do not agree with the separation policy. While Samar views the separation as a comfortable policy, her female colleagues see it as

impractical, so they challenge it by refusing to work in the women's section. Lamia adopts a similar view to Samar's female colleagues, saying:

“Recently they renewed the place so we, ‘the audit girls’, have our own place. I am not supposed to do this and it is against the law but I don't stay at the girls place, I usually work in the men section, as it is more comfortable for me.”

Lamia's statement displays variation in the meaning of what is comfortable to female accountants, with regards to mixing with men. Comfort may depend on what they think is the norm according to their backgrounds. Lamia was raised abroad; therefore, she is used to being around men and finds it normal to work with them. In contrast, Samar was raised in Saudi and attended segregated schools. This was not her choice, as it is a mandatory policy and people are forced to follow it to avoid confrontation and embarrassment. Lamia describes how this policy is monitored:

“We have an ‘admin’<sup>1</sup> in the firm whose job is to make sure that girls don't mix with men a lot, but I don't care and he never saw me, but if he does he will ask me to go to the girls' section, and if one of the guys went to the girls' section for a long time the admin will ask him to leave. I think we have a mixed environment so we are mixing but with limitations.”

Generally, business organisations including accounting firms are expected to operate in accordance with the socio-cultural norms of their location. Gender segregation is the norm in Saudi Arabia and that shows the uncertainty of the new mixed work arrangements in accounting firms. Because total separation is impractical, firms are inventing new policies such as assigning “an admin” or an employee to monitor

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<sup>1</sup>An employee whose job is to monitor male and female interactions; however, this position does not exist in other firms.



interactions between women and men in an attempt to accommodate the socio-cultural norms of the country. While the other firms I visited did not have such officers, this firm may have more female employees than the others, therefore rendering it more important to limit mixing of the sexes as much as possible.

However, these policies are not always applicable due to the nature of teamwork in the accounting profession. Female accountants are usually members of an audit team which visits clients and leads to inevitable mixing with men at the clients' premises, as discussed later in this chapter.

But a mixed work environment requires women to adhere to certain dress codes. The way female accountants dress is an important indication of their role at the firm or amongst its clients; even if they all wear Abaya, small details, such as the colour of the Abaya or if the hair is fully or partly covered, could arouse different reactions. In the next section I discuss the participants' views with regards to dress code.

#### ***6.4.2 The dress code***

All participants wear Abaya during working hours, as well as on all occasions when they are in a public place. Originally, the Abaya was “a black, wide, loose garment with large wing-like sleeves and an opening in the front with no fastenings” (Al-Qasimi, 2010, p. 46) (see Figure 6.1). Women also wear a separate headscarf to cover their hair, and many women also wear Niqab, which is a black piece of cloth that covers the face except the eyes (Figure 6.2).



**Figure 6.1 Original Abaya**



**Figure 6.2 The Niqab. Photographed by Wadha Alsudairi**

Women in Saudi Arabia are required to wear the Abaya in public and in the presence of men who are not mihrām (close male relatives, i.e. fathers, brothers, uncles, nephews, husbands and sons). The dress code for Saudi women is based on both religion and tradition and is considered a sign of modesty and virtue. Moreover, a law which is enforced by the Saudi Commission for the Promotion of Virtue and the Prevention of Vice<sup>1</sup> (the religion police) obliges all women, including foreigners and non-Muslims, to wear the Abaya in public, although foreigners are not obliged to cover their hair. Moreover, the Saudi Labour Law article 5 of section 1 of the Ministry of Labour's Guide to Women's Employment in the Private Sector) states that: "female employees must adhere to chastity including following the standard of religious clothing". Although the law does not specify the details of these standards, it provides some explanation in the following article (article 6 of the same section), which states that: "female employees are

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<sup>1</sup> A governmental body authorised to ensure public adherence to Islamic regulations.

allowed to wear work uniforms that must be modest, concealing and not transparent” (Saudi Ministry of Labor, 2014).

Women do not wear Abaya or headscarves when they are at women-only workplaces or in the privacy of their homes. Le Renard (2008) links the wearing of the Abaya with sex-segregation in public places in Saudi Arabia. Unlike other Islamic countries such as Egypt (where women wear hijab all day and while mixing with men) Saudi women wear Abaya only when they are around unrelated men but when they enter women-only public or private places they can remove it. Similarly, Ménoret (2005) claims that the Abaya gives women freedom of movement by creating a private area within the public sphere and allowing them to see without being seen (p. 178). Abaya somehow represents a symbol of separation between private and public places for women. It is also used as a passage through mixed public spheres (Le Renard, 2008, p. 616). Women-only places such as schools, universities, female bank branches, beauty salons and women-only shops, usually put a sign on the entrance stating “men are not allowed”. I observed such a sign on the door of the women’s section in one of the accounting firms when conducting the interview. This sign presents a declaration of a private sphere for women and hence a declaration of a change in context. Within these places, the expectations by and of women change and sometimes contrast with the expectations of mixed public spaces: for example, in some women-only places such as universities, women are expected to take off their face covers for identification otherwise they could raise suspicion.

However, women in Saudi Arabia and other GCC (the Cooperation Council for the Arab States of the Gulf) countries have modernised the Abaya, introducing different styles and fashion trends by adding colour, embroidery and numerous different cuts and

shapes (Kaur-Jones, 2011) (see Figures 6.3 and 6.4). In GCC countries there are specialised fashion designers for Abayas only who run regular fashion shows (Al-Qasimi, 2010; Shimek, 2012).



**Figure 6.3: The Abaya with a modern design. Photographed by Wahdha Alsudairi**



**Figure 6.4: Abaya in different colour. Photographed by Wahdha Alsudairi**

Because the original Abaya is black, the new coloured Abaya stimulates controversy. The main argument of traditionalists, who refuse any change from the original design, is that Abaya should be unattractive, without drawing attention to, or assisting in the identification of, individual women; they should not accentuate the body. Abaya is intended to cover the entire body to protect women's chastity. Some extremists use the dress code as a tool to erase women's identities, as they believe that even women's voices should not be heard by foreign men (this is not an Islamic requirement). However, the more moderate, common view requires Muslim women to wear hijab regardless of its colour or design, because the purpose of covering up is the protection of

chastity, not the erasing of identity. Different interpretations of the meaning of hijab has led to different practices; therefore, some Muslims consider hijab to cover the hair whilst wearing modest clothes, while others believe that hijab requires covering the face and wearing loose, black Abaya.

Symbolic interaction theory and role theory help to analyse the symbolism of the participants' dress code. The participants' views ranged from that of Rahaf, who covers her face by niqab and said she does not 'wear anything catchy', to that of others, who only cover all or part of their hair. Ebtisam, who works in a local firm, wears black Abaya and sometimes covers her face, but always covers her hair. She defines her dress code thus:

“I always wear my Abaya and headscarf, that's my identity and my religion ... but when I am abroad I cover my hair and I am convinced it is the right thing to do, but I don't wear Abaya abroad.”

Ebtisam is not the only Saudi woman who changes her black Abaya when abroad. In fact, some Saudi women remove Abaya in the airplane (when traveling abroad), or change into a coloured one. Some Saudi women retain their headscarves, while others do not cover their hair. The Abaya is connected to the identity of Saudi woman when in Saudi, but this meaning does not necessarily apply in different settings. This could indicate a difference in expectations of women's roles when they are in Saudi Arabia opposed to when outside of the country.

The contradiction of how women dress in Saudi, is not limited to the wearing of Abaya, but also extends to accessories such as makeup, perfume, nail polish, or the colour of handbags. Heavy make-up or strong perfume can be negatively interpreted by some

men and women, and consequently can harm the reputation of a woman working with men. Shahad has an opinion about wearing make-up at work in Saudi, she said:

“I don’t wear make-up at work and I don’t see it as professional to do so in Saudi because it could draw attention and harm to us. But if I was abroad I would wear make-up, here [at work] I care to look presentable and elegant.”

The difference between the context of the workplace in Saudi and being abroad is symbolised by her choice of wearing make-up. Her choice is based on her expectations of each context. She expects to draw attention and harm her reputation in Saudi because she would not present the expected image for women, which is to look modest. However, when she travels abroad these expectations change and consequently her choices regarding how to dress change too.

The dress code is also used as a defense mechanism against harassment, as Ebtisam explains in terms of covering her face:

“Here [in Saudi] I even cover my face sometimes especially if I don’t feel safe in the place, I cover my face to protect myself from sick minded people who think that if a woman uncovered her face that means she wants men to flirt with her and that is backward thinking.”

It could be argued that even in Western societies, where women have acquired more freedom and rights, they can still be blamed for harassment because of the way they dress. However, there is an absence of legal protection in the form of anti-harassment laws in Saudi, which puts the onus on women to avoid harassment themselves by strictly following the dress code and moderating their behaviour. In the next statement, Ebtisam describes how covering her face provides her with a sense of protection:

“If my brother was with me I would uncover my face because I would feel protected, but when I am alone or with my driver I don’t so I prefer to cover my face to feel relaxed.”

Covering her face when she is around men she is not related to, somehow substitutes the protection that her brother would provide for her, when she is in his company. This comparison demonstrates the power of the Saudi woman's dress code and the fact that the way she dresses affects her and people around her. If a Saudi woman decided not to follow the dress code as expected, she would face confrontation. Lamia, for example, was raised abroad and that fact contributes to her view of Abaya: she does not consider Abaya part of her identity and so does not follow the dress code as expected as a Saudi woman. She explains:

“I wear coloured Abaya but I don't wear them to look special, I wear what I like, but I don't change the way I dress according to the client ... I don't wear make-up because I don't like it and I wear anything comfy under Abaya, as long as my Abaya is clean I don't care what to wear underneath it ... I don't cover my hair usually, but in the firm I wear a headscarf especially if I am walking around, but if I was on my desk I take it off and no one cares except the admin.”

An accounting firm may be tolerant of its female employees who do not cover their hair or faces; however, they are monitored by an 'admin' to ensure that they do not exceed a certain limit. It is difficult to identify these limits, as they likely differ from one firm to another, and are even harder to identify at client visits; indeed, most participants are more aware of the way they dress when they visit clients. Wajd does not wear Abaya or cover her hair when abroad, but when at work in Saudi, she says it is a different situation:

“I don't cover my hair when I am abroad but here I try to make sure that my hair is covered properly. Although when I am at the firm, I keep my headscarf, but don't care to cover all my hair, but when I am at clients, I do. My Abaya is always black but sometimes with some coloured embroidery. Usually I don't think about clients' acceptance; if they don't like me as I am, I can ask to go to other clients.”

The dress code for these women changes according to the context. For example, how they dress abroad is different to how they dress in Saudi. Also, how they dress at the firm is different to how they dress at a client visit or a social event. Shahad has an opinion regarding coloured Abaya; she said:

“I wear Abaya and headscarf but I don’t cover all my hair and I don’t wear black always. Sometimes I wear beige Abaya but usually if I am going for a social visit from home to home but not to work. Abaya is to cover up, it doesn’t have to be black, some people wear coloured Abaya in the streets now.”

These differences could be related to women’s expectations of people’s reactions to how they look. They may feel they know their limits at their firms, but are not certain when at a client’s premises, so they prefer to follow the dress code to avoid confrontation. As an example of the potential repercussions of not adhering to the Saudi woman’s dress code, Lamia evidently overstepped the line at one of her client visits and found herself in an embarrassing situation:

“Once at a client’s I had a problem because I was so focused in work and my headscarf kept falling down, so the Saudi client called my senior and said to him: ‘I understand you have female auditors but it is not accepted to see them without headscarf’ – that was very embarrassing and my senior who is Jordanian said to me: ‘I am sorry to say something as backward as this to you but you have to know about it’. I think the guy didn’t like us as auditors so I don’t know if he was mean to me or to the team.”

Lamia interprets the client’s action as a possible attack on her team and not on her personally. On one hand, she believes that she did not do anything wrong by revealing her hair unintentionally, and her Jordanian senior described the Saudi client as backward. On the other hand, however, it is understandable that a client might react negatively to a woman not fulfilling her role expectations, including in terms of her dress code. In letting her headscarf slip, she crossed cultural and religious boundaries, in addition to breaking the law, exposing the client to possible problems. As mentioned above, the Labour Law



states that working women in the private sector should follow “the standard of religious clothing” (Saudi Ministry of Labor, 2014, p. 13) which could be translated into covering the face or covering the hair. However, the client in this incident interpreted Lamia’s actions as breaking the law. This incident reveals the importance of adhering to the dress code if women are seeking acceptance in the accounting profession in Saudi Arabia.

However, not all clients are the same: some are strict about women’s dress code, whereas others are more relaxed. Shahad explained to me how women at different client companies dress, saying:

“Some of the women at the clients don’t cover their hair at all or even wear denim Abaya.”

Farah also noticed the way such women dress and it affected her own perception of what she should wear; she said:

“At the beginning I used to care about what to wear and how people would look at me especially at the clients but now I don’t. I wear what I feel is comfortable, anyway the women I see at the clients range between who covers everything, some wear coloured Abaya and some wear full make-up.”

When Farah started working she was not sure about the expectations of her role as a female Saudi accountant, which could explain why she was worried about how people would view her. However, as she interacted more with different clients, she noticed a variation in the amount of freedom afforded to women, which gave her freedom to consider her own stance on what she should wear and how she should wear it.

Moreover, what Shahad saw at the client visits encouraged her to suggest a change to the dress code:

“I suggested to design Abaya similar to lab coats for work as a uniform for us here, the Abaya is long and not comfortable at work, we are busy now so we postponed the new design for later.”

This suggestion is not new: female employees in labs or hospitals usually substitute Abaya with a white lab coat and a headscarf. This may indicate a change in expectations of working Saudi women; changes that can even affect the dress code by adopting a more practical way to cover up, to allow women to work comfortably while simultaneously adhering to the norms. However, such changes, particularly in the way women dress, are not generally welcomed in Saudi society, as they are considered unreligious; this is particularly relevant in a society that considers women's chastity, and the way they dress in public, as a direct indication of how religious the society is. Therefore, changes in Saudi women's dress code, either within the firm or outside of it, are not easily accepted.

Women accountants are very conscious of what they wear and how they act, in their search for acceptance in the workplace and to avoid embarrassing situations or refusal of entry. The dress code is also used as a mean of protection against sexual harassment or at least to avoid being blamed as a result of not adhering to the appearance expectations of women in Saudi society. In the next section I discuss the participants' views and experiences with regards to verbal sexual harassment only. No participants experienced any incident involving physical harassment. It is also important to note that an incident may or may not be perceived as sexual harassment depending on the annoyance caused by the act.

### ***6.4.3 Sexual Harassment***

It is important to note that there are no laws to protect against sexual harassment in Saudi Arabia, though the issue is under consideration at the Shoura Council. Recently, the Shoura Council finalised a draft law on sexual harassment, although the King has not yet approved the law. However, this is a step towards improving women's work

conditions. Shoura Council member Sadaqa Fadel justified the law as a result of the increase in women entering mixed workplaces and the acceptance of single men entering shopping malls (in the past only families were allowed to enter malls in Saudi Arabia) (Al Arabia, 25 March 2012).

In the meantime, according to the participants, accounting firms ensure protection for their female employees regarding such incidents, but clear procedures are not specified. Part 5 of the Labour Law states that ‘the employer has the right to end the employee’s services if he or she behaved badly or committed shameful or disgraced acts’ (Ministry of Labor, 2005, p. 44). However, this law is general and does not identify what is meant by ‘bad behaviour’ or ‘shameful acts’; but employers would be justified to use it to offer protection to their female employees. In the next quote, Sara explains her views about this issue:

“The office has a very good reputation and it is very protective of its employees, and if something like this were to happen I believe they would do whatever they could to protect us. But there is not a specific procedure to deal with such situations, and I believe they should have one.”

Relying on the ‘good reputation’ of the firm may not be enough to protect these women from harassment, but it is the only method for firms to protect their female employees, especially considering the lack of clear anti-sexual harassment laws. The main reason for such laws not existing is that until recently women worked exclusively in women-only jobs, but with the increased entry of women into mixed workplaces the need for defined laws is becoming evident. The entry of women into mixed workplaces challenges the norms and encourages legal and political changes in Saudi. However, these changes will not be as rapid as the increase of women in mixed professions because, although the government supports women in work, it does not adopt changes in the legal

system to meet the needs of the new female employees, despite the fact that Saudi women have been working in the medical profession (which is also mixed gender) for decades. However, the call for legal changes in Saudi have not been as pronounced as they are now, due to the fact that other professions are increasingly open to women and more women are seeking jobs in these professions. In other words, the voice of women is now louder and will surely be heard sooner or later.

During the interviews I found sexual harassment to be a very sensitive subject to discuss with the participants. Most of them denied any misbehaviour towards themselves or their female colleagues. Research on cross-cultural reactions to sexual harassment indicates that culture plays a vital role in shaping women's responses to this issue in the workplace (for more information see: DeSouza et al., 2004; Fiedler & Blanco, 2006; Sigal et al., 2005; Zimbardo, 2007). Women may fail to report such behaviour for fear of harming their reputations and consequently humiliating their families.

