

IEBMC 2017
**8th International Economics and Business Management
Conference**

**INDIVIDUAL FACTORS, WORK-FAMILY CONFLICT AND
ORGANISATIONAL STRUCTURE TOWARDS MALAYSIAN
WOMEN CAREER PROGRESS**

Fatimah Hanim Abdul Rauf (a)*, Faizah Mohd Khalid (b), Ainatul Mardiah Zulkifli (c), Nur
Jihan Fakhirah Abdull Manaf (d) & Nur Fatin Amirah Sulaiman (e)

*Corresponding author

(a) Universiti Tenaga Nasional, 26700 Muadzam Shah, Pahang, Malaysia, fatimahhanim@uniten.edu.my

(b) Universiti Tenaga Nasional, 26700 Muadzam Shah, Pahang, Malaysia, faizah@uniten.edu.my

(c) Universiti Tenaga Nasional, 26700 Muadzam Shah, Pahang, Malaysia, ainadyah@gmail.com

(d) Universiti Tenaga Nasional, 26700 Muadzam Shah, Pahang, Malaysia, nurjihanmanaf@gmail.com

(e) Universiti Tenaga Nasional, 26700 Muadzam Shah, Pahang, Malaysia, fatin.amirah94@hotmail.com

Abstract

Women in accounting profession tend to face challenges in progressing their career. These challenges led to women being under-represented at top level positions in organisations. This paper sought to examine the influence of individual factor, work-family conflict, and organisational structure on women career progress in Malaysia. Data was gathered through questionnaire survey from 192 respondents of Malaysian Institute of Accountant (MIA) members of registered firms located in Selangor and Federal Territory of Kuala Lumpur regions. Findings indicate that only age and education are positively related to career progress in the accounting field. Nevertheless, marital status, work-family conflict and organisational structure were found to have no effect on Malaysian women career progress. From the results, it is concluded that mature women possess higher job positions as compared to their younger counterparts. Further, women with higher tertiary education have better employment positions than those of lower education levels. Based on the results, perhaps, the regulatory bodies may play their roles to create awareness among female accounting students in order to prepare them for a progressive career in future.

© 2018 Published by Future Academy www.FutureAcademy.org.UK

Keywords: Women career progress, individual factor, work-family conflict, organisational structure, Malaysia.



1. Introduction

Previously, women are viewed as the family caretakers. However, a recent need to balance work and family matters demand a huge commitment, especially from those in the accounting field. In line with this aspiration, AICPA has formed Women's Initiatives Executive Committee with the aim of "sustaining women in their profession" (AICPA, 2014). While the number of women members in Malaysian Institute of Accountant (MIA) increased from 48% in 2010 to 51% in 2015 (MIA, 2015), the number of women holding senior management positions are considerably low. Further, Chartered Institute of Management Accountants (CIMA) has recorded that only 17% of its female members hold senior management positions in Malaysia organisations (CIMA, 2010). Though women have practical experience in management and have completed their professional programs, the accomplishments may not guarantee their access into senior positions (Ogenyi & Victoria, 2004). Thus, this study attempts to investigate factors that may influence women career progress; namely individual factor, work-family conflict and organisational structure. The results may provide insight to regulatory bodies such as MIA to mitigate closing the barriers of women progressing into senior management positions, as well as achieving a larger number of professional accountants in Malaysia.

2. Problem Statement

The progression of women in the accounting profession is still slow. There is still a huge gap between women and men in senior level positions. Wentling (2003) claims that women were unable to further their career progress from the middle management positions. Franzel (2014) posits that more women would either leave top level positions or they may prefer in maintaining their low or middle positions (Franzel, 2014). Previous studies also shown significant relationships between individual factor with age, marital status and education level (Qasem & Abdullatif, 2014; Posholi, 2013; Lahti, 2013), work-family conflict (Adapa, Rindfleish & Sheridan, 2015; McKinsey, 2007; Windsor & Auyeung, 2006) and organisational structure (Adapa et al., 2015; Kirai & Elegwa, 2012). However, most of the researches were conducted by other countries as they are interested in equality between the genders.

