

Implications Of Gender Sensitivity On Accounting Practice In Nigeria

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Abstract: This work on implications of gender sensitivity on accounting practice in Nigeria was carried out sequel to sensitization between male gender and female gender in accounting practice, low participation of female in accounting practice, inferiority complex for female gender in accounting practice. The purpose is to analyze how male gender and female gender in accounting practice sensitize, identify ways through which women can be encouraged and supported to participate in accounting practice. The methodology in carrying out this work is applied survey. Questionnaire were administered to 80 staff in an accounting firm were used in this study out of a population of 100 as derived. Simple linear regression was applied to the stated hypothesis and the decision rule is to reject the alternative hypothesis (H_A) as the test of hypothesis reveals that the significant is 0.094 which is greater than 0.05, findings include that the main thrust of the accounting practice is to promote gender sensitivity in their policy planning. The major tool for the required social transformation shall be the system wide approach of promoting gender mainstreaming, and equality in the accounting.

1. INTRODUCTION

Gender is an analytical concept used to assess various forms of social relationship and inequality between male and female populations in any society. Often, the concept of sex and gender are misinterpreted to mean the same thing. Sex is connected with biology and every society uses it as one criterion for describing gender. To this Owomero (2007) refers to gender as the differences between men and women. But going by encyclopedia Britannica, gender identity becomes an individual's self conception as being male or female as distinguished from actual biological sex. Although gender is commonly used interchangeably with sex, within the academic fields of cultural studies, gender studies, and social sciences in general, the term gender often refers to purely social rather than biological differences.

Contributing to this Ozumba (2005) holds that gender sensitivity means the level of awareness, appreciation of the need of maintaining at reasonable levels of the gender differentiation between the male and female. It is true to some extent that what a man can do, the women can equally do it but it is not expedient that women should insist on doing everything men do even at the expense of nature's assigned honorific roles of wifehood and motherhood.

Investopedia (2013) explains that accounting practice is intended to enforce a firm's accounting guidelines and policies. It exists as the daily recording of financial data that is important to the evaluation and monitoring of the firm's economic activities. Accounting practice refers to the normal practice application of accounting and auditing policies that occur within a business.

The place of females and their roles have appeared to be hidden in the Nigeria accounting practice. Just as Awe (1992) puts it, our society has not been gender - sensitive and at same time neglect female's contributions to their societies.

This may perhaps be the reason why policies do not reflect a sense of historicity that is an attempt to reflect the changing conditions of females through the ages. Nigeria policies also appear to be unaware of modern efforts at integrating the females into their societies.

Arford and Benneth (2012) opine that the lack of progress of women in the accounting profession is a business issue that has power to impact the sustainability of firm if targeted efforts to increase retention and development are not pursued. Accounting firm in many countries have yet to broaden their talent development and retention programs so that experienced women will have more to gain by committing to a long -term career than they have to lose. These firms have yet to learn that there is a high cost in terms of talent drain,, for not ensuring that talented women are succeeding at the same rate as men. Contributing to this Amuchie (2005) sees education as a way to a permanent change in behaviour. In view of this, when a girl is educated you are not only educating her rather you are educating her children and the nation as well. When the female gender is given a further training, she can compete favourably along side her male counterparts thereby filling up the widen gap in the accounting job positions.

2. STATEMENT OF THE PROBLEMS

- The following are the problem of this work
- (i) Sensitization between male gender and female gender in accounting practice.
 - (ii) Low participation of female in accounting practice.
 - (iii) Inferiority complex for female gender in accounting practice.
 - (iv) Lack of improved education for female gender in accounting practice.
 - (v) Lack of socio-economic role of women in the accounting practice

3. PURPOSE OF THE STUDY

- (i) To analyze how male gender and female gender in accounting practice sensitize.
- (ii) Identification of ways through which women can be encouraged and support to participation in accounting practice
- (iii) To provide country wide data on opportunities and constraints on women in education especially those in accounting field.
- (iv) To suggest policy and measures to improve education and opportunities to enable high number of women to participation in accounting practice.
- (v) To analyze gender issues and socio economic role of women in the modern sector and accounting practice.

4. RESEARCH QUESTIONS

- (i) What is the relationship between male gender and female gender in accounting practices?
- (ii) To what extent does females participate in accounting practice?

