

Opportunities, work Demand and Career Progression of Female Accountants in Rivers State

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Abstract: *There are claims that work style, networking, pressure from dependants, support from spouses and managers are positively associated with career progression of female accountants. This study adopted survey approach to examine the relationship between these four variables and career progression of female accountants in Rivers State, Nigeria. Using regression analysis on the data gathered from 122 professional accountants in Rivers State, the result indicates that work style, pressure from family members and support from partners and managers positively influence female career progression in Rivers State. On the other hand, the result reveals that networking does not positively influence career progression of female accountants in Rivers State, Nigeria. It is recommended that organizations should use family friendly policies such as flexible working arrangements, break schemes, Child care support, maternity leave and allowances, financial assistance and working from home as ways of promoting career progression of female accountants in Nigeria. Further, related study should be conducted in other sectors and state, using different methodology, to accommodate the limitation imposed by the scope of the study.*

Keywords: *Career progression, networking and work-life balance*

I. Introduction

As the millennial generation enters the work place, the importance of work/life balance is becoming paramount. With a significant number of accounting graduates in Nigeria being women, and the rise of dual career families, providing the appropriate balance that can mix work and family is increasingly important. Studies such as Windser & Auyeung (2004); Schein (2001) suggest that although women constitute over 40 percent of work force, their share of senior position is low. Thus, the talents and resources of most women are untapped. In accountancy, there are many female accountants, yet there are only few of them in top position (Buffini, 1990).

The career progression of female accountants is influenced by several factors (Twomey, Linehan & Walsh, 2002). Although discrimination, harassment or bullying may be direct at gender; ethnicity, age, religion, appearance and disability are also acknowledged as barriers to career progression for female accountants (Wallace, 2009; Bell, McLaughlin & Sequeira, 2002; Cullen and Christopher, 2012). Female accountants take care of their personal needs and children (Acker, 1990) and are challenged by both their personal and work lives in their career progression (Baker & Monks, 1998). They want a better balance between work and their personal lives including having good time for families (Windsor & Auyeung, 2006).

However, most of these claims have not been investigated among professional female accountants in Nigeria. Much of these researches have emerged from developed economies such as the United Kingdom (UK) and the United State of America (USA). Based on the researchers knowledge there is no study that considers those of Nigeria female accountants. This study will assist in providing comprehensive analysis of the difference(s) between career progression and Nigeria female accountants. The combination of work style, family pressure, support from partners and managers and networking may influence the career progression of female accountants in Nigeria. The next section of this article will be organised under the following sub heads: objectives of the study, significance of the study, conceptual explanation, empirical review, theoretical explanation, methodology, discussion of findings and conclusion/recommendation.

1.2 Objective of the Study

Drawing from the gap in the literature, the relationship between work style, dependant, support from partner and manager, and career progression of female accountants will be examined in this study. These relationships are hypothesized as follows:

H₀₁: Work style does not positively influence the career progression of female accountants in Rivers State.

H₀₂: The pressure from family members does not positively influence the career progression of female accountants in Rivers State.

H₀₃:Support from partners and managers do not positively influence the career progression of female accountants in Rivers State.

H₀₄:Networking does not positively influence the career progression of female accountants in Rivers State.

1.3 Significance of the Study

This study is significant for many reasons. First, no prior study has investigated the relationship between workstyle, pressure from dependants, support from partners and managers and career progression of female accountants in Rivers State. Second, Rivers State is the next most industrialised cities after Lagos, in Nigeria. Third, the result will assist in developing measures that will be used to stimulate the career progression of female accountants in Nigeria.

Thus, this study will fill the gap in the literature.

1.4 Conceptual Explanation

In this section, career, work style choice, work-life balance , flexible work arrangement and networking

1.4.1 Career

According to Arthur, Hall and Lawrence (1989), career is an individual's set of work experiences over time.

1.4.2 Work style Choice

Work styles choice refers to the ways in which individual differently prioritise work and private spheres in any given circumstance (Gallhofer, Paisey, Roberts and Tarbert, 2011).