When I asked Lamia if she was exposed to sexual harassment at work she responded:

“I could say I am very friendly but there are limits. I have to be conscious about what I am saying in front of men and they have to do the same in front of women and that's natural. In the firm there are one or two guys who express how they feel about my looks in a kind of flirty way. So far it is between harassment and being kind and nice, but if it exceeded the limit for sure it would be sexual harassment.”

Although Lamia sets her own limits of friendliness and harassment, these limits are not clear or defined, particularly as she works in a multicultural workplace. What would be a normal comment for an Arab or Pakistani employee may be deemed offensive to a Saudi employee. A study by Zimbardo (2007) explores cultural differences with regards to sexual harassment in multicultural corporations; while she acknowledges that

cultural values fundamentally determine accepted behaviours and feelings, she concludes that offending people from other cultures as a result of misunderstanding their culture should not be excused, particularly given the availability of social research offering insights into cultural boundaries.

Allegedly, the main reason for segregation of the sexes in schools and workplaces in Saudi Arabia is to protect women's reputations by minimising the risk of sexual harassment. The recent entry of women into mixed workplaces is not yet fully accepted socially and any definition of sexual harassment remains to be set. Additionally, the lack of sexual harassment laws adds to the problem by leaving women vulnerable in these situations. Women often experience blame if they are harassed, so is it likely that female accountants would be brave enough to report sexual harassment in the workplace? Or would they be afraid of harming their reputation? Lamia was the only participant who analysed this issue based on an incident that happened to one of her colleagues; she said:

“A Pakistani guy went so far in his way of talking to the girls and it was an obvious sexual harassment, but strangely, the Saudi girls think it is their fault and they did not complain to the HR [the Human Resources manager] and that's very sad. I believe it is their right to complain and I think if they do, the guy will be fired but they don't want to talk and I can't say anything because it didn't happen to me. He said to them 'I will dream about you tonight'; this is plain sexual harassment, the girls said it is not a big deal and I got very upset. I noticed that Saudi girls are afraid to complain, they think it is good enough to have a job and they don't want to get in trouble.”

Lamia categorised the man's utterance as sexual harassment while the girls on the receiving end expressed that did not think that it was a 'big deal'; i.e., they did not agree that they had experienced sexual harassment. Lamia believes that Saudi women refrain from complaining because they are afraid to be blamed, even though the firm assures protection. Lamia also noted that women feel privileged to be in employment, to the point where they accept misbehaviour to avoid the risk of losing their jobs. If this is the case,

Saudi women in mixed workplaces may be exposed to sexual harassment but will not talk about it. In a society that strives to protect women by isolating them from men, when women challenge this rule by encroaching into a man's world they are likely to be at least partially blamed for any resulting harassment. Therefore, it is easier for women to avoid harassment by maintaining formal relationships with colleagues and pre-empting harassment to avoid it. An example of this strategy was illustrated by Samar:

“We don't have a specific procedure to deal with sexual harassment but we manage to avoid it. For example, once a Chinese client asked for my number and I refused, but I didn't make a big deal out of it. At another client, the employees were Arabs and every time I went there they would tell me jokes and show me video clips in the internet or play certain songs for me and I hated it, so I got angry and had an argument with them, and I told my manager that I was not going to go there any more ... Anyway I manage to avoid harassment.”

The simple acts of asking for her number or playing her music are interpreted by Samar as harassment. She, therefore, considers it easier and safer to act immediately by refusing to give her number and requesting that she be sent to a different client, even though she already has a limited number of clients who accept her. Shahad manages to avoid harassment without changing the client; she says:

“We are supposed to complain to our superiors if we were harassed, once I was at a client with my Pakistani colleague and the head of HR was acting flirty, each time I go to him for documents he offers me coffee or asks me to wait at his office, I refused and told my manager so the manager asked me not to deal with him anymore.”

In Shahad's view offering coffee or asking her to wait in his office constitute potential sexual harassment. But instead of changing the client, she told her colleague, who advised her to no longer contact the man. This means that her Pakistani colleague understood her worries and tried to protect her. In contrast, Samar was alone and so was forced to change the client to avoid harassment, but Shahad was part of a team who

helped her to avoid harassment by assigning this part of the job to someone else. What I understand from these two incidents is that a female auditor cannot practice her job freely without exposing herself to harassment. An auditor needs to contact different employees at the client's premises to request documents and information, but for women auditors this is not possible, and the quality of her work and progression of her career will be affected. Can it be possible for women to progress in their career in any profession in Saudi without clear sexual harassment laws? Ebtisam blames the legal system for this matter; she said:

“This is the legal system's mistake because they didn't set laws to protect women from sexual harassment, they think that our religion is enough, that could be true but there must be punishments for these crimes. We are not allowed to drive because of the fear from harassment so why don't they set laws to punish offenders instead!?”

The need for sexual harassment laws in the past was less evident than it is today for two reasons: first, there were fewer working women in Saudi and most (if not all) worked in women-only workplaces; and second, the new reform policies imposed by the government to increase the participation of women in different aspects of public life, have afforded women with greater visibility and a voice to demand their rights. This issue highlights the importance of using feminist standpoint theory in this thesis as it helps to give these women the voice to talk about their needs and problems in this new field of work.

The current solution for protecting women against sexual harassment in accounting firms appears to be the adoption of patriarchy in workplaces; that is, protection offered by the partners and male team members. However, not all female accountants accept this offer. For example, Ebtisam feels that the partner is not responsible for her protection, saying:

“It never happened to me but I can stop anyone from harassing me, I won’t tell the management, I am an adult and I can defend myself. If I need to, I would call the police instead of complaining to my manager ... The partner made me understand that he would protect me if such a thing happened but he is not my father or my guardian; I am not a child and I don’t need another guardian here too.”

Ebtisam claims an ability to protect herself and refuses her partner’s or her manager’s protection. Her tone suggests a rejection of such protective measures at work, as though she considers it sufficient to have a guardian at home (i.e. her father or husband). However, she was the only participant who suggested the idea of reporting harassment to the police, which highlights the differences between individuals within one group, as feminist standpoint theory suggests. Ebtisam defies certain Saudi woman stereotypes as passive and in need of constant protection. Nevertheless, this passive view of women is the main reason behind another problem facing Saudi working women in general, and female accountants in particular, which is transportation.

#### ***6.4.4 Transportation***

Transportation is a problem not only experienced by female accountants but by all Saudi women. The long-standing debate regarding the ban on female Saudi drivers cannot be understood without considering the country’s ideological stance. Religious clerks use interpretations of Islam to justify the ban, deeming women driving as an opportunity for sin. Thus Sheikh Bin Baz, a former Grand Mufti, issued a fatwa in 1990 stating "Women should not be allowed to drive motor vehicles as the Shari'a instructs that things that degrade or harm the dignity of a woman must be prevented" (Arab News (14 Nov 1990) cited in: Doumato, 2000, p. 23). Yet the fatwa did not specifically forbid driving but rather stated that whatever leads to harm of women’s dignity is forbidden. The ban is only put into effect in urban areas, and Bedouin women in the desert and in villages drive without restrictions, and without a license. In 2005, King Abdullah



appeared in his first ever television interview. The King was interviewed by the female American journalist, Barbara Walters, for “20/20” (the prime-time news magazine program on ABC News) and when asked about women driving, he responded:

“I believe strongly in the rights of women ... my mother is a woman, my sister is a woman, my daughter is a woman, my wife is a woman. I believe the day will come when women drive. In fact, if you look at the areas in Saudi Arabia, the deserts and in the rural areas, you will find that women do drive. The issue will require patience. In time, I believe it [change] will be possible” (ABC News, 14 October 2005).

She subsequently asked him if he foresees changes in restrictions on women in Saudi Arabia, and his answer was thus:

“Yes, I believe we can. But it will require a little bit of time ... Our people are just now beginning to open up to the world, and I believe that with the passing of days in the future everything is possible” (ABC News, 14 October 2005).

The King’s support of women’s rights, including lifting the driving ban, indicates government acceptance of a greater economic participation of women. However, Saudi women are not allowed to drive because ideally they should be under the care of their male relatives, who are supposed to accompany them when they leave their homes. In reality, however, not all men have the time to do so, leaving women heavily reliant on foreign male drivers or taxis, particularly in the absence of established public transportation. In Saudi Arabia efficient public transport, such as trams or buses, is not available; a bus service exists that is poor and does not serve all areas. Moreover, taxis are sometimes used but are not advised for women, due to the necessary mixing with unrelated male drivers; in addition the costs of using taxis are high, and it is therefore not considered a practical means of transport.

Male relatives are not always available due to their own obligations, so women often employ expatriates from Africa or Asia. Fadia Jiffry, of the Arab News magazine, wrote a report about the cost of hiring a private driver. She states: “The wages of private drivers have been increasing over the years, sometimes accounting for nearly half the amount of a female employee's monthly income” (Jiffry, 14 July 2012). In order to hire a private driver one needs to obtain a driver’s visa from the Ministry of Labour by fulfilling certain conditions. The Saudi Gazette describes these conditions as follows:

“The Ministry’s current regulations state that any woman applying to recruit household help should be a widow or a divorcee with children. The same regulations allow a married man to recruit domestic workers, but he must have children and his wife should be a working woman or a student. Regulations also allow a man to recruit a driver, but the man’s wife must be a working woman and have children in school” (Saudi Gazette, 2011).

In addition to these conditions, the applicant must pay all associated costs: visa, recruitment office fees, flight tickets and medical insurance for the driver (Al-Shidi, 2012). In addition, the applicant must provide a room and living expenses as well as the driver’s salary. These costs can total SR15,000 (about \$4000) while the driver’s monthly salary starts at SR1200 (about \$320), so not all Saudis can afford to recruit private drivers. In addition, some fear that the driver could leave them to work illegally in the country. Therefore, women are often compelled to seek alternative solutions, for example, hiring part time drivers. However, this comes with its own problems: the salary is higher, at around SR1500 (about \$400) per month, which is equal to half a working woman’s salary; part time drivers are not always available as they usually have other customers; and available drivers could be illegal immigrants, exposing those who employ them to the danger of dealing with strangers who may have an invalid driving license (Al-Fardan & Sidiya, 2010).

Saudi women today are calling for the driving ban to be lifted; however, these new calls are faced with different reactions from Saudi society, ranging from complete rejection, through partial acceptance of women driving, to acceptance of female drivers. At the same time, other solutions have been put forward by members of the Saudi Shura Council (a Consultative Assembly) such as urging the government to provide a safe system of transportation for female employees in the public and private sectors (Saudi Gazette, 28 August 2011). The practicality of alternative solutions is yet to be tested, and even if they were to be implemented soon, Saudi women must continue in the meantime to endure this daily problem.

The problem of transportation is even more difficult for a woman with a job that requires frequently changing locations, such as in the case of female accountants. Sara discusses this issue from her perspective:

“We cannot take taxis or have our [male] colleagues drive us as this is not socially accepted, and we have to have a driver ready for whenever we need him ... Almost all our work as auditors is outside the office, and sometimes we need to move from one location to another, so I have to call my driver to come and pick me up, and I have to wait for him. This can cause a lot of delays for the team, as they may have to wait for me and even have to inform me about where they want to go at least half an hour earlier so that I have time to inform the driver.”

Sara has a private driver so she can request for him to drive her when required, yet it is not an ideal solution because a driver will usually take his female employer to her workplace or school and then return home to await further instruction. The time required for the driver to come back upon her request depends on the distance between work and home and on the amount of traffic. According to the Jeddah Municipality (2013), Jeddah is the second largest city in Saudi Arabia with a population of 3.4 million (14% of the total Saudi population of 25.37 million). In such a busy city it is common for a regular

trip across the city to take half an hour to an hour and a half. This wasted time is a cost incurred by accounting firms, yet the firms appear oblivious to this problem. Accounting firms pay transportation expenses to their employees of SR600 (\$160), which does not even cover half the driver's salary. Samar explains her struggle with transportation:

“My driver takes me to work in the morning then he leaves. I ask not to be asked to move suddenly to another place in the middle of the day, otherwise I will have to call my driver to pick me up and my home is far away so I would have to wait for him to arrive. Sometimes my male colleagues offer to drive me in their cars but I refuse; they are supposed to know that as a woman I have to use my own car and driver ... The firm doesn't provide transportation for us as it is too expensive for them, but instead they pay us a transportation allowance but this is not even enough to cover the driver's salary.”

The trip from Samar's home to her workplace can take up to an hour; it is therefore not practical to call her driver whenever she needs him. But, in the absence of an alternative means of transportation, she has no choice but to wait for her driver. Moreover, it is not socially acceptable for a woman to share a car with non-related men (even colleagues) because cars are considered private places belonging to the car owner and women run the risk of committing *Khulwa*<sup>1</sup>. It is worth clarifying that being alone in a car with a private driver or a taxi driver (who are also non-relatives) is socially acceptable; so why not with a colleague? Lamia tried to ask a colleague to drive her between the firm and her client (no other participants did this). However, she found herself in an awkward situation as her next statement demonstrates:

“I asked my colleague once to take me with him in his car when we were at a client's but to my shock he refused! I expect that he refused because he is not Saudi and is afraid to be in trouble with the firm and the Saudi authorities. I was so embarrassed, I had expected that because I am young and

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<sup>1</sup> *Khulwa* happens when unrelated man and women are together in an isolated place away from the observation of others.

he is old and I am a woman and he is a man that he would offer to drive me. Even if the car was full I supposed he would let one of the guys take a taxi and give me his place. Maybe they think they are showing respect to me by not being in the car with me? But I see it as disrespectful! The guy who refused is my father's age, it wasn't right ... However I expect that even my father would agree with the guy because I have a driver and a car and my father would think that I should call the driver in advance to come and pick me up. In this society I think I would agree with my father. Anyway, I can excuse the guy for his action because he is a foreigner and was afraid to get in trouble. I had expected him to agree, not to refuse."

Although the man who refused her request was a foreigner, he acted according to what he thought would be expected of him in Saudi culture. Lamia believes that her father would agree with him, and therefore excuses his reaction, but she still feels embarrassed about the incident. No other participants talked of a similar experience, probably because they usually maintain minimal contact with their colleagues, in turn possibly because they are afraid to be exposed to humiliation and embarrassment. While most participants refrained from using taxis, Lamia sometimes did, saying:

"Transportation is a big problem here, we are 5 girls living in the house and we have one driver, so he is not available whenever I need him. The firm gives us transportation fees and I manage by using taxis but I prefer my driver."

Lamia highlights another problem: even if a family manages to have a private driver, he might not be able to serve all female members of the family, especially in a big family such as Lamia's. In extreme cases, a woman may be forced to quit her job because of the lack of a suitable transport option. Wajd, a young newly-wed woman, considered resigning, as she explains here:

"Transportation is a problem; when I got married I thought about resigning because the firm doesn't appreciate what we go through. They would sometimes ask me at 11 am to go from the firm's offices to a client. I was newly-wed and did not yet have a driver or a car, so my husband had to drive me ... Once, they told me that I would leave at 1 pm, and when he arrived, they had decided to leave at 2! My husband has a job too and he had

to wait for them. He couldn't even attend meetings in case I needed him to take me to clients."

Wajd's statement represents the struggle of young Saudi couples who are starting a new family. If they both work, they must solve the transport problem one way or another. Usually the husband will be responsible for transporting his wife to and from work. However, Wajd's job requires a constant availability of transport that could jeopardise the husband's job; because the husband is the main provider for the family, it therefore makes sense for the wife to resign. Wajd was irritated while explaining her struggle; she said:

"Now, I have managed to get a car and a driver but other girls can't. The firm even asked me to get myself a driver and a car! Find me one if you can! One poor girl with us uses hired cars with a driver; that is not comfortable at all. I hate it when that happens to me or to other girls, and I hate it when they force us to find drivers."

The firm considers transportation a personal problem that should be solved by the employee. In fact, most employers (in the private and public sectors) do not provide alternative means of transport for women, leaving them with a daily struggle to get to and from work. Sometimes the problem is worsened when colleagues assign tasks to her that involve transportation. She said:

"One guy in the team [at the client] used to sit far away from me and he seemed afraid to come any closer, but at the same time he doesn't mind sending me to the firm to bring a lot of heavy files to him. People were surprised to see me carrying all these files. He used to send me even though I didn't have a car and he does."

Wajd's frustrations with the transportation situation forced her to adopt a different approach to solve the problem, as she describes next:

"We don't have to go anywhere together. There is no problem if I follow them an hour later; usually there is someone who is late, but they used to insist that I go at the same time as them! When I started here they said I

have to go with them because it was the first time a girl has been in the team and the team wasn't used to it, so the team didn't know where I was going to sit or how am I going to come into the client's, but when they found that there is no problem with my presence they relaxed about it. I found out that it depends on how I deal with them, so now I tell them to go to the client and I will follow. I don't even ask them as I did before about the time they have to be there and then have them change their minds. I force my timing on them and manage my schedule according to what is possible for me ... I used to be shy about telling them I am leaving at 6, but now when it is 6 I pick my stuff up and leave and they have to adjust to my movements."

