

Gender Discrimination Against
Female Accountants and Auditors
in the Lebanese Workplace.

by

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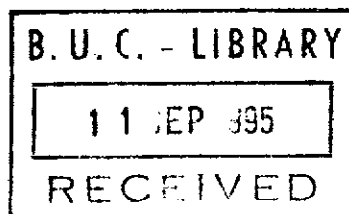
January 1995

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Gender Discrimination Against
Female Accountants and Auditors
in the Lebanese Workplace.

A Research Topic Presented to
The Business Division of Lebanese
American University.

In Partial Fulfilment of the
Requirements for the Masters of
Business Administration Degree.



by

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January 1995

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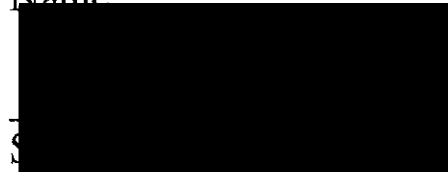
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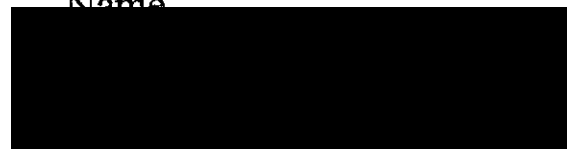
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Chapter One

OVERVIEW

In western countries, the accounting and auditing professions are two separate entities. Although the two professions cover common grounds, they differ in function and scope.

In Lebanon, the accounting profession is, to a large extent, intermingled with the audit profession. The latter is not quite as developed or recognised as in the western world.

Lebanese accounting firms are mainly involved in audit work. According to Sidani,⁽¹⁾ the basic activity for public accounting firms in Lebanon is auditing. Although employees are labelled as accountants, they in actuality perform audit work.

Therefore, this study will emphasize the audit function rather than the accounting function, to mirror the Lebanese workplace, and render the research closer to reality.

CHAPTER I

INTRODUCTION

Historical Background:

Auditing, although a relatively recent science, is by no means recent in practice. Ever since business entities were created, auditing dragged along for tax and inheritance purposes, distribution of income among owners, or even merely as an educated means to see how the business was doing.

As the industrial revolution gave rise to the expansion of western markets, businesses demanded more outside capital, which could only be raised if the credit worthiness of the business was proven by independent examiners (2). In 1845, business laws stipulated that a separate corporate account be maintained and audited by external auditors of requisite competence and experience.(3) This is where the audit profession was further demanded and developed.

Throughout that time and until recently, auditing, has been an offsite and after the fact review of information. According to Porter and Burton,(4) in the early days of public accounting, the audit function was primarily a police function. Its objective was to detect fraud and error. This objective has, nevertheless, been dramatically altered. In their book, Auditing: A conceptual Approach, Porter and Burton defined the primary objective of an audit examination by an independent auditor to be "the expression of an opinion on the fairness with which the financial

statements prepared by his client present the financial position and results of operation of the client company in accordance with principles generally accepted by the accounting profession."

Thus, auditing became mainly concerned with expressing an opinion on how true the financial statements of the company are. To express such an opinion, the auditor had to go through the books of the firm, not only to make sure that the figures on the financial statements matched those on the books, but also, and more importantly, to determine the credibility of those figures in relation to the firm's scope of operation in the past and present. Hence, the auditor's function changed from a "watchdog" as they called it, to an evaluator function, where a lot of judgment is exercised.

Lately, the trend is to involve the auditing function on a daily basis with sensitive high-risk work. Auditing will no longer be an after the fact information review, but rather an on-going daily review of work processes. As one auditing authority once put it: people do not create errors, processes do. Thus, the auditor's basic concern nowadays, is to place the necessary controls on relevant work processes to help prevent errors and fraud. A finding is no longer a catch, but rather an evidence of a missing control.⁽⁵⁾ On the whole, the audit function is gradually becoming a preventive measure rather than a corrective one.

The audit profession, just like any other profession attracted the female gender. According to the Institute of Internal Auditors, (IIA), women compose roughly 50% of existing internal audit staff positions. One would think it strange to mention gender discrimination in a profession half composed of women, yet even stranger that by the end of

the 20th century, the discrimination issue, supposedly long forgotten, still blazes on, marking the unforgettable incident of Lillian Garland in 1990.(6)

Garland, going by the law, took her four month pregnancy leave, yet was denied back her job until she sued in court. Her employer was found guilty of gender discrimination. This incident makes one think again about the existence and degree of discrimination against women in today's work place..

Thanks to Equal Opportunity Laws, women have had equal access to auditing jobs. However, the advancement of women up the corporate ladder may be hindered due real or perceived discriminatory practices. This study is an attempt to find out whether such practices actually exist in Lebanese audit firms, and whether the latter, are making an effort to institute some balance between the upward mobility of men and that of women.

Purpose of the Study:

In pursuit of their careers, women accountants & auditors may face certain discriminatory practice in relation to their gender. Such practices may hinder their career advancement.

This study attempts to shed light on such practices and determine whether they exist in Lebanese audit firms as they do in American ones, in addition to finding out whether the Lebanese audit profession acknowledges such a problem, and is making efforts to remedy it.

Limitations:

The first limitation is that there is no previous research on discrimination against women accountants & auditors in Lebanon. Therefore, no previously collected information could be used in relation to this subject. Furthermore, no comparison could be made between previous and present statistics on this matter.