1.4.3 Work-life Balance and career progression of female employee

The concept 'work-life balance' emerged in the middle of the 20th century following the increased participation of women in work force (Gallhofer et al, 2011). It is based on the assumption that women should be encouraged to combine more easily their careers with other responsibilities (McDowell, 2004) and aspirations irrespective of age, race gender (Machines, 2005). Accordingly, Dex (2003) have advocated for the use of flexible working, part-time work and/or flexi time, term-only working, parental leave and working from home as ways of promoting balance (Hills, Ferris & Martinson, 2003).

Leitner & Wroblewski (2006) assert that the concept work-life balance is geared towards reconciliation between two areas, rather than mere reconciliation of family life and employment. By promoting the balance between work and life, Warren (2004) argues that work-life balance becomes conceptualised as two-dimensional work versus life problem, in which employers and employees are constantly looking for the right mix of policies (Gallhofer et al, 2011).The extent to which a female accountant reconcile work and life is assumed to be associated with her level of networking.

1.4.4 Flexible work arrangements and career progression of female employee

Flexible work arrangement or option is a gender issue that have attracted significant interest of both employees and employers, and remains the main theme of most management and public policy in the last two decades. It is acknowledged as a family – friendly policy that enables a female employee to balance work and family responsibilities (Giannikis & Mihail, 2011). Charron & Love (2005) assert that flexible work option is an important way of stimulating employee productivity, morale, retention and recruitment.

Maxwell, Rankine, Bell & MacVicar (2007) defined flexible work option as policies and practices, formal or informal that allow people to change when and where work is executed. It is conceived in terms of flexibility in the scheduling of hours (such as shift options, flex-time, compressed work), flexibility in working hours (including job sharing and part-time), and flexibility in leave arrangements (such as parental leave, special leave and casual leave). However, employers appear to support greater flexibility in terms of the determination of wages and working hours.

1.4.4 Networking and career progression of female employee

Identity theorists assert that the self is a product of society and it is in social networks and social interactions that selves are produced (Volpe and Murphy, 2011). People, groups and organisations always create and recreate themselves through dialogues with others that serve as processors of interpretation and enactment created through network (Humphreys & Brown, 2002). Borgatti & Forster (2003) assert that networks provide structural context through which people are proximate to the opinions and behaviour of others and serve as the main source of social influence. It creates cohesion. Cohesion focuses on the direct link between one person and others, and as means of transferring flows of information and resources. Network provides important ways of getting feedback about the level of acceptable career behaviour. Accordingly, the female employee may organise information about herself and create an identity from her network. Linehan (2001) asserts that network is still strong in most organisations, particularly in professions such as Accountancy, Law and Medicine. Networking is important for career success and involves contact with others for the purpose of mutual interests,

including favours, persuasion and connections to people that have influence. Thus, female employees may need to network if they want to become significantly visible to earn organisational promotions (Fagenson, 1986). However, Burke & McKeen C. (1994) observed that female employees are less integrated with important organisational networks. Similarly, Linehan (2001) argues that female employees are not significantly included in the 'old boy' networks that are mostly comprised of those that hold power in different organisations. Thus, Mainiero & Sullivan (2006) assert that the impact of networks on female career development must be understood. In spite of the increasing call by researchers to consider the embeddedness of social behaviour in the network place, the level of influence of network on the career progression for female professionals has not been well scrutinised (Charles, Buchmann, Halebsky, Powers & Smith, 2001).

Burke & McKeen (Twomey et al, 2002) claim that female accountants may be missing several important career success ingredients (for example, information, mentors, sponsors, support, resources, advice, power, allies and privilege) when they do not network with their male counterparts. Female accountants will increase their level of participation in work place when improve in their level of networking. According to Mahon (1991), network is an informal scheme of arrangement where people from different grades can meet, exchange ideas and showcase their talents which will facilitate their visibility. It is an exclusionary practices and a form of indirect discrimination. Both male and female accountants will need to spend a good part of their time on social activities and business contacts outside the normal working hours. In comparison with female accountants, men are assumed to spend slightly longer hours on networking.