On a similar note, it was recorded that only 22 per cent of Malaysian women held top management positions (World Economic Forum, 2014), ranking Malaysia at the 95th spot out of 125 countries. Therefore, this research intends to contribute answers on the obstacles women in Malaysia had to face to progress in the accounting profession.

3. Research Questions

This study addresses three research questions:

RQ 1: Is there any relationship between individual factors and women career progress in Malaysia?

RQ 2: Is there any relationship between work-family conflict and women career progress in Malaysia?

RQ 3: Is there any relationship between organisational structure towards women career progress in Malaysia?

4. Purpose of the Study

In line with the research questions, the purpose of the study is to examine the significant relationship between individual factors (age, marital status and education level), work-family conflict and organisational structure towards women career progress in Malaysia.

5. Literature Review and Hypotheses Development

5.1. Individual factors and career progress.

Gunavathy and Suganya (2007) stated that individual factors lead to poor work performance and affects career progress. Individual factors in the current research include age, marital status and education level.

Age was found to have an effect to career advancement (Posholi, 2013) in that younger individuals tend to adapt easier than older ones (Qasem & Abdullatif, 2014) This is because women accountants are highly motivated at the early stages of their career (Freed & Karayan, 1995). However, Ramdhony, Hanuman, and Somir (2013) found contradicting findings between age and position occupied with career advancement. Next, Beauregard (2007) claimed that single women were found to have achieved greater career advancement because they have more time and energy to handle demanding jobs than married women with children.

Abidin, Penafort, Jusoff, and Marzuki (2008) discovered that marital status and women career progress were the mismatched when they were unable to balance between their personal and professional lives. Women tend to get married or engaged at an older age as they think that family responsibilities are assigned to women, and believe that they are unable to balance with the family-career responsibilities if married earlier (Qasem & Abdullatif, 2014). Women in different marital groups have desires and willingness to advance their careers, but they are deterred by particular marital concerns and commitments (Posholi, 2013). Most of them will tend to give priority to their family rather than their career.

Chenevert and Tremblay (2002) evidenced that the lower of education level among women the lower for them to get chances to progress their career to the top position. This is in line with Wentling (2003) and Collins and Wiseman (2012) who mentioned that factors for women career pathways are their education level. Men and women observed that level of education and training really assist women in preparing for the top position (Elmuti, Jia, & Davis, 2009). Thus, the following hypotheses are proposed:
H1a: There is a significant relationship between age and women career progress in Malaysia
H1b: There is a significant relationship between marital status and women career progress in Malaysia
H1c: There is a significant relationship between education level and women career progress in Malaysia

5.2. Work-family conflict and career progress.

Work-family conflict generally perceived as the ability of workers combining paid work responsibility and dependent family care in real life and commitment in the workplace such as willing to work long hours, traveling and putting the organisation first (Abidin, Rashid, & Jusoff, 2009). They found that family commitment is perceived as important compared to their career progress as a senior role. Some respondents of their study provide statements that having children give an impact on their career responsibilities. Work-family conflict creates difficulties for women to progress in their career as they need

to balance between their work and family responsibilities. Due to time constraints, importance in job conditions and promotion forces requires women to decide between family and career (Elmuti et al., 2009). Based on an interview conducted by Watson and France (2011), deferring to have children is one of the decision to move up to top positions. While some respondents agreed that taking career breaks to have children slows down career progress. Cohen, Dalton, Webb, and McMillan (2017), concluded that women with children are often viewed as less committed because of the beliefs that family responsibilities will impair their work quality. Married women who desire for senior positions in audit firms, often rely on access to flexible workplace arrangements in order to fulfill the needs of their career and their families as they are unable to devote time for both responsibilities (Adapa et al., 2015). Hence, the following hypothesis are posited:

H2: There is a significant relationship between work-family conflict and women career progress in Malaysia.