The second limitation is the small number of female accountants & auditors in the Lebanese workplace. However, since it is equally important to learn the male's view point on discrimination, it was decided that the sample include both men & women to render the research more comprehensive and the sample size large enough.

Chapter Two

Chapter II

Literature Review

No previous literature has been found on discrimination against female accountants and auditors in Lebanon. There were, however, several books on auditing as a whole, and several articles on female auditors in the United States of America and the discrimination issues they face in the profession. Those articles were carefully considered since gender discrimination is likely to exist in Lebanon as much as, if not more than, in the United States.

There were also three research studies on accounting in Lebanon, completed as partial requirement towards MBAs, in 1986, 1988, and 1989 respectively. Though they all focused on the college preparation of accountants and auditors, they were useful as a source of general information on the accounting profession in Lebanon.(4)

On the whole, the body of literature relating to gender discrimination in the auditing work place, focused on the fact that female auditors and accountants are being discriminated against in not being given the same opportunities of advancement that their male colleagues are.

According to Barclay, Pelfrey, and Theisen,(7) the treatment and advancement of male and female accountants in the workplace may differ. Women may face subtle discriminatory practices in terms of promotability, compensation, benefits, work load, work type, colleagues' attitudes and so on... The authors state that women compose 50% of accounting

graduates, CPAs and internal auditors. Women also have equal access to accounting and auditing jobs thanks to EEO laws. However, as of 1989, they compose only 4.1 % of all partners, principals and managers in U.S. audit firms.

It is, therefore, fair to conclude that firms employ female auditors mostly in obligation to prevailing employment laws, or in other words, to fill a quota imposed on them by the government. In fact, women are not easily promoted and reach top ranks rarely, and with extreme difficulty. They are more likely to remain in staff positions while their male colleagues "earn" the promotion.

Furthermore, according to Pomeranz, since automation seemed to reduce chargeable time, hence reducing cost, it replaced many of the junior staff, a category mostly composed of women. (8)

The American Institute of Certified Public Accountants (AICPA) identified the "lack of significant female representation at the partnership level" to be one of the major issues facing the profession in future years. Hence, the AICPA created the "Upward Mobility of Women Committee which found that the slow advancement of women professionals was, to a large extent, due to the cultural attitudes towards women... attitudes which may have a "detrimental effect on their self esteem as well as affect how others in the corporation view women". (7)

The UMW committee also found that women are often accused of being too emotional, of valuing family over career, of refusing travel and overtime etc... Author Joy Child (8) responded to such accusations by pointing out that men also have their shortcomings. She detailed the issue

stating that if women showed emotionalism in crying, men also showed emotionalism in shouting, using abusive language or just walking out the door. Such emotional occurrences were indeed rare for both sexes, but still, they occurred with them both. Therefore, it is unjustified to accuse women, short of men, of being emotional.

Concerning women who usually value their families over their career, thus refusing travel and overtime, Child responds that women are able to balance family and career especially if given flexible hours and take home assignments. Why should a company have to let go of an employee on whom it had spend time, effort and money to train and mold, just because that employee happened to be a female starting a family. Child argues that audit assignments are the type of assignments which can be completed at home. So why confine the employee (whether male or female) at the office when he can finish the work at home!

The author states that even if the accusations were indeed true, they can be remedied by improving the attitude of male colleagues towards women, by rendering workloads and schedules more flexible to ensure a more comfortable and productive workplace for both men and women .

Authors Hook and Cheramy make suggestions as to how such improvements can be made.(9)

- 1- Instituting "flex-time" into the firm.(Flex-time is a program which allows employees of both sexes, to fill in their eight hours a day at the time they prefer rather than sticking to the traditional 9-5schedule.This makes

it easier for women with families to combine family and career successfully.

- 2- Instituting the "Work-at-home" option where women can do portions of their work at home. According to Oliver Mann, president of Corporate Child Care Initiatives Inc., "a lot of work is done on a project basis and can be done at home.(10)
- 3- Introducing a child care center for female employees' children. In addition to helping female auditors themselves, it helps firms reduce turnover, attract new recruits and cut down employee absenteeism.
- 4- Expand socializing and mentoring activities to include female professional and to promote female client development.
- 5- Holding frank and open management/employee discussions, or formal sessions led by experienced moderators to enhance employees' discrimination awareness.
- 6- Appointing a woman's advocate to "discuss career related issues with women professionals".
- 7- Appointing a committee to handle proper redistribution of female junior auditors, who were replaced

by automated programs, into other positions in the corporation, rather than letting them go.

When management institutes such programs to reduce, if not eliminate, gender discrimination, it means that the latter is a problem that's gaining recognition as well as treatment.

It therefore seems worthwhile to examine gender discrimination in Lebanese audit firms, and determine to what degree, if any, this problem is being recognized and treated.

Then, perhaps we'll be able to quote CPA Linda Cheatham who says: "No one here even thinks about gender. We have women represented in all disciplines and industry specialties"... or even CPA Gail Markham when she says, "The majority of our clients now are man, in fact, they're our best cheerleaders".(10)

Chapter Three

Chapter III

Methodology & Procedures

Population & Sample Selection

After several alterations of the nature and scope of the population, it was decided that the population include accountants as well as auditors of both sexes, yielding a sample size large enough to be valid.