Wajd manages to reduce the extent of the problem by enforcing her schedule on the team rather than being tied to theirs. While this arrangement may help Wajd to reduce the stress of transportation, it could also negatively affect her participation in the team work and consequently reduce her competitiveness in the job.

Others have reached a point where they simply do not care if they arrive at work on time or not. Ebtisam expresses her feeling on this matter, saying:

"I share a driver with other people and sometimes he is late or don't come at all and then I get late or even can't go to work because of him, at the beginning I used to stress about it but now I don't care if he didn't show, I simply inform the firm that I can't come to work ... I don't care if they accept it or not because I am frustrated with my society for preventing us from driving."

Part time drivers are not reliable because they have other customers and are not bound by a contract so if they are not available they simply will not show up at the required time. Therefore, the transportation problem could hinder women's progress at work because if more women reacted similarly to Ebtisam and took days off work, they could be perceived as uncommitted to their work.

The audit team is required to go to the client's premises during the day; therefore, constant availability of transport is essential in this profession. Sometimes, female auditors arrive at work in the morning and are asked to go with the team to visit a client

in the middle of the day. What will happen if her driver is not available? Shahad explains what she does when this situation arises:

“If my driver was not available when I have to go to clients I just inform my team and they send my part of the work to the firm, they should understand because I am a woman and it is hard for me to travel.”

According to Shahad and Ebtisam, audit firms exhibit flexibility regarding women’s transport problems. It is also interesting how these women expect the firms to understand their problem and assist them in finding alternative solutions, such as sending Shahad’s part of the work to the firm instead of her having to be present in the client’s premises. Nevertheless, female accountants are team members and it is not practical for them to work separately from their teams. Also, these women are not able to fully participate with their team, which impedes the quality of their work compared to that of their male counterparts, consequently affecting the advancement of their careers.

Transport is just one of many problems facing Saudi working women today; problems which highlight the current clash in Saudi Arabia between the need for women to engage in public life (which is encouraged by governmental reforms) and the need to maintain social identity. The role of women in society has been and remains central to the debate of social change (Arebi, 1994). On one hand, 52.8 % more Saudi women graduate from universities and vocational colleges than men (Saudi Arabian monetary agency (SAMA), 2012). On the other hand, society continues to perceive the main role of women as homemakers; therefore, women are expected to stay at home, eliminating the problem of transportation. It can be argued that women being allowed to drive would present a symbol of change in Saudi society: were the ban lifted, society would be forced to acknowledge a change in the role of women. Driving also threatens the patriarchal



ideology in Saudi, because it symbolises control and freedom of movement to women, challenging male superiority.

#### **6.4.5 Break time**

The participants discussed how lack of transport also affects their break time. They start work at 8 am and finish at 6 p.m. with a one-hour lunch break at noon. While their male colleagues go to a restaurant for lunch, female auditors are forced to stay in the office, as Sara explains:

“We arrive in the morning and don’t leave until the time is up. We don’t even leave the office at break time, but the guys keep sneaking out for a break or a cigarette or whatever.”

Samar also states:

“At lunch time I don’t leave the office; some clients give me lunch and some don’t, so I bring biscuits with me because these are easier to eat as the room is glass and I would feel embarrassed to eat something like a sandwich in front of other people.”

According to Sara and Samar, they stay in the same room for around ten hours without moving. While their male colleagues are able to take breaks and experience a change of scenery, have a meal and recharge their energy in order to finish the day, Sara and Samar are expected to perform just as well, but with no breaks. Samar also prefers to eat something simple, such as biscuits, because she does not want to attract attention. Samar previously explained how she feels as though she is being watched all the time because she is the only women there; therefore, she refrains from having lunch for the risk of attracting yet more attention. Interestingly, other participants from different firms also said they prefer to eat snack food at work, mainly because it is easier to eat and also to prevent releasing food odours in the meeting room. Wajd explains:

“I don’t eat with my team. They go out to lunch at a nearby fast food restaurant. They ask me if I would like them to bring me food but I refuse. I don’t want the place to smell of food. I usually bring a big packet of biscuits to share. I always share biscuits or sweets and I have to bring something easy to eat with me ... prayer and food are obstacles at the client’s; every time I need to pray I have to watch the team until I find a time when they are not so engrossed in their work so I can ask them to leave the room for me to pray; some of them take the laptops with them!”

Muslims have five obligatory prayer times each day: ‘fajr’ at dawn, ‘dhuhr’ at midday, ‘asr’ in the afternoon, ‘maghreb’ at dusk and ‘isha’ in the evening. During work hours ‘dhuhr’, ‘asr’ and sometimes ‘maghreb’ must be performed; usually all workplaces permit their employees to take prayer breaks, in addition to a lunch break.

#### ***6.4.6 Social relationships at accounting firms and with clients***

In this section I describe the work experiences of female accountants by examining the extent to which Saudi society and the Saudi accounting profession accept female accountants. I look at this on two interrelated social levels: the macro level, where social relations from outside the profession affect these women; and the micro level, which considers social relations within the profession that affect these women. As the participants work at accounting firms, the main workplace is at the firm where they interact with partners and employees from different levels. However, being members of audit teams, these women also engage with different workplaces when they visit clients. As a result, they are exposed to a wide range of social interactions with men and women in the firms in which they work and at clients’ premises. Relationships in these different settings are discussed in the following section:

##### **6.4.6.1 Social relationships at accounting firms**

Accounting firms assign an audit team to each client. Teams vary in size according to the client’s needs but they usually comprise a manager and several auditors, who are all men, and sometimes they are joined by a female auditor. All participants

joining audit teams were the only female auditor with their team. The interviews revealed that not all team members welcome the female auditors. Wajd describes how some of her colleagues refused to attend client visits with her; she said:

“One of my colleagues refused to go to a client with me because I am new and I leave at 6 which he thinks is early and he said he didn’t have time to teach me, so the firm changed him and sent someone else with me to the same client. When we finished the job, the other guy asked to be with me again; he liked my work. Some employees, when they know I am coming, demand an extra guy to come with me, and their excuse is to be able to finish the job more quickly. Sometimes they frustrate me by giving me the easy parts when I can do more difficult work, but they think I can’t do anything complicated!”

Wajd was new in her job and required guidance from her team members. If she were a new male auditor, is it likely that her colleagues would have refused her as a team member? In this case, the colleague’s reasoning was that Wajd lacked experience and worked insufficient hours to finish the job. It is interesting to note how the firm acted in this situation: instead of removing Wajd to provide the colleague with another male member of staff, they instead provided Wajd with a more cooperative male colleague. Wajd was proud when she told me that her new colleague requested to work with her again because he liked working with her, despite the fact that she was new and finished work earlier than others. In the next statement, Wajd reflects on her relations with her male colleagues. She states:

“I work with men all the time; it is a mixed environment but we have a professional relationship. I have worked with some of them for some time now so I call them whenever I want and send them messages about work ... We work here in teams; other girls in other teams could have different situations. For instance, Indians make you work more without teaching you, but my team is made up of only Arabs from Egypt and Jordan and they are very friendly and they teach me a lot. We have 4 managers; each one has a team of 30 persons, so I don’t know all of my fellow team members.”

Wajd's views are in alignment with those of Lamia concerning Asian (Indian and Pakistani) and Arab (Jordanian and Egyptian) colleagues, in that she expressed how she liked to work with Arabs and that they are friendlier than Asians. She states:

“I think people treat me differently here because I am extremely sociable and I am the only girl on my team, so they treat me in a kind and friendly way. Maybe my relations with my team is different from the ones of other girls in other teams as my team members are Arabs so they are more flexible than other teams of Pakistani and Indian employees. We have around 300 employees here.”

According to Lamia, (non-Saudi) Arabs are more “flexible”, which could be interpreted as more friendly, aligning with Samar's description of her Arab colleagues being talkative and sociable. However, Samar prefers working with Asians because, in her opinion, they are more professional and less “talkative”, qualities she prefers for relationships with her male colleagues. At the end, the participant's personality will determine whether she will allow a more informal relationship to develop with her team members or whether she will prefer to keep her working relationships as formal as possible. Nevertheless, neither of them have had much contact with male Saudi colleagues so cannot reflect on any differences between Saudi and non-Saudi men in accounting firms. However, Shahad thinks that Saudis underestimate female accountants because of the conservative nature of Saudi culture; she said:

“All my team members are foreigners, I never interacted with Saudis and I don't want to ... I prefer to work with non-Saudi men because Saudi men are not used to working with women unlike foreigners ... Saudi society is not accepting women working with men yet, men don't know how to act around women.”

Shahad prefers working with foreigners because she believes that they are culturally more accustomed to interacting with women than are Saudis. There is conflict in this situation between her role as a woman and her role as an accountant. She believes

that foreign men, due to culture differences, are accustomed to working with women so in their view her role as an accountant is not superseded by her role as a woman, and they will deal with her as an accountant. However, Shahad believes that Saudi men are not used to interacting with non-related women, and so will consider her as a woman and not an accountant, clouding Saudi men's expectations of her. As she is uncertain how they will deal with her, she prefers to avoid any interaction with them. It is interesting to note that she has not worked with Saudi men, yet she bases her judgment on her expectations. In contrast, Wajd was rejected as a team member by a foreign colleague. Shahad shares her view on how Saudis in the firm perceive her, saying:

“I wish Saudi culture changes a little bit and people be more open minded, not everyone in the firm is happy that we work here, we need more encouragement from the heads and the Saudi employees not just the partners. Do you know that the Saudis here think that we can't do everything just because we are women? They deal with us according to their upbringing.”

What makes Shahad think that the partners (who are also Saudi) are more supportive of women accountants than other Saudi employees? They live in the same segregated culture. Could it be because the partners expressed their support of her by employing her in the first place and constantly providing her with protection against harassment? If so, then she presumably bases her negative perspective of other Saudis in the firm on her own expectations, particularly as she has not had real experience with them. Her expectations are based on her view of Saudi men's 'upbringing' which she perceives as degrading to women because of cultural stereotypes of women as weak and not equal to men. However, this view is not shared with all participants: Wajd, for example, had a positive experience with Saudi men when auditing at the Saudi Chamber of Commerce, she said:

“The Saudis there expressed their appreciation of me and were happy that I was a Saudi woman auditing for them. They thought that I was doing a very good job as an educated professional Saudi woman.”

This conflict of views raises questions about how Saudi men and women perceive each other in the workplace. Working in mixed-gender environments is new and both men and women must form new perceptions of gender identities. The varying conflict expectations of Saudi men observed by the participants highlight differences between these women’s personalities and beliefs and reflect the fact that each of them presents personal views which may contrast with those of others.

Although some male colleagues do not think highly of women as auditors, they are not averse to taking advantage of them as women to obtain documents from clients, as Samar explains:

“They see me as a woman, not as an auditor. My manager prefers to send me to the clients if he needs something, as they will give me what I ask for quicker and they deal with me in a nicer way. Sometimes when we ask for documents they give them to us in a week or so, but if I asked for them they give them to me faster, and if I need the client to sign something I go to him and ask him personally and he will sign it immediately; you know men treat women in our society differently.”

Samar summarised the situation in her first sentence. If men perceive Samar and other participants as women rather than auditors, they will treat them differently. In Saudi, men are not accustomed to interacting with unrelated women; therefore, if a female auditor requests something of him, he might oblige faster than he normally would for a male auditor, in order to avoid an uncertain situation. Farah agrees with this explanation:

“I think because I am a woman and the client is not used to dealing with women so they treat me with caution; thus if I ask for something they give it to me immediately.”

But why are they cautious? What are they afraid of? What drives men on the one hand to ignore or avoid interacting with female auditors at meetings, while on the other hand, to meet a female auditor's requests immediately? Wajd also has another explanation; she said:

“Sometimes my team sends me knowing that because I am a woman men will feel shy and give me what I need quicker.”

Wajd implies that her team intentionally takes advantage of their female members to help achieve their objectives, because they know that male clients will feel shy or cautious when being approached by a woman. Does this mean that women have some degree of power over men in Saudi culture? These power relations are described in Giddens (1982) as the “dialect of control”; that is, when people are exploited, they use their exploitation to protect themselves, he states:

“In any relationship which may be involved in a social system the most seemingly ‘powerless’ individuals are able to mobilise resources whereby they carve out ‘spaces of control’ in respect to their day-to-day lives and in respect of the activities of the more powerful” (p. 31).

An interesting contrast is this: female auditors are marginalised in terms of work duties; participants complained about how they were given ‘easy parts’ even though they are capable of more complicated work. Simultaneously, however, male team members specifically used the women when they needed documents, because they know that women are treated differently in Saudi culture. Generally, male team members and clients’ employees assign them the role of being women and hence treat them according to their expectations of women. These expectations seem to present a source of power for female accountants in the sense that although they are oppressed, they use these expectations to make men do what they want which in this case is the faster handling of requested documents.

Nevertheless, male employees apparently believe that women are not able to deliver the same amount of work as them, which could be a barrier to advancement and learning of female accountants. What hinders the level of productivity of female auditors is a lack of experience, which can of course be improved with time, and the fact that they cannot work the extended hours men do. This is also a cultural norm: women should not remain at work with men at night, as it is inappropriate. Male auditors (in the high season) sometimes spend nights at work, which of course means that female auditors are unable to match the evident work ethic of their male colleagues. Wajd said:

“The working hours are too long, from 8 to 6, and they think it’s not enough. If it is high season people leave at 8 pm or 12 midnight and some even leave at 4 am!”

Farah explains her views of working hours:

“Working hours here are very long ... Maybe that is why there are no women in higher positions. Maybe because they can’t work until 10 p.m.; I don’t think women can do that, speaking for myself, I can’t do that, I like my work but my life and my family are important to me and I need to rest to be able to work. I don’t know how they do it maybe they don’t sleep enough ... I guess it depends on the personality, if a woman thinks her job is more important than her personal life I expect her to advance, but for me I prefer to leave at 6 p.m. Anyway the managers prefer that we leave at 6 because society does not accept women to stay with men at night and I like that.”

Working from 8 am to 6 pm is sufficient according to Wajd, Farah and other participants. Working hours in the private sector are usually around three hours longer than those in the public sector. Nevertheless, Farah believes that if a woman wants to succeed in her accounting career, she would need to invest more time in her working day, meaning that she will necessarily sacrifice her personal life for the sake of her professional advancement. In a patriarchal culture such as Saudi Arabia, women are



encouraged and expected to embrace their roles as wives and mothers; therefore, it is not easy for women to pursue careers at the expense of their family obligations. It also enforces the male colleagues' view of their female counterparts as mothers and wives before considering them as accountants. Moreover, most participants are happy to leave early, because it helps them to fulfil their roles as women in society. However, the long working hours and women's struggles to balance their work and personal lives is not only relevant for Saudi women, but is an important consideration for working women all around the world (Rutherford, 2001; Simpson, 1998; Wharton & Blair-Loy, 2006).

#### **6.4.6.2 Contributions of women to the workplace**

The work environment of accounting firms (including the buildings, culture, language and attitudes) has been exclusively male driven until recently. The participants acknowledged that changes in the workplace are required in order to accommodate women. But what in turn do they think women might contribute to the firms or clients? The participants point out some feminine characteristics which they believe they contribute to the male-dominated profession. For example, Samar said:

“As a woman I think I add something different to the work environment. For example, I have rearranged all the files; men are messy and the information was scattered. I use stickers to categorize the files and I assigned a specific place for the dates and headers in the documents. When my files go to the partner he knows they are mine because they are neat; women are always neater than men.”

Similarly, Wajd said:

“The difference in women's paperwork is that it is neater and more colourful ... It is rare to find untidy work after women, while men's papers are very messy; we spend 15 minutes after we finish work just arranging the documents and colouring them in Excel. It doesn't take a lot of time but it makes a lot of difference.”

Samar and Wajd believe that women are naturally more organised than men; therefore, they are proud to send presentable papers to their superiors. Possibly, they are exhibiting feminine characteristics when they spend the extra time and effort to organise their work, because it is integral to a woman's role to be organised and clean.

The participants also noted a change in men's behaviour when the women are around; Wajd said:

“We bring respect and order. I think before we came to the firm, men used to raise their voices and use bad language. But when women are around, they change the way they speak and they start using ‘please’, and ‘if you may’. When we ask for something we have good manners. My colleagues said the firm needed women in order to be a bit more feminine. Even when I offer biscuits to them they say: ‘that’s the difference with having women around’.”

