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Article

Women's Role in the Accounting Profession: A Comparative Study between Italy and Romania

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Abstract: Historically, in most countries, the accounting profession has always been male-dominated. Liberal professions such as lawyers, engineers, architects and doctors share the common trait of conservatism. The accounting profession, which is also a liberal profession, is no exception. Starting from this premise, this work aims to provide, using a historical and institutional perspective, a picture of the past and current “journey” in the accountancy profession of women-chartered accountants and auditors in Italy and Romania. Drawing from the theoretical framework of gendered construction of the accounting profession, the paper points out issues affecting the presence, the degree of representativeness and the role (concerning the presence among the higher level of professional activities and governance positions) of women within the National Chartered Association and their continued under-representation in Italy and Romania. Findings contribute to providing insights useful to develop a future agenda and fill in the research gaps in this field.

Keywords: accounting profession; chartered public accountants; gender; governance; women

1. Introduction

Accounting as a liberal profession (Cooper and Robson 2006; Rodrigues et al. 2003; Marlow and Carter 2003) such as the other liberal professions—lawyers, notaries, engineers, architects, doctors (Adler et al. 2008; Kirkpatrick and Muzio 2011) is characterized by a marked intellectual character and requires a high-level qualification and specialized training. A common trait shared by liberal professions is conservatism. In the context of this paper, conservatism refers to the commitment to the traditional structure of organisations, namely to values, principles and ideas, the unwillingness to adopt changes, the resistance to innovation (Muller 1997; Grigsby 2008) and the attitude towards gender aspects (Kyriakidou et al. 2013; Dambrin and Lambert 2012).

Gender issues can be common inside the structure of liberal professions, like the accounting one (Kyriakidou et al. 2013; Keiran 2017). According to the Milburn Report, which looked at fair access to professions, accountancy was the most socially exclusive amongst them all. Therefore, a multitude of recommendations required all professions to review their current practices on equitable access and develop ideas and strategies for improvement (Milburn Report 2009).

Dambrin and Lambert (2012) suggest that until stereotypes are challenged, gender issues and gender inequality will still be a common issue, thus posing the need to perform critical and reflective research on gender with an ongoing struggle to improve the position of women's representation in the accounting profession. Given the masculine history of the profession, stereotypes are difficult to shift and continue to affect the male organisational homo-sociality of the profession (Anderson-Gough et al. 2005; Kanter 1977).

However, international literature findings, as well as recent surveys (AFECA and FEE 2016), suggest that the under-representation of women in senior roles in the accounting profession continues to be a challenge (Kornberger et al. 2010) and points out that the accounting profession has traditionally been dominated by established male power structures that make it difficult for women to progress in their careers (Gammie and Gammie 1997; Gallhofer 1998; Adapa et al. 2015).

Gender inequality, giving voice to women and the empowerment of women, was represented in the third Millennium Development Goal (MDG) of UN (Kabeer 2005), and it is included in the Sustainable Development Goal (SDG) (EC 2014; EC 2015a, 2015b). Thus, in a profession characterised by a strong female presence as the accountancy profession, analysing how these women are represented is nonetheless, something worth investigating (Kirkham and Loft 1993).

Internationally, the presence of women in the accounting profession varies (Ciancanelli et al. 1990; Adapa et al. 2015; Kyriakidou et al. 2013) from region to region, primarily because of the cultural differences throughout history (Ried et al. 1987; Komori 1998, 2008, 2012; OhOgartaigh 2000; Paris 2016). However, some conventional aspects emerge, no matter the country, and point out issues, such as the glass ceiling, that is tied to the reasons behind the low percentage of women in higher ranks of organisations (Kyriakidou et al. 2013).

In the context of the aforementioned facts, gender stratification and institutional theory were used in order to better understand and explain the gender differences and issues between the two selected countries (Brinton 1998; Dubose 2017; Blumberg 1984; Keister and Southgate 2012). Historical comparisons were applied as well for the scope mentioned above (Scott 1986; Wermuth and Monges 2002). Namely, these frameworks help in understanding the context of women accountants in different regional settings and timeframes and interpret data relative to their presence and (under)representativeness within the chartered associations.

Starting from these premises, the paper's contribution is (1) to provide a picture of the past and current "journey" in the accountancy profession of women-chartered accountants in Italy and Romania by (2) grounding it on the theoretical framework of gender construction of the accounting profession and as well on historical facts from the literature. In doing so, the paper also (3) underlines the issues affecting the presence, the representativeness and the role (regarding their presence among the higher level of professional activities and governance positions) of women within the National Chartered Association and the under-representation in Italy and Romania. Inequality between women and men in Europe (EU 2017) still represents a critical key to contrast since gender segregation affects occupations in all economic sectors.

The paper contributes to the domain of cross-cultural studies in accounting by providing greater insight into the depth, richness and complexity of cultural similarities and differences between two European countries (Italy and Romania) by complementing the quantified dimensional based cultural measures with relevant historical and sociological insights. The underlying reasons for choosing Italy and Romania for the purposes of this paper are: (a) they can be considered extreme cases with a very different political and institutional setting; (b) their accounting history is very different as well; and (c) the linguistic similarities are very striking. Thus given the above, it is interesting to analyse the representation of women in higher ranks of accounting organisations.

The remainder of this paper is organised as follows. The next section introduces the theoretical framework, addressing attention on the gender stratification and gender inequality theory in general and applied to the specific case of the accounting profession. Section 3 presents the methodological aspects of the paper, while in Section 4 the results comprised of the comparative analysis are presented. Section 5 presents the discussion part. Following this, the paper finishes with concluding reflections.

2. Theoretical Framework

Based on the literature findings, the paper's theoretical framework pillars are constructed on gender stratification theory and institutional theory in the case of women in the accounting profession.

2.1. Gender Stratification Theory

Gender stratification theory or social stratification and gender (how it is also called in the literature) can be applied to an extensive range of situations (Brinton 1998; Dubose 2017; Blumberg 1984; Keister and Southgate 2012) and conditions including historical comparisons (Scott 1986; Wermuth and Monges 2002). Gender stratification or gender inequality refers to women not having the same chances or opportunities as men do, because of their gender.

Gender stratification debates about a social ranking of some sort, where men typically inhabit a higher status than women, taking into consideration criteria such as class, race, and sex (male/female). Gender stratification and gender inequality are the same facets of one idea. One of the things the theory suggests is that gender stratification exists to create in an efficient way a division of labour or a social system in which a segment of the population is in charge of certain parts of labour and while the other portion is responsible for different parts that can be more important or not (Collins et al. 1993; Brinton 1998). It analyses all the aspects of the social life and cuts across social classes mentioning about the unequal access of men and women to power, prestige, and property all based on nature of their sex (Treas and Tai 2016; Collins et al. 1993). Linked to the theory are concepts such as differential access, occupational distribution and glass ceiling. Namely, the glass ceiling theory emphasises upon the idea that it is harder for women to break through that ceiling which can lead them towards the upper level of organizations—a vertical promotion (Treas and Tai 2016; Collins et al. 1993; Anderson et al. 1994; Baxter and Wright 2000; Bell et al. 2002; Goodman et al. 2003; Broadbent and Kirkham 2008; Bryant 2010).