1.5 Empirical review

According to Kirchmeyer (2002), the associated career interruption arising from having children hinders the career progression of female accountants. The society's expectation from women and their reproductive biology suggests that women are wives and mothers (Borna & White, 2003). Thus, women with dependent children appear to place them in disadvantage position for career progression (Lehman, 1992). This is based on the assumption that women has the first responsibility of organizing their home and caring for the children may create subtle systematic huddles for their career progression (Schein, 2001). Accordingly, Cohn (1991) argue that women with dependent children are less likely to attain senior roles and in most cases, women in senior positions were unmarried and without children (Hodinott & Jaratt, 1998).

In addition, several studies (Caliguiri & Cascio, 1998; Linehan & Walsh, 2000) have shown that female accountants continuously take more responsibility for household tasks and child rearing irrespective of the number of hours spent in the work place. Work-family conflict is experienced when pressures from work and family roles are mutually incompatible such that the execution of one task makes it impossible to implement the other. The additional stress a female accountant is assumed to be related to the expected and actual roles of women in the society. Thus, they need to reconcile their family and work needs respectively.

Baker & Marks (1998) reveal that inflexible working arrangements and domestic responsibilities are obstacles to career progression of female accountants. They argue that a female accountant must work for very long hours if she needs to get to the top. Similarly, Davidson & Coopers (1992) report that female managers are more susceptible to role stress due to running a home and family. They furthered that female accountants are not likely to relax at the end of work because of the demands impose tighter schedule on their personal lives. In addition, female accountants with children may experience significant level of internal 'strain' due to divergent demands on their time and energy. Accordingly, Twomey et al (2002) suggested that female accountants must integrate sufficient flexibility in organizations in order to accommodate an ever-changing set of lifestyles and preferences.

1.5.1 Work style and career progression of female professionals

Organisations, policymakers and employees appear to understand that combining work with non work responsibilities is not entirely a private affair and all stakeholders are to be involved in creating and solving problems arising from inter-role management (Demerouti, Peeters & van der Heijden, 2012). Accordingly, the relationship between work, family and personal life has been stressed by scholars (Poelmans, Stepanova & Masuda, 2005; Eby, Casper, Lockwood, Bordeaux and Brinley, 2005). Studies in various countries including Canada, Australia and New Zealand (Burke & Mattis, 2000), the United States of America (Catalyst, 2004), Norway (Hoel, 2002), the United Kingdom (Singh & Vinnicombe, 2003) indicate that gender and work style is still a major limitation of career advancement of female professionals. In Europe, Riedman (2006) observes that the work life balance and style vary with state systems, family formation policies, legislation and gender ideologies. These studies indicate that work practices, requirement and style could be used to increase employee motivation, satisfaction and work ethics, reduce absenteeism and staff turnover as well as raise satisfaction between work and family life. Thus organisations have introduced work life balance measures such as flextime, shorter working hours, job sharing, child care services and special maternity leave arrangements to attract women in work places because of the perceived competitive advantage of having women in top positions.

Empirical evidence also suggests significant differences in the relationship between flexible work options and career development across the globe. For example, Scandura & Lankau (1997) observe that women are likely to have higher level of job satisfaction and organisational commitments when they perceive a family – responsive practice in organisations. Similarly, Charron & Lowe (2005) reported a positive relationship between flexible work options and, recruitment, retention, productivity and morale of female professionals. However, Dimerouti et al. (2012) observe that female employees from different conditions (economic, social, technological, legal and cultural), welfare systems, public policy support (Joplin, Shaffer, Francesco & Lau,2003) and service provisions (Korabik, Lero & Aymani, 2003) will show different attitude towards work which needs to be investigated.

1.5.2 Pressure from family members and career progression of female professionals

There is an assumed relationship between the pressure from family members and the career progression of female professionals. According to Santos & Cabral-Cardoso (2008), gendered expectations about women family roles in both the work place and the family contribute to the pressure on career growth. Similarly, Limsa & Hiilos (2008) observe that the roles performed in the family may influence the choice of career and career development of female employees. However, this relationship has not tested in professional accountancy practice among female accountants in Nigeria. Thus, we will investigate the claim.