5.3. Organisational structure and career progress.

Access for the women to advance in high development opportunities are often gained through informal networks and mentoring (Abidin et al., 2009). Windsor and Auyeung (2006) claimed that network opportunities that occurred in a firm are often not accessible by women and the number in promotion to the senior role in the accounting profession is minimal. Several respondents indicated that women accounting professionals are often excluded from networking opportunities with clients and influential partners or executives, due to the networking with important organisational contacts involves overnight traveling, and this may lead to the impediments for women progress upwards (Hoobler, Lemmon, & Wayne, 2011). The 'old boys' network' also supports men in their career advancement, whereby male managers tend to understand each other, thus, are more likely to recruit the male (Ramdhony et al., 2013). Furthermore, a study by Hoobler et al. (2011) claimed that with the lack of a mentor or senior leadership in a firm it tends to drive women to feel unprepared for upper-management positions and as a result, it would contribute to the disproportionately low numbers of women partners and senior executive within the accounting profession. Through the interview session with respondent, Adapa et al. (2015) reported that lack of mentors models and support from the firm were the common reason in the junior accounting roles to progress to a senior role in accounting firms. Meanwhile, women themselves need to invent for any training they require in order to further advance in their careers (Lukaka, 2013). It indicates that organisational structures are perceived as barriers to women career progress (Kira & Elegwa, 2012). Therefore, it is hypothesized that:

H3: There is a significant relationship between organisational structure and women career progress in Malaysia.

5.4. Gender organisation system (GOS).

Gender Organisation System (GOS) perspective is related in explaining and provide evidence to the factor that may attribute to women career progress. Fagenson (1993) stated that GOS is a system oriented that is used to recognize the simultaneous reaction of the person, society, and organisation. The GOS has given an influence to women individuals and situation that may change their behavior. Long hour working and personal value such as spending quality time with family will cause them into work-family conflict.

Motherhood is a reason for the glass ceiling (Windsor & Auyeung, 2006) and they are the most disadvantage group compared to others when it comes to promotion (Ramdhony et al., 2013). Hence, experience less succeeds in their career (Cech & Blair-Loy, 2010). Women tend to make their job second priority is one of the answers why women maintain their position and do not progress to the top position. The GOS also build the concept of organisational structure barrier towards women progress. GOS argues about the effects of the structures of women inequality in the workplace through organisational conditions. A suggested explanation for that may be the role of the mentor. Mentors are important by providing guidance and giving support to their mentee in a variety of ways such guiding, coaches, tutors and help in increasing their confidence level (Koyuncu, Burke, Alayoglu, & Wolpin, 2014). Bias in an organisational structure such as in terms of promotion, recruitment, limited opportunities to handle assignment and higher performance standards are the factors towards lacking in women career progress (Lyness & Heilman, 2006).

6. Research Methods

Purposive sampling design is used in this study as the sample comprised of women in the accounting profession who are MIA members working in MIA registered firms located in Selangor and Federal Territory of Kuala Lumpur. The areas were chosen because they are the crucial contributors to the service sector. The combined share of the two states is 49.9 percent of the Malaysian market. The contribution shared by the two states is the highest in Malaysia as compared to other states. Combined, they also have the highest Gross Domestic Product (Department of Statistics Malaysia, 2015).

Sample size of the research is 192 respondents, and this is considered appropriate and efficient as it is between 100-200 (Hair, Black, Babin, Anderson, & Tatham, 2005). Data is gathered through the use of self-administered questionnaire. The questionnaires were divided into three sections – individual factors, work-family conflict and organisational structure. Table 01 presents summary of the sources of the questionnaire and measurement for each variable:

Table 01. Measurement of variables

Variables	Measurement
Career progress	Years in the present position and number of years working (Abidin et al., 2008)
Individual factor	Age: 1= 20 - 25 years old 2= 26 - 30 years old 3= 31 - 35 years old 4= 36 - 40 years old 5= > 40 years old
	Marital status: 1= Single 2= Married, children 3= Married, no children 4= Divorced, children
	Education level: 1= Diploma 2= Bachelor degree 3= Master degree 4= PHD 5= Professional

Work-family conflict	Adopted from Netemeyer, McMurrian, and Boles (1996) which consists of five questions, and measured by using five points Likert scale, ranging from 1 “strongly disagree” and 5 “strongly agree”.
Organisational structure	Adopted from Kirai and Elegwa (2012), which consists of 13 questions, and measured by using five points Likert scale, ranging from 1 “strongly disagree” and 5 “strongly agree”.