Wajd bases her view on her own observations and what her male colleagues tell her. This change in male behaviour could be attributed to caution. Men at work might moderate their behaviour more around women to prevent unintentionally offending their female colleagues. Similarly, women might monitor their behaviour around non-related men to avoid being negatively misinterpreted, which might affect their reputation. This situation can be explained according to Giddens (1982) as a case of dialect control where actors use their power even if they are oppressed. The participants in this case recognise the power they possess by being women, they subsequently demand and expect certain behaviours from their male colleagues as an expectation of their roles as women, not as accountants.

Farah also noticed how she could change the atmosphere when she arrives, saying:

“When I enter a room full of men, they sit properly and give me space, even their voices change. When I am around they speak in a lower tone.”

Similarly, Reem agrees with Farah, saying:

“They [men] interact more nicely with each other, when it is men only they act rough. The atmosphere is more relaxed and now you even smell air fresheners, we exchange biscuits and talk nicely.”

The participants believe that their presence as women in the workplace has enhanced the environment through a number of symbols, including smells, language use and tone of voice. They believe that they add a feminine touch to the masculine work environment. These women are aware of what is expected of them as women in the workplace, and at the same time they have certain expectations of their male colleagues in demonstrating their respect of the presence of women in the workplace.

### **6.4.6 .3 Social relationships with clients**

The accounting profession in Saudi Arabia has been (until recently) a male-only profession. The entry of women into the profession has affected the environment at accounting firms and the premises of their clients. The physical layout of these organisations has changed to accommodate women (refer to the section: “The workplace arrangements”), in terms of designating separate workplaces and toilets for women. However, these changes do not apply to all clients, especially those who have only male employees.

Sara and Samar were amongst the first female Saudi auditors in accounting firms; therefore, I start with their experience. Sara summarises her experience in this quote:

“As auditors we have to visit clients a lot; some of the clients refuse to receive women saying this will stop the workers from doing their jobs ... Sometimes they don’t even have facilities such as toilets for us ... The firm always sends us to clients who are willing and prepared to have women in their premises.”

This statement highlights the fact that the challenges these women face are not only in connection with the employers but can also be related to the Saudi market itself. It is not usual to see women in certain business establishments, and the fact that Saudis are shocked to see them is a testament to the cultural perspective of gender segregation. The presence of women in the workplace is thought to cause disruption at men-only workplaces and is considered a threat to normality. In order to defuse the situation, women take a male colleague along with them at least for the first visit to a client, until the client is comfortable having them around.

Consequently, accounting firms have to be selective regarding the kinds of jobs they assign to female accountants. When I asked Sara if there are any jobs she is not allowed to do, she answered:

“Yes, for example when no women are allowed to be at the client’s premises, or if the client’s premises are located some distance away, or if the client is not ready to receive us. But if the job can be done at our office they never differentiate between male and female.”

Similarly, Samar is assigned to certain jobs that, in the firm’s view, suit her as a woman. I asked her if there were certain jobs she is not allowed to do because she is a woman and she said:

“Because I am a woman the company doesn’t give me stock accounts as I would have to go to factories outside the city. Only once did I do the stock accounts for a mobile phone company in the city; the job was in the women’s section so I worked with women.”

When Samar started working in an accounting firm in 2007, she was the only female auditor in the firm at that time. Samar was not allowed to visit clients because the firm was worried about the clients’ reactions; she states:

“When I started working they didn’t send me to clients for the first 8 months; they were not sure about sending women to clients and most of the clients refused to work with me, as they said they didn’t have permission from the Ministry of Labour to employ women and they could have got into trouble if the Ministry had found me there. But other clients didn’t have permission but they accepted me anyway.”

Samar’s employer was not sure how a client would react if they sent her to do the auditing, because it would be a new experience for the firm and for the client. Some clients refused to accept her because they did not have permission to employ women and were afraid of potential repercussions from the authorities. However, according to the Saudi Ministry of Labour website, under ‘Regulations of Women’s Employment in the Private Sector’, private sector entities are not required to obtain permission to employ women unless they are opening a new women-only section. Therefore, the client’s reason to not accept Samar is not valid. This could explain why other clients agreed to accept Samar as an auditor. Apparently, the private sector is experiencing confusion regarding the regulations for the employment of women because the issue is relatively new and, therefore, some companies prefer to refuse women entry as a way to prevent problems.

Another problem is that most office buildings are built for men, which means there is a lack of women’s facilities, such as toilets, as Sara and other participants mentioned. Some clients refused to accept women because they could not provide the necessary facilities, so the firm instead selected clients who already had such facilities. The participants repeatedly mentioned how their firms send them to visit clients who have female employees to ensure that the client’s workplace is prepared to receive women. Yet, this option is not always available and sometimes a female auditor is required to visit a client who only has male employees; she must therefore to accept certain adjustments, such as spending the whole day (including her break) in the same

room and she must use the men's toilets. Samar, for example, usually works alone so when I asked her to describe the facilities provided to her by her client, she said:

“Sometimes they [the client] allow me to use the CFO's [chief financial officer] toilet as if he was not a man, but what can I do?”

Samar was annoyed when she explained to me that the client did not have facilities for women. Most workplaces in Saudi are designed for men, implying that women are intruders in these areas. As a result of segregation in Saudi, women are expected to work in women-only workplaces (which are designed for women) and men in men-only workplaces. Mixed workplaces are not yet fully integrated into the Saudi work environment.

Some participants found alternative solutions; for example, Wajd said:

“The company I am auditing now is annoying because they don't even have a toilet for women and if I need to use a toilet I have to ask for the key from the CFO [to use his personal toilet]! Fortunately, it is near my house so I call my driver at break time and I go home for one hour and then come back, but I can only do that with this client because it is close to my home.”

Some managers keep one toilet locked for their own personal use to ensure cleanliness is maintained. Wajd was offered the use of the CFO's locked toilet, for which she had to ask him for the key whenever she needed the toilet. Aside from the embarrassment of such a situation, the fact remains that it is still a male toilet. She was lucky enough to have an available private driver and for the client's location to be near to her house, otherwise she would have had no choice other than to request the key.

According to (Leach, 2002), workplaces and homes are affected by changes in cultural identity. Accordingly, the entry of women into the accounting profession changes the cultural identity of the profession in Saudi, which in turn affects the physical layout of

Saudi workplaces. The increasing influx of women may eventually empower them within the workplace to drive forward the required changes to be able to accommodate both genders.

Wajd, in the next statement, questions the kind of workplace arrangements purportedly required for women during these client visits; she said:

“It is not easy to go to clients who don’t want women around. Now it is high season so we have plenty of clients, but in low season we used to wait in the firm until they found someone suitable. The firm doesn’t send us to clients unless they have facilities for us like toilets and a place to sit in. I don’t know what kind of place they are looking for. What we need is only a meeting room and we stay there with the team. However they say some clients have a big room where the accountants work and the auditors share it with them so they can’t send me there. But what is the difference? I am usually in a meeting room with 4 or 6 guys so why not with the accountants?”

However, the problem is more understandable if we adopt the client’s standpoint. The client might presume that the audit team is accustomed to having a female member present (which is not usually the case), whereas the client’s employees are not accustomed to working with women so the client should expect interruptions in the work environment on arrival of a woman.

Moreover, if firms follow a separation policy, it does not apply when the audit team (including female members) visits clients. Clients usually assign a meeting room where the team members work together. Farah explains what she did when she was not ‘comfortable’ with her team:

“I was at a client once and the room was very small and crowded with men, so I asked if there was women’s section to move to it, the next day they moved me and I was able to contact my team by phone and their room was next to mine so if I needed anything I can go to them. Sometimes if the room was uncomfortable I prefer not to stay with them even they relax more without me.”

Male members of such teams are not accustomed to the inclusion of female colleagues; therefore, the presence of female team members disturbs the norm by forcing men to moderate their behaviour. Moreover, the problem of accepting the presence of women in such situations hinders the female accountant's chances of participating in the audit team. Rahaf explains how she was refused participation in such a team because of the lack of a separate room for her:

“When I went to my first client, they said to me ‘sorry we can’t have women with us’. The place was an open area with no toilet for me or a private space so it wasn’t suitable for me. I went to other clients with all male employees but they gave me a toilet and a separate place and they provided me with lunch.”

According to the participants, there are two types of clients: those with mixed-gender staff and those with male-only staff. Of the two, apparently clients with mixed-gender staff are more welcoming towards female auditors due to the client's familiarity with the requirements of mixed-gender workplaces. These requirements include, for example, the knowledge of legal regulations related to women's employment and the provision of sufficient facilities to cater for both genders. Clients with male-only staff are different. In this case women expect to be rejected, especially if the clients are not able to provide a separate meeting room for the audit team, and direct interaction between female auditors and the client's male employees is unavoidable. This interaction is undesirable at clients' premises because it is considered a hazard at the workplace. Moreover, the lack of facilities for women at the clients' premises is used as another excuse to reject women's entry into these workplaces.

These women are experiencing a new situation by entering this male-dominated realm; therefore, it is useful to discuss how these women felt when they visited clients for



the first time. Samar, for example, expressed her fears when she was assigned to her first client, saying:

“I was afraid to go alone to clients or arrive before my colleague as I didn’t know what I should do there or what kinds of documents I should ask for, but now I am used to the job. I’ve been with some of the clients for 3 years they know me now. My personality has changed after working with men; I feel more confident.”

Samar was very conscious of her job requirements as an auditor because she used to visit clients alone, unlike the rest of the participants who visited clients with their team and therefore received support, help and guidance. Therefore, she worried about making a mistake; for example, requesting the wrong documents. Presumably, this is a worry of new auditors, whether male or female; but being a woman adds to the pressure of maintaining a good self-image. Moreover, interacting with men in the workplace was a new experience for Samar, but the more she worked alongside men, the more she grew in confidence. I can relate to these feelings: when I came to the United Kingdom to study, I had my first experience of mixed-gender classes. I was shy and very conscious of how other people perceived me and what they might think about what I say or do around them; particularly in the case of other Arabs or Saudis. However, with time, I grew accustomed to the situation and my confidence developed; similar to the experience of Samar. Nevertheless, my experience differed from that of the participants because, first, the academic environment is different to the professional environment; and second, my experience took place in a Western society, where mixing is commonplace, and not in Saudi, where society is not yet familiar with this situation.

Moreover, it is not only men who find it strange to see a female auditor; other female employees at client visits were also surprised. Lamia recounts the comment of a female employee when she saw her with the audit team:

“I went once to a client and the female employee there was surprised that I was with the audit team, she kept asking me if I was with the auditors and when I said yes she asked if I was a trainee! She was so shocked to know that a girl works for accounting firm ...”

Although this female employee was herself working with men, she still was surprised to see Lamia with the audit team. This could be because women are usually assigned to administrative work and auditing is a high-ranking profession; the surprised employee expected Lamia to be a trainee at most, but not a member of the audit team. The entry of women into the profession is not sufficiently promoted, which could also explain people's reactions when they see female auditors. It is a new situation, and time is required for the Saudi business society to become accustomed.

In addition to eliciting a surprised reaction, female auditors are treated as less able members of the team. Lamia explains how other employees treated her when she asked for documents:

“At another client I asked a Saudi employee for some documents and I could feel him wanting to say who are you to talk to me? You are a girl and young too! I think if I were a man in my age he would've taken me lightly too but not to this extent. He kept trying to avoid me all the time. Even foreigners thought it was strange to be a female auditor.”

Although the client did not say anything to her when she asked for the documents, Lamia understood that he did not approve of her because of her age and gender. She may have entertained these feelings because of her expectations of rejection from a Saudi client causing her to interpret his looks as negative and disapproving. Female Saudi accountants' perceptions of other people's opinions of them are affected by their expectations of these people. From the point of view of a client who has never seen a

female auditor before, the client could simply be skeptical of her abilities as an auditor. In this situation, standpoint theory gives the roles of the actors involved in this situation a voice to reflect on their relationships and expectations.

It is worth noting that the participants had different views about Saudi and non-Saudi clients: some of them perceived Saudi clients to reject them, while considering non-Saudi clients to accept or even help them. For example, Sara said:

“We are faced with a lot of people who are surprised when they see us, especially Saudis, but then they get used to it ... People from other nationalities are very supportive and welcoming.”

She believes that Saudi employees are more surprised to see a female Saudi auditor than are foreign employees, because Saudi men are not accustomed to mixing with women in their educational or professional lives, whereas foreign men generally are. Similarly, Shahad in the next quote describes how she was annoyed by the way some of these Saudi men looked at her:

“When I go to a client with Saudi employees I feel watched all the time even if I only pass by. They keep looking at me, making me feel uncomfortable as if this is not a place for me. Some of them look shocked to see me while others are flirting!”

What Shahad describes here is how she felt when Saudi men looked at her, even if she only walked in front of them. She is not referring to her experiences of flirtation, merely being made to feel uncomfortable because of the looks she was given.

The question arises, if she were foreign, would Saudi men be less surprised to see her? Are they surprised because she is a woman or because she is a Saudi woman? In addition, Saudi men are not surprised when they see women in other professions, such as

the medical profession. Could this be because Saudi society has become familiar with the concept of female medical employees? If that is the case, then perhaps, with time, female accountants will also become more accepted.

Other participants, such as Wajd, communicated a different view of Saudi clients, as a result of her positive experience as an auditor at a governmental entity; she said:

“When I was an auditor in the Saudi Chamber of Commerce and Industry the Saudis there expressed their appreciation of me and were happy that I was a Saudi woman auditing for them. They thought that I was doing a very good job as an educated professional Saudi woman.”

This positive attitude towards Wajd could be related to the fact that the Saudi Chamber of Commerce is a government body comprising only Saudi staff, most of them being young workers, both male and female. The appreciation Wajd experienced could, therefore, be interpreted as a positive feeling about young Saudi women becoming professionals.

As an auditor, Wajd needs to be in contact with her clients' accountants; however, being a woman sometimes prevents her from fulfilling the duties of her job. She states:

“Some clients don't want me to go to the accountants so if I need something I have to ask for it by phone or send one of the guys to bring it. It depends on the client; for instance, when I was at the Saudi Chamber of Commerce and Industry, I was all the time at the head of accounting and finance department's office, and they didn't mind me being around. Other clients know what we need and they send it in advance. Some clients demand that I don't talk to the employees. Sometimes my team encourages me to go and ask for information to allow me to learn; each time I get a different response and I have to learn how to react.”

Uncertainty of a situation is a possible reason for a negative reaction towards female auditors: most clients have never worked with women before and do not know how to act around them. Lamia illustrates an example of such a situation:

“Not all Saudis reject me; a lot of the Saudi clients accept me, especially if they have female employees. But when there are no women at the client I feel they ignore me. When they talk to my team they pretend that I am not there at all. Maybe they do that because I am young and inexperienced?”

According to Lamia there are two situations: first, if the client has female employees they are more relaxed around a female auditor due to the familiarity of interacting with female colleagues on a daily basis and rendering the presence of a female auditor acceptable; and second, when the client has only male employees, the men are not familiar with the presence of women in the workplace, and confusion can ensue. Most Saudi men are not accustomed to dealing with strange women in either their professional or private lives, and so when they are confronted with a Saudi woman in the workplace they feel uncertain and may avoid contact with her. I experienced such a situation when I came to study for my PhD in the UK and, for the first time, had male Saudi students with me in the same classes. Some avoided me completely: they did not talk to me or even look in my direction for several weeks; whereas they had no problem interacting with women of other nationalities. With time they became more relaxed; I asked a Saudi colleague about their behaviour and he explained that Saudi men are afraid of offending Saudi women, for example, through a look or a word being misunderstood, so they avoid interaction out of respect. This could also explain why the Saudi client ‘ignored’ Lamia. However, in Lamia’s case, she was offended by the client’s behaviour and interpreted it as a sign of rejection, causing her to question herself and attribute it to her being young and inexperienced. Farah shares this explanation of her treatment. She said:

“Older men from all nationalities deal with me as a young girl so they don’t accept my requests or questions; they think I don’t understand what I am asking for. If I ask for something they say no one asked for that before, they always analyse my requests.”

The difference between Lamia and Farah is that Farah feels underestimated by older men, regardless of their nationality. As an auditor she has the right to request documents; however, she believes the men scrutinise her requests, which makes her uncomfortable. Moreover, some clients not only underestimate female accountants, but do not treat them as staff members. Wajd was very annoyed when she recounted to me what had happened to her:

“Other nationalities underestimate Saudi women ... It is very annoying because some clients don't count us as staff. Once at a client the CFO [Chief Financial Officer], an Indian or Pakistani, told my manager that he had sent him one employee. The manager said: 'we sent you a male and a female employee', but the client said: 'please send someone else with the man'. He didn't count me as an employee!”

While the Saudi employees at the Chamber of Commerce encouraged and welcomed Wajd, the foreign client did not consider her a member of staff. Based on this experience, she subsequently formed a conviction that foreigners do not accept her as an auditor, while Saudis do. What exacerbated this situation for Wajd was that the client was prepared to reject her as an auditor purely because she is a woman, without knowing her professional abilities. She said:

“Yesterday, for example, we were three but the client counted the men although he didn't even know exactly what my job is. When the manager told us that the client was angry because we were not enough ... I was annoyed and the guys were laughing, but I didn't think it was funny.”