From a sociological point of view, gender stratification theory suggests the idea of the existence of gender inequalities as a means to create a system, a social one, inside which one part of the population bears the responsibility of certain labour acts while the other part is responsible for other labour acts. The inequalities that have as a source gender, exist to create differences in the degree of responsibilities; the main issue is that there is a tendency like in any other social group, for one group to become dominant and maybe suppress the other one (Treas and Tai 2016). If conflict theory which claims that society is in a state of continuous competition over resources (method suggested by Karl Marx) (Collins 1990; Hans and Knöbl 2011) is introduced as a component then it can be argued that gender can be understood as men overpowering women and trying to hold on to power and privilege, since the on-going fight for dominance defines society. In time the dominant group can change, but in most cases, the dominant group will always work and try to hold on to power. Moreover, this occurred in many cases, at least in the early days when women's rights were almost non-existent (Collins et al. 1993).

Gender stratification theory emphasises upon creating layers inside the society and about how always one layer will be more powerful than the other. Accordingly, from a gendered perspective, men are the more important layer, and women as a group will always take a back seat to history and the public scene or positions of power. Elements that are leading to this conjunction are glass-ceiling, sexism, prejudice, double standard, and discrimination. The point that is the underlying element to all of the above lies is the assumption that men are superior to women (Treas and Tai 2016; Collins et al. 1993; Keister and Southgate 2012). Consequently, if the latter do however have the courage to enter into a profession, they have trouble to meet the expectations (that are moulded in a man's image) and thus in most cases they have difficulty in performing a distinguishing career path (Treas and Tai 2016; Collins et al. 1993; Brinton 1998).

2.2. Institutional Theory

Insights from critical theories such as institutional theory (Boxenbaum 2006) could provide a platform for problematizing the discourses that are assumed to enhance women's role and legitimacy within governing bodies of accounting organisations (Tremblay et al. 2016). If identity in organisations is viewed as fluid rather than fixed, then greater attention should be paid to the study of the representation of identity in accounting organisations. "This would suggest more work focusing on the representation of identity in accounting organisations, specifying how representations create

and sustain inequality in accounting” (Kyriakidou et al. 2013, p. 7). Kyriakidou et al. (2013) claim the need of scholars to focus their attention on what diversity addresses in accounting organisations, across different international contexts. The institutional approach refers to how multiple elements such as structures, schemes, rules, norms and routines work together to influence or affect social behaviours, thus societal behaviours and in the end how society is constructed and how it changes the mindset and mentality (Marquis and Tilcsik 2016; Scott 2004).

2.3. Gendered Nature of the Accounting Profession

While before the 1960s little attention was paid to the study of gender in accounting, after the introduction of equal employment and anti-discrimination legislation and with the impact of social movements in many countries, scholars’ attention turned to the issues in accounting organisations (Kyriakidou et al. 2013, p. 3). As Hopwood (1987) underlined studies on gender started to question a vast array of practices and fields of knowledge, raising issues on how, where and by which instruments and through which players, knowledge is produced as well as identifying strategies through which male supremacy had been built and perpetuated in these contexts. Interaction of accounting and gender has been the subject of debate for many decades. Scholars have addressed, among other things, the gendered functioning of the profession in the labour market; the historical progress of women in the profession and their career trajectories; the gendered nature of accounting itself; and subjected the profession and accounting rationalities to feminist critique (Haynes 2017). The issue of accounting analysis and the accountancy profession considered from a feminist perspective was dealt with in the works of Burrell (1987) and Shearer and Arrington (1989).

Several studies and contributions attested to the gendered nature of accounting organisations (Hines 1992; Loft 1992; Lehman 1992; Kirkham and Loft 1993; Fogarty et al. 1998; Grey 1998; Napier 2001; Dambrin and Lambert 2006; Roberts 2013). Using these studies as a benchmark and starting point, other contributions began to emerge in the literature, mostly empirical studies of gender in accounting organisations and academia (Anderson-Gough et al. 2002; Dambrin and Lambert 2006, 2008, 2012; Lupu 2010; Kornberger et al. 2010; Broadbent 1998, 2016; Komori 2007; Virtanen 2009; Samkin and Schneider 2014; Baldarelli et al. 2016).

In most countries, the accounting profession has always been male-dominated. Starting from the 1970s, the gender composition of accounting began to change dramatically (Wootton and Kemmerer 2000; Walker 2008; Roberts 2013) and currently women represent a relevant percentage of the accounting workforce in the world (Ried et al. 1987; Carnegie and Napier 2010). However, though they started to be as numerous as men, their advancement on the hierarchical ladder was (and remains) difficult for them, since they suffered from discrimination and work inequality (Bryant 2010). By difficult it is meant that breaking through the glass ceiling is hard and not an easy task and women face many more obstacles as compared to men in the pursuit of career advancement and promotion.

Due to historical cultural and legal causes, as well as economic and educational forces, increases in the aggregate workforce were not (and are not currently) accompanied by subsequent proportional increases in participation at the upper-management levels of accounting firms (Lehman 1992; Haynes 2008a, 2008b; Laughlin 2011). A re-genderisation of the aggregate workforce, rather than an overall re-genderisation of the accounting profession occurred (Wootton and Kemmerer 2000). Among the theories used to explain such a phenomenon, the glass ceiling theory argues that vertical segregation operates mainly at the highest levels of organisations and professions (Collins et al. 1993; Anderson et al. 1994; Baxter and Wright 2000; Cotter et al. 2001; Bell et al. 2002; Goodman et al. 2003; Broadbent and Kirkham 2008; Dambrin and Lambert 2006). This theory refers to invisible barriers based on prejudices and stereotypes preventing qualified individuals advancing in the higher ranks of organisations (Bryant 2010).

It can be attributed to the fact that the ‘accounting logic’ which underpins the practice of accounting is gendered, because it represents the values and the profile of an accountant as ‘universal masculine’, namely the expectations are set on the profile of a man (Broadbent 1998).

As [Anderson-Gough et al. \(2005\)](#) point out research on gendering processes in the accounting profession necessarily combines consideration of both the formal mechanisms of organisational structuration—such as recruitment and training—and the informal processes concerning cultural norms, values and beliefs through how the legal methods are enacted and reproduced.

3. Methodology

3.1. Country Selection

The two countries (Italy and Romania) were selected for the following reasons. They can be considered extreme cases ([Yin 2003](#)) characterised by many differences relative to the political and institutional setting, being a Western and Eastern country, respectively; the level of sectoral segregation; and the diffusion of women accountants. Finally, they are marked by a different “history” of accounting, Italy having a “historical” tradition and Romania dating back to the previous century. But at the same time, one certain argument for our selection refers to the linguistic similarities between Italian and Romanian as well as Italy’s close geographical proximity to Romania. Moreover, the two states have a rich history together, and the close link between them is visible even today, on various levels, thus helping the two countries to prosper together.