7. Findings

7.1. Reliability analysis.

Reliability test was conducted to measure reliability of the questions. Cronbach’s Alpha for work-family conflict was 0.763 and 0.766 for organisational structure. The results imply that the items have good internal consistency and stability. Values of Cronbach’s Alpha of 0.65 to 0.95 are considered as acceptable (Chua, 2009).

7.2. Descriptive statistics.

The descriptive statistics of the study is presented in Table 02. The table shows that majority of the respondents range between the ages of 31-35 and 26-30. Majority of the respondents were married with children. 40.1 per cent of the respondents holds master degree, and 28.1 per cent hold bachelor degrees.

Table 02. Demographic profile

Item		Frequency	Percentage
Age:	20 – 25 years	33	17.2
	26 – 30 years	48	25.0
	31 – 35 years	57	29.7
	36 – 40 years	28	14.6
	>40 years	26	13.5
Marital status:	Single	54	28.1
	Married, children	85	44.3
	Married, no children	32	16.7
	Divorced, children	21	10.9
Education level:	Diploma	30	15.6
	Bachelor degree	54	28.1
	Master degree	77	40.1
	PhD	16	8.3
	Professional	15	7.8

This study utilises the Central Limit Theorem which explains that as the sample size is more than 100, a normal distribution is assumed, even though the data is not normally distributed. Hence, since the final sample is 192, this study utilised parametric tests to test the hypotheses.

7.3. Correlation analysis.

Prior to performing the regression analysis, multicollinearity is tested through a correlation analysis. Table 03 presents the Pearson’s correlation matrix among the variables employed in this study. It was found that age, marital status and education level are positively related to career progress. The results imply that

no serious multicollinearity problems exists as none of the associations have coefficients of greater than 0.9 (Chua, 2009).

Table 03. Pearson's correlation

	CP	AG	MS	EDU	WFC	OS
CP	1.000	.689**	.366**	.399**	.088	-.049
AG	.689**	1.000	.572**	.436**	.094	.038
MS	.366**	.572**	1.000	.276**	-.029	-.016
EDU	.399**	.436**	.276**	1.000	-.074	.008
WFC	.088	.094	-.029	-.074	1.000	.320**
OS	-.049	.038	-.016	.008	.320**	1.000

** Significance at 0.05 level

7.4. Regression analysis and One-way anova.

This study utilised multiple regression analysis to further examine the effects of age, marital status, education level, work-family conflict and organisational structure have on career progress. The empirical model used to test the hypotheses are as follows:

$$CP_{it} = \beta_0 + \beta_1 AG_{it} + \beta_2 MS_{it} + \beta_3 EDU_{it} + \beta_4 WFC_{it} + \beta_5 OS_{it} + \varepsilon_{it}$$

Where,

- CP_{it} = Career progress
- AG_{it} = Age
- MS_{it} = Marital status
- EDU_{it} = Education level
- WFC_{it} = Work-family conflict
- OS_{it} = Organisational structure
- ε_{it} = Error term

Table 04 presents the result of multiple regression on the effects of age, marital status, education level, work-family conflict and organisational structure on women career progress. The result proves that marital status, work-family conflict and organisational structure do not meet the selection criteria ($p > .05$). Meanwhile, age and education level contributes 49.8% of the changes in career progress ($F = 36.868$, $p < 0.001$), suggesting that there might be other factors influencing the variation in career progress, which have not been tested in this study and is still open for future research. Hence, H1a and H1c are supported.

Table 04. Multiple regression

Variable	Coefficients value	t-statistics	Sig. t
Constant		2.981	.003
AG	.655	9.527	.000
MS	-.043	-.681	.497
EDU	.131	2.240	.026

WFC	.066	1.176	.241
OS	-.096	-1.750	.082

$$R^2 = 0.498, F\text{-statistic} = 36.868, p = 0.000$$

The significant results were further analysed through One-Way ANOVA to examine whether there are significant differences in career progress across ages and education levels.