In this case, the client was actually angry that he had not been provided with the required audit team, indicating that he had insight into the ability of female auditors, even though he never had a female auditor before. So why would he think negatively about her without first giving her a chance? Wajd was frustrated at the situation, while her colleagues thought it was funny.

Some participants believe the main reason is related to age discrimination, while others identify culture as the reason. The participants' explanations reveal that they are conscious of what happens in the workplace and how other people perceive them. Each one of them has an explanation built on their own personal experiences and expectations of others.

## **6.5 Social and family life**

The participants play several roles in their lives. This section attempts to analyse how their professional roles as accountants influence other roles relating to their private lives, such as being wives, mothers and daughters.

Accounting firms are often obliged to work to deadlines, thus employees may sometimes have to spend more time than expected at work in order to meet these deadlines. One aspect of the participants' complaints was that their work isolates them from their families and friends; Sara describes her working hours as:

“... from 8 am to 6 pm and sometimes we need to work more. The longest I worked was from 8 am to 10 pm, but because we are women they don't make us work so long, even though some members of the firm may work 24 hours due to deadlines we must meet.”

The private sector is known for its long working hours compared to the public or education sectors. This is one of the reasons for Saudi women's preference of working in the public and education sectors; indeed, 95 per cent of Saudi working women are employed in the public sector (Almunajjed, 2009b). The shorter working hours gives them time to be available for their children and to fulfil their primary roles as mothers and wives. However, even other fields of work in the private sector have shorter working hours than the accounting profession. For example, working hours in the bank sector are

between 9:30 am and 4:30 pm, that is, seven hours a day, compared to the nine hours common to accounting firms. Samar reflects on her working hours:

“The work now is different, every time I get promoted, I get more responsibilities and more work. Now I only sleep 4 hours a day due to the huge amount of work I have to finish; I even work at weekends. We don’t have enough employees – a lot of them have quit ... I think they leave because the pay is not equivalent to the amount of work required. We don’t have any Saudis except one man and one new woman – the rest are Jordanians, Palestinians and Pakistanis.”

Samar complains about the long working hours and low salary, which are also mentioned by Sara. As a woman she is not supposed to stay at the office at night so she tends to take work home with her to keep up with the other employees who spend additional time in the office to finish their work. Samar said:

“We have deadlines and the men stay at the office until 3 am. Sometimes when I leave at around 7 pm they think I am not responsible enough and that I don’t work as much as they do; they even work in the office at weekends.”

I asked Sara about her family’s opinion of her work as an auditor, and she said:

“My family and my husband accept my job very well but sometimes we have some difficulties due to me working so late ... now I don’t have any kind of social life, my job takes all my time, but I am very happy with my job. At my previous job I had a lot of free time but I was so bored.”

Others, such as Wajd and Areej, try to balance their social and professional lives, but it requires some effort. Ebtisam explains how she became isolated because of her work:

“I haven’t seen my sisters for 6 months now because I am very tired after work. Even in the weekend I prefer to rest rather than going out.”

If the job was so demanding for Ebtisam, preventing her from socialising with her family while she is still single, consider the situation if she were to get married in the



future and have children and related obligations? She will have additional responsibilities and will find it even harder to balance her work and family life. More importantly, would she be able to continue working?

Saudi society is considered a collectivist society that values the unity of family, as a rooted principle in Arabic culture, hence maintaining family relations is important to Saudis. This collectivism in social structure is also supported by Islamic teachings that value family ties and kinship. Kinship is described in the Quran as “Arham”, meaning the womb; therefore kinship expands to cover blood relatives beyond direct family members (parents and siblings). Many verses of the Quran emphasise the importance of kinship: “Be mindful of God, in whose name you make requests of one another. Beware of severing the ties of kinship” (The Qur'an 4:1) (for more information on kinship in Islam see: (Hāshimī, 1997)). Therefore, maintaining social contact with relatives is an expectation of Muslims. Being engaged in a demanding profession could be viewed as an unacceptable excuse for neglecting family contact.

Other participants were determined to maintain the social lives they had before entering the profession. Wajd has a very active social life full of gatherings of family and friends, horse riding, yoga and activities that she shares with her husband. She explains how her active life affects her:

“I always go out with my husband. I ride horses and do yoga and see my parents once a week at least. I visit my in-laws at weekends and go to the sea every Thursday. Also I have get-togethers on Mondays with my friends. I don't have a free day at all, and if we are staying home then it is only to relax and have a rest. My work doesn't affect my social life but I have been affected by the lack of sleep. I go to bed at 2 am every day and I wait for the weekend to sleep during the daytime. Some people lose their social life because of work but I don't want to do that. I started working 4 months after my wedding and my husband was working all that time. Not once did he say he was tired and didn't want to go out, so why should I?”

Wajd approaches this issue from a competitive perspective: if her husband manages to have an active social life while working, then she can do it too. But for how long will she be able to maintain such a busy schedule? Most importantly, is it not possible that this lifestyle and the lack of sleep may affect her health? She is trying to fulfil her role as a wife and her role as professional auditor. Both roles demand a certain level of engagement and considerable effort if she is to succeed. Other participants share similar perspectives to Wajd: Areej is also pushing herself to keep up with her social life; she said:

“I have an active social life even though I feel exhausted when I finish work but I push myself to socialise with my family. I saw my father who is an auditor; he didn’t have much time for us. I don’t want to be like him.”

Wajd and Areej are motivated to maintain their social lives in order to either meet a husband’s level of social engagement (as in Wajd’s case) or to avoid neglecting her family (as in Areej’s case). Areej felt that her father’s job, to some extent, isolated him from his family. She does not intend to mirror this so she pushes herself, through exhaustion, to engage socially with her family. In Saudi culture individuals are expected to engage in social activities to maintain a healthy relationship with their society. Women accountants work in a demanding profession, while at the same time they are required to maintain a certain level of social engagement. In order to fulfil their social and professional roles without investing too much in one at the expense of the other, they have to push themselves to their limits. Moreover, this pressure increases when a female accountant has children, because she must then also fulfil an additional role: being a mother. The participants had mixed views regarding how to preserve the balance between work and family duties. When I asked how Sara manages balancing work and childcare, she answered:

“I have three kids aged three, twelve and fifteen years old; all my kids are at school, and in the home I have nannies and maids to help me.”

Almost all families in Saudi Arabia have housemaids, particularly if the wife or the mother works. Vidyasagar and Rea (2004) interviewed 28 female doctors in Saudi Arabia and found that they all employed housemaids. Female academics in Saudi universities and most of their students also rely on housemaids for help, most of whom are Asian or African. Several reasons explain the social acceptance of this heavy reliance on housemaids in Saudi Arabia, such as the low cost (between 200\$ and 300\$ per month); and because society perceives a woman's primary role as homemaker, so if she chooses to work and will not be available to take care of her home responsibilities, therefore she must first employ an assistant to fulfil her primary responsibilities. However, some participants are apparently against engaging their housemaids in childcare. Lamia explains her view:

“I think family is the most important thing in my life so if I get married I will work, but if I have a baby then that's the end of my career ... I don't like having nannies and maids to raise my kids. When they are older enough to take care of themselves then I will go back to work.”

Lamia told me that her mother resigned from work to raise her children and that she supports her mother's decision. Lamia was identifying and prioritising her roles in life, both current and potential. On one hand, she is an auditor in an international accounting firm with an ambition to advance in her career; whereas on the other hand, she accepts that she will end her career in the future to fulfil her role as a mother, which she believes requires total commitment. It should be noted that Lamia is speculating about her future choices in this statement, therefore her views might change if she has children in

the future. Lamia believes in the importance of the family and the role of women as mothers first and foremost. She states:

“Society mainly sees the role of women as being that of a housewife. I think if a woman has a family it is her responsibility to take care of the house and the kids even if she has maids. Whenever there is a household then it is the mother’s responsibility to take care of it. But if she is single then she mustn’t stay at home but she has to work. If I have kids I will stay at home taking care of them until they grow up.”

Wajd shares a similar view with Lamia; however, her vision was slightly different:

“My father supports anything relating to my education or work ... he supports anything that adds to my experience and helps me to advance. But now my father is not responsible for me; it is my husband. And he is very happy with the firm even though the working hours are so long. He finishes work the same time as me, but when we have kids I don’t think I can work long hours like this, and even now, when I leave at 6, they look at me in a strange way as if I was leaving early!”

When women in Saudi get married, guardianship is transferred from the father to the husband. The male guardian is responsible financially, legally and emotionally. The practice of guardianship in Saudi Arabia is a major driver of the classification of society as patriarchal. Wajd is lucky to have a supportive father and husband who both encourage her to pursue her career. However, she shares similar views regarding work and childcare with those of Lamia; they all find it difficult to imagine managing childcare responsibilities with the long working hours of being an accountant. However, Wajd’s statement portrays a notion that if she were in a job with fewer working hours, she would not necessarily leave if she became a mother.

Other participants did not agree with Wajd and Lamia: Shahad, for example, believes that motherhood should not conflict with work, particularly if she has help with childcare, she said:

“I think the woman is responsible for her home and children but that is not all, she can hire a nanny to help her, or her family can help too. So she can work and fulfil her dreams. Sometimes husbands help but not always. A woman is responsible of her home but that doesn't mean she is supposed to do the cleaning herself. The same thing is applied to the husband, he is responsible of providing for his family but if he got the money from his family does that mean he is not doing his responsibilities? As for children, it is hard at the beginning but when they are older they can go to day care, it is manageable.”

It is interesting how Shahad analysed the situation by drawing a comparison between her duties as a wife and mother and her husband's duty as financial provider for his family. In her view, if help is available for either party to fulfil their duties, they should accept it in order to manage their lives. It is worth mentioning that in Saudi (with a collectivist culture) families often help young couples by providing them with material help or childcare, depending on need. If a working mother of children younger than nursery age does not have a nanny, she will likely be offered aid from other female members of the family, for example her mother or mother-in-law. With more working women in Saudi, the need to redefine women's roles is arising, increasing opportunities for women to pursue careers after having children. Farah agrees with these social changes:

“In general, here the main role for women is to be mothers. But most of girls in my age don't want to get married only, they want to do a Master and work even if they had children. Young men in my family are looking for working future wives so they would be more educated and to be able to understand their work too. For me if someone proposed and asked to change my work I will refuse, I love my job and he must accept it.”

Balancing childcare with work is an issue that affects all working Saudi women, whether in mixed workplaces (such as in accountancy) or women-only workplaces (such as the education sector). However, comparing female employees in schools or even universities with female accountants reveals variation in the difficulties faced. The

education sector is considered the 'suitable' profession for women in Saudi; therefore, it is constructed to help women limit their role conflicts in several ways: for example, working hours are generally shorter, allowing female employees to be at home when their children return from school. Female accountants, however, do not finish work until 6 pm, meaning that they require childcare, be it from a nanny or family member. Today, Saudi women enjoy more work options, having been granted access to some male-only professions such as accountancy. However, these professions do not acknowledge the obligations of women that are set by society. Women are required to leave early because it is not socially acceptable for them to work at night with men; additionally if they have a family to take care of society dictates that they should be at home regardless of work obligations. Such pressures rob women of a fair comparison with their male contemporaries in the profession. However, Reem believes that change is occurring which will lead to a more accepting Saudi society; she said:

“Social views of women’s roles have changed. Her role used to be mainly a mother and a housewife. If she worked then she is supposed to work as a teacher only. Now as you see women work in accounting firms. 6 years ago we didn’t imagine this was possible.”

Social perceptions of the woman’s role may be changing in Saudi; however, these perceptions affect women both personally and professionally. Social relations between female accountants and their male colleagues in the firm are influenced by broader social norms. I asked participants to describe the social interaction in their firms and most of them described formal relationships and minimal contact with men. Samar describes her social relationship with her male colleagues:

“I never speak to my male colleagues outside the office unless it is about work, and if there is an event I never go as they are all men and I am

the only woman; they play football or go to a restaurant once a week but I don't go with them.”

In a culture that does not generally accept interaction between non-related men and women, it is understandable if someone like Samar, who works in a mixed workplace, limits her interaction with male colleagues. When Samar refrains from speaking to her male colleagues after work she sends a message to them that their relationship remains on a formal level. Moreover, as she is the only woman in the firm, the firm excludes her from social activities, with the knowledge that she could not participate even if she wanted to. This is because by law women are not allowed to mix with non-related men in public places, such as restaurants, unless a male relative has accompanied them. Auditors also abide by this rule at lunchtime and female colleagues cannot accompany the team to a restaurant as Areej explains:

“At clients male and female colleagues work together in the same room and if the client has a cafeteria for their staff they go together, but they don't leave the client for lunch together as this could harm the firm's reputation.”

Usually female auditors spend their break within the client's premises while their male colleagues are free to leave if desired. If they went to a restaurant together, the mixed-sex team would run the risk of being arrested by the religious police (the Commission for the Promotion of Virtue and the Prevention of Vice) and if that were to happen the media could use the incident to promote a negative image of the firm. Such an incident was reported by Fox News in 2008 when an American businesswoman was arrested in a Starbucks coffee shop in Riyadh with her Syrian colleague (Fox News, 2008). The incident stimulated an enormous controversial reaction in national and international media and shed light on how serious Saudi authorities are about monitoring social behaviour. In another incident reported by the Saudi Gazette in 2010, two men and

three women were arrested by the religious police at a restaurant and charged for committing ‘Khulwa’ (Al-Rasheedi, 2010). Khulwa is when a woman is in the company of a male non-relative without the presence of Mahram (a male relative) or someone else, in a closed and secluded place with no witnesses. The group was in a public place; however, they were accused of Khulwa and convicted. Therefore, it is understandable that accounting firms or any other professional institutions with mixed-gender employees will avoid such ‘scandals’. Even within the firm people will maintain minimal contact with the opposite sex, as Areej describes:

“At the firm we don’t mix a lot with men and that is understandable because we want to keep a good appearance, so we contact each other by phone and we don’t go out together for lunch.”

By ‘good appearance’, Areej may mean behaving within the firm as she would outside its walls. Men and women do not mix freely in public places or at work, so they avoid direct contact as much as possible by using telephones and physical separation.

Moreover, most participants refrain from contacting their male colleagues outside of work hours, even by telephone, because of these social restrictions. Areej, for example, follows her father’s instructions in this matter, saying:

“My father as a Saudi is worried for me working with men, so he set some rules for me, such as I am not allowed to talk to my colleagues after work and if I need something I should email them only; I respect his opinion but it frustrates me, I remember him talking to his female colleagues after work and he didn’t have a problem with that, but at the end he is a father worried for his daughter.”

When Areej’s father asks her to avoid telephone calls from her colleagues outside of work, he is setting limits regarding his daughter’s relationship with men at work. His patriarchal behaviour stems from his desire to protect her. But what is he protecting her from? Perhaps he is afraid of men misinterpreting his daughter as easy. However, at the



same time he used to talk to his female colleagues outside of work when he was an auditor, which confused Areej. Moreover, it is interesting that Areej perceives his rules to be a result of his being a Saudi father rather than just a father. She implies that a Saudi father must adopt a different perspective of how to protect his daughter compared to fathers of other nationalities, due to the Saudi requirement to protect the family's honour by preserving a woman's chastity. Moreover, Samar here explains more about her fiancé's view of her work:

“My fiancé would prefer me to leave my job because it involves mixing with men, and he told me that it is not only that I work with male colleagues in the firm, but that I also go to clients to deal with all sorts of men in different places. It bothers him but he knew about my job before the engagement and, after my last marriage, I don't want anyone to control my life anymore, so I laid down a condition in the marriage contract that I would be allowed to continue working and my husband would not be able to force me to quit. I suffered a lot to get to where I am now and I can't just leave my work easily. I never know what will happen in the future or if I will change my mind later but for now I am not thinking of leaving my job although it is not easy especially this month with all the pressure.”

Women in Islam have the right to set conditions in their marriage contract in order to ensure specific demands after the marriage (Minai, 1981, p. 10). Samar employed her right to make sure her future husband will not be able to make her quit her job; however, she might leave work if she desires to do so in the future.

Furthermore, these women are conscious of the clash between their society and their work environment. Therefore, they avoid direct conflict by refraining from talking to their families about relationships with male colleagues. Wajd illustrates this idea:

“Do you know to what extent we mix? We don't just sit in one place together; sometimes we have to move close to each other to see each other's computers, or a man could get close to me to teach me something. Sometimes we even use the same computer, so my mother-in-law wouldn't be happy with that. Even my husband doesn't know the details of the way we are mixing and he doesn't have to know. I think it is a natural situation and there is nothing wrong.”