1.5.3 The Role of Spouse and Employer on career development of female professionals

The increase in the number of female employees in the workforce and in management has widen interest in the relationship between Work, Family and Personal life (Valimaki, Lamsa & Hiilos, 2009), Prior research indicates that female employees are responsible to both their employer and their family, which makes them feel stressed. The perception of a working mother about non work roles may stress her. Those that receive support may not likely feel threatened by their role in the family.

It is assumed that when a woman receives childcare support and maternity leave, and allowances, it will enable her combine work and family responsibilities and enable her to have professional career. Spouses and employer have strong ties that may influence female career development through attitudes and behaviour toward employment and the availability of inter-personal support (Valimaki, et al., 2009). The support may be expressed in work hours and relocation requirements (Bonney, Kelley & Levant, 1999). Thus, even when a female employee would like to take a career work, her spouse’s work requirements and behaviour may influence her career progression.

Several studies (White, Cox & Cooper, 1997, O’Neil & Bilimoria, 2005; Lamsa and Hiilos, 2008) examine the role of spouse on female career development. White et al., (1997) observe that the spouse gives her female partner secure background for building a career. In similar study, O’Neil & Bilimoria (2005) report that spouse have significant influence on female career decisions and choices. However, Limsa & Hiilos (2008) indicate that the roles of spouses could be perceived in both positive and negative terms. They argue that in some instances, spouses had played more supporting role whereas spouses had not been able to cope with the female professional career success in other cases: The supporting spouse is perceived as a husband that assists and encourages the female worker in her career as well as discusses and advices on how to handle challenges in workplace. This spouse is construed as valuable in his ability to add value to the female professional because he contributes to her success and provides a comfortable environment at home. Accordingly, we will like to investigate the assumed relationship between support from partners and career progression of female accountants in Nigeria.

1.5.4 Networking and career progression of female professionals

There are claims that career progression and success are associated with networking. Davidson & Cooper (1992) reveal that over 50 percent of top managerial opportunities come through informal channels and who you know to allocate tasks and promotions rather than formal promotion. The female accountants that experience the ‘old boy network’ had worked in practice and have since moved to industry (Twomey et al, 2002). There are still more benefits to be derived from networking in established male-dominated social settings as power in companies is the skill mostly held by men. Thus, we will need to investigate the claimed positive association between gender, network and career progress of female accountants in Nigeria.

II. Theoretical explanation

Although much has been written on women participation in work force, there are two main theoretical strands that have been used to explain career progression, development and experience of women in the work place: Equity feminism and difference feminism (Hughes, 2002). Equity feminism emphasises equality of opportunity, entry to work force and equal pay (Gallhofer et al., 2011). On the other hand, difference feminism focuses on how and why women are different and how the perceived difference affects their career progression.

Both the equity and difference feminism has their shortcomings. However, the framework proposed by Morrison (1992) was adopted for this study. She modelled career progression using three variables: challenge, recognition and support. This model assumes that all the variables will be present in the same proportion to allow for progression. It is assumed that the challenge of new opportunities may prompt female accountants to learn and develop skills that will assist them carry out difficult task. According to Jamali & Negati (2009), recognition includes acknowledgement and rewards for success and the ability to earn more awards, promotion and salaries. They furthered that support represents acceptance and understanding the values that assist managers to integrate their career into rich and rewarding ventures.

III. Methodology

This study adopts an exploratory approach. Using a convenience sample of 122 professional accountants was randomly selected during the regularly meeting of professional accountants in Port Harcourt. The participants completed the research questionnaire after an interactive session. The questionnaire consist of two parts :a) demographic data and b) research data- factors that influence the choice of jobs, work style, pressure from family members, support from partners and managers, and networking. The measure the level of influence of the four dependent variables, the questionnaire was prepared with 5-points disagreed –agreed likert scale questions.

IV. Results

Table 1: Factor Analysis showing the validation of the Instrument.