5. RESEARCH HYPOTHESES

H₀: There is no relationship between male gender and female gender in accounting practice.

H₁: There is a relationship between male gender and female gender in accounting practice.

6. EMPIRICAL REVIEW

Foster, Karcher and Levitan (2003) hold that the positions of women in the accounting profession have recorded lower retention rate due to lack of gender sensitivity. The differences in the technological orientation between male and female accountants could affect the integration of women into the profession. The accounting practice is becoming more dependent on technology however, it could become multitiered. Research has shown that males and females are likely to have different experiences with computers throughout their primary and secondary school education. Males are more likely than females to have had as course in computer literacy (55% Vs 48%). Besides, computer science could be considered a male - dominated culture, women have made inroads in other occupation with masculine culture. If technology use differs by gender in the accounting practice, the increasing importance of technology should lead us to a concern about the status of female accountants.

Despite robust regulations set out by governments and equality policies pronounced by firms there remains inequalities between males and females in accountancy industry. Much of these differences occur in terms of pay-gap. It is likely that most of existing differences can be attributed to social norms rather than outright discrimination in the work place. In most societies today, men are still

regarded as the bread-winner while women assume a rather supportive role than a leading role in the family. As such men are inclined to work harder, take up more responsibility, work longer and take up work in different locations. This flexibility which is built into a man's nature is a very attractive trait for many accounting firms. By nature, women are the pillars of family life. They are responsible for child birth, most of child care and the raising of children.

Oni (2001) holds that the emancipation and re-entry of women into leadership class is a task women should give to themselves. This task is imperative since most human societies today have been desecrated by men who are gradually drawing the human race back to the hobbesian state of nature characterized violence, oppression and deprivation. However, the current demand of Nigeria women that the men folk should give them a chance to participate actively in governance is wrong because the success of this right should not depend on the good intentions of men. Rather women should build themselves into an intellectual army to awaken the consciousness of their fellow women to the task of taking up leadership position.

7. FEMINISM THEORY

Feminist ideologist have advocated since the early 19th century for ways of bridging the big gaps created by societal inequality and have created in the minds of women leaders all over the world the need for women empowerment, which is primarily concerned with issue of female inequality. The feminist idea of women emancipation can be said to be a reaction to the social belief that the female biological features consist of many distinctively feminine qualities best suited for child-rearing and home making, (Oni, 2001).

It implies that, feminist in contemporary time, advocates describe ideology as these ideas, attitudes and responses that seem to indicate a conscious awareness of what it is to be a woman in society. Other feminist protagonist according to Salami (2001), argue that in a truly equal society, women should be in apposition comparable to that of men who at the present time are able to combine their occupations and other roles with these of husbands and fathers. In reality, male-female equality seems a pipe dream. Hardly can women combine her career and home effectively. The inability to do this is due to an oppression sustained by prejudice discrimination and male chauvinists

8. OBSTACLES TO ENGAGEMENT OF FEMALE ACCOUNTINGS

Arford and Benneth (2012), say that the three primary reasons why women either slow in progression or leave accounting practice in greater numbers than the male counterparts are explained as follows:

- (1) **Conflict between responsibilities outside of work and the intense time commitment:** This has historically been required to continue to progress in accounting firms Although the role of men in many

societies is changing to include more commitment to family, women generally still have greater responsibilities outside of work that they find incompatible with current firm and professional norms.

- (2) **Lack of visibility:** This has two parts to it. There are not enough female role models and women leaders are often not visible as male leaders. The impact of lack of visibility is a very significant and understating part of the problem. Without role models to demonstrate important aspect of professional development such as work/life integration, leadership style and business development approaches, women in the profession often limit their aspirations and conclude they cannot succeed because they do not feel they can identify with the style and approach of the current masculine models.

- (3) **Career navigation and guidance:** For a number of very tangible reasons many women do not have the same access to career development and advocacy relationship with senior leaders in the firm as their male counterparts. For instance, ambition seems to be harder for women to express as competitive behaviours tend to be seen as more appropriate for men than for women.

9. RESEARCH DESIGN

The study design applied survey so as to explore relationship to make prediction. Questionnaire were administered to 80 staff in an Accounting Firm were used in this study out of a population of 100 as derived below.