This description does not necessarily apply to all working women because many Saudi women are aware and protective of their own personal space. With time, daily interactions with men become natural to them, so they no longer consider certain situations inappropriate, but at the same time are conscious of how other people might interpret these interactions and so they do not share details to avoid being criticised by society. This situation could also imply that these women have separated their work role and home/family role. This raises a question about men working in mixed workplaces: do they behave similarly by hiding details of their social interaction with female colleagues from their wives? If so, does that imply that marriage relations are not open? Moreover, this ambiguity about work relations is not only in marriage relations as some participants said they do not talk about details of their work with their mothers or brothers. Wajd, for example, thinks her mother-in-law would not approve of her work conditions. Deema's mother also criticises her work:

“My mother is the one who doesn't like my job because I work with men, she used to ask me every day about my day and tells me not to talk with men a lot, and if they asked for my mobile number I shouldn't give it to them. So I assured her that even if they talked to me on the phone it will be about work.”

This is a mother who is worried about her daughter in this new situation and how it might affect her daughter's image in society. Therefore, she seeks updates of Deema's activities every day. When she asks Deema not to give her mobile number to male colleagues, she is setting limits to protect her from the unknown. Deema's mother does not know if these men can harm her daughter in any way. Similarly to Wajd and Deema, Farah refrains from talking about her daily interactions with men with her family, including her brother who is also an accountant. She said:

“My brother works in accounting firm and he knows what work is like, but I don't feel comfortable telling him details of my interaction with my

colleagues, such as if someone sat next to me to explain something, I don't think it is appropriate to tell him that. I always tell my family that I go to clients who have female employees and that clients prepare an appropriate place for me or that I spend my time at the women section, I never tell them details they won't accept."

Farah refrains from provoking a negative reaction from her brother even though he works in a similar environment to her. It is a matter of stating reality: Farah implies that if it is not spoken of, it did not happen. Furthermore, she even provides an acceptable image of her work to maintain their approval. Are these women lying to their families or hiding the truth? They do not think that they are doing anything wrong, yet they are convinced that their families will perceive it as wrong. There seems to be role conflict between being a female family member and being a working woman particularly in mixed workplaces. It could be that these women are trying to find a way to remain in their jobs until they gain social acceptance. The alternative for them, as Farah explains, is losing their jobs:

"Society don't accept women mixing with men at workplaces, even my family is against it but they can't stop me otherwise we won't find jobs at all."

Farah's fear of losing her job may be justified, considering the high rates of unemployment amongst educated Saudi women (Almunajjed, 2009b). If these women were to choose to satisfy society by seeking acceptable women-only jobs, their career choices would be limited. However, an issue which outweighs social preferences is the necessity to provide for themselves financially, especially with the current economic challenges faced by young Saudis.

Even if society were to accept women working with men, there would still be limits to be respected with regards to the kind of relationship allowed between these

female and male colleagues. For example, Deema, who works with foreign men all day, thinks that if she saw one of her colleagues by coincidence outside of working hours, she should not talk to him:

“If I wasn’t at work and I saw one of my team and he came to talk to me, it will be very hard because society doesn’t accept that, but if they needed something for work while I am at home, I don’t mind them calling me.”

There are differences in the interpretation of these limits: while Areej does not talk to her colleagues even by telephone, Deema does not mind talking to them but will not socialise outside of the workplace. These may be personal differences, but a broader consideration is that society may tolerate women working with men but will not accept friendships from these relationships.

Even during working hours, interactions between men and women are limited to dealing with work issues. Lamia considers herself a very social person, but thinks that her male colleagues misunderstand her behaviour; she said:

“Men are men, they are the same whether they were Saudis or foreigners, but they are all Arabs in my team from Jordan and Egypt, they are not used to be around women in workplace and I take it as a problem for me and them; I am extremely sociable and very loud and just finished university, so am not really conscious of the difference between the professional and the school environment, and I am very friendly so they can take it in a wrong way, first because it is not professional to be friendly in a work environment and second for them it is a new thing to see the first girl with them in the team greeting everybody and talking naturally; they are not custom to that and I am trying to show them that it is fine to greet and talk to each other especially that we work for 12 hours a day together, I am usually misunderstood.”

Lamia thinks that she surprises her colleagues when she is friendly, possibly because they are not used to dealing with women at work or because she contradicts the preconception they have about Saudi women. In other words, these men may perceive Saudi women as quiet, shy and isolated, and when they encounter someone outspoken

and sociable, like Lamia, who does not fit their image, they might misinterpret her actions. Also, Lamia's background and upbringing play a vital role in determining her 'natural' behaviour. She was brought up abroad (in Egypt and Lebanon) where she interacted with men on a daily basis, unlike the other participants. Therefore, behaviour that she considers appropriate may cause confusion amongst her male colleagues if they were to compare her behaviour with that of other Saudi women at the firm. For example, Ebtisam tries to avoid direct contact with her male colleagues and acts in a conservative way when at work. She said:

“I don't like to socialise with my colleagues and if I am working in a room with a man I keep the door open to protect my reputation, but if they were more than one or if the room has glass walls I close the door.”

By keeping the door open, Ebtisam is trying to avoid *Khulwa* by protecting her reputation. Preventing *Khulwa* can also serve to avoid verbal or physical sexual harassment, because socialising in groups reduces the chances of such a situation arising. It is useful to consider the concept of private and public places in such situations. Ebtisam transforms the room from a private place into a public place by opening the door, because with an open door other people can see and hear what goes on in that room. Similarly, the wearing of *Abaya* is used to differentiate private from public places. Women in Saudi Arabia wear *Abaya* in public places or when non-related men are present, and remove the *Abaya* when they enter private places such as the home or women-only places, or even when they enter their designated room at work in the firm.

Overall, the participants try to balance social interactions between their personal and professional roles by adopting what they perceive as appropriate behaviours. What is more is that these roles are intertwined making it unattainable to understand one role without relating it to the other roles and identities.

## 6.6 Different roles and different identities

To what extent does the participants' femininity affect their identities in the profession? How do they perceive themselves and how do their colleagues perceive them? Do they think of themselves as women, as Saudi or as accountants? Samar reflects on her identity, saying:

“I see myself as a Saudi accountant but they see me as female then an accountant, my foreign colleagues think I will be a partner because I am Saudi and a woman, which they think will be a privilege for the firm to have a female partner.”

For Samar her national and professional identities are more important than her gender identity. However, she thinks that her foreign male colleagues prioritise her national and gender identities because they believe these identities will lead to better opportunities in terms of advancing in her profession. Samar works at an international accountancy firm that claims to adhere globally to gender equality policy, but until recently the Saudi branch was exclusively male. Therefore, Samar believes that the firm should assist her to become a partner, in order to enhance their global image. Lamia also agrees with Samar on this point:

“I want to be a partner one day and it is very easy to grow up as a female Saudi in this firm [international firm], because first of all I am a female so it is an asset to them that a woman is advancing in the firm; it makes them look good in front of the international firm and in front of the Saudi government, and I am Saudi so I have an advantage over foreigners here.”

The adaptation of gender equality policies in multi-national accounting firms has clearly affected and boosted the entry of women into the accounting profession in Saudi. This, to an extent, indicates the effect that multi-national accounting firms have had on local attitudes towards the entry of women into the profession, particularly considering

the fact that multi-national firms employed women sooner and had more female accountants in their Saudi branches compared to local firms. Lamia states:

“The situation is changing very quickly; in about three months the number of girls in the company increased from eleven to twenty.”

Evidence from different countries indicates the impact of multi-national accounting firms on the local accounting profession, for example in India (Desai, 2007), China (Gillis, 2011) and Taiwan (Chow & Hwang, 1995).

Furthermore, in coordination with gender equality in global business organisations, local regulations in Saudi Arabia witnessed changes in attitudes towards the participation of women in the accounting profession when Saudi women were first allowed to obtain professional qualifications and when localisation policies were applied to this profession which was saturated with expatriates. For example, Sara explains how being a Saudi could help her advance in her career:

“In audit firms the highest you can get is to become a partner; in the Middle East there are very few female partners, one is in Lebanon and the other is in one of the GCC countries [Cooperation Council for the Arab States of the Gulf]. I see myself as a partner one day. In Saudi the audit report has to be signed by a Saudi partner and there are limited numbers of reports the partner can sign in one year; therefore, the chance of becoming a partner is good.”

Similarly, Samar said:

“In the firm we start as co-ops, then associate 1, 2 and 3, then senior associate 1, 2 and 3, then assistant manager. Now I am a senior associate 2; they try to promote me every year ... There is a shortage of Saudi partners who can sign audit reports and each partner can complete a limited number of reports each year, so they need more Saudi partners to finish the work; but I don't think I am ready yet to sign reports. I need at least another 10 years' experience. Signing a report is a huge responsibility. I have to know every detail of the accounts. I don't know what will happen after my marriage and whether I'll go on working or not. I don't know.”

These women cannot control their national or gender identities but they have control (to an extent) over their professional identities by having the opportunity to ‘prove themselves’ as accountants in a male-dominated profession. They are also aware of the possibility of using their gender and national identities to help them advance in their careers.

Ebtisam also agrees with Samar and Lamia that being a woman is a privilege in accountancy in Saudi, even though she works for a local firm. Ebtisam said:

“Now and up to the next four years I see myself as a female Saudi accountant, but after that I think I will be a Saudi accountant only ... I said a female first because we have not proved ourselves as accountants yet. Now being a woman is what differentiates me from other accountants; it is a privilege in this profession, it makes me stand out from the crowd.”

It is interesting how gender is the main cause of all the challenges these women face in work but simultaneously they perceive it as a privilege. Ebtisam believes that her gender identity could help her to advance in her career until she is able to establish her professional identity. She also thinks that being a Saudi benefits her because of professional regulations and nationalisation policies. Indeed, as soon as it is acceptable in society for women to be in these professions then the benefits to women will likely rapidly increase.

Nevertheless, Wajd has a different perspective regarding her identities. She said:

“I think I am a female auditor but not Saudi. When I leave work early at 6 to take care of my husband and home, I do it because I am a woman not because I am Saudi. I don’t go home because I have to live in a certain Saudi way. I see myself doing it because I am a female and I like to take care of my life and my home. One of my colleagues is Lebanese, she says it is impossible to stay at work after 6 because she wants to go home to cook and see her husband; she is doing that because she is a woman, and she is not Saudi.”



For Wajd, being a woman is her main identity, shaping her role in life and in work. She believes that her work is affected more by her gender identity than her nationality, especially when she compares herself to her female Lebanese colleague. Therefore, in terms of the advancement of women in the firm, Wajd expects that it is predominantly affected by their role as women; she said:

“I am sure that women can reach engagement level and that’s the higher level in the team who goes out to clients. It involves being responsible for all the work done at the client’s but the problem is that you can’t do all the work if you plan to leave at 6. The engagement is responsible for the whole file; I think if a woman was a workaholic and single with no responsibilities or social life then she could advance in the firm. They told us if we want to get some experience and then leave, then we should stay as we are, but if we want to advance then we have to make the firm our life.”

In general, the women in this study prioritise their identities according to their personal characteristics, social backgrounds and obligations in life. Gender plays a vital role in shaping their experiences, because it drives certain socially-defined roles and obligations. These women work in a male-dominated profession within a patriarchal society which complicates their chances of success, but does not render it impossible.

## **6.7 Chapter summary**

The participants raised several issues through their interviews relating to their educational, professional and personal lives. In order to understand the experiences of female Saudi accountants working in CPA firms, it is essential to analyse these issues within the social context of Saudi Arabia. Women and men are assigned certain roles in society to do with the patriarchal social structure, Islamic regulations and Arabic cultural norms. Generally, the main and most important roles for women comprise being mothers and wives. The goal of girls’ education is to prepare them to fulfil these roles and work in ‘suitable’ fields: preferably, women-only sectors, such as education. Saudi Arabia follows

strict segregation policies in both the public and private spheres. Schools, universities and most workplaces have separate sections for men and women. The entry of women into other professions, such as accountancy, has been refused because of the necessary mixing with non-related men. However, due to the availability to women of higher education in these new fields of study and changes in the economic situation in Saudi, such as rising unemployment rates amongst young educated Saudis, the government has been urged into permitting women to enter into these professions.

Despite government efforts to create new careers for women, the participants were not aware of their career options when they decided to major in accountancy. Despite the ambiguity of future career possibilities, members of their families (the men in particular) encouraged them to study accountancy. This could indicate a change in social perceptions of what is 'suitable' work for women today. However, the participants are aware of how their educational experiences differed from those of their male peers. These differences relate to women's facilities, the quality of training, and communication with male faculty members via CCTV. Moreover, the extent of professional training provided by SOCPA to female accountancy graduates is hindered by the lack of female-only courses. These difficulties question the ability of women to compete with male accountancy graduates.

Female Saudi accountants managed to convince the authorities to allow them to take SOCPA exams, and for the first time women were listed as CPA by SOCPA in 2007. Subsequently, accounting firms changed their policies regarding women in employment and more joined the profession. However, the entry of women into male-only professions has resulted in a complex situation with inherent limits regarding the participation of these women in audit teams. Segregation is maintained within the firm to ensure compatibility with social norms and the legal system. But when these women visit clients

with their teams, this rule is no longer adhered to due to the need for constant engagement with the team.

The participants also talked about the difficulties of being a woman in this profession, for example the restriction of clients they can work with, as some refuse female auditors at their premises on the grounds that they are not set up to accommodate women. Necessary preparations would comprise basic washroom facilities but also the acceptance of female colleagues by existing male employees. Moreover, accepting women auditors is a problem within firms as well as at client premises, as some colleagues refuse to have female members in their teams. There appears to be a perception that female auditors are less productive than male auditors due to several factors: first, social restrictions prioritise a woman's role in society as a homemaker, meaning that work should not interfere with the stability of the family and therefore hindering the level of professional engagement a woman can uphold compared to her male contemporaries. Second, legal restrictions such as transport limitations and a lack of sexual harassment laws can hinder women's professional success. Finally, there is a lack of experience among female accountants due to the relatively recent entry of women into the profession.

Nevertheless, the participants are aware of these restrictions and the challenges they face when attempting to balance their work and private lives. They are also aware that being Saudi could be an advantage aiding them to advance to partner level, because of nationalisation policies in this profession dominated by expatriates. Moreover, they believe that being a woman is an advantage in international firms because of the need to respond to global perspectives on gender equality.

The diverse experiences of female Saudi accountants offer an insight into how women in Saudi Arabia today perceive themselves in the midst of socio-cultural and economic changes. These are changes which are not restricted to the Saudi profession of accountancy but may affect the social perception of the role of women in general and question what is considered today as 'suitable' work for women.

In general, this chapter reveals the tendency for changes in perception of women's position in Saudi society. These changes are happening at different speeds and in different ways. For example, women have achieved entry into previously men-only professions providing them with better employment opportunities; however, this achievement does not necessarily guarantee an equal participation within the profession compared to their male colleagues. Moreover, Saudi society may tolerate, to an extent, women mixing with men at work but continues to define women's positions within mixed workplaces by enforcing limits, such as on personal relationships with male co-workers inside and outside of workplaces and on adhering to strict dress codes.

Moreover, the changes occurring regarding the professional roles of women in Saudi Arabia today indicate a more general change in women's roles in society. Saudi women today are participating in other professions such as the medical sector, banking, law, architecture and the media, experiencing broadly similar work environments as those of professional female accountants. The government support of the participation of women in an increased variety of professions has extended even to political positions. Women are today, and for the first time in Saudi history, participating in politics as members of Majles Al-Shoura, a consultative council that advises the King on issues important to Saudi Arabia. These changes in the roles of women from homemakers to contributing to political decision-making must influence the general view regarding

women's roles in society. However, they also lead to clashes between progressive changes for women and the patriarchal social ideology that perceives these changes as a means of destroying the unity and stability of the family. Does this conflict between traditional and liberal views of women's roles mean that Saudi society is in a period of uncertainty? Further research is required to understand the prospects for professional Saudi women (in accountancy or other professions) to enhance their work and improve their circumstances by demanding more and improved laws and increasing their participation in all aspects of life.

# **Chapter Seven**

## **Conclusion**

## **7.0 Aims of the thesis**

This thesis aimed to explore the experiences of female Saudi accountants practicing in the auditing and accounting profession in Saudi Certified Public Accounting (CPA) firms. The recent entry of women into the accounting profession in Saudi Arabia simultaneously brought about a set of challenges and obstacles for these women, as a result of the conservative nature of Saudi culture and the traditional enforcement of sex segregation in private and public places, including the workplace. The importance of this research stems from the uniqueness of the nature of audit and accountancy work as it involves long working hours, working outside of the office, participation in mixed-gender audit teams and interaction with mixed-gender clients. Although female participation in the accounting profession is widely discussed in the literature, there remains a gap in knowledge regarding gender issues in the accounting profession in Saudi Arabia. This research contributes to this knowledge by revealing the personal narrative of female accountants in a society in which women's voices are rarely heard. The study has also sought to explore restrictions that prevent women from entering and advancing in this career, particularly in terms of legal, regulatory and religious restrictions or variations in education and training opportunities which limit women's ability to perform and advance. In light of these aspects the study sought to answer two questions. The first is concerned with the situation at macro level, reflecting the effect of the broader context of Saudi Arabia on the experiences of female Saudi accountants:

1. To what extent do the social structure, cultural norms and economic situation of Saudi society affect women's entry into and career development within Saudi CPA firms?