3.2. Method Selection

Comparative research method has been defined as a method of analysis that focuses on several objects of study to identify similarities and differences and can be made with structuralist and culturalist theory ([Paisey and Paisey 2010](#)). Structuralist approach asserts that similarities are to be expected across countries sharing similar structures (e.g., levels of industrialisation, industrial or occupational systems). Culturalist theory assumes that dissimilarities are to be expected as a result of intrinsic country-specific characteristics ([Paisey and Paisey 2010](#)), in other words assuming that culture modifies the effect of social structure on individuals ([Gauthier 2000](#)).

Comparative research has been criticised because each social system is unique and that, because of the volumes involved, it can be challenging to cover a sufficient number of cases to satisfy doubts about representation and validity ([Goedegebuure and Vught 1996](#)). However, there are also researchers that consider it like alternative research methodologies that can provide new ways of seeing, addressing the partial nature of accounting with its focus on what is happening to the exclusion of what might, or should, happen ([Llewellyn 1996](#)).

Cross-cultural research is nowadays increasingly recognised as an essential area in accounting. ([Patel 2004](#)) International comparative studies in the accounting profession point to the existence of similarities and/or distinct national differences, in relation with cultural profile, cross-cultural accounting research ([Patel 2006](#)) related to management accounting practices ([Pistoni and Zoni 2000](#)), standard setting ([Bloom and Naciri 1989](#)), accounting harmonization ([Christensen et al. 2015](#)), auditors’ independence ([Patel and Psaros 2000](#)), ethics ([Waldmann 2000](#)) education ([Rhoades 2001](#)) and women in accounting profession ([Whiting et al. 2015](#)), to mention just some of the most well-known articles. These studies draw on a variety of methodological approaches, like questionnaires, surveys, or secondary resource analyses as in the case of this paper.

This study responds to the call for qualitative cross-cultural research in accounting ([Patel 2004](#)) that provides greater insight into the depth, richness and complexity of cultural and acculturational similarities and differences between and across nations by complementing the quantified dimensional based cultural measures with relevant historical, sociological and psychological literature.

3.3. Data Selection

Data for the comparative analysis were drawn from four sources:

- data from the literature and accountancy national bodies archives concerning the historiography of the accounting profession in both countries

- data on cultural factors, using Hofstede six dimensions (Hofstede et al. 2010)
- data on gender diversity useful to introduce the context of comparative gender analysis, have been extracted from the Report on equality between women and men in Europe (EU 2017), relative to the following features: gender segregation in occupations (all economic sectors), the proportion of women on boards of the largest publicly listed companies; the percentage of women in the single/lower houses of the national/federal parliaments and federal governments. The index “gender segregation” in occupations and economic sectors reflects the proportion of the employed population that would need to change occupation/sector to bring about an even distribution of men and women across occupations or sectors. The index varies between 0 (no segregation) and 50 (complete segregation).
- the AFECA’s (Association des Formations Européennes a la Comptabilité et l’Audit) survey. AFECA represent a European benchmark on valorising women’s capital in the accountancy profession. The study conducted by AFECA aimed to obtain an overview of progress within the 24 institutes from 22 countries concerning the valorisation of women capital and provoke exchanges and the sharing of best practices (AFECA and FEE 2016). This benchmark, useful for the assessment and comparison of the respective situations, was intended to generate dynamic movement (without stigmatisation and making value-based judgments) and allow each institute member (FEE or EFAA) to learn some lessons for their strategies in the field of the development and balance of human capital. Moreover, the key findings of the survey contribute to the reinforcement of collective action for parity and professional balance. Both countries were included in the international AFECA’s survey, thus allowing a comparison based on a similar dataset.

3.4. Research Design

A historical approach was used in order to understand better the position of women in the accounting profession over time and to be able to compare and comprehend the social and economic context of Italy and Romania. The Italian and Romanian normative and socio-cultural context helped to interpret the statistical data presented in the following sections and provide insights useful to compare the Italian and Romanian contexts. Moreover, it is useful to acknowledge the reasons for gender inequality in Italy and Romania and, in more general terms, the way in which these factors are then manifested in the professional field of accounting in other countries (Broadbent 1998; Komori 2007; Virtanen 2009; Samkin and Schneider 2014; Baldarelli et al. 2016).

While the main focus of the paper is the accounting profession, and part of the study case is based on the accounting profession data, other areas were taken into consideration such as women on boards presence, gender segregation on occupations, sectors etc. in order to be able to provide a better context over the gender gap between and inside the two compared countries.

4. Results

4.1. Accounting Profession and Women Accountants in Italy and Romania: The Historical and Institutional Framework

4.1.1. Women in the Accounting Profession in Italy between Past and Present Times

The law that regulates the accounting profession in Italy dates back to the early 1900s. In 1906, a royal decree gave formal recognition to the accountancy profession. The introduction of the specific degree (*ragioniere*) was issued by the first Higher Schools of Commerce that were founded in Italy in the second half of the nineteenth century: The Venice School of Commerce, located in Cà Foscari, which was inaugurated in 1868; the Advanced School of Business Studies in Genoa, established in 1884 and the Bari School of Commerce, established in 1886.

Indeed, the profession of chartered accountants (*dottore commercialista*) was formally recognised later on, with the opening of a university that offered economics matters. Milan's Bocconi University graduates established private associations of accountants, and in 1910 they set up the first informal provincial professional bodies (Cantagalli 1996).

Ever since the beginning the Italian profession has always been characterised by its academic nature. The Order was established at the first National Congress of Italian Commercial Science graduates (*Dottori in Scienze Commerciali*), which was held in 1911, while the Public Chartered Accountants (*Dottore Commercialista*) professional qualification was coined in 1913.

In 1929 the profession was further regulated thanks to the adoption of two sets of professional rules, one for accountants and the other for chartered accountants. After the advent of Fascism—which entailed the dissolution of all professional associations (FNC 2015, p. 10; FNC 2017)—the profession of Chartered Accountancy was officially recognised in 1953 through the establishment of a special professional Order and a professional governing body with the enactment of the Presidential Decree 1067/1953. That same year, a further Decree (1068/1953) regulated the professions of accountancy and commercial experts. Only recently, namely in 2008, were the two professional bodies merged in a single public body, thus giving life to a unified profession. Over time, and with the evolution of the national regulatory models, the profession now is organised according to the Legislative Decree 139/2005 and the related regulations. At present, the national Order of Public Chartered Accountants and Accounting Experts—CNDCEC—has 117,916 registered members (January 2017), divided into 144 local branches (*Ordini territoriali*) based on a territorial jurisdiction principle following that of Italian courts. At a national level, the profession is exclusively represented by CNDCEC, which is based in Rome. The regional chapters are public entities, subject to the supervision of the Ministry of Justice and CNDCEC. Their widespread presence throughout the national territory allows the local orders to promote relations with local public authorities and, more generally, to become the local interlocutors of the public sector, academia and other professions.