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	6.280	23.261	23.261	6.280	23.261	23.261	3.436	12.727	12.727
2	2.628	9.733	32.994	2.628	9.733	32.994	2.803	10.380	23.106
3	2.024	7.498	40.492	2.024	7.498	40.492	2.484	9.201	32.307
4	1.624	6.014	46.506	1.624	6.014	46.506	2.388	8.845	41.153
5	1.512	5.600	52.106	1.512	5.600	52.106	1.977	7.321	48.474
6	1.452	5.379	57.485	1.452	5.379	57.485	1.752	6.487	54.961
7	1.291	4.783	62.268	1.291	4.783	62.268	1.600	5.926	60.887
8	1.121	4.151	66.419	1.121	4.151	66.419	1.494	5.532	66.419

Source: Administered questionnaire (2016)

Result in Table 1 shows the result of factor analysis, which indicates that only eight components have Eigen value greater than 1. Hence, the result of the remaining components was discarded. Table 1 shows that component 1 accounted for 23.26% of variation in data set while component 2, 3,4, 5,6,7 and 8 accounted for 9.73%, 6.01%, 5.60%, 5.38%, 4.78% and 4.15 % respectively. The eight components accounted for 66.42% of the variation in the data set. In addition, the rotated factor loadings were used to examine the validity of each of the item on scale. Finally, items with factor loading less than ± 0.30 were considered to be invalid.

Table 2: Factor Loading for each of the item on the instrument

Items	Component							
	1	2	3	4	5	6	7	8
Q1	.494				.302			
Q2			.325	.331		.473		
Q3		.557					-.403	
Q4		-.347		-.431				
Q5	-.304	.622						
Q6		.403		.339		.359	.365	
Q7		.313				-.362		
Q8					.524		.332	
Q9		.359				.356	-.366	
Q10		-.411		.388				
Q11	-.327	.612						
Q12	.308				.388			.334
Q13		.561	.461					
Q14	.624							
Q15	.366		.462	-.343				-.437
Q16	.495		.378				-.303	
Q17	.553						-.386	
Q18	.564			-.314				
Q19	.526					.305		
Q20	.481		.417		-.534			
Q21	.548				-.453			

Q22	.706			.313		-.466		
Q23	.819		-.315					
Q24	.667	.335	-.452					
Q25	.706			.313		-.466		
Q26	.819		-.315					
Q27	.667	.335	-.452					

Source: Administered questionnaire (2016)

Result in Table 2 reveals that on the item loaded on at least one of the eight components. This shows that the instrument is valid. Further, in order to assess the reliability of the instrument used for data collection, Cronbach alpha method was used and a reliability coefficient of .84 was obtained which indicates that the instrument is reliable (as demonstrated in Table3).

Table 3: Cronbach Alpha Reliability Result for the instrument

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.837	.777	27

Table 4: Demographic Data of the Respondents

Demographic variables	No. of Respondents	Percentage (%)
Gender		
Female	122	100
Professional qualification		
ICAN	81	66.4
CITN	12	9.8
ACCA	13	10.7
Others	10	13.1
Total	122	100.0
Academic qualification		
B.Sc/HND	86	70.5
Master	29	23.8
Ph.D	7	5.7
Total	122	100.0
Age (years)		
Under 25 years	37	30.8
25-40 years	54	44.3
41-56 years	19	15.6
Above 56 years	12	9.8
Total	122	100.0
Working experience		
Less than 5 years	63	51.3
5-10 years	29	23.8
11-20 years	22	18.0
Above 20 years	8	6.6
Total	122	100.0

Source: Administered questionnaire (2016)

Table 4 reveals that eighty –one respondents (66.4%) were ICAN members, 12 respondents (9.8%) were members of CITN professional body, 13 respondents (10.7%) were ACCA members while 10 respondents (13.1%) belong to other professional bodies. The distribution of the respondents by academic qualification shows that 86 respondents (70.5%) were B.Sc/HND holders, 29 respondents (23.8%) had Master Degrees certificate while 7 respondents (5.7%) were holders of doctorate degree. Result in Table 4 also reveals out of the 122 respondents that participated in the study, 37 respondents (30.3%) were less than 25 years, 54 respondents (44.3%) were between 25-40 years, and 19 respondents (15.6%) were between age brackets 41-56 years while 12 respondents (9.8%) were above 56 years. In terms of their working experience, 63 respondents(51.6%) had less than 5 years working experience, 29 respondents(23.8%) have 5- 10 years of experience while 22 respondents(18.0%) and 8 respondents(6.6%) have 11-20 years of experience and above 20 years of working experience respectively.