The geographic areas sampled were Saida and Beirut, having the largest concentrations of accountants and auditors.

The firms were selected from the register of chartered accounting firms at the chamber of Commerce in Beirut.

Those firms were considered to be the population for this research.

Scattered around the two cities were a few small local offices run by one or two accountants. Those offices were not registered at the Chamber of Commerce and thus were not considered as part of the population.

Accounting and audit firms referred to as either regional/international, or local. Regional and international firms perform audit, accounting, management, and consultation services to clients with a wide scope of operation.

On the other hand, local firms perform bookkeeping and tax services for smaller clients with a limited scope of operation.

Thus the workplace environment, and the degree of discrimination within that workplace are expected to vary with the nature and scope of the firm.

Instrumentation

The questionnaire was the basic instrument used in collecting field data for this study. In constructing the questionnaire, the researcher made use of the following items:

1- Interviews with:

a- Accounting and audit firm directors /managers / supervisors/ and staff, to find out each category's view on discrimination in the Lebanese workplace.

b- Client firm directors (mostly banking and large commercial institutions) to find out how they view female auditors as compared to male auditors.

2- Previous Research:

There were three research projects on the accounting profession in Lebanon, dated 1986, 1988, and 1989. Although they did not address the gender discrimination issue, they were useful as

an updated source of information on the accounting profession in Lebanon.

3- Magazine Articles & Books:

The former were much more updated and specific to the discrimination issue than the latter. They included studies and surveys recently performed, whereas the books at hand were more theoretical and instructional in nature, even if they were also useful as a source of general information.

Based on the previously mentioned items, the researcher constructed the final instrument, the questionnaire. Two hundred and thirty two (232) questionnaires were distributed to twenty one accounting firms. Only one hundred and nineteen (119) valid questionnaires were returned, thus, yielding a response rate of 51.3%.

Variables and their Measurement

The questionnaire was directed to accountants and auditors of both sexes. It contained thirty six questions. The first sixteen questions were considered to be independent variables. asking the respondents about their age, sex, education, experience, title and such. To analyze those research questions, the researcher will use percentage and frequency analysis.

The next twenty questions were considered to be dependent variables, asking the respondents their opinion on discrimination against

female professionals, on the competence & qualifications of females as compared to males, and on whether the firm is making efforts to eliminate discrimination. All of the twenty dependent variables were measured by the Likert 5 point scale:

SD D ? A SA

To test the relation between the dependent and independent variables, the researcher will use the elaboration of variables, based on the analysis performed using the Statistical Package for Social Science (S.P.S.S.).

Description of Questionnaire

The first set of research questions consisted of sixteen independent variables supplying the researcher with the major characteristics of the respondents.

- 1- The first question asked the age of the respondent. Three rankings were provided:
 - a- Below twenty five (representing fresh graduates)
 - b- twenty five-forty (representing supervisors and older staff).
 - c- above forty (representing managers, directors, and partners).
- 2- The second question asked the sex of the respondent, whether male or female.
- 3- The third question inquired about the education of the respondent, whether high school , B.A. holders, M.B.A. holders or Ph.Ds.
- 4- The fourth question asked whether or not the respondent is a C.P.A.

- 5- The fifth question asked about the experience of the respondent in the accounting/audit profession.
- 6- The sixth question asks whether the respondent is working at a local or foreign firm. This question is significant because those working at a local firm are expected to experience a higher degree of discrimination than those working at a foreign (regional or international)firm.
- 7- This question inquires about the title that the respndent holds at the moment. The rankings are:

a- junior staff	}	representing those just starting
b- staff	}	their careers.
c- Superviosor	}	representing those half way
d- manager	}	through their careers.
e. partner/director		representing those who reached the top of their careers.
- 8-9-10-12 Those questions ask whether the respondent's supervisor/ manager/ director/ partner are males or females. These questions are important in giving the researcher a percentage of the women reacting top ranks as opposed to men.
- 11- This question inquires about the percentage of men & women in the firm.
- 13- Question thirteen inquires about the benefits that each respondent is offered through the firm. This gives the researcher a chance to compare what male auditors are offered as compared to females of the same education and experience.
- 14-15-16 These questions ask the respondents about their salaries, bonus, and promotability to facilitate the comparison between males and females.

The next part of the questionnaire consists of twenty questions as dependent variables.

17- Question seventeen asks for the respondent's opinion regarding how hard males work as opposed to females.

18-21-23 These three questions ask about the capability, competence, and intelligence of male accountants/auditors as opposed to females.

19- This question asks the respondents whether males treat females as equals. This is significant because we can detect any contradiction by referring to questions 17,18,21,23 and 25.

Example: How are females treated as equals if they are considered incompetent, incapable, less intelligent and less hard working?

20-22-24. These questions ask the respondent about the probability of women becoming partners, about how frequently they are promoted, and whether they are paid the same as their male colleagues.

25- This question inquires about the type of work women are given as compared to men. In order not to discriminate, women should be given the chance to perform complex jobs in order to gain experience and confidence. They should not be restricted to the routine type of work.

26- This question asks the female respondents whether their male colleagues help them if they ask for help. This reflects the attitude of the male colleagues towards their female co-workers.

27-28-29-30 These questions ask whether the firm acknowledges and is making efforts to reduce / eliminate gender discrimination.

31-32 These two questions inquire whether the firm is instituting programs which aim at giving female employees with families, to coordinate between their careers, and their family lives.