At the beginning of the twentieth century, the profession of accountancy was a territory barred to women. By law, the professional accountant performed a public function and, therefore, could not be carried out by women who could not take on public offices. The presence of men was predominant or absolute in all professional orders (engineers, doctors, lawyers, accountants). The admission of women “equally with men to exercise every profession and to be able to hold every public position” was forbidden to them. Consequently, many professional careers (such as doctors, lawyers and accountants) remained far from the women's grasp for a long time, like the possibility to undertake university studies and an academic path (Ulivieri 1986). The turning point in the long and difficult fight for the inclusion of women in university studies (De Vivo and Genovesi 1986; Branciforte and Tazzioli 2001; De Rossi 2007; Frattini 2011) and professions occurred during the First World War, which opened up new areas of work for women, due to the male mortality reported in the post-war period. In 1919 the approval of a law (Law No 1176, the so-called “Sacchi Law”) declared the abolition of the Institute of Marital Authorisation (*Istituto dell'autorizzazione maritale*) and allowed women's access to technical degrees (agriculture, economics, engineering and architecture), which prepared them for professions that dealt with the productive and economic aspects of society.

Namely, the history of the “female” accounting profession began in 1908 (Coronella 2014) when, for the first time, a woman applied for admission to the College of Accountants of Milan, which rejected her. This rejection marked the beginning of a fight that affected the institutions and opened the door for women's entry. Pierina Pavoni and Bianca Salvetti were the first to be admitted to the Register of Practitioners of the College of Accountants of Rome in 1911. Contextual factors favoured their entry. The first (P. Pavoni), after completing an apprenticeship at her father's office, passed the entrance examination for the profession with merit in 1913 and then applied to the Register of Accountants, which was accepted on 21 March 1914. At the same time, the Attorney General of the Court of Appeal requested the cancellation of the prior provision that sanctioned the male-dominated construct. Pavoni filed an appeal, and the Court (11 July 1914) definitively declared the right of women to enter the

professional accounting world, provided they met the requirements (Bachelor's degree, professional training and passing the State examination). The enrolment of women in the Register of Accountants could not be prohibited because the Law 327 of 1906 was cancelled. This ruling marked an important step in the process of the emancipation of women, and not just for accountants because it formally marked the end of gender discrimination for the development of the accounting profession in Italy ([Italian Ministry of Public Education 1878](#)). However, it did not change the typically male system for several years ([Coronella 2014](#)). Many male accountants expressed negative judgments about women's entrance into the profession, highlighting that women should be considered legally incapacitated ([Gambusera 1908](#), p. 93).

A fundamental step occurred in 1919 when the institution of marital authorisation was abolished, and the legal capacity of women was introduced—overcoming one of the main obstacles to females in the profession. However, after this, six years passed before another woman enrolled in the register of Accountants with Pavoni, and in the first twenty years, only six women were chartered (three in Rome, one in Bologna, one in Mantova and one in Vercelli). In 1941 they rose to 17 out of 1790 professionals, less than 1% ([Liparini 2005](#); [Cantagalli 2006](#)), and in the following decades (1967) the percentage rose to 2% out of a total of about 10,000 professionals ([Biographical Dictionary of Chartered Accountants 1967](#)). Since then, the number of those registered has continued to increase, although more contained than their male counterparts.

Thus, three periods are distinguished in the female path of entry into the profession. The first, from the birth of the profession to the Fifties is characterised by the exclusion of women, while the second, from the Fifties to the Eighties, is characterised by the slow increase in female presence delayed by a hostile cultural heritage towards women that did not accept their presence in the profession. As a result, a process of self-exclusion was triggered, and women preferred to choose occupations more compatible with family life. The third period, which began in the Eighties and is still happening today, is marked by continued but still weak growth. In 2000, the percentage of chartered accountants was 22%, in 2004 it was 25%, increasing to 31.6% at the end of 2014 ([FNC 2015, 2016](#)). Currently, the percentage of women-chartered accountants is 33.8% (as per 1 January 2018; [FNC 2018](#)).

The numerical parity between women and men accountants is still far off, despite the positive trend. Although in 2015, among the new members, women enrolled in the National Training Register exceeded men ([CNDCEC 2016](#)), the picture gets worse if the gender reading is applied to the governance of the National Chartered Accounting association. Data shows predominant representativeness of the male component, both where the position is elective and where it is by appointment of the board. In other words, the National Council, that is the most important body of the association, is male-dominated: there are currently 21 members (including the President) of whom 19 are men (90.48%), and only two are women (9.52%).

The issue of gender imbalance in the liberal professions has been dealt with only in the last few years ([CNDCEC 2016](#), Gender Report; [European Economic and Social Committee 2014](#)), urged by the global problem of the representation of genders ([EC 2016—She Figures](#)) in which the phenomenon of the glass ceiling ([Bell et al. 2002](#); [Goodman et al. 2003](#); [Broadbent and Kirkham 2008](#); [Bryant 2010](#)) emerges. The same problem affects the governance of local accounting orders. In total, the composition of the Boards Councils of territorial Accountancy Orders in the period 2008–2012 was 88.69% of men and 11.31% of women and in the period 2013–2016, 79.07% of men and 20.93% of women ([CNDCEC 2016](#), Gender Report, p. 23). It should be emphasised that in recent years over 50% of local orders have created equal opportunity organisms and committees: the latest survey (31 July 2015) detected 77 bodies (commissions) in 144 provincial laws.

However the paucity of the presence of women persists considering that in the bodies created within the CNDCEC Council, which in 2015 consisted of 58 between the commissions and study groups (i.e., commissions for relations with international institutions, for the professional order reform, etc.) for a total of 925 people of whom 737 are men (79.68%), and 188 are women (20.32%). These are

mixed groups, except the Gender Equality Commission, made up exclusively of women. Overall, these commissions reflect a predominantly male composition.

4.1.2. The Accounting Profession from Romania—Key Highlights

The evolution of the accounting profession in Romania is very closely related to the development of trade education. As a consequence to the development of the industry and business, more and more knowledge about accounting was needed. Elementary accounting knowledge was taught in the schools of commerce. (Farcas and Tiron-Tudor 2016) Alexandru Ioan Cuza is the one that as early as 1859 states that the whole education system should be adapted to the needs Romania had at that time (Bunget et al. 2009; Hlaciuc and Deac 2014; Farcas and Tiron-Tudor 2016). Thus, the first Romanian Commercial School was opened in the year of 1864 at Galati and following this side of the country; the capital city is next, Bucharest and then Ploiesti, Iasi and Craiova. In Transylvania (belonging to the Austro Hungarian Empire since its unification with Romania in 1918) a school of commerce appeared in 1868 in Brasov and was the only one in the Romanian language belonging to this Romanian territory. (Farcas and Tiron-Tudor 2016).