Table 05. One-way anova test

Item		Mean	P-value
Age:	20 – 25 years	2.0000	0.000
	26 – 30 years	2.7083	
	31 – 35 years	3.2632	
	36 – 40 years	4.6071	
	>40 years	4.4615	
Education level:	Diploma	2.5667	0.000
	Bachelor degree	2.7593	
	Master degree	3.5065	
	PhD	4.8125	
	Professional	3.6000	

The results in Table 04 shows that in terms of age, older women tend to progress better in their career as compared to the younger ones. The result is consistent with Posholi (2013) who claimed that age plays a significant role in women career progress. Nonetheless, is inconsistent with Ramdhony et al. (2013) who found an insignificant relationship. This is proven further in Table 5 which shows that women career progress differs across ages ($p < 0.05$). Women between the ages of 36-40 were found to have greater career progress followed by women over the age of 40, followed by 31-35 years and 26-30. Most of the women with greater career progress were in their late 30, indicating that women at that age range have more experience and might progress better. The result contradicts from studies by Qasem and Abdullatif (2014) and Freed and Karayan (1995) who concluded that younger individuals tend to adapt easier and have more favorable motivational attitudes than older ones.

As for education level, Table 4 shows that women with higher education level tend to have better career progress. The result is consistent with previous studies by Amin and Islam (2015), Collins and Wiseman (2012), Elmuti et al. (2009) and Chenevert and Tremblay (2002) who found that education level is important for women career advancement. This is proven further in Table 5, which shows that career progress differs across education levels ($p < 0.05$). Women with Ph.D. and professional certificate show greater career progress, followed by master degree, bachelor degree and diploma levels. This indicates that most of the respondents realised that education is important for their career progress. The result is consistent with Subramaniam, Arumugam, and Akeel (2013) who found career advancement differs between levels of education. Women with PhD and professional accounting qualifications may progress better because they have sufficient knowledge and qualification to climb up in their career.

However, no such relationships are observed for marital status, work-family conflict and organisational structure towards the women career progress ($p > 0.05$). Therefore H1b, H2, and H3 are rejected, reveals that marital status, work-family conflict and organisational structure do not influence the

women career progress in Malaysia. The result on marital status fails to support Posholi (2013), Hoobler et al. (2011), Abidin et al. (2008), and Abidin et al. (2009), whereby they found that marital status affects women career advancement. Perhaps, recently, regardless of the marital status, women in Malaysia have the desire for career progress might be due to the current economic situation which requires for a better household income. In terms of work-family conflict, the result is not consistent with Adapa et al. (2015), Abidin et al. (2009) and Ismail and Ibrahim (2008), whereby they claimed that this conflict is a major barrier to women career progress. The current result probably due to women nowadays can handle their family and job responsibilities better, besides having a flexible work place arrangements in order to fulfil their needs. As for the organisational structure, this result contradicts from the previous studies by Posholi (2013) and Kirai and Elegwa (2012) whereby they found a significant relationship. The current study indicates that organisational structure is no longer a factor that will impede women career progress, might be due to man nowadays have realised that women have similar ability and capabilities as them. Thus they tend to give opportunities for women to progress.

8. Conclusion

This study attempts to investigate whether individual factors (age, marital status, and education level), work-family conflict and organisational structure influence the women career progress in Malaysia. Data were collected through questionnaires from 192 respondents of MIA members in MIA registered firms located in Selangor and Federal Territory of Kuala Lumpur. The results reveal that age and education level show significant positive impact towards the women career progress. Perhaps, younger women have difficulty in balancing between the organisation requirement and their family life compared to the older ones who have more experience in handling both responsibilities. As for education level, women need to seek initiatives to pursue their study which may enhance their knowledge for career advancement. The results, however suggest that marital status, work-family conflict, and organisational structure are not the barriers for women career progress. This study contributes to the literature by providing the empirical evidence on the factors influencing the women career progress in Malaysia. The results may provide some insights to the regulatory body such as MIA to enhance the number of accounting senior positions among women. Since this study only confined the MIA members in MIA registered firms and the three factors, future research may extend to the non-registered members whose characteristics might be different, consider other variables, besides make a comparison across genders.