Table 5: Respondents on Factors that influence choice of Job

Factors	No. of Respondents	Percentage (%)
Sex	43	35.2
Ethnicity	20	16.4
Age	37	30.3
Religion	25	28.7
Financial needs	14	53.8
Child bearing	59	48.4
Marital status	46	37.7
Flexible working hours	83	68.0
Leave great	33	27.0
Recognition of skills	70	54.5
Opportunity to grow	66	54.1
Closeness to home	76	62.3
Remuneration	44	36.1

Multiple responses allowed. **Source: Administered questionnaire (2016)**

Result in Table 5 reveals that flexible working hours (68.0%), closeness to home (62.3%), recognition of skills (54.5%), opportunity to grow (54.1%) and financial needs (53.8%) were the major factors that influence choice of job of female accountants in Rivers State.

Table 6: Respondents on Stay on a Job

Factors	\bar{X}	SD	Remarks
Work style			
Flexible working hours will influence my stay on a job	3.94	1.16	Agree
Job sharing will influence my stay on a job	3.98	1.31	Agree
Break schemes will influence my stay on a job	4.16	0.96	Agree
Overall mean	4.03	1.14	
Pressure from family member			
The number of responsibilities at home will determine my continuity on a job	4.29	0.86	Agree
If ask to sign contract undertaking not to take maternity leave within a specific period, it will influence my choice of job.	4.16	1.05	Agree
The financial needs of my family will determine my continuity on a job	4.16	1.09	Agree
I will not continue with any job that keep me in office more than that desired by your husband	4.29	1.01	Agree
Overall mean	4.23	1.00	
Support from partners and managers			
I dislike organizations that do not have family friendly policies.	4.23	1.07	Agree
I dislike organizations that will constantly make me to travel or relocate from the branch that is far from my family	3.95	1.12	Agree
I dislike organizations that will not permit me to bear children within certain period	3.84	1.20	Agree
I dislike organizations that do not offer financial assistance particularly during child birth	4.05	1.14	Agree
Overall mean	4.02	1.13	
Networking			
Most promotions are earned through social settings in my organizations.	3.23	0.99	Neutral
My work and family life does not permit my involvement in informal settings and as such do can not grow faster	2.38	1.06	Disagree
I do not have most business contracts outside the normal working hours and as such do not progress at same level with my male counterpart.	2.96	1.86	Neutral
Overall mean	2.86	1.30	

Source: Administered questionnaire (2016)

Table 6 shows result of analysis of possible factors that could influence respondent stay on the job. The overall weighted mean of 4.03 was obtained for work style while weighted mean of 4.23, 4.02 and 2.86 were obtained for pressure from family members, support from partners and managers and networking respectively. This result indicates that respondents agree that work style, pressure from family members, and support from partners and managers influence their stay on, however the respondents indicates neutrality to networking. Therefore, based on mean scores work style, pressure from family member and support from partners and managers we can deduce that they are the major factors that influence career progression of female accountants in Rivers State.

Table 7: Descriptive statistics showing factors influencing respondents stay on job among the age group.

Age	Work style	Pressure from family members	Support from partners and managers	Networking
Under 25 years	Mean	2.97	3.30	3.70
	N	37	37	37
	SD	0.58	1.76	0.91
25-40 years	Mean	2.96	3.91	3.85
	N	54	54	54
	SD	0.66	0.92	0.98
41-56 years	Mean	3.12	0.64	4.63
	N	19.00	19.00	19.00
	SD	0.69	1.56	0.44
Above 56 years	Mean	4.08	1.10	4.03
	N	12	12	12
	SD	0.70	1.66	0.80

Source: Administered questionnaire (2016)

Table 7 reveals that networking is the major factor that influences the career progression for those that are less than 25 years. For those within 25 and 40years, it is pressure from family members while networking is the major factor that influences those that are between 41 and 56 years. Respondents who were above 56 years indicated that work style is the major factor that influence their stay on job.