The evolving economy from that time made it necessary in the minds of bank office-workers, companies' administrations and of course trade school graduates to form the basis of a professional body which happened in 1888 and it was called "The Body of Trade Accounting Schools Graduates".

In 1893 another organisation of this type took birth, and it was called The Association of National and International Trade School Graduates. The primary goals of the association were to defend their objectives and rights and to make a name for the accounting profession by "imposing the prestige of accountants, accounting and balance sheet".

The first major decision and movement that the new professional body made was to make sure that all accounts and commercial trades were handled by the graduates of business schools, people that were professionally prepared to handle such situations. At the first congress that happened in 1906 the work agenda was long, but the primary purpose, in the end, was to make sure that the accounting profession was very well represented either by establishing a proper remuneration, or by setting up a magazine (Bunget et al. 2009; Hlaciuc and Deac 2014; Farcas and Tiron-Tudor 2016). The key highlight of the Congress was the idea of setting up a Body of accounting experts. In 1907 another organisation related to accounting was being formed, The Union of Higher School of Commerce founded in 1907, which drafted the project for setting up the Body of Accounting. After several other procedures, the plan was finally submitted and was brought up to the Minister of Labour and Social Protection who was an accountant. This was a fortunate event since he is the one who expedited the process and made it possible for the project to be adopted by the Chamber of Deputies and the Senate in 1921 and then to be signed by King Ferdinand (Bunget et al. 2009; Hlaciuc and Deac 2014; Farcas and Tiron-Tudor 2016).

The professional accounting body from Romania (CEECAR) was established in September 1921, and it is more than ninety years old. The law of setting the professional body was published in Romania's official Monitor on 21st of October 1921. At the beginning of November, a formal meeting was organised, and the primary purpose of that meeting was to elect the Board of the professional body for two years, 1921–1923. By the end of the year 1921, there were 42 organisations across the country with over 3000 members.

At the meeting there were representatives from all regions of the country, the profession was represented by the best in the field at that time but one aspect was noticeable: they were all men, covering top positions and roles within private and public institutions (i.e., banks, chamber of commerce, national and regional public administrations, ministries), no exceptions (Bunget et al. 2009; Hlaciuc and Deac 2014; Farcas and Tiron-Tudor 2016).

On CEECAR's website, there is listed the professional's body's council members up until 1941. None of the members was a woman, and furthermore, there is no mention of women whatsoever

during that period. The body had specific requirements for its members such as superior studies, a particular experience in the field which was impossible for the women to acquire at that time.

After the grounds of the profession were established between 1948–1994 came a period of regulation of the activity of chartered accountants, starting with the requirements to enter the business and ending with guidelines as to how accounting expertise should look. During this period the profession was limited and mostly restricted to legal auditing (Bunget et al. 2009; Hlaciuc and Deac 2014; Farcas and Tiron-Tudor 2016). After 1989 the profession had to adapt itself to the new economic reality and as well to the political events that happened during and after that year. Several restructurations occurred, and the profession started to grow and grow.

The change that happened during that year meant a crossing from a centralised economy to a market-based economy and a broader opening towards freedom of choice. Suddenly the options were more numerous, and all organisations started to change their structure for the better and to adopt a more democratic structure. After the revolution from 1989, the accounting profession from Romania became strongly reconnected with the European one and in 1990–1993 there was an attempt to rekindle the old accounting system (Jianu and Jianu 2012).

The 1990–1993 period was a transition one from a Soviet-style accounting system to a French one. The accounting law was adopted in 1991, and in 1992 the Body of Expert and Licensed Accountants of Romania (CECCAR) was reignited. Starting from 1994 a new accounting system, the French one was implemented (Jianu and Jianu 2012).

Even if in the historical documents there is no mention of women accountants’ overtime (such as in the early days’ meetings of the council) after 1990 the number of women in the profession started to grow from year to year as a consequence perhaps of the communist influence which encouraged women and minorities to overcome specific barriers. It is probably one of the reasons why as of now the number of women in the profession is almost 80% (AFECA and FEE 2016; Istrate 2012).

4.2. Comparative Results Concerning Cultural Factors in Italy and Romania

To understand the cultural context of both countries, we employed Hofstede’s six dimensions (power distance, individualism, masculinity, uncertainty avoidance, long-term orientation and indulgence). The results obtained for Italy and Romania and the distance between the countries are in the following graph (Figure 1).

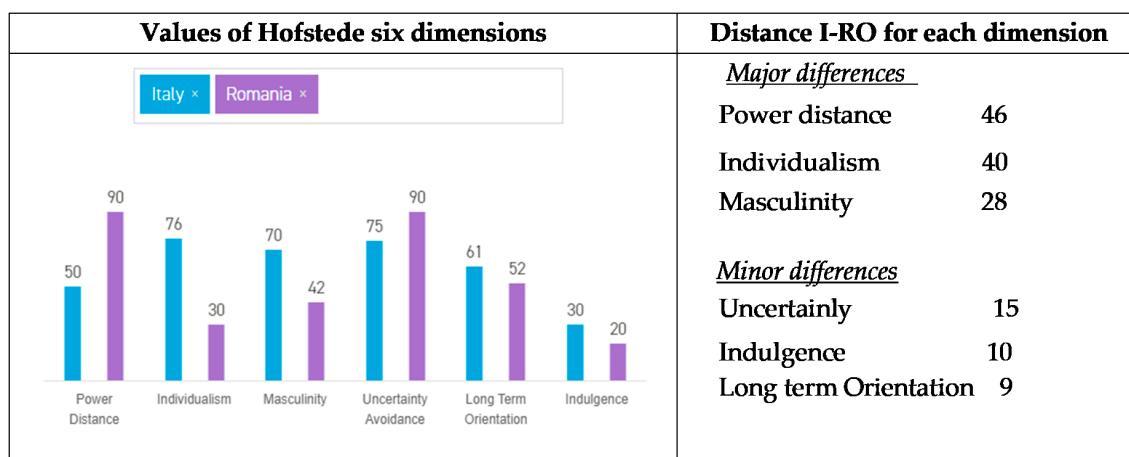


Figure 1. Cultural factors values of Italy and Romania. Source: Hofstede insights (<https://www.hofstede-insights.com/country-comparison/italy,romania/>).

There are significant differences concerning power distance, individualism and masculinity dimensions between Italy and Romania.

Power distance deals with the fact that all individuals in societies are not equal—it expresses the attitude of the culture towards these inequalities amongst us. Power Distance is defined as the extent to which the less powerful members of institutions and organisations within a country expect and accept that power is distributed unequally. Italy tends to prefer equality and a decentralisation of power and decision-making. Conversely, in Romanian organisations, centralised management with an autocrat manager which imposes a strict hierarchy is seen as being inherent (Hofstede insights).