Sample Size

The sample technique used in collecting the sample size is the Taro Yamene technique.

Responses on relationship between male gender and female gender in accounting practice.

Responses	Frequency	Percent	Cumulative percent
Strongly Disagreed	2	2.5%	2.5%
Disagreed	6	7.5%	10%
Undecided	8	10%	20%
Agreed	40	50%	70%
Strongly Agreed	24	30%	100%
Total	80	100%	

Model Summary^b

Model	R	R. square	Adjusted square	R std Error of the estimate
1	.814 ^a	.663	.550	28.4650

ANOVA

Model	Sum of squares	df	Mean square	F	Sig
1 Regression	4774.225	1	4774.225	5.892	.094 ^b
Resided	2430.775	3	810.258		
Total	7205.000	4			

$$n = \frac{N}{1 + (N)(e)^2}$$

$$\text{Where } N = 100$$

$$E = 0.05$$

$$\therefore n = \frac{100}{1 + (100)(0.05)^2}$$

$$n = \frac{100}{1 + 0.25} =$$

$$\frac{100}{1.25} = \underline{80}$$

Statistical Tool

The statistical tool employed in this study is correlation analysis, which will be used to test hypothesis using SPSS Technique.

Research Questions

- (1) What is the relationship between male gender and female gender in accounting practices?
- (2) To what extent does female participate in accounting practice?

Research Hypothesis

H₀: There is no relationship between male gender and female gender in accounting practice.

H_A: There is a relationship between male gender and female gender in accounting practice.

Test of Hypothesis

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized coefficient	t	Sig
	B	Std error			
1 (constant)	5.540	19.222		.288	.792
	2.185	.900	.814	2.427	.094

10. RESULT AND DISCUSSION

The simple linear regression was applied to the hypothesis and the decision rule is to accept the alternative hypothesis (H_A) where p value is less than 0.05 and reject the null hypothesis (H_0) or accept the null hypothesis were the p value is greater than 0.05 and reject the alternative hypothesis.

In this study, the test of hypothesis reveals that the significant is 0.094 which is greater than 0.05. Therefore, the alternative hypothesis is rejected and accepted the null hypothesis which states that there is no relationship between male gender and female gender in accounting practice.

The regression helped to conclude with the R (the correlation coefficient), otherwise known as the goodness of fit. The correlation coefficient reveals that there is 81.4% indirect relationship between male and female gender in accounting practice

The R square value of 66.3% shows that, male gender and female gender in accounting practice do sensitize.

11. CONCLUSION

The main trust of the accounting practice is to promote gender sensitivity in their policy planning. The major tool for the required social transformation shall be the system wide approach of promoting gender mainstreaming and equality in the accounting field. Gender sensitivity principles shall therefore become a cultural norms in the accounting practice. The accounting profession should formulate policy and reforms programme through mainstreaming of gender concerns at all levels in the accounting practice.

However, a gender sensitive society is devoid of all vestige of discrimination, downgrading, marginalization and inequality so as to harness the full potentials of all social groups and promote the principles of fundamental human right. In the quest for gender sensitivity in accounting practice, some crucial and vital values such as honesty an accountability, openness and transparency, cooperation and cohesion, equity and social justice, industry and discipline, self-confidence and moral courage and education should be encouraged and promoted to ensure a full fledged women emancipation to enable them contribute meaningfully and positively to accounting practice.

12. RECOMMENDATIONS

This work recommends that a gender sensitive focused on accounting practice should be pursued.

- (i) Accounting Professional bodies should formulate policies on gender sensitivity which will discourage

downgrading, marginalization and complete ignoring of female participating in accounting practice.

- (ii) There is need for re-conceptualization of gender programs that are gender sensitive aimed at achieving sustainable accounting practice.
- (iii) Females should also develop confidence in themselves as being able, courageous and competent in taking accounting to higher standard.
- (iv) The non-governmental organizations which have interests of accounting practice as its priorities should assist in putting more pressures on the government to encourage gender sensitive in accounting practice.
- (v) There is need to increase the number of women taking up graduate courses in accountancy, this bound to increase industry participation and perception and will therefore contribute towards equality of males and females in the accounting sector

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