The following factors were explored to answer this question:

- **Social structure:** patriarchal ideology and multi regions.
- **Cultural norms:** Islamic regulations and Arabian customs and identity.
- **Economic situation:** Developing country, growing market, the need for a Saudi workforce.

The second question seeks to explore the situation at its micro level by exploring the effect of factors related to the Saudi accounting profession on female accountants' experiences:

2. To what extent do factors relating to the accounting profession, including regulations, education, training and working conditions, affect women's entry into and career development within Saudi CPA firms?

The following factors were explored to answer this question:

- To what extent **professional regulations** affect women's entry into and career development within Saudi CPA firms.
- To what extent **academic education** affects women's entry into and career development within Saudi CPA firms.
- To what extent **professional training** affects women's entry into and career development within Saudi CPA firms.
- To what extent **the structure, working environment, and values of Saudi CPA firms** affect entry into the profession and career development by female accountants in Saudi Arabia.



The remainder of this chapter concludes the study through the following sections: a summary of the preceding chapters; a discussion of the findings obtained from the empirical study; a presentation of the theoretical implications of the findings; a discussion of the possible implications of this study for policy-making in Saudi Arabia and its contribution to research of the accounting profession in emerging economies; a look at the limitations of the study; and finally, before the conclusion, some recommendations for future research.

## **7.1 Summary of the thesis**

The thesis consists of seven chapters, including the present concluding chapter. The introductory chapter presents the background of the situation under study and outlines the main structure of the study including the aims and objectives, and justifies the importance of the research problem. The research questions are formed within the first chapter in order to provide a framework that explores aspects related to the experiences of female Saudi accountants.

The second chapter presents a review of the literature related to gender issues in the accounting profession in order to articulate the theoretical and methodological themes arising from the literature. It finds that the use of feminist theories has moved gender research beyond the descriptive state of gender inequality into challenging the existing gender structure within the profession and within society in general. Moreover, in the second chapter, I argue the differences between feminist theories in order to form a base for developing the theoretical and methodological framework of the study. The review highlights the importance of connecting the socio-cultural aspects of the context to gender issues in the accounting profession. In doing so, similarities and differences between female accountants across cultures and time are revealed. The chapter further identifies

the gaps in the literature that this study intends to address: first, the lack of research giving a voice to female Saudi accountants to reveal their personal narratives; and second, the limited exploration of gender issues in accounting in Saudi Arabia.

The third chapter presents the background of Saudi Arabia in general and of Saudi working women in particular. The aim of this chapter is to connect the context of the country to the topic of the study by exploring the Saudi social structure, ideological belief, cultural norms, history and economic situation. The chapter reveals that the roles of Saudi women are influenced by waves of modernisation, but at the same time are limited within the identity of the country which is embedded in a patriarchal culture and Islamic religion. The complexity of the context highlights the importance of this study as it investigates the unique situation of women in Saudi Arabia as compared to other Arabic and Islamic countries.

In light of the literature review, the fourth chapter presents the process employed to select the appropriate theoretical framework: that is, by exploring the differences between feminist theories and gender-related theories in organisational research. The chapter finds that the perception of feminist standpoint theory fulfils the aim of the thesis because it allows an understanding of these new experiences from the viewpoint of these women. Moreover, adopting feminist standpoint theory helps to reveal hidden details of these women's daily interactions which could help to build a vision of the obstacles they face in their personal and professional lives.

The fifth chapter provides a discussion of the present methodological and epistemological stances which are embedded within the interpretive approach. This approach has allowed me to analyse the experiences of female Saudi accountants using symbolic interactionist role theory to provide a deep understanding of the interactions

between these women and their place in society. The fifth chapter also describes the research methods employed for empirical data collection, which is based on the analysis of the literature review in Chapter Two and the choices of the theoretical and methodological frameworks set out in Chapters Four and Five. Semi-structured interviews with 11 female Saudi accountants working in five CPA firms were conducted to discuss the issues related to the research questions.

Chapter Six presents the interview data analysis which addresses the aim of the thesis by giving the participants a voice to tell their stories from their own viewpoint. The chapter highlights the differences and similarities between these women who belong to the same marginalised group. It also connects the experiences of these women to the context of the country by linking their experiences to the social, cultural, religious, economic and political background of Saudi Arabia. The chapter analyses the experiences of female Saudi accountants by interpreting the data through the lens of symbolic interactionist role theory.

## **7.2 The findings of the research**

The findings are presented below, arranged to indicate how they respond to the research questions and how they provide an insight into the experiences of Saudi working women in general and female Saudi accountants in particular.

### ***7.2.1 The effect of social structure, cultural norms and the economic situation***

The first question connects the broader context of Saudi Arabia to the experiences under study by exploring the effect of social structure, cultural norms and the economic situation of Saudi society on women's entry into, and career development within, Saudi CPA firms.

This study found that the cultural, social, economic and religious contexts of Saudi Arabia shape the perceptions of the roles assigned to Saudi women and accordingly guide their participation in public life. As explained in Chapter Three, the Saudi social structure has embedded within it a patriarchal ideology that assigns specific roles to men and women. Men, as the heads of families, are assigned the role of breadwinners, while women are assigned the roles of wives and mothers. Therefore, women are expected to prioritise their home-based roles over any professional one. The roles of women are reiterated within the public education system that aims to prepare girls to fulfil their future roles as mothers and to work in 'suitable' work fields. In addition to the patriarchal ideology, there is also a religious identity that influences Saudi culture and social life. Strict interpretations of Islamic regulations set limits for the participation of women in public life; for example, by imposing sex segregation within both public and private lives.

However, recent developments related to an increase in the number of educated but unemployed Saudi women, in addition to the governmental policies for nationalisation, has opened new mixed-gender fields of work (which were previously inaccessible to women), such as accountancy. But these economic changes and the need for a larger Saudi workforce could clash with the patriarchal ideology and cultural norms that promote sex segregation and prefer women-only workplaces. This is evident through the fact that, at the time of conducting the empirical study, there were no women participating in audit teams in any cities in Saudi Arabia except Jeddah, which is considered less conservative than other regions. The differences between Saudi regions highlight the variation in cultural norms in Saudi society that could help to allow women's entry into the profession. However, this situation could have changed in the three years since data were collected, due to an increase in the employment of women in

CPA firms. Therefore, there is a need for ongoing research to explore Saudi women's participation in accounting firms in other regions of Saudi.

Nevertheless, the experience of female Saudi accountants is shaped by the patriarchal ideology even from the stage of choosing a major in higher education. This choice is considered a family matter, requiring negotiation with family members, as it will affect the future of these women. It is interesting that despite the ambiguity of a future in this career, accountancy seems to be a popular choice for women, at least from the viewpoint of their male family members. Additionally, the fact that these families accept that their female relatives should enter into a mixed-gender workplace may reflect the changing perceptions of women's roles and what is considered as 'suitable' work for women. However, there is an evident sense of caution arising either from the families or from the female accountants themselves, as a result of the cultural norms which connect family honour to women's chastity and consider mixing with unrelated men as a threat to their chastity. These women are exploring a new situation; therefore, both they and their families set limits for their interactions with men. They try to maintain formal relationships with their male colleagues by limiting communication with them inside and outside of the workplace and hence creating a sex-segregated environment within these mixed-gender workplaces. Moreover, these women are aware of the possibility that society may refuse to accept their professional relationships with men at work, which could cause conflict between work and society. This awareness has led some women to refrain from revealing to their families the details of their interactions in a bid to avoid conflict. Their discretion in this matter emphasises the ambiguity of the situation and the determination of these women to secure their place within the profession despite the cultural norms.

Likewise, these women are aware of their roles and expect men to behave in a certain way around them, which means that women are not only role occupiers but also contribute to setting roles for others. They predict other people's expectations of them and act accordingly; for example, by dressing or behaving a certain way when around men. It is also important to note that these women monitor their behaviour and predict other people's behaviour in an attempt to shape their work life into alignment with cultural norms. This is evident in their ways of dealing with issues related to sexual harassment, transportation and the work/life balance.

The absence of clear anti-sexual harassment laws is understandable given the cultural norms that emphasise the protection of women through the imposition of a strict dress code and isolation from men. However, the recent increase of women entering into mixed-gender workplaces has reduced the effectiveness of these traditional methods for protecting women. These women and the firms in which they work are aware of the lack of such laws, which places the impetus on both the firms and the women themselves to avoid such incidents arising. Interestingly, both firms and female employees tend to continue to adopt traditional cultural methods of protection within the workplace in several ways: first, women monitor their own behaviour and try to interpret other people's behaviour in order to predict and avoid potential harassment; second, women continue to use their dress code as a protection technique; and third, the firms (represented by male managers) fulfil a role reflecting that of the women's families by offering protection to their female employees. The availability of this protection essentially means women's roles as sisters, daughters and wives are imported into the workplace. This issue is problematic because even where firms offer protection, it may not be possible for women to be sure to protect themselves against the firm. Without

social acceptance of women in mixed-gender workplaces and the instigation of legal regulations to support this, these women not only are exposed to sexual harassment, but are occupied by the fear of such an incident occurring and are hence forced to limit their professional participation at work. Moreover, the need for these laws might become yet more evident with the increasing entry of women into CPA firms and into mixed-gender workplaces in general.

Cultural norms present another problematic issue that hinders the full participation of women in the workplace: the lack of transportation. Although this problem is common to all Saudi women, the nature of audit work emphasises it, as auditing requires constant transportation between home, the firm and the clients. There is a lack of public transportation in Saudi Arabia, a ban on women driving and a social unacceptance for women to share cars with their male colleagues or to use taxis. Even the only remaining solution for these professional women, to hire a private driver, is not without problems: in addition to the high financial cost, private drivers are not necessarily available throughout the day in order to accommodate female accountants' needs for constant transportation. As a result, these women find themselves in a daily struggle with transportation forcing them to behave differently to their male colleagues as they need to impose a prior planning of team movement, and they may expect the firm to be empathetic to their problem if they cannot arrive at work on time and by ceding the opportunity to leave work premises at lunch time. This issue hinders the equal participation of women in the workplace because they will be categorised as 'women' who cannot move freely and hence are not equally as productive as men. The government bid to increase the participation of women in public life does not align with the continual denial of their freedom of movement; i.e. the no-driving ban on women remains in place. Cultural norms

perceive that women who drive have unnecessary freedom that could put their chastity at risk as they become exposed to the dangers of being alone in a car; these contentions may well change with time, given the increased demands from working women to lift the ban. It could be argued that this ban presents a symbol of women's home-based role and lifting the ban would imply social acceptance of the changes happening today regarding the roles of women in Saudi Arabia. While working women currently endure this situation, the debate continues of whether the government should lead these changes to Saudi society or whether they can come about through pressures from society onto the government.

This study also reveals that female Saudi accountants attempt to balance their work and family lives. This challenge is common among female accountants around the world, due to the long working hours of such a profession that can limit women's ability to fulfil other roles in life. The cultural norms and social structure of Saudi Arabia mean women are assigned with full responsibility of the home-based roles, including childcare. Work fields that are considered 'suitable' for women, such as the education sector, are structured to help women balance work and family lives by providing childcare facilities and involving shorter working hours. However, in the private sector, and particularly in work fields that demand longer working hours, this becomes a real problem for women. The mothers interviewed in this study hire full time nannies and maids to assist them with childcare and other home-based duties.

It is important to note that the participants embrace their social roles (as wives, mothers or daughters) and insist on their right to leave work earlier than their male counterparts in order to fulfil these roles. This implies that they consider it to be justifiable and expected for men to neglect some of their social roles for the sake of their



professional role, whereas for women it is the reverse. This could be attributed to the social prioritisation of men's roles as breadwinners which in turn requires a greater professional participation in order to fulfil this breadwinner role. Similarly, these women expect men to accept their social obligations, therefore demonstrating that women set roles for themselves and for others around them. The Arabic culture and Islamic teachings embrace the unity of the family and value the importance of maintaining social relations. According to the participants, the nature of audit work is time consuming and could isolate them from their social network, which could in turn provoke social criticism of their professional status. Therefore, women prefer to set limits between their official working hours and their personal time, in an attempt to find a balance.

This situation raises a question related to female accountants' entry into their profession and future progress within it: if the performance of female accountants (compared to their male colleagues) is limited by cultural norms and social structure, then what are their chances for entry and advancement within the profession? This concern is exacerbated by the availability of professional expatriates. The findings of this study suggest that the entry of women into the accounting profession and their advancement within the career are endorsed by the economic situation of Saudi Arabia. Several economic factors are highlighted in the study, such as the requirement of CPA firms to meet the criteria set by nationalisation policies, and the fact that Saudi regulations in the growing market compel CPA firms to submit audit reports that have been signed by a Saudi partner, thus increasing the likelihood of advancement to partnership level by Saudi accountants. Female Saudi accountants are aware of these economic influences and perceive their national identity as a privilege that could help them to advance in the future despite existing social and cultural barriers.

The Saudi context has a notably complex effect on female Saudi accountants' experiences, which becomes evident through the contrasting perceptions of working women. While the economic situation and Saudi regulations encourage women (to an extent) to enter new fields of work, such as accountancy, the cultural norms and existing social structures prevent a full and equal participation. The second question in this study explores the effect of the accounting profession on these women's experiences and is summarised in the next section.

### **7.2.2 Factors relating to the accounting profession**

The second question demands the analysis of several factors relating to the accounting profession in Saudi Arabia, in order to explore the effect of the profession on women's experiences. These factors explore the limitations of the academic education and professional training provided to female Saudi accountants. The study also discusses the professional regulations and the structure, working environment and values of Saudi CPA firms regarding the career development of female Saudi accountants.

The study found that female Saudi accountants are aware of variation in their educational experiences compared to those of Saudi men. Female accounting students are not advised regarding their potential professional futures in accountancy, unlike their male counterparts, shedding ambiguity on their educational experiences. It also indicates a possible separation between women's academic education and their future career choices. The study found that some participants graduated with a Bachelor's degree in accountancy but with no knowledge of the professional SOCPA qualification or the possibility of entering the profession. However, the entry of women into the accounting profession seems to be changing this perception within the educational system. Recent changes in the curriculum of accountancy departments indicate a realisation that women

also have the chance to pursue professional qualifications after graduation. Additionally, training opportunities during academic studies have been limited for women to within women-only workplaces and not CPA firms, in contrast to the wide variety of opportunities available for their male colleagues, because women were not yet granted entry. However, as women have now entered CPA firms, this has opened the field for female accounting students to obtain training within these firms. More female university students are able to train in these firms today, but research is needed to assess the quality of training that can be provided by CPA firms.

This study reveals how Saudi women gained access into the profession by demanding their right to sit SOCPA exams and gain their professional qualification. Despite the fact that there were no legal restrictions forbidding women from applying to sit SOCPA exams, their applications were initially refused and the graduates spent a year petitioning the SOCPA president in order to eventually be granted access. While regulations clearly do not prevent women from entering the profession, the regulatory body nevertheless did not accept women applicants as a result of cultural norms. It could be argued that because the regulatory body is male-only, it perceives women as outsiders. It is important to note that there are no women participating in any of the boards or committees of this regulatory body which indicates a lack of female input at the regulatory level. The facilitation of women's entry into the profession had to adhere to the cultural norms that impose sex segregation. Therefore, SOCPA accepted women only after providing female applicants with a separate place to attend the exams. However, SOCPA did not provide the same quality or quantity of preparatory classes for women as were offered to male applicants. According to SOCPA (2013) only one preparatory class out of 405 was scheduled for women in 2007 in Riyadh. This contrast is due to the

difficulty in offering women-only classes for female applicants because of the necessity to provide separate venues and female tutors. It could be argued that the main barrier for women's participation within the regulatory body or during the examination process is the expense related to adhering to the sex segregation rule. Women are a minority in the accounting profession and their voice is not heard yet; further emphasising the importance of this study. Moreover, this situation could change in the future with more women entering the profession and aspiring to partnership level, particularly as these moves would be supported by nationalisation policies and professional regulations that require Saudi partners to sign audit reports.

At the time of conducting this study, the majority of CPA firms did not employ female accountants. However, nationalisation policies, in addition to women's success in obtaining SOCPA qualifications, have helped to open the doors to the accounting profession for women and have facilitated their recruitment into some CPA firms. Although CPA firms initially refused to recruit women, the study found that these firms have since changed their stance and now exhibit an increased tendency towards recruiting women; indeed some CPA firms actively seek female accounting graduates by communicating with universities. According to the participants who worked in a Big Four CPA firm, the firm accepted female accountants but refrained from sending them to clients, because they were not confident about the clients' likely reactions. This highlights a degree of control of CPA firms over the career development of female accountants. The firm decided not to send female accountants to their clients because they were concerned about the resulting impact, not because of reasons attributed to professional regulations, or academic or training qualifications.