Acknowledgments

Special compliments to all authors who have committed in publishing the paper in IEBMC 2017. Sincerest appreciation also goes to our family and friends who have provided their continuous support. Besides that, we would like to thank Universiti Tenaga Nasional for funding the publication of this paper.

References

Abidin, Z. Z., Penafort, F., Jusoff, K., & Marzuki, M. (2008). Impediments to women accountants' career progression in Malaysia. *Asian Social Science*, 4(10), 159-174.

- Abidin, Z. Z., Rashid, A. A., & Jusoff, K. (2009). The “glass ceiling” phenomenon for Malaysian women accountants, *Asian Culture and History*, 1(1), 38-44.
- Adapa, S., Rindfleish, J., & Sheridan, A. (2015). “Doing gender” in a regional context: Explaining women’s absence from senior roles in regional accounting firms in Australia, *Critical Perspectives on Accounting*, 35, 100-110. DOI: 10.1016/j.cpa.2015.04.004
- AICPA (2014). Gender issues and business case. Retrieved 12 February 2016: <http://www.aicpa.org/Career/WomenintheProfession/Pages/GenderIssues.aspx>
- Amin, M., & Islam, A. (2015). Women managers and the gender-based gap in access to education: Evidence from firm-level data in developing countries, *Policy Research Working Paper*, 7269.
- Beauregard, T. A. (2007). Family influences on the career life cycle. *LSE Research Online*, <http://eprints.lse.ac.uk/3320/>.
- CIMA (2010). Reflections from Asia Pacific leaders: Strategies for career progression. Retrieved 11 January 2016: http://www.cimaglobal.com/Documents/Thought_leadership_docs/Women%20in%20leadership/Reflectionsasiapacificleaders.pdf
- Cech, E. A., & Blair-Loy, M. (2010). Perceiving glass ceilings? Meritocratic versus structural explanations of gender inequality among women in science and technology, *Social Problems*, 57(3), 371-397.
- Chênevert, D., & Tremblay, M. (2002). Managerial career success in Canadian organizations: Is gender a determinant? *International Journal of Human Resource Management*, 13(6), 920-941.
- Chua, Y. P. (2009). *Statistik penyelidikan lanjutan: Ujian regresi, analisis faktor dan analisis SEM*. Malaysia: McGraw-Hill.
- Cohen, J., Dalton, D., Holder-Webb, L. & McMillan, J. (2017). An analysis of glass ceiling perceptions in the accounting profession. <http://dx.doi.org/10.2139/ssrn.2966294>
- Collins, C. S., & Wiseman, A. W. (2012). Education strategy in the developing world: Revising the World Bank’s education policy. *International Perspectives on Education and Society*, 16, 19-30.
- Department of Statistics Malaysia (2015). Malaysia @ A Glance. Retrieved 10 March 2016: <https://dosm.gov.my>
- Elmuti, D., Jia, H., & Davis, H. H. (2009). Challenges women face in leadership positions and organisational effectiveness: An investigation, *Journal of Leadership Education*, 8(2), 167-187.
- Fagenson, E. A. (1993). Women in management: Trends, issues and challenges in managerial diversity, *The Academy of Management Executive*, 7(4), 87-91
- Franzel, J. M. (2014). Leadership in public accounting firms: Why so few women? Eight Annual Washington Women Speak: How Women Leaders Succeed in the Washington DC Ecosystem. Arlington, VA. https://pcaobus.org/News/Speech/Pages/03132014_Washington_Women.aspx
- Freed, G. S., & Karayan, J. E. (1995). The advancement of women in the labor force: Gender and attitude towards job motivation among American CPAs, *Accounting*, 191-198.
- Gunavathy, J. S., & Suganya, N. P. (2007) Work life imbalance among married women employees of BPO’s. *Indian Journal of Training and Development*, 37(1), 157-168.
- Hair Jr, J. F., Black, W.C., Babin, B.J., Anderson, R.E. & Tatham, R.L. (2005): *Multivariate Data Analysis*, Auflage, Upper Saddle River.
- Hoobler, J. M., Lemmon, G., & Wayne, S. J. (2011). Women's underrepresentation in upper management: New insights on a persistent problem, *Organizational Dynamics*, 40(3), 151-156.
- Ismail, M., & Ibrahim, M. (2008). Barriers to career progression faced by women: Evidence from a Malaysian multinational oil company, *Gender in Management: An International Journal*, 23(1), 51-66.
- Kirai, M. N., & Elegwa M. (2012). Perceived organisational barriers to women career progression in Kenya’s civil service, *International Journal of Advances in Management and Economics*, 1(6), 203-213.
- Koyuncu, M. J., Burke, R., Alayoglu, N., & Wolpin, J. (2014). Mentoring relationships among managerial and professional women in Turkey: Potential benefits? *Cross Cultural Management*, 21(1), 2-22.
- Lahti, E. (2013). Women and leadership: Factors that influence women's career success: Female leaders' reflections on their career development and leadership. Bachelor’s Thesis, Lahti University of Applied Sciences.