33-36 These two questions inquire about the future plans of the female employees because of experiencing discriminatory practices. This reflects the turnover rate because of discrimination.

34-35 These questions ask the respondents whether they feel threatened by the introduction of automated accounting programs. Knowing that the junior staff and staff perform the routine type of work, and that most staff positions are filled by females, then automation is expected to threaten the jobs of female staff.

Chapter Four

Chapter IV

Findings of the Study

The following chapter displays the findings and results of the study performed by the researcher. The results of each question will be individually studied based on the analysis described in the previous chapter.

Table 1

Frequency distribution of the respondents by age :

Age	Frequency	Percentage
< 25	25	21
25-40	74	62.2
> 40	20	16.8
Totals	119	100

Table 1 shows that the age of 2/3 of the selected sample lies between 25 and 40. This seems reasonable since the three categorical titles (staff, supervisor, and manager) lie between the ages of 25-40. While the junior staff title, mainly fresh graduates, are <25 years of age, and the director /partner title, with many years' experience, are usually >40 years of age. Thus the concentration of employees within the 25-40 age group is reasonable based on the above justification.

However, the table also shows that 4/5 of the sample is below 40 years of age, meaning that the majority of employees is relatively young.

This is also justified by the high turnover rate in the audit profession as a whole. According to Sidani, auditing is considered to be a stepping stone to other management positions in different professions. Very few auditors and accountants remain in the profession for a long time. Hence, it is reasonable to find that the majority of the respondents are <40 years of age.

Table 2

Frequency distribution of the respondents by gender :

	Frequency	Percentage
Male	67	56.3
Female	52	43.7
Totals	119	100.0

Table 2 shows that the majority of accountants and auditors are men. This finding is consistent with the finding in question 11 whose table is displayed below. In table 3 , 70% of the respondents stated that women are less than men in accounting firms.

Thus, the two findings are consistent and reasonable considering the Lebanese mentality regarding female professionals.

Table 3

Frequency distribution of the number of respondents who believe that women are more than man in their firm :

	Frequency	Percentage
Yes	36	30.3
No	83	69.7
Totals	119	100.0

Table 4

Frequency distribution of the respondents' education :

	Frequency	Percentage
Highschool	17	14.3
B.S/B.A	79	66.4
M.B.A.	21	17.6
PH.D	2	1.7
Totals	119	100.0

Table 4 shows that 2/3 of the respondents were B.A./B.S. holders. The remaining third was almost equally divided between highschool graduates and M.B.A.s. Only 2 out of 119 respondents were PH.Ds. This is also justified by the high turnover rate in the profession. Post graduates would have higher aspirations than remaining in the audit employment.

They may move to other professions, to other countries where their income is greater.

Thus, it seems reasonable that the majority of respondents hold B.A./B.S. degrees.

Table 5

Frequency distribution of the respondents by whether or not they are C.P.A.s .

	Frequency	Percentage
Yes	11	9.2
No	108	90.8
Totals	119	100.0

Table 5 shows that the minority of respondents were certified Public Accountants (C.P.A.s). Only 9.2% were C.P.A.s , which is expected in a country like Lebanon where sitting for the C.P.A. exam was not very common until 1993 when the government granted C.P.A.s. to a group of Lebanese accountants. This finding is consistent with the finding in Table 6 below.

Table 6

Frequency distribution of the respondents by title :

	Frequency	Percentage
Junior Staff	24	20.2
Staff	47	39.5
Supervisor	21	17.6
Manager	15	12.6
Director/Partner	12	10.1
Totals	119	100.0

Table 6 shows that only 12 of the respondents are directors/partners. Table 5 shows that 11 of the respondents are C.P.A.s. Thus, the two findings are indeed consistent. Table 6 also shows that the majority of the respondents hold a staff position, while one quarter hold a junior staff title.

Relating to Table one, the two findings seem to be consistent and reasonable.

Table 7

Frequency distribution of the respondents by experience :

	Frequency	Percentage	Cum. Percentage
<6 years	48	40.3	40.3
6-10 Years	30	25.2	65.5
> 10 Years	41	34.5	100.0
Totals	119	100.0	

Table 7 shows that over 40 % of respondents have been less than six years in the profession. This finding is consistent with the findings in Tables 1,4, and 6.

The majority of the respondents are young, fresh graduates, and have had little experience. 2/3 of the respondents have had <10 years experience in the profession.

This is also justified by the high turnover rate among auditors/accountants, where the latter don't stay in the profession long enough to gain more experience.

Table 8

Frequency distribution of the respondents by type of employer:

	Frequency	Percentage
Local	73	61.3
Foreign	46	38.7

Table 8 shows that almost 2/3 of the respondents work at local firms, while only a third are employed at regional/international firms.

Relating to Table 3 , where 70% of the respondents said that men are more than women in their firm , it is fair to conclude that most employees in local firms are men, and that the majority of female auditors/accountants are employed by foreign firms.

Table 9

Frequency distribution of the respondents whose supervisors are males :

	Frequency	Percentage
Yes	97	81.5
No	22	18.5
Totals	119	100.0

Table 10

Frequency distribution of the respondents whose managers are males:

	Frequency	Percentage
Yes	112	94.1
No	7	5.9
Totals	119	100.0

Table 11

Frequency distribution of the respondents whose directors/partners are males :

	Frequency	Percentage
Yes	112	94.2
No	7	5.8
Totals	119	100.0

Tables 9,10 and 11 show that the majority of supervisors , managers, and directors are men. This means that female auditors/accountants rarely reach top ranks in the profession. Is it because of a gender discrimination problem? Further analysis will tell.

