

**Beautiful SWAN, or ugly duckling? The attempt to reduce gender inequality by the society of women accountants of Nigeria**

OGHARANDUKU, Bridget Efeoghene, WILLIAM, Jackson J. and PATERSON, Audrey S. <<http://orcid.org/0000-0002-9157-8013>>

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**Title:** Beautiful SWAN, or ugly duckling? The attempts to reduce gender inequality by the Society of Women Accountants of Nigeria.

### **Abstract**

The global issue of women's marginalisation in the accounting profession has received significant attention from researchers but tends to focus on women's work in public accounting firms, rather than their leadership in professional associations, and has as yet failed to explore the African context. Additionally, it is often argued that when women are involved in leadership positions, they can transform inequality by highlighting and reversing practices that marginalise women, but whether this happens in practice is overlooked in the accounting literature. In this study we begin to address these gaps by using Huffman's (2016) conceptualisation of women leaders as agents of change or cogs in the machine to articulate the role and impact of a Nigerian female body of accountants on inequality in the Nigerian accounting profession. Our findings reveal a complex scenario showing that while women leaders may transform inequality positively, underlying sociocultural pressures have the potential to divert and subvert long run change. Thus, our findings suggest that either women leaders play a transitory role in transforming gender inequality in the accounting profession and society, or that their role becomes transitory if focus on the original emancipatory objectives is lost.

## 1. Introduction

In recent decades considerable research has examined the status and experience of women in professional occupations including accounting. However, these studies are predominantly based on western contexts with established feminist movements, proactive legislation and other government initiatives designed to improve women's participation in male-dominated occupations. In addition, accounting research tends to focus on women's experiences in public accounting firms, while other important settings have been overlooked (See for exceptions Komori, 2012; Llewellyn & Walker, 2000). Gallhofer (1998) argues that women's experience in the accounting profession should be examined from different social, cultural, political, and economic contexts in order to provide a holistic understanding of women's marginalisation in the accounting profession from a global perspective. Although practices and structures of the accounting profession globally have been influenced by Western societies such as the UK, local structures, understandings, and relationships continue to impact on how the profession manifests and is experienced locally. Therefore, it is important to understand the accounting profession and its members within specific local contexts. To address that gap, this paper provides insights from an African context by looking at women's engagement with a professional accounting body in Nigeria over a period of several decades.

Although the majority of extant research in the area focuses on public accounting in the West, there are some notable exceptions. Kamla (2012;2014;2019) and Komori (2007;2008) extend the discussion in their insightful research on Syrian and Japanese women accountants. Their studies show how local structures and understandings coincide with western ideologies and practices concerning women, women's career, and women's engagement in the public space. In addition, these studies on Syrian and Japanese women reveal that although women in these contexts are also marginalised in the accounting profession and the public space owing to gender stereotypes, globalisation, biased religious interpretations, patriarchy and class inequalities, they are engaging with these structures in ways that differ from those seen in the West. For example, rather than challenge the patriarchal practices in the workplace, Japanese women prefer to engage with their male colleagues in a mutual way, thereby improving their experience in the profession (Komori, 2007). Similarly, Syrian women use local sociocultural and religious structures like wearing the hijab and allowing an older female to escort them when traveling for audit assignments (Kamla, 2012; 2014; 2019) to negotiate their access to and engagement in the accounting profession. Essentially, these studies reveal that the way women experience and respond to marginalisation in the accounting profession differs according to the sociocultural, religious and socioeconomic context.

While Kamla and Komori provide important insights from non-western contexts, they overlook women's collective activities and their engagement with the local gatekeepers of the accounting profession and the possibilities that this might create. Likewise, their studies originate from contexts where women have moved from total exclusion in the public space and the accounting profession to one of marginalisation, highlighting conscious efforts by local governments to improve women's participation in paid employment and the public space. This paper attempts to further contribute to these

debates by examining how Nigerian women accountants have engaged with a national accounting body in a context where women were never formally excluded from participating in accountancy, but still experienced marginalisation in both the profession and wider society.

It is widely argued that for unequal gender structures, policies or practices to change women need to be involved in the change process. When women are included in leadership or policy making processes, they are likely to highlight, address or change issues that are of interest to women which were previously overlooked. Despite these assertions, studies of the accounting profession have overlooked women's engagement with the leadership/gatekeepers of the accounting profession and any impact this may have had. Although Walker (2011) provides an account of women's engagement with the leadership of professional accounting bodies in 19<sup>th</sup> century UK, his analysis is situated in a context of total exclusion, where white middle-class women's actions were aimed primarily at gaining access for themselves. This paper on the other hand explores the collective actions of women, who were already members of a professional accounting body, in their attempt to improve women's participation and status within the Nigerian accounting profession. It analyses the origins and activities of the Society of Women Accountants of Nigeria (SWAN) through the lens of Huffman's (2016) conceptualisation of women as agents of change, or cogs in the machine.