This has changed since women began to obtain their qualifications and other firms have started to engage women in audit teams. This change in attitude reflects changes in the values of CPA firms regarding women's employment. The firms may be encouraging women's employment, but within limits, demonstrating their adherence to the cultural norms of the country. Recruiting women benefits CPA firms in several ways. First, it helps them to fulfil their nationalisation requirements, particularly given that CPA firms are saturated with expatriates and employment opportunities for female accountants are limited outside of the profession. Second, nationalisation policies support the private sector, including CPA firms, to recruit Saudis by providing financial help in the form of a half-salary contribution for the first two years. Third, by recruiting female Saudi accountants, the Saudi branches of international CPA firms enhance their image in relation to gender quality. Therefore, the entry of female Saudi accountants into the profession is beneficial to CPA firms, offering an explanation as to why they have moved towards investing in female sections within their premises and recruiting female members into their audit teams. These changes indicate the importance of considering the entry of women into CPA firms within the Saudi context.

The working environment of previously male-only workplaces has changed with women's entry into them. However, mixed workplaces including CPA firms are obliged by law to assign a separate place for women and to monitor interactions between men and women. Some firms follow this law to the extent that they assign an employee the task of monitoring such interactions. However, the necessity of mixing due to the nature of an audit team's work has created a new situation both within the CPA firms and at clients' premises where mixed-gender audit teams are dispatched for auditing. The study found that female Saudi accountants are aware of their multiple identities and roles as women,

accountants and Saudis. Based on the assumptions of symbolic interaction and role theory, some of these women act according to their perceptions of what is expected of them (how they see themselves), while also trying to predict other people's expectations of them (how other people see them) so they can act accordingly and avoid uncertainty or the provocation of negative reactions from people around them. Moreover, through their role as women, they demand certain types of behaviour from their male colleagues when in their presence. This indicates that, although these women are a marginalised group, they possess certain powers which influence upon their work environment.

Symbols are used which indicate an adherence to socio-cultural norms, such as women following the dress code. Female Saudi accountants, their firms and their clients embrace the importance of women's dress code as an essential symbol of Saudi women's identities in mixed workplaces. It can also be seen as a declaration of valuing traditional Saudi ideologies in this new environment. These values are evident also in the relationship between female Saudi accountants and their male colleagues. The study found that these women maintain a formal relationship with men both inside and outside of their CPA firms. They do not participate in social events, as these events are mostly prepared for men and also because the women and their families do not welcome these additional informal interactions. In addition, female Saudi accountants are treated differently to men in terms of working hours. While male Saudi accountants are expected to work long days, their female colleagues are only expected to work during official working hours.

This study reveals the influences of the Saudi context, with its cultural norms, social structure and economic situation, on the accounting profession and on the CPA firms themselves, through an analysis of the experiences of female Saudi accountants.

Giving a voice to this marginalised group reveals the complexity of the situation as well as some previously unidentified barriers and possible advantages. However, rapid changes are evident within Saudi society today regarding women's roles and their participation in the workplace. These changes could impact upon the career development of female Saudi accountants. Therefore, more voices need to be heard from this minority group in order to more fully understand their experiences and the problems they face.

### **7.3 Contributions of the study**

#### ***7.3.1 Theoretical contribution of the research***

This study adopts feminist standpoint theory to give a voice to a marginalised group of female Saudi accountants who live in a patriarchal society and work in a male-dominated profession. The findings confirm that there are differences even within the opinions and experiences of members of this marginalised group. These differences emphasise the importance of considering the personal narrative of the individual in the context of their personal background in order to better inform our understanding of their experiences. Moreover, feminist standpoint theory helps to reveal the similarities within these experiences that might relate, not only to female Saudi accountants, but also to other Saudi working women who have the same barriers imposed upon them as a result of the socio-cultural context of Saudi Arabia.

In addition to feminist standpoint theory, this study employs symbolic interactionist role theory as a lens through which to interpret meaning from the stories relayed by this group. This theory helps to reveal previously unknown circumstances related to the experiences of female Saudi accountants. The theory highlights the multiple roles occupied by female Saudi accountants within the profession, the socio-cultural context and their personal lives. Understanding the meanings of these roles enables a

fuller awareness of the complex experiences under study and hence helps to build an understanding of the recent changes experienced by Saudi women in general, and female Saudi accountants in particular.

### ***7.3.2 Contribution of the research on gender studies in accounting literature***

This study contributes to the body of literature that explores gender issues in the accounting profession internationally, beyond the dominating Western-based gender literature. Although there are similarities between the experiences of women across cultures, this study reveals differences between the Saudi socio-cultural context and that of the Western world, but also from that of Saudi's neighbouring Middle Eastern contexts. The ethnographic methodology used in this study highlights these differences and the influences of these social contexts on the profession.

The study also attempts to participate in feminist literature that uses gender as a foundational factor instead of a variable. By doing so, the study provides an alternative perspective to the social structure and cultural norms that contribute to women's subordination in a patriarchal culture and a masculine structured profession. This perspective is based on the views of the subordinate group and reveals underlying unjust factors that hinder their chances of equal participation and career advancement.

Moreover, there is a lack of research that gives Saudi working women a voice to speak about their experiences, not only within the accounting profession but also across other work fields. The recent development of women entering mixed-gender workplaces in Saudi Arabia reveals the need for more research that explores the personal narratives and experiences of Saudi women involved in this new situation in order to explore the problems they endure and the barriers they face.



### ***7.3.3 Contribution to research on the accounting profession in emerging economies***

This study contributes to literature on the accounting profession in emerging economies. The ethnographic approach of the research combined with the cultural perspective helps to provide, to an extent, an understanding of the accounting profession with regards to gender issues in one of the fastest growing economies in the world. This research provides an inside perspective of the work conditions of the Saudi accounting profession from the point of view of women as a subordinate minority. Simultaneously, it explores the cultural and social perspectives that surround the experiences of these women and distinguishes their experience from other countries. For example, while Kamla (2012) explored the effect of wearing the hijab on entry into the Syrian accounting profession, and the progress of Syrian women within it, this research built on that by giving a voice to the women themselves to talk, not only about the impact of adopting their chosen dress code, but about their general experiences of being female auditors in Saudi Arabia. This research also recognises the differences between Saudi Arabia and other emerging economies, including other Middle Eastern countries, because of its unique economic, social and political environment as discussed in Chapter Three.

## **7.4 The implications of the research for policy making**

The recent entry of women into CPA firms has brought with it an ambiguous situation regarding the nature of audit work, the environment of CPA firms and the need for policies that facilitate women's equal participation in the profession. This study highlights several barriers faced on a daily basis by working women in general, and female Saudi accountants in particular. The findings of this research could help regulators, academic institutes, SOCPA and CPA firms to consider the barriers to female Saudi accountants' full and equal participation in the accounting profession. These

barriers include the variation between education and training standards in accountancy for men and women, the absence of women members within SOCPA boards and committees, the difficulties regarding women's transportation, the lack of clear anti-sexual harassment laws and the inadequacy of childcare facilities.

The outcomes of this study provide insights into Saudi CPA firms for interested parties, including Saudi women aspiring to become accountants, future employers and clients. These insights could clarify some of the ambiguity regarding the new experiences of working women in Saudi Arabia.

## **7.5 Limitations of the study**

This thesis has explored the experiences of a certain group of female Saudi accountants in a particular time and place and through the application of a particular theoretical and methodological framework to analyse their stories. Therefore, the study has certain limitations that should be addressed for the benefit of future research and for accurately understanding the conclusions drawn in this study

As this study adopted the use of feminist standpoint theory, it necessarily neglected standpoints from related parties such as regulators, educators, partners, male accountants and other female accountants, including foreigners, who could provide different and complementary perspectives regarding the experiences of female Saudi accountants. Moreover, the method used to conduct this research was that of semi-structured interviews with a limited number of participants. Only 11 female Saudi accountants who participate in audit teams were interviewed. This small sample size is due to the fact that women's participation in audit teams was still fairly new at the time of the interviews, hence female Saudi accountants participating in audit teams only existed

in Jeddah. Therefore, this study was limited to the involvement of CPA firms located in Jeddah and as a result some of the findings may not be applicable to all Saudi female accountants or to CPA firms in other Saudi cities. Moreover, there are limitations related to the short experiences of the participants under study, ranging from three months to four years in the profession, as their views will be based upon limited experiences over a short period.

Despite these limitations, the study provides valuable insights and reveals new information related to the experiences of female Saudi accountants. The findings of this study contribute to understanding the nature of the work and the environment of Saudi workplaces.

## **7.6 Recommendations for future research**

The implications of this study reflect the complexity of the situation. More research is required to build an adequate understanding of this phenomenon by adopting other theoretical and methodological frames and by investigating different times and places. This section offers suggestions for future research that could further enrich our understanding of the experiences, not only of female Saudi accountants, but also of other working women in Saudi Arabia.

Firstly, Saudi Arabia is witnessing rapid changes regarding its regulations and policies for women's participation in new work fields that were previously closed to women. These changes influence social perceptions regarding women's roles in their public and private lives. Therefore, there is a need for research that updates the findings of the current study in order to highlight how socio-cultural changes affect the entry of women into and their advancement within CPA firms.

Secondly, the study found that CPA firms changed their stance, within a short space of time, regarding the employment of female accountants, and where they previously exhibited complete refusal they now have a tendency to welcome female employees. This change raises a need for more research that explores the motives and factors that drive CPA firms towards such a trend, particularly from the views of the partners of these firms and their perceptions of female Saudi accountants' abilities and limitations. Moreover, if this tendency persists, more women are likely to continue entering the profession and hence more case studies will be available for future research. This could add to the voices of the participants in this study, and help to identify views that differ from those of this group, and hence contribute to the discovery of potential new barriers emerging in the profession.

Thirdly, the fact that CPA firms in other cities refrain from employing female Saudi accountants or allowing them to participate in audit teams, calls for more research that explores these factors continuing to hinder women's participation, regardless of the absence of legal restrictions that forbid women from working as auditors.

Fourthly, the use of different theoretical and methodological frames could provide different perceptions and shed light on areas that have not been covered in this study. This could help to build more full understanding of gender issues in the accounting profession in Saudi Arabia.

## **7.7 Concluding thoughts**

This study attempts to address the knowledge gap in the literature related to gender issues in the accounting profession across cultures. The experiences of female Saudi accountants provide an insight into a unique situation that should be considered

within the broader context of Saudi Arabia. The theoretical and methodological frames of this study aimed to give female Saudi accountants a voice to speak about their experiences and to examine these experiences at micro and macro levels. This was achieved by analysing the influence of the Saudi context with its cultural norms, social structure and economic situation, and that of the accounting profession, including professional education and training, academic education and the nature of CPA firms, on women's entry into, and career development within, Saudi CPA firms.

Reflecting on my personal experience since I started higher education in accountancy, women had no place within the accounting profession. I have learned from this study that Saudi women are capable of breaking such barriers to enter into new work fields, even into fields that were previously considered unsuitable. However, the findings of this study indicate the persistence of several barriers that hinder women's full and equal participation within the Saudi context and at the professional level. Moreover, the stories and voices emerging in this study offer new insights, not only into the experiences of Saudi women, but also into Saudi culture in general. Despite the limitations set on women's participation in public life, the voices of the participants indicate currently rapid and deep changes regarding Saudi women's roles and in terms of the cultural, social, political and professional perceptions of the ability of Saudi women to participate more fully in life. Overall, this study reveals that Saudi women have a voice and are not afraid to use it.

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# **Appendices**

# Appendix A

## Interview questions

### 1- Personal characteristics:

- Age, marital status, level of education, qualifications, current job

### 2- Study issues:

#### A. Academic study:

- Did you study science or literature in school and why?
- Do you think there are differences between boys' and girls' schools? What are these differences?
- Why did you choose to study accounting? Did u think about future career choices?
- Where did you study accounting?
- Were there any difficulties during your study time? For example: Transportation, CCTV, faculty, curriculum, language...
- What did your family think about your choice of study?
- Do you think it is accepted socially for women to major in accounting in Saudi Arabia?
- Are there any differences between male and female students regarding curriculum or faculty members in terms of their qualifications or facilities provided between boys and girls campuses in your opinion?
- Have you been advised by anyone to change your field of study (accounting) during your study?
- How was your social life during study time?
- What was your family opinion about your study?
- Do you think the Saudi society encourage women to study accounting? What do people prefer women to study?
- What would you change in your academic study?

#### B. Professional qualifications:

- SOCPA (Saudi Organization for Certified Public Accountants) provides preparation courses for SOCPA fellowship examination, did you benefit from these courses and if not, why?
- To what extent the subject and cases of SOCPA examinations are similar to what you have study at the university?
- Why do you think few female accountants apply for the fellowship?
- Do you think the SOCPA fellowship makes it easier for female accountants to find a job?
- What would you change in SOCPA qualifications?

### 3- Work issues:

- Finding a job:

- Do you think there are job opportunities for female Saudi accountants?
- How many jobs did you apply for?
- Why did you apply for these jobs?
- How many offers did you get?
- How did you see the selection process?
- What are the negatives and positives of your past jobs?
- Current work conditions:
- What are the negatives and positives of your current job?
- Could you tell me a bit about:
  1. Workplace arrangements
  2. Working hours
  3. Entitlement to leave
  4. Certain tasks you are not allowed to do (differences between males and females).
- Are there other females working with you? How many?
- Do you think there are barriers that you face in your job? What are the major challenges?
- Is there some work that the firm doesn't give to female workers?
- Who are your clients? Who accept you and refuse you and what characteristics do they have?
- How do you feel about the ones that refuse you?
- How do you dress up at the office and at the clients (clothes, make up, perfume, jewelry, covering up)?
- What do you feel when you are at the clients?
- What are you supposed to behave like at the clients?
- Have you needed help from colleagues at the clients?
- How do you transport? The firm provides transportations? Male colleagues way of transportation?
- What is the solution for the lack of transportation in your opinion and what do you think about women driving?
- Built up the day of the female accountant, from home to the office to the clients in details,,
  - When you arrives to clients what happens?
  - Go to front door?
  - Security check?
  - Do you carry handbag, mobile phone?
  - What do you need as a female?
  - Do you stay in separate room?
  - Who would be with you in the room?

- When you are with a male colleague do you go with your colleague in his car or not and why not?
- If you are going to see someone at the client's company do you have to be with a male colleague or can you walk around the place freely or do you have to have appointment?
- What do you think the client's staff feel about your presence?
- How do you feel about that?
- When you are working do you have to keep the door close or open when you are with your colleagues?
- Does the firm always send male colleagues with you?
- When you go to clients how do people perceive you? As a female then an accountant?
- What do you bring to the workplace as a woman and as daughter, wife or mother?
- How do you see your relationship with your male colleagues?
- If male and female accountants with the same qualifications applied for a job who do you think they will choose?
- Is there equality regarding the salary between men and women?
- How long have you been working
- What do you like and dislike about your current job?
- Have you ever faced any harassment or troubles and if so how do you and the firm deal with it?
- Do you think the clients and the society are accepting you as an auditor?
- Do you think there is a possibility to advance in your career?

#### 4- Future plans and personal life:

- What are the changes happening on women's roles in Saudi? What roles you think you have and how do you prioritise them?
- How many kids do you have?
- How do you manage your personal life and work life?
- Do you have any help at home?
- How about your family and your husband what do they think about your job?
- Do you prefer to work in a job that gives more time for your self?
- In what way does your job affect your personal life and your relation with your family?
- Where do you see your self in 5 years?
- How do you see your self, as female accountant or Saudi accountant or just an accountant?
- Do you think you are a role model?

# Appendix B

## Consent form

FORM OF CONSENT TO TAKE PART IN A RESEARCH PROJECT

CONFIDENTIAL

**Title of project:** The voice behind the veil: Working experiences of Saudi female accountants

**Brief outline of project, including an outline of the procedures to be used:**

The project aims to examine Saudi female accountants working in Accounting firms in Saudi Arabia. I would like to explore the work circumstances for them and the challenges they face by exploring how the social structure and the cultural norms of Saudi Arabia effect their work and personal lives. Also examining to what extent does the auditing professional body in Saudi (SOCPA) is participating in their work experience.

Participation involves taking part in an interview to discuss work and personal matters. The interview will be audio-recorded. In total, participation will take about two hours. Your views and experiences form the primal data to this project.

I, \_\_\_\_\_ \*(participant's full name) agree to take part in the above named project / investigation, the details of which have been fully explained to me and described in writing.

Signed

Date

(Participant)

I, FAHDAH ALSUDAIRI \*(Investigator's full name) certify that the details of this project / investigation have been fully explained and described in writing to the subject named above and have been understood by him / her.

Signed

Date

(Investigator)

\*Please type or print in block capitals