Table 12

Frequency distribution of respondents who believe that men and women equally share top jobs in the firm.

	Frequency	Percentage
Yes	29	24.4
No	90	75.6
Totals	119	100.0

Table 12, shows that only one quarter of the respondents agree that men and women share the top jobs in the firm. Three quarters believe that men are represented in the top ranks more than women. The question poses itself again: Is this evidence of discrimination, or is it just coincidence?

Table 13

Social Security		
	Frequency	Percentage
No	15	12.6
Yes	104	87.4
	119	100.0

Table 14

Health Insurance		
	Frequency	Percentage
No	65	54.6
Yes	54	45.4
	119	100.0

Table 15

School Fees		
	Frequency	Percentage
No	53	44.5
Yes	66	55.5
	119	100.0

Table 16

Transportation Costs		
	Frequency	Percentage
No	23	19.3
Yes	96	80.7
	119	100.0

Table 17

Periodical Training		
	Frequency	Percentage
No	62	52.1
Yes	57	47.9
	119	100.0

Table 18

Periodical Bonus		
	Frequency	Percentage
No	41	34.5
Yes	78	65.5
	119	100.0

Table 13 through 18 are concerning the benefits which are offered by the firm to its employees. The benefits are: Social Security, Health

Insurance, School Fees, Transportation Costs, Periodical Training, and Periodical Bonus.

Tables 13 and 16 show that 80 - 87% of the respondents receive Social Security and Transportation Costs. This is, to a large extent, expected due to the Lebanese labor law which almost mandates the offering of these two benefits.

Tables 14, 15, and 17 show that the respondents are almost equally divided between those who do and those who don't receive health insurance, school fees, and periodical training. This finding is justified by the fact that these three benefits are not mandated by law. Table 18 shows that 2/3 of the respondents receive periodical bonus, and one third doesn't. The question is: Since the periodical bonus is not mandated by law, why is the percentage receiving this bonus higher than the percentage receiving the first three benefits even though the latter are not mandated by law either? After several interviews with firm directors to explain this finding, it was concluded that the respondents must have mistaken the periodical bonus for the cost of living increments over the past few years.

Table 19

Frequency distribution of respondents regarding the ease / difficulty with which they are promoted.

	Frequency	Percentage
Easy	7	5.9
Not difficult if you are qualified	104	87.4
Difficult	48	40.3
Totals	119	100.0

Table 19 shows that over half of the respondents believe it's not difficult to be promoted if one is qualified. However, 40% of the respondents (a very close ratio), believe that it is difficult to be promoted. Going back to the

male / female issue, 46 out of the 48 respondents who thought promotion is difficult were females. This is explicit evidence of the difficulty women professionals face in earning a promotion in the Lebanese workplace.

Table 20
 Frequency distribution of the respondents by salary.

Salaries	Frequency	Percentage
< 250	22	18.5
250 - 600	55	46.2
601 - 1000	22	18.5
1001 - 2000	10	8.4
> 2000	10	8.4
Totals	119	100.0

Table 20 shows the salaries given to the respondents of both sexes. It appears that almost half of the respondents earn between \$ 250 - 600 per month. This is consistent with the findings in table 3, since the majority of the respondents were staff; and staff usually get paid within this range. However, what is interesting is that 83% of the respondents earn below \$1000 per month. Relating to the male / female issue, 48 females out of 77 respondents (2/3) earn below \$600 while 18 out of the 20 who earn > 1000 are males.. This finding is further explicit evidence of gender discrimination in the Lebanese workplace.

Table 21
 Frequency distribution of the respondents by bonus.

	Frequency	Percentage
Twice a year	13	10.9
Once a year	63	53.0
Once every 2 years	23	19.3
No bonuses are paid	20	16.8
Totals	119	100.0

Table 21 shows that more than half of the respondents earn a bonus once a year, and one fifth earns a bonus once every 2 years. Again, this bonus issue was found not to be valid because the respondents mistook it for the cost of living increments.

The following analysis is of the dependent set of variables which were measured using Likert's 5 point scale, where A and SA were combined and D and SD were combined.

Table 22

Frequency distribution of the respondents who think men work harder than women.		
	Frequency	Percentage
A	40	33.6
?	6	5.0
D	73	70.4
Totals	119	100.0

Table 22 shows that 70% of the respondents believe that women work harder than men. While 34% believe that men work harder than women. 5% of the respondents did not state an opinion. It is therefore concluded that the general opinion on how hard women work is to the latter's favour.

Table 23

Frequency distribution of respondents who believe that females are not capable of being managers.		
	Frequency	Percentage
A	28	23.5
?	6	5.0
D	85	71.5
Totals	119	100.0

Table 23 shows that almost 3/4 of the respondents believe that females are capable of being accounting / auditing managers. Less than a quarter of the respondents believe the opposite. It is of interest to know that those 28 respondents

were all males. This reflects the attitude of the male professional toward his female colleague.