In the paper we show the interactions between SWAN and the Institute of Chartered Accountants of Nigeria (ICAN) and the possibilities and outcomes it created for women. The paper demonstrates the pervasive influence of gender, class, ethnicity and patriarchy in the mundane practices of ICAN, SWAN and Nigerian society generally. It shows how women and men reproduce inequality within society and the accounting profession by doing gender and sameness<sup>1</sup>, whether consciously or unconsciously. By aligning responsibilities with masculine and feminine characteristics and subsequently allocating, choosing or socialising others to do same, both men and women re-enact gender stereotypes that may continue to stratify the workplace and undermine gender equality. The paper sees gender as a social construction engrained in social doings and demonstrates the importance of power in social relations involving marginalised people. This manifests in the story as although SWAN was able to increase participation in the profession through numbers, its women were unable to effect wider changes to the policy agenda and ultimately the emancipatory agenda was lost. By understanding what happens when women actively engage with the leadership of a male-dominated profession, we reflect on wider issues hindering gender equality and structural changes in society and the professional workplace. With this study we also give voice for the first time to Nigerian women accountants within the interdisciplinary accounting literature and provide a basis for examining women's professional experiences in similar African contexts with the hope of stimulating more inclusive global conversations.

From the story of SWAN presented here, we argue that the role of women leaders in transforming inequality is more complex and fluid than Huffman's (2016)

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<sup>1</sup> Sameness here refers to the tendency to be favourable towards individuals or groups that share similar social status (e.g. class, ethnicity, gender, and religion).

conceptualisation. Our use of life history interviews and analysis of SWAN over an extended period of time unearths the potential for both of Huffman's arguments to be valid, but at different points in time. Thus, a snapshot of the impact of women leaders in transforming inequality at a particular point in time should be viewed with caution. Additionally, organisations and professions are embedded within wider social structures and demographics that may influence the actions, interests and behaviour of their members (including women leaders). The fact that women can differ on a number of dimensions (e.g. religion, ethnicity, class and age) shapes the actions that female leaders may pursue to transform inequality. Thus, the context of study is very important in determining whether women leaders actually transform or reinforce inequality. The characteristics of the Nigerian society whereby ethnicity, religion, class and age continue to shape engagement in almost all its aspects, suggests that women leaders may pursue transformation with unconscious or multiple biases. Therefore, if women leaders do not review their actions through the lenses of intersecting social differentiators, they may continue to marginalise women at the margins, thereby undermining the impact of emancipatory actions. Moreover, women leaders may have self-interest that could potentially impact their emancipatory agenda. If researchers overlook intersectionality in their analysis of the subject, they are likely to miss important insights, thereby contributing to the silencing of women at the margins.

The rest of the paper is organised as follows: section 2 discusses the theoretical framework used to make sense of the data. This is followed by a description of the context and local setting of the research. It briefly outlines the development and nature of the accounting profession in Nigeria. Section 4 outlines the methodology used in gathering and analysing the data, as well as reflections on this process. Thereafter the findings and discussion are presented, and a conclusion based on the salient findings of the study in section 5 and 6 respectively.

## **2. Theoretical framework**

Despite recent progress in women's participation in the workplace, inequality persists, with gender, race, class and patriarchy remaining as prominent explanations in the literature (Adapa, Rindfleish, & Sheridan, 2016; Anderson-Gough, Grey, & Robson, 2005; Dambrin & Lambert, 2008, 2012; Gammie & Whiting, 2013; Hammond & Streeter, 1994;). With respect to gender, cultural assumptions that underpin stereotypes about women's status and role continue to shape their experience and opportunities in the workplace. For example, even in advanced liberal cultures women retain the primary burden of the work associated with parenting, despite an increasing acceptance of joint responsibility (Haynes, 2017), while the patriarchal assumption that men make better leaders prevails (Adapa, Rinfleish & Sheridan, 2016; Walby, 1997). In more conservative cultures, women continue to experience severe restrictions and discrimination in their movement and socialisation in the workplace (Kamla, 2014). Race, class and ethnic inequalities that shape access to power, resources and rewards continue to shape the experience and opportunities of individuals and groups (Kim, 2004; Hammond, 1995; Hammond & Streeter, 1994), and further compound the problems faced by women.