Individualism dimension is the degree of interdependence a society maintains among its members. It has to do with whether people's self-image is defined regarding "I" or "We". In individualist societies like the Italy case, people are supposed to look after themselves and their direct family only. In collectivist societies, like the Romania case, people belong to 'in groups' that take care of them in exchange for loyalty (Hofstede insights).

The fundamental issue of the third indicator refers to what motivates people. A high score of masculinity (i.e., Italy) indicates that the society will be driven by competition, achievement and success, with success being defined by the winner/best in the field—a value system that starts in school and continues throughout organisational behaviour. However, a low score on the dimension means that the dominant values in society are caring for others and quality of life (i.e., Romania)

For the next three dimensions: uncertainty avoidance, long-term orientation and indulgence the differences are considered minor being under 15 (Hofstede insights).

The dimension's uncertainty avoidance, indulgence and long-term orientation have to do with the way that a society deals with the fact that the future can never be known. This ambiguity brings with it anxiety and different cultures have learnt to deal with this anxiety in different ways and is the case for both countries (Hofstede insights).

The long-term orientation dimension describes how every society must maintain some links with its past while dealing with the challenges of the present and future, and societies prioritise these two existential goals differently. Both countries count a culture which scores high, take a more pragmatic approach: they encourage thrift and efforts in modern education to prepare for the future.

Indulgence dimension is defined as the extent to which people try to control their desires and impulses, based on the way they were raised. There is a relatively weak control in both countries meaning an indulgent culture (Hofstede insights).

4.3. General Context of the Gender Comparative Study

Below we compare the Italy and Romania status with the EU average concerning gender segregation in occupations and economic sectors for 2005, 2010, 2015 and gender diversity measures used to monitor the gender gap in top positions in private and public organisations. The index "gender segregation" in occupations and economic sectors reflects the proportion of the employed population that would need to change occupation/sector in order to bring about an even distribution of men and women across occupations or sectors. The index varies between 0 (no segregation) and 50 (complete segregation).

For the EU, the figures are still high: 24.3% for occupational segregation and 18.9% for sectoral segregation. Table 1 summarizes Italy and Romania's situation and highlights the phenomenal growth in the case of Romania.

The purpose of presenting the gender segregation in occupations is to provide a better context of gender implications in the economy with a starting point for the context of the accounting profession and as well as a comparison between Romania and Italy. Using the gender segregation indicator has been in many cases used as a measure of gender inequality, or at least a reliable indicator of it (Blackburn et al. 2002). Table 2 presents the situation in the light of the European average as well, and the conclusion is that Romania is behind Italy and the European average, while Italy is always one step behind the EU for all three years analysed. There are some exceptions (1st category—2010; last category—2016) but overall Italy is much more advanced.

Table 1. Gender segregation in occupations and economic sectors (2005, 2010 and 2015).

	Gender Segregation in Occupations			Gender Segregation in Sectors		
	2005	2010	2015	2005	2010	2015
EU 27	24.8	24.9	24.3	17.8	19.1	18.9
EU 28		24.9	24.3		19.1	18.9
Italy	23.6	24.7	24.8	17.8	19.7	19.5
Romania	19.3	22	23	14.9	16.7	18.1

Source: Eurostat, Labour Force Survey (EU 2017, p. 57).

Table 2. Gender diversity measures.

	Proportion of Women in Boards of the Largest Publicly Listed Companies (%)			Proportion of Women in the Single/Lower Houses of the National/Federal Parliaments (%)			Proportion of Women among Senior Ministers in National/FEDERAL Governments (%)		
	2010	2013	2016	2010	2013	2016	2010	2013	2016
EU28	11.9%	17.8%	23.9%	24.4%	27.4%	28.7%	26.2%	26.6%	27.9%
Italy	4.5%	15.0%	32.3%	21.1%	31.3%	31.0%	21.7%	28.6%	29.4%
Romania	21.3%	7.8%	10.1%	11.4%	13.5%	14.2%	11.8%	21.4%	36.4%

Source: European Commission, Database on women and men in decision-making (EU 2017, p. 61).

The focus of the paper is on the accounting profession from Italy and Romania as a comparison, to see which, one is ahead, and which one is making more progress in the area of gender issues. Much like the prior data regarding gender segregation statistics on women on boards, parliaments and governments come to offer a macro context regarding the advancement of women in higher ranks of important organisations as a measure of comparison and starting point. The purpose is to provide a benchmark for the presence of women in the accounting profession of the two analysed countries (including Tables 3 and 4 which have the same purpose).

Italy is far ahead of Romania on all three chapters, and the representation of women is even higher than the EU average. On the opposite pole, Romania has a good representation only in the senior ministers and national federal governments if we look at the 2016 data. The outcome linked with the gender segregation results seems to offer a reasonable basis for a healthy presence of women in professions (in the accounting one for example) as well as a good representation in higher ranks of organisations.

In addition, further states' measures in key areas of gender analysis (Table 3) are represented by the women and men's employment rate, as well as the gender equality in decision-making, whose measures are monitored at the European level through the following indexes/proxies: proportion of women among members of the highest decision-making bodies of the largest nationally registered companies listed on the national stock exchange; percentage of women among presidents and CEOs of the largest nationally registered companies listed on the national stock exchange; and proportion of women among executive and non-executive members of the two highest decision-making bodies of the largest nationally registered companies listed on the national stock exchange.

Table 3. Women and men's employment rate and full-time equivalent (20–64 years old) in %.

Key Areas	Italy	Romania
Equal economic independence (2016) Source: Eurostat, LFS	Men 72.2% Women 51.7%	Men 76.8 Women 58.5
Women and men's employment rate in full-time equivalent (20–64 years old, 2015) Source: Eurostat, LFS	Italy Women 43.7 Men 68.3 Gender gap (men-women) 24.6	Romania Women 55.4 Men 73 Gender gap (men-women) 17.6

The following table depicts a brief European overview of the index mentioned above (Table 4).

Table 4. Measures of gender equality in decision-making.

	2015	2016
Presidents	7.1%	7.0%
CEOs	3.6%	5.1%
Non-executive directors:	22.5%	26.1%
Senior executives:	13.7%	14.9%

Source: our elaboration from EU (2017).

Going back to the gender stratification theory with its components (glass ceiling, double standard, inequality) which is used as a theoretical framework for the purpose of this paper and placing it in the context of the statistical data presented earlier and below as well, it can be asserted that there is still a lack of representation of women in organisations at a macro level and that the two countries present a significant difference in figures at all chapters.

4.4. Romania–Italy Country Level Comparison Based on AFECA Study

As aforementioned, in 2016 AFECA conducted a study over 24 professional bodies from different European countries. Professional bodies were willing to provide information on matters that concern mainly gender and gender diversity in their respective organisations. The analysis was performed following 12 main categories, related to gender, such as the law on gender equality, quotas on boards, the percentage of women on boards, women in accountancy, and the possibility of adopting a more flexible schedule to better balance work life with family life (Table 5).

Table 5. Romania–Italy comparisons on gender diversity in accounting professional bodies.