Table 24

Frequency distribution of respondents who believe that males treat females as equals.		
	Frequency	Percentage
A	74	62.2
?	9	7.6
D	36	30.2
Totals	119	100.0

Table 24 shows that 2/3 of the respondents believed that male accountants treated female accountants as equals. However, 31 out of the 36 respondents who disagreed, were females. It seems that they experience unequal treatment from their male colleagues. (70% of all female respondents experience unequal treatment).

Table 25

Frequency distribution of respondents who believe that only males becomes partners and directors.		
	Frequency	Percentage
A	80	67.3
?	3	2.5
D	36	30.2
Totals	119	100.0

Table 25 shows that 2/3 of the respondents believe that only males becomes partners and directors. 1/3 of the respondents disagree with this statement. However, this finding is quite consistent with the findings in tables 9, 10, 11, which proved that the vast majority of top rank employees are men.

Table 26

Frequency distribution of respondents who believe that males are more competent than females.

	Frequency	Percentage
A	36	30.3
?	11	9.2
D	72	60.5
Totals	119	100.0

Table 26 shows that 2/3 of the respondents don't agree with the statement that males are more competent than females. 1/3 of the respondents agree with that statement. What is interesting is that thirty six of the thirty six who agreed, were male professionals.

Table 27

Frequency distribution of respondents who believe that males are promoted sooner and more frequently than women.

	Frequency	Percentage
A	54	45.5
?	13	10.9
D	52	43.7
Totals	119	100.0

Table 27 shows that the respondents are almost equally divided between those who do and those who don't agree with the statement: "Males are promoted sooner and more frequently than females".

Table 28

Frequency distribution of respondents who believe that males and females are equally intelligent.

	Frequency	Percentage
A	96	80.7
?	4	3.3
D	19	16.0
Totals	119	100.0

Table 28 shows that 4/5 of the respondents agree that men and women are equally intelligent. However, there still remains that portion of respondents which disagrees. Relating this finding to the male / female issue, 19 out of 19 were males. This represents further evidence of gender discrimination against women.

Table 29

Frequency distribution of respondents who believe that men are paid more than women despite equal qualifications.

	Frequency	Percentage
A	35	29.4
?	7	5.9
D	77	64.7
Totals	119	100.0

Table 29 shows that 2/3 of the respondents disagree with the statement that "males are paid more than women even if they are equally qualified." One third agrees with this statement. Checking on the male / female responses, it was found that 32 out of the 35 who agreed, were females experiencing bias in their pay as compared to their male colleagues.

Table 30

Frequency distribution of respondents who believe that women do the routine type of work.

	Frequency	Percentage
A	25	21.0
?	5	4.2
D	89	74.8
Totals	119	100.0

Table 30 shows that three quarters of the respondents disagree with the statement that "women do the routine type of work while men do the complex type of work." 25 out of 119 agrees with this statement. 20 of the 25 were females who feel

that they are not being given the chance to prove themselves or to enhance their experience.

Table 31

Frequency distribution of respondents who feel that men help women if asked to do so.		
	Frequency	Percentage
A	83	69.7
?	28	23.5
D	8	6.8
Totals	119	100.0

Table 31 shows that 70% of the respondents agree with the fact that male colleagues help female colleagues if asked to do so. Almost a quarter of the respondents answered "undecided".

Table 32

Frequency distribution of respondents who believe that the firm is hiring more women.		
	Frequency	Percentage
A	31	26
?	31	26.1
D	57	47.9
Totals	119	100.0

Table 32 shows that more than half of the respondents believe that the firm is not trying to hire more women, it was expected that the opposite be true, since firms are believed to recognize the capability and competence of women.

Table 33

Frequency distribution of respondents who believe that the firm discourages discrimination.		
	Frequency	Percentage
A	89	74.8
?	7	5.9
D	23	19.3
Totals	119	100.0

Table 33 shows that 3/4 of the respondents agree with the statement that the firm discourages discrimination. Only one fifth disagrees. Although the percentage of those who disagree is small, the fact that they experience discrimination through the firm is worrying. It represents explicit evidence that, although slightly, discrimination indeed exists.

Table 34

Frequency distribution of respondents who believe that employees are promoted according to their qualifications.

	Frequency	Percentage
A	91	76.5
?	8	6.7
D	20	16.8
Totals	119	100.0

Table 34 shows that 3/4 of the respondents agree that the firm promotes males and females according to their qualifications. Only one fifth disagree and feel that their co-workers are promoted because of a recommendation, a personal interest or some other biased reason.

Table 35

Frequency distribution of respondents who feel that the firm gives equal rights to men & women.

	Frequency	Percentage
A	103	86.5
?	3	2.5
D	13	10.9
Totals	119	100.0

Table 35 shows that 86.5% of the respondents agree that the firm acknowledges the equal rights of men and women. 13 out of the 13 who disagreed were women. This is proof of the gender discrimination practised by the firms, even if on a limited scale.

Table 36

Frequency distribution of respondents who believe that the firm has a leave of absence program.

	Frequency	Percentage
A	81	68
?	31	26.2
D	7	5.8
Totals	119	100.0

Table 36 shows that 2/3 of the respondents agree that the firm has a "leave of absence" program for and women with children. What's interesting is that more than a quarter don't know what their firm's policy is regarding pregnancy leave and leave of absence. A quarter of the employees don't know what their rights are, with the company they work at. 29 out of the 31 were undecided were females.