Advances made by women in the workplace globally have been supported by equal rights legislation, affirmative action by corporate organisations, improved access to higher education and government initiatives to improve gender equality (Kamla, 2012; Spruill & Wootton, 1995). Much of these changes can be ascribed to the outcomes of women's agency through protest and lobbying, especially in male-dominated professional occupations (Walker, 2011; Witz, 1990). Studies also suggest that as women increasingly gain access into such occupations and leadership roles they can potentially improve conditions and access for other women in concrete ways (Ely, 1994; Huffman, 2016; Stainback, Kleiner, & Skaggs, 2016).

### **Women leaders: agents of change or cogs in the machine?**

Increasing involvement of women in male-dominated organisations or occupations is not held to be unproblematic. Some theorists argue that women in leadership positions can either transform inequality in positive ways, or reinforce already existing inequalities (Ely, 1994; Huffman, 2016; Huffman, Cohen, & Pearlman, 2010; Kanter, 1977). This perspective conceptualises women in leadership positions as either 'agents of change' or 'cogs in the machine' (Huffman, 2013; Huffman et al., 2010; Huffman & Velasco, 1997). This is particularly important, because they have the opportunities and resources to institute programmes, arrangements, practices and structures that can influence the norms of behaviour and transform inequality (Stainback et al., 2016), but do not always do so.

### **The agents of change perspective**

The agents of change perspective argues that women leaders can transform inequality in positive ways by consciously adopting direct mechanisms to change or reverse discrimination against women (Huffman, 2016). Direct mechanisms are underpinned by social and psychological theories of in-group preferencing based on ascriptive similarity which encourages homosocial reproduction (Kurtulus & Tomaskovic-Devey, 2012; Srivastava & Sherman, 2015; van Hek & van der Lippe, 2019). Gender as a salient social identity marker can foster affinity between individuals of the same gender and the tendency toward homosocial reproduction (Huffman, 2016; Kanter, 1977). This form of social configuration encourages the development of social networks within an occupation or organisation that eventually provides individuals with improved access to scarce organisational resources (Ibarra, 1993). Women leaders can also help by educating and training other women to develop the technical and human capital skills needed to deconstruct the social biases, stereotypes and myths surrounding women's competence and commitment to work, resist the construction of 'appropriate' roles, and promote policies that challenge the androcentric model of organisational behaviour (Ely, 1994; Kurtulus & Tomaskovic-Devey, 2012; Marvel, 2018). Therefore, just as men have historically acted to advance the position of men through the old boys' network, women leaders can take actions to advance the interest and position of other women (Kanter, 1977).

## Cogs in the machine perspective

It is possible that the women who ascend to leadership roles lack sufficient power or effective strategies to transform inequality, especially if they are few or represent a token presence (Kanter, 1977; Maume, 2011). On the other hand, some argue that women leaders can directly or indirectly reinforce already existing inequalities or make them worse (Huffman, 2016; Huffman & Velasco, 1997; Maume, 2011). Women who ascend to leadership positions may be sympathetic to the status quo, or identify with powerful men at the apex of the organisation and adopt the perspective of those in power (Stainback et al., 2016; Martin, 2002). Further, social interactions between gender conscious individuals automatically invokes a process of categorization based on sex which ignites gender stereotypes that have far reaching effects on interactional outcomes (Ridgeway, 1997; West & Zimmerman, 1987). For example, due to stereotypical gender norms and gender socialisation, both men and women may hold lower expectations for women compared to men, and women may devalue their own preferences in order to conform to societal norms (Adapa, Rinfleish & Sheridan, 2016; Ridgeway, 1997). This situation is worsened in some cultures by religious interpretations that strongly support gendered norms of behaviour (Kamla, 2019; Para-Mallam, 2010; Scully, 2009). Thus, both men and women may tend to uphold and protect these practices and assumptions. Other social identity markers such as class, religion, race, age and ethnicity may equally foster affinities similar to those created by gender and the tendency towards homosocial reproduction (Anthias, 1998;2001;2012; Anthias & Yuval-Davis, 1983; Walby, Armstrong, & Strid, 2012), leading to the development of exclusionary networks composed of women of similar intersecting social identities. Women as individuals or a group are both similar and different, possessing multiple intersecting identities that could create opportunities or disadvantages, or both simultaneously (Collins, 1991; Crenshaw, 1991).