Test of Hypotheses

Table 7: Multiple Regression Result Summary of the Influence of Work Style, Pressure from family member, Support from partners and managers, networking and age on career progression of female accountants in Rivers State.

Predictor variables	B ₀	SE	B ₁	t-calc.	p-value	R ²	F-calc.	p-value
Constant	.023	.445		.051	.959			
Work style	.056	.021	.153	2.06	.042	.786	37.06	.000
Pressure from family members	.369	.097	.960	10.41	.005			
Support from partners and managers	.083	.210	.222	2.79	.006			
Networking	.026	.236	.068	.92	.358			
Age	.012	.222	.010	.164	.870			

B₀ = unstandardized coefficient, B₁ = Standardized coefficient, SE = Standard error * p<0.05 significant at p<0.05. Source: Administered questionnaire (2016)

Multiple regression was used to examine the influence of the four predictor variables (work style, pressure from family members, support from partners and managers networking and age) on career progression. The coefficient of determination of .786 was obtained which means that the four predictor variables accounted for 78.6 percent of the variation in career progression of female accountant. The standardized beta coefficient showed that work style (B₁ = .153, t calc. = 2.06, p = 0.042, p<.05) has significant positive influence on career progression of female accountants in Rivers State. Thus, we reject the hypothesis which states that work style does not positively influence career progression of female accountant in Rivers State. For the second hypothesis, the standardize beta of .960 was obtained (B₁ = .960, t calc. =10.41, p =.000, p <.05) were obtained. This also indicates that pressure from family members has significant positive influence on career progression of female accountants in Rivers State.

In addition, the result obtained for support from partners and managers revealed significant positive influence of support from partners and managers on career progression (B₁ =.222, t calc. =2.79, p = .006, p<.05). Hence, we deduce that there is significant positive influence of support from partners on career progression of female accountants in Rivers State. Finally, the result indicates that networking has no significant positive influence on career progression (B₁ = .068, t-calc. = .92, p = 0.358, p>0.05) meaning that the null hypothesis four is accepted. Therefore, we deduce that there is no significant positive influence of networking on career progression of female accountants in Rivers State.

V. Conclusion and Summary

With a significant number of accounting graduates in the country being women, and the rise of dual career families, providing the appropriate balance that can mix work and family is increasingly important if their talents must be fully harnessed and channeled towards economic development. This study examined four variables which were hypothesized to be impacting the career growth of female accountants in Rivers State, Nigeria. Following the results from the analyses however, only three out of the four factors passed the statistical

significance threshold. The implication of this inference is that these factors: “*Work style, Family Pressure*” and “*Partners’ and Manager’s Support*” are critical in determining the career progression of female accountants in their various place of work. Our findings support the argument presented in previous studies (Barker & Marks, 1998; Leitner & Wroblewski, 2006; Valimaki, Lamsa & Hiilos, 2009; White et al., 1997; O’Neil & Bilimoria, 2005; Gianniski & Mihail, 2011; Scandura & Lankau, 1997., Charron & Lowe, 2005). From theoretical perspective, this finding tends to reinforce the difference feminism school of thought which goes to underscore the justification for women to be encouraged to combine more easily their careers with other domestic responsibilities (McDowell, 2004). However, the result did not show any significant relationship between networking and career progression of female professional in Rivers State. The implication is that networking does not play significant role in the career life of female accountants in Rivers State, as revealed in the previous studies (Charron & Lowe, 2005; Giannikis & Mihail, 2005). Our findings is supported by the report by Scandura & Lankau (1997) that indicated that empirical differences exist in the relationship between networking and career progression of female professionals across the globe.

It is therefore our recommendation that organizations should use family friendly policies such as flexible working arrangements, break schemes, Child care support, maternity leave and allowances, financial assistance and working from home as ways of promoting career progression of female accountants in Nigeria. In addition, similar study should be conducted in other sectors and states, using different approach, to take advantage of the limitation imposed by the study.

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