Gender Diversity Dimensions/Countries	Italy (CNDCEC—Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili)	Romania (CECCAR—Body of Expert and Licensed Accountants of Romania)
<i>Law on gender equality</i>	Establishes a gender quota for companies listed in the Stock Exchange—noncompliance results in a warning followed by financial sanctions and in the case of noncompliance the exclusion from the board YES	Law No 202/2002 on equal opportunities and treatment for women and men in labour market, education and the elimination of gender roles and stereotypes YES
<i>Quotas on Boards</i>	Mandatory 33.3%	NO
<i>% Women on Boards</i>	31%	12%
<i>% Women in accountancy</i>	31.60%	77.90%
<i>Actions</i>	working committees dedicated for gender equality; databases collecting resumes of women that are interested in being appointed to boards; collection of signs of discrimination in order to implement actions that promote gender equality YES	NO
<i>Good Practices</i>	NO	NO
<i>Work from home</i>	NO	NO
<i>Flexible work hours</i>	NO	NO
<i>Part-time work</i>	NO	NO
<i>Internal quotas</i>	NO	NO
<i>Promotion rules</i>	NO	NO
<i>Services allowing workers to achieve a better balance between work and family life</i>	NO	NO

Source: Author's projection after the data published in the AFECA and FEE study (2016).

When comparing the two countries, it emerges that Romania is far behind Italy in the case of all chapters except for the level of women in the professional body and the existence of the law on gender equality which is a “yes” in the case of both countries. Romania has a percentage of almost 80% of women in the profession while Italy has only 31.60% situating itself below average with 7% women accountants (the average was obtained by using all the percentages from all 24 countries present in the AFECA study).

The national legal framework for gender equality is different: the quotas of women on board are mandatory in the case of Italy, which enacted the so-called Law “Golfo-Mosca” (Law No 120 of 12 August 2011) to establish a gender quota (33.3%) in the boards of directors for the least represented gender. The law on gender equality in the case of Italy is directed towards companies listed on the Stock exchange, and it establishes a series of sanctions which are applied in the case of non-compliance. Non-compliance results in a warning, followed by financial penalties and, in the case of continued non-compliance, the potential dissolution of the board. On the other hand, Romania has a law since 2002 which is generally applicable to equal opportunities and treatment for women and men in the labour market, education and the elimination of gender roles and stereotypes. In the case of Romania, the quotas are not mandatory, and despite this, there is still 12% of women active on boards.

Regarding the good practices section that are basically actions that would improve women’s work-life-balance (Windsor and Auyeung 2006), the ones that were identified based on the professional body answers were the possibility to work from home, introducing flexible hours approach, part-time work etc, neither of the countries has made any steps in this direction. However, Italy has taken actions to reduce discrimination and find possible solutions. Namely, efforts to develop attractiveness, support and value woman human capital include: the creation of working committees in charge of gender equality issues established in all the territorial chapters in order to create a network to exchange ideas; national database collecting résumés of registered women members of CNDCEC that are interested in being appointed to boards; collection at the national level of signs of discrimination to assess actions to promote gender equality; and promotion of legal reforms to enhance gender equality.

5. Discussion

A possible explanation of the reduced percentage of women in top positions and the high percentage of women in the Romanian accounting profession can be connected with some cultural factors. Romania scores high on the power distance cultural dimension (score of 90) which means that people accept a hierarchical order in which everybody has a place and which requires no further justification. The acceptance of hierarchical order determines inherent inequalities because subordinates expect to be told what to do by a benevolent autocratic boss. Also, the collectivist society culture can be taken into consideration; women would prefer to be loyal to the workgroup that values their skills. Employer/employee relationships are perceived in moral terms (like a family link), hiring and promotion decisions take into account the employee’s in-group, interpersonal relations within the company (boss, peers) and are considered as extremely important (Mustata et al. 2010). At the extreme pole there is the Italian society, based on an individual mentality and moreover oriented towards success and driven, based on competition among colleagues for succeeding in their career. Concerning Romanian society, the focus is on “working in order to live”, the focus on well-being and status is not shown, and promotion is not seen as a strong motivational factor (Mustata et al. 2010).

In Italy, the combination of high Masculinity and high Uncertainty Avoidance makes life very difficult and stressful. The highest score in Romania concerning Uncertainty Avoidance is related to maintaining rigid codes of belief and behaviour and is intolerant of unusual behaviour and ideas. In these cultures, there is an emotional need for rules (even if the rules never seem to work), time is money, people have an inner urge to be busy and work hard, precision and punctuality are the norms, innovation may be resisted, security is an essential element in individual motivation

Some countries are more diverse than others when it comes to women being part of the accountancy profession (AFECA and FEE 2016). Accordingly, the result shows that the presence

of women in the profession varies strongly: women in accountancy in Italy are 31.6% and 77.9% in Romania. The comparative analysis between Italy and Romania first underlines that the existence of hard law aimed at enhancing professional equality does not necessarily guarantee a higher level of women in the profession (whereas soft laws seem to be working in several European countries).

One plausible reason for the high number of women in the accounting profession from Romania could be the numerous years in which Romania was under the communist ruling which was determined that minorities, poor classes and women had access to more and better opportunities than before. Women were placed on a pedestal and encouraged to get out from their households, get a degree and find a job. Another explanation could be the fact that the accounting field is inherently viewed as a feminine one which would explain the high number of female graduates in the field which transpires in the profession as well (Albu et al. 2011; Tudor and Mutiu 2007; Barbu et al. 2010).

Second, a geographical approach by zone (Western/Eastern countries) does not help to explain the different level or feminisation of the accountancy profession. In the same way, no correlation could be established between the number of women accountants and their inclusion in the boards of the National Orders. The legislative environments in Italy and Romania are diverse. Although both countries recognise the principle of gender equality in their law and constitution concerning rights, pay and opportunities, differences emerge regarding measures issued to fight against gender-based inequality, in particular, if one considers the more specific subject concerning the presence of women on boards of directors. There is, in fact, diversity in approaching the subject: while no provision is made in Romania, Italy has established mandatory quotas. In particular, the Italian Law introduced the obligation of the presence of both genders on the boards of listed companies and public subsidiaries that, starting from the second and third renewal of human organs, must be equal to at least one third, up to 2022. In this way, a process of cultural renewal to support greater meritocracy and growth opportunities has been triggered, to enhance women's opportunity to affirm their skills and competencies and contribute to the creation of economic and social value. Thus, in Italy, women, are 31% on boards while in Romania they are only 12%. The inclusion of women is increasing overall but at different rhythms: +3.29% in Italy and 3–6% in Romania.