Homophily<sup>2</sup> therefore, might produce both positive and negative implications. Women with similar intersecting social identities to those of women leaders are more likely to access all the support and organisational resources previously closed to women generally. This process therefore excludes 'other' women from benefiting from the interventions of women leaders. Moreover, the initiatives that are likely to be introduced by women leaders to advance the interests of women are likely to be initiatives that serve the interests of women of similar intersecting social identities as themselves. Studies in western contexts demonstrate how intersecting social identities continue to limit the opportunities of women of colour in many occupations because their interests are overlooked (Crenshaw, 1989; Elliott & Smith, 2004; Hammond, 2003; Collins, 1991; Kim, 2004).

To date, the majority of studies evaluating the impact of women leaders on women's status and experience in the workplace have focused on corporate organisations and women leaders' impact on gender pay gap (e.g. Ely, 1994; Kalev & Deutsch, 2018; Srivastava & Sherman, 2015; Stainback et al., 2016; Stainback & Kwon, 2012; van Hek &

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<sup>2</sup> The tendency for individuals to promote or advocate for colleagues or subordinates with similar social status (Huffman, 2016; Elliot & Smith, 2004)



van der Lippe, 2019) with limited attention paid to other organisational forms such as professional bodies. Professional bodies regulate access into various occupations and have leaders that play a major role in formulating standards and policies and influencing behaviour within the occupation. This raises questions about how the demographics of the leadership of professional bodies might affect access into, and engagement in the profession by marginalised groups.

Additionally, it is not clear in the literature how pioneer women leaders make inroads into leadership positions and subsequently transform inequality in their organisations or occupations for the benefit of other women. Moreover, previous studies have focused on women in a formal leadership or managerial position in their analysis, thereby narrowing their conception of women leaders. But it is not only when women gain access into formal positions of leadership that they are able to transform inequality in favour of other women. Whenever women make progress within formal or informal hierarchies or overcome gender barriers existing in an organisation or occupation, they can potentially transform inequality directly or indirectly for the benefit of other women. Structural arguments about women's marginalisation in society overlook the role of actors in complicity and/or resistance in (re)producing inequalities. In other words, explanations based on structural-centred theories do not allow for an analysis of how and what women have done to resist or perpetuate inequality.

This paper attempts to close this gap in the literature by articulating the establishment of SWAN and the deliberate actions taken by pioneer women accountants in Nigeria to transform women's underrepresentation in the Nigerian accounting profession. We seek to explain how pioneer women accountants accessed leadership positions in the democratic setting of a professional body and assess whether they were able to transform inequality or rather reproduced inequality in the organisation and profession.

### **3. The Nigerian context**

Nigeria is the largest economy in sub-Saharan Africa with a burgeoning population that has grown from 45 million in 1960, when the country gained independence from the UK, to over 200 million today<sup>3</sup>. Economically the country has experienced strong growth stimulated by oil revenues resulting, since independence, in a hugely increased GNI per capita, which has seen Nigeria identified as one of the MINT (Mexico, Indonesia, Nigeria and Turkey) countries, following on from the BRIC (Brazil, Russia, India and China) group of important emerging economies. The country is extremely ethnically and linguistically diverse with over 250 different groups, although three; the Hausa, Igbo and Yoruba, predominate and English is the official language. The politico-legal structures reflect both the diversity and the colonial past with a common law system developed from the colonial legacy, a customary law system reflecting indigenous norms and practices, and Sharia law, which has sway only in the Islamic North of the country as the South is predominantly Christian. Constitutionally, Nigeria is a federal republic modelled after the USA, with a bicameral legislature (the National Assembly) influenced in its organisation by the UK system. Since independence there has been significant political disruption,

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<sup>3</sup> World Bank data, accessed 02/2020: <https://data.worldbank.org/country/nigeria>



with military regimes from 1966-99, although democracy has become more firmly established since then. Political instability led to a failure to unify education policy, but the education system is broadly withstanding population growth with maintenance of school enrolments, rising literacy and expansion of the tertiary sector<sup>4</sup>. In summary, Nigeria is a large emerging economy with vast natural and population resources, and increasingly established institutions, but with high levels of ethnic, religious and cultural diversity that influence significant variations in conditions and behaviour across the country.