- Lukaka, E. (2013). Influence of culture on women leadership in managerial position: A case of Eldoret municipality, Kenya. Doctoral dissertation, University of Nairobi.
- Lyness, K. S., & Heilman, M. E. (2006). When fit is fundamental: Performance evaluations and promotions of upper-level female and male managers, *Journal of Applied Psychology*, 91(4), 777.
- McKinsey (2007). Gender diversity, a corporate performance driver. Retrieved 14 September 2015: <http://www.mckinsey.com/global-themes/women-matter>
- MIA (2015). Evolving to lead. Retrieved 15 June 2016: http://www.mia.org.my/v1/downloads/discover-mia/annualreport/2015/MIA_Annual_Report_2015.pdf
- Netemeyer, R. G., Boles, J. S., & McMurrian, R. (1996). Development and validation of work–family conflict and family–work conflict scales, *Journal of Applied Psychology*, 81(4), 400-410.
- Ogenyi, O., & Victoria, O. (2004). A qualitative evaluation of women as managers in the Nigerian civil service, *International Journal of Public Sector Management*, 17(4), 360–373.
- Posholi, M. R. (2013). An examination of factors affecting career advancement of women into senior positions in selected parastatals in Lesotho. Doctoral dissertation, Cape Peninsula University of Technology.
- Qasem, R., & Abdullatif, M. (2014). The status of women in the accounting profession in Jordan: An exploratory study, *International Business Research*, 7(8), 146-159.
- Ramdhony, D., Oogarah-Hanuman, V. and N. Somir. (2013). Career Progression of women in accounting- The case of Mauritius. *International Conference on Applied and Management Sciences (IAMS'2012)*, Bangkok. Retrieved 20 April 2016: <http://psrcentre.org/images/extraimages/10%20612025.pdf>
- Subramaniam, I. D., Arumugam, T., & Akeel, A. B. (2014). Demographic and family related barriers on women managers' career development, *Asian Social Science*, 10(1), 86-94.
- Watson, A., & France, A. (2011). Career advancement for women in accounting. Auckland Region Accounting Conference. Retrieved 21 October 2017: http://www.aut.ac.nz/__data/assets/pdf_file/0017/247202/25.0-Career-advancement-v3.pdf
- Wentling, R. (2003). The career development and aspirations of women in middle management-revisited. *Women in Management Review*, 18(6), 311-324.
- Windsor, C., & Auyeung, P. (2006). The effect of gender and dependent children on professional accountants' career progression. *Critical Perspectives on Accounting*, 17(6), 828–844.
- World Economic Forum (2014). The Global Competitiveness Report 2014–2015. Retrieved 13 July 2016: http://www3.weforum.org/docs/WEF_GlobalCompetitivenessReport_2014-15.pdf