Third, the professional contexts, despite the different features of the respective accounting traditions, point out a similar male-dominated construct (Loft 1992; Komori 2008; Dambrin and Lambert 2012; Bryant 2010; Kyriakidou et al. 2013). Both countries have not established specific policies for women accountants (such as, events for networking that consider gender in recruitment policies, the establishment of charters for best practices). Good practices (such as working from home, flexible work hours, part-time work, internal quota, promotion rules, services allowing workers to achieve a better balance between work and family life) are entirely absent both in Romania and Italy. In the former case, this can be attributed to the fact that women are already well represented in the profession (AFECA and FEE 2016). However, in the last few years in Italy, the CNDCEC has started to trigger the creation of dedicated associations or commissions, and the establishment of directories and studies. In particular, the first national gender report was released in 2016, following the recommendations of the European Parliament that, in 2003, through the Commission for Women's Rights and Equal Opportunities, presented a "Gender budgeting to encourage the implementation of public budgets according to the gender perspective". In February 2016, the Italian National Council of Accountants and Accounting Experts approved the guidelines for the presentation of disaggregated information by gender and gender-sensitive indicators in order to allow the Association to sensitize the Council, the employees of the body and the members to gender issues and the diversified impact of policies; to reduce gender inequalities through a more equitable distribution of resources; to improve the effectiveness, efficiency and transparency of the Association's action; to promote a reading and analysis of the population and the different needs present in the professional community and to respond coherently to them; and to develop "gender sensitive" data and statistics. We can read: "Besides covering all areas linked to all fields of professional activity, CNDCEC places a special focus on equal opportunities and the presence of women in the Profession" (FNC 2015, p. 40). Accordingly,

in January 2011, the National Equal Opportunities Committee of the Order presented the ethical charter as a manifesto for all professional colleagues to disengage in any form of gender discrimination and value diversity within their professional structure. Also, in recent years, a series of training events at the national and local level dedicated to gender aspects has been organised by the national Order including psychological training, techniques for reconciling work and family time, self-knowledge, listening persuasion, the management of human resources within the firm and female leadership. We can read: “Besides covering all areas linked to all fields of professional activity, CNDCEC places a special focus on equal opportunities and the presence of women in the Profession” (FNC 2015, p. 40).

However, we cannot speak of the feminization of the category and the picture gets worse if the gender reading is applied to the governance of National Chartered Accounting Associations since the boards remain male-dominated in both countries and affected by the glass ceiling phenomenon (Bell et al. 2002; Broadbent and Kirkham 2008; Bryant 2010).

Fourth, the work has also managerial and political implications. From the managerial perspective, findings claim the need to pursue several challenges. First, achieving a balanced representation of men and women within the profession, among accountants, partners in the highest positions, governance, in accountancy governing bodies, private companies and national institutions is fundamental to increase the presence of female role models and help women aspire to leadership positions. In this regard, within extant literature, it has been widely demonstrated that mentored women are more likely to achieve the highest position in career. Mentoring—conceived as “a process by which an experienced individual provides career guidance and personal support to a less experienced individual” (Bailey et al. 2016, p. 160)—play a positive effect in favour of the mentee (Dreher and Ash 1990; Whitten 2016) because it enhances the self-confidence of the mentee, provides a role modeling, friendship and emotional support that are very important to support the psycho-social dimension of women (Merriam 1983; Burke and McKeen 1990). In other words, mentoring can be considered a possible tool to reinforce the women accountants’ role within the National and Territorial Orders. Second, in a profession with high demands and time constraints, it is important to create a work environment that promotes gender equality by allowing workers to reconcile their work and private life (i.e., flexible working hours must be promoted and information technology opportunities used). There is a huge need for a comprehensive strategy capable of including a broad range of actions (i.e., measures to reconcile family and work life for both women and men; changing the political culture; overcoming gender stereotypes regarding leadership skills; ensuring women’s equal access to financial resources; programs to support training/mentoring for women candidates and to build a pipeline of women politicians).

We therefore claim that there is a need to better understand complex and multiple motivations that can be attributed, like in other professional settings, to a higher difficulty of entering the profession compared to male colleagues, less opportunities to earn (as data relative to the gender pay-gap confirm in both countries) and less inclination toward the risk that an independent activity involves (EC 2016—She Figures; EC 2014; Broadbent 2016). In this regard, in both countries, a weakness in best practices emerges, with reference to work-life balance policies. All professions, especially accountancy, can support the economic independence and well-being of both men and women, if well designed and capable of allowing for the equal sharing of care responsibilities between women and men. In 2016, a country-specific recommendation related to the female labour market participation was addressed to 10 Member States, including Italy and Romania, notably encouraging them to improve the provision of quality, affordable full-time childcare, access to long-term care, remove obstacles and disincentives and promote economic independence (EU 2017, p. 13).

Neither Italy nor Romania is included among the few European Member States that are catching up, and where progress has been significant (i.e., Bulgaria, Latvia, Lithuania, Malta and Portugal), retrenchment is quite substantial in Romania (EU 2017, p. 14).

6. Conclusions

When the social orders of the Chartered Accountants and the local colleges of the Accountants and Commercial Experts were established both in Italy and Romania women's decline was common to all professional orders, as in many other countries. It was a matter of form and substance, the presence of men, as in all other professional orders (engineers, doctors, lawyers, accountants) was predominant or absolute. Currently, women in the accounting profession represent a fundamental resource for the evolution of the profession itself, although their presence has not yet been adequately valued and there is a lack of deep reflection on their role within the accountancy profession. In particular, we are not aware of previous studies aimed at comparing the women accountants' situation among different countries. Therefore, these works can contribute to trigger scientific debate and stimulate useful comparisons. The gap identified in literature and practice leads us to propose a research agenda on the following themes: the evolution of women's presence in the accounting profession over the years, aimed at focusing the obstacles encountered and the "strategies" adopted to overcome them; the analysis of the specific value that women can provide in the accounting profession, to point out how different male and female sensibilities can be integrated to enhance differences and improve the ethical foundation of the profession; the importance of role models in the accounting profession, capable of positively influencing new generations. The gaps mentioned above can be applied to practical study cases, a comparison between multiple countries placed in the professional accounting bodies from those respective countries. Thus, the suggestion is to take a more practical approach rather than a theoretical one (Wright and Wright 1987; Irvine et al. 2010).

Under the political implications, this study contributes to pointing out the need for a strong political will for further action and engagement of political parties to put gender balance on the political agenda and overcome the barriers to equal access of the boards of the National and Local Orders. While formal quotas are an effective way to encourage political parties to seek the participation of women, these nevertheless need to be well designed and effectively implemented within the professions, such as in the accountancy field, to achieve good results. Moreover, within the Chartered Accounting Associations, it would be necessary to intensify the opportunities for discussion and sharing, particularly involving the scientific institutions, because since its birth the profession has always been linked to the university and the development of accounting is related to both the practice and the research gained in the academic field. Finally, the availability of data to monitor the progress made, both quantitative and qualitative, is crucial.

In summary, despite the limitations of the study, due to the focus on the comparison on solely Romania and Italy and the incomplete availability and comparability of data, we can affirm that moving towards increasing openness and inclusive culture in the accountancy profession represents a consistent way to promote a vibrant and non-dominated culture.

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