### **Nigerian women's status in society**

Regardless of the local conditions where they live, women in Nigeria tend to face significant discrimination and marginalisation in the educational, employment, political, cultural and domestic arenas. It is argued that culture and religion are central to this problem as they are intricately interwoven in the everyday practices and assumptions of the people from which attitudes towards gender emerge (Alolo, 2007; Para-Mallam, 2010; Raday, 2003). The extremity of the problem can be seen in the 2016 rejection by the National Assembly of a gender equality bill that was vilified by civil and religious organisations as an attack on religious and cultural beliefs (British Broadcasting Corporation, 2016; Payton, 2016; Premium Times, 2016). At this point it should perhaps be noted that although the constitution does not restrict women from participating in the political administration of the Nigerian state, less than 10% female representation in the national legislative bodies is the norm (Oloyede, 2016; Omotola, 2007). Economically, women are concentrated in the informal sector (as artisans, maids and petty traders) where income is volatile, no legal protection exists (Boserup, 1970; Ezumah, 2008; Pittin, 1990, 1991; Tuwor & Sossou, 2008; Uwaezuoke & Ethel, 2008), and there are no requirements for formal education, especially higher education.

Many argue that the subordination of women in post-colonial Nigeria is a direct consequence of the gender bias of the colonial administration and religious missionaries (Akoda, 2011; Amadiume, 1987; Raday, 2003; Scully, 2009; Uwaezuoke & Ethel, 2008). Prior to the colonial period, Nigerian women were known to be politically engaged economic stakeholders (Abdul et al., 2011; Amadiume, 1987), and even as late as the mid-colonial era were responsible for political resistance (Van Allen, 1975). However, by the end of the colonial period, Western missionaries and education had redefined gender roles along the lines of European patriarchy and Nigerian women lost political influence, economic power, influence over community leadership and justice, and had been pushed into subordinate roles in society (Amadiume, 1987; Okome, 2002; Olomojobi, 2015). In the post-colonial setting, increased female political engagement is hampered by these stereotypes, violence and economic barriers (Agbalajobi, 2010; Eniola, 2018; Makama, 2013), while the male dominated political system finds reasons not to implement international human rights policies that have equalising requirements (Dauda, 2007; Eniola, 2018; Para-Mallam, 2010).

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<sup>4</sup> UNESCO data, accessed 02/2020: <http://uis.unesco.org/en/country/ng?theme=education-and-literacy>

## **Nigerian women's access to formal education**

Women's education also suffered from the religious and cultural stereotypes and political patriarchy that predominate, both in the Christian South and Islamic North as their domestic role was held to be paramount (Lincove, 2009; Obasi, 1997; Ogunyemi, 2015; Oyelere, 2010; Pittin, 1990; Tuwor & Sossou, 2008). While the bias towards male schooling today is less pronounced than it was in the colonial era (Dauda, 2007; Ityavvyar & Obiajunwa, 1992), progress towards improvement has been slow. In particular, access to tertiary education which is required for access to professional occupations has lagged, and although improvements began during the UN's Decade for Women (1975-85), by 1986, women's enrolment in tertiary institutions stood at only 24.7% compared to men's at 75.3% (Dauda, 2007). This imbalance was exacerbated by poverty, as poor families prioritised the education of males that carried the family name (United States Department of State, 2015). The gender gap in education affected women's participation in the formal sector of colonial and post-colonial Nigeria (Ezumah, 2008), although women are expected to contribute economically in the informal sector in a way that is aligned with the domestic economy (Sudarkasa, 2005). The result is that most women have struggled to access education and thereby have been severely disadvantaged in their attempts to seek professional careers in occupations such as accounting.

## **The Nigerian accountancy profession**

The development of the Nigerian Accounting profession has been a long struggle. During the colonial period there was no encouragement for an indigenous profession from the British businesses and accounting firms operating in the country, and the requirements of audit regulation also favoured the British firms (Annisette, 1999; Wallace, 1992). Nigerians seeking UK training were confronted by both racial discrimination in training and subsequent limited employment opportunities (Annisette, 2000, 2003; Sian, 2007; Wallace, 1992). This began to change when the 1948 UK Companies Act required accounting services to be provided locally, leading to the establishment of three UK firms in the country by 1953, but the real driver of change was impending independence (Uche, 2010; Wallace, 1992). As expatriates left, the demand for local accountants grew and the government created scholarships to support their training, creating a professional elite that developed the profession in the country's post-independence era (Anibaba, 1990; Asechemie, 1992), although recruitment was biased by ethnic stereotypes and accountancy was dominated by the Yorubas (Diamond, 1988; Cohen, 1