Table 37

Frequency distribution of respondents who don't have a fixed schedule for work at the office.

	y	Percentage
A	7	5.9
?	5	4.2
D	107	90.9
Totals	119	100.0

Table 37 shows that 90% of the respondents believe that they have to stick to a fixed schedule of arrival. Those, who believe that sticking to a schedule is not important as long as the work gets done, are very few. However, they show a sign that slowly, companies will begin to adopt this policy in order to help females with families, cope with a dual career, at home, and in the office.

Table 38

Intention to stay in the firm		
	Frequency	Percentage
A	100	84
?	14	11.8
D	5	4.2
Totals	119	100.0

Table 39

Intention to leave the firm		
	Frequency	Percentage
A	11	9.2
?	16	13.4
D	92	77.4
Totals	119	100.0

Tables 38 and 39 relate to the future plans of the respondents whether they intend to stay in the firm, or leave it. 84% say they intend to stay because they are treated as equals. Whereas in table 39, 77% intend to remain in the firm. This difference of 7% is negligible, and the results will continue to be regarded as consistent. Although the previously mentioned results are evidence of discrimination, female professionals do not consider discriminatory practices reason enough to quit or change jobs. This is understandable in Lebanon where making a living is more important than equality in the workplace.

Table 40

Automation threatens females		
	Frequency	Percentage
A	25	21
?	12	10
D	82	69
Totals	119	100.0

Table 41

More women at staff levels than at top levels.		
	Frequency	Percentage
A	90	75.7
?	9	7.6
D	20	16.7
Totals	119	100.0

Tables 40 and 41 are concerning the introduction of audit programs into the Lebanese workplace. Table 40 shows that 2/3 of the respondents are not threatened by such automation. This is justified by the fact that the majority of the respondents are B.S./B.A. holders, who are proficient at using automated programs. Only 20% of the respondents feel threatened.

This is quite reasonable since 15% of the respondents are highschool graduates and may not have been exposed to computer software.

Table 41 shows that 3/4 of the respondents agree that there are more women at the staff level than at the top level. This is significant in that staff usually perform the routine type of work. At the same time, automated programs do this type of work as well, short of the judgmental tasks. Therefore, the introduction of automated programs may threaten the jobs of the staff, who in turn are mostly females. Hence, females may lose their jobs because of the introduction of automation into the workplace.

But in reality, and according to table 40, respondents don't feel threatened. This is reasoned by the fact that it has not been long enough, since the introduction of automation, for the staff to feel the pinch, and realize that automation does threaten their jobs.

Elaboration of Variables

A. Questions 1 and 17 share a significant relationship.

Cross tabulation between the age of the respondents and whether they agree that men work harder than women.

Table 42

	<25	25-40	>40	Totals
Agree	5	24	11	40
Disagree	19	46	8	73
Totals	24	70	19	113

Considering the attitude of the respondents regarding men working harder than women in relation to the age groups of the respondents, the relationship is significant.

The majority of the younger age groups (<25) disagree with question

fact that the older age group mainly consists of males. According to Dr. M. Sidani, older male professionals have been in the profession for a long time, and still possess the middle eastern mentality that a woman's place is her home, and that women are not productive nor efficient in the workplace. Whereas the younger age group mainly composed of fresh graduates descending from dual career families, have a different outlook on women in the workplace. That's why the majority of that age group disagreed with question 17.

B. Questions 1 and 21 share a significant relation:

Cross tabulation between the age of the respondents and whether they feel women are incompetent.

Table 43

	<25	25-40	>40	Totals
Agree	3	22	11	36
Disagree	21	44	7	72
Totals	24	66	18	108

Regarding the competence of male auditors as compared to female auditors in relation to the respondents' age, it is found that the majority of respondents below 25 years of age disagree with question 21, whereas the majority of respondents over 40 years of age agree with this question. This is justifiable using the same reasoning as in item A.

C. Question 1 and 27 share a significant relation:

Cross tabulation between the age of the respondents and whether they think the firm is hiring more women.

Table 44

	<25	25-40	>40	Totals
Agree	3	18	10	31
Disagree	11	40	6	57
Totals	14	58	16	88

The majority of the respondents in the younger age group disagreed with question 27, whereas the majority of respondents in the older age group agreed with question 27. This may be attributed to the fact that the older respondents compare today's new hires to the old times when you could hardly see one or two female professionals in the firm.

D. Question 2 and 17 share significant relation:

Cross tabulation between the gender of the respondents and whether they think men work harder than women.

Table 45

	Male	Female	
Agree	34	6	40
Disagree	29	44	73
	63	50	113

Concerning the aptitude of women as compared to men, and its relation to the gender of the respondent, it was found that the majority of males agreed that men work harder than women, whereas the majority of women disagreed.

Discriminant Analysis

Question 37 asks the respondents whether or not they think discrimination exists in the Lebanese workplace.

Using S.P.S.S. the discriminant function was applied on the data; however it was found that those who agreed with the question were a vast majority (111) and those who disagreed were a negligible minority (7). Therefore, there were not enough disagreeing cases for such analysis to be performed.

Chapter Five

Chapter V

Conclusion

Gender discrimination is an issue which can, to a large extent, affect all facets of a country's economy. In Lebanon, women have infiltrated most economic sectors such as medicine, engineering, journalism, education, accounting / auditing among other professions.

If such a large portion of the Lebanese workforce feels vulnerable, second class, and discriminated against in the workplace, they will not be as productive and efficient as they can be. Furthermore, they will be stigmatized into this category of incompetence. Their self esteem will affect their output -- their productivity will diminish.

It is detrimental that the gender discrimination issue be controlled and dealt with right from the start, especially that our economy is now being reconstructed. The input of female professionals is essential for this reconstruction process. If the new economy is to be for all the Lebanese, it should be the making of all of its constituents.

The results of this research are evidence of the remains of gender discrimination against women:

1. The older generation of men (>40 years) seem to believe that women are incompetent, ineffective and inefficient. To help females disbelieve this invalid stigma and go past it, firms should appoint a female advocate to make female professionals understand that they are and can be as productive as, if not more, than their male co-workers. What is reassuring is that the new generation of males (<40) believe in the equal productivity and competence of females.

2. Based on the research results, male and female professionals are equally represented in staff positions, but females are, to a large extent, outnumbered in managerial and supervisory positions, while not represented at all in partnerships. This evidence of discrimination can be remedied by promoting qualified females to the top ranks of the profession rather than excluding them.
3. The research also showed that very few firms institute flex-time schedules. Over 90% don't, and hence, do not reap its benefits. Flex-time should be an option to every employee in the accounting profession especially females, to help them coordinate between their careers and their families.

Acknowledging the existence of the gender discrimination problem is not enough. Efforts must be made to control and reduce the causes and effects of this problem.

All such actions taken by the firm will reduce turnover rates, absenteeism, and will raise female employees' self esteem which will, in turn, improve their productivity and initiative,

Females can be valuable members of the growing and ever-changing Lebanese workplace. It would be to everyone's advantage to enhance equality and fairness in the treatment of female professionals, not only in theory, but also, and more importantly, in practice.

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Appendix

QUESTIONNAIRE

Please, circle the best answer for the following questions;

1. Your age is:
 - a. below twenty five
 - b. twenty five-forty
 - c. above forty

2. your sex is:
 - a. male
 - b. female

3. Your education is:
 - a. highschool
 - b. B.S. - B.A.
 - c. M.B.A.
 - d. PH.D

4. Are you a C.P.A.?
 - a. Yes
 - b. No

5. How long have you been in the audit profession?
 - a. five years or less
 - b. six to ten years
 - c. more than ten years

6. You are now working at:
 - a. a local firm
 - b. a foreign firm

7. You now hold the following title:
 - a. junior staff
 - b. staff
 - c. supervisor
 - d. manager
 - e. director/partner

8. Your supervisor is a male auditor:
 - a. Yes
 - b. No
 - c. *Not applicable*

9. Your manager is a male auditor:
 - a. Yes
 - b. No
 - c. *Not applicable*

10. Your director/partner is a male auditor:
 - a. Yes
 - b. No
 - c. *Not applicable.*

- II. Women are more than men in this firm:
 - a. Yes
 - b. No

12. Men and women equally share the top jobs in this firm:
 - a. Yes
 - b. No

13. Circle the benefits which this firm offers you:
- a. social security (ضمانات)
 - b. health insurance (تأمين صحي)
 - c. school fees (مدفوعات مدرسية)
 - d. transportation costs (مدفوعات نقل)
 - e. periodical training and seminars (دورات تدريبية دورية)
 - f. periodical bonus

14. It is ----- to be promoted in this firm.
- a. easy
 - b. not difficult if you are qualified
 - c. difficult
 - d. extremely difficult

15. You are paid between:
- a. \$250 or less per month
 - b. \$251 - 600 per month
 - c. \$601 - 1000 per month
 - d. \$1000 - 2000 per month
 - e. more than \$2000 per month

16. I usually get a bonus:
- a. every two months
 - b. twice a year
 - c. once every year
 - d. once every two years
 - e. no bonuses are paid in this firm

Please, state your opinion using a five point scale:
 strongly agree = SA
 agree = A
 don't know = ?
 disagree = D
 strongly disagree = SD

17. Men work harder than women:
- SA A ? D SD

18. Females are not capable of being audit managers:
- SA A ? D SD

19. Male auditors treat female auditors as equals:
- SA A ? D SD

20. Usually, only male auditors become partners/directors
- SA A ? D SD

21. Male auditors are more competent than female auditors:
- SA A ? D SD

22. Male auditors are promoted sooner and more frequently than female auditors:
- SA A ? D SD

23. Male and female auditors are equally intelligent:
SA A ? D SD
24. Usually, men are paid more than women in this firm, even if they are equally qualified:
SA A ? D SD
25. Usually, women do the routine type of work while men do the complex type of work:
SA A ? D SD
26. My male colleagues help me out if I ask for help:
SA A ? D SD
27. The firm is now trying to hire more and more women:
SA A ? D SD
28. The firm discourages discrimination against women:
SA A ? D SD
29. The firm promotes men and women according to their qualifications
SA A ? D SD
30. The firm believes that women have equal rights as men:
SA A ? D SD
31. The firm has a "leave of absence" program for pregnant women and women with children:
SA A ? D SD
32. It doesn't matter what time you come to work as long as the work gets done:
SA A ? D SD
33. I intend to stay in this firm since I am treated as an equal:
SA A ? D SD
34. The introduction of automated audit programs threatens my job:
SA A ? D SD
35. There are more women at the staff level than at the top level:
SA A ? D SD
36. I intend to leave this firm because I am discriminated against:
SA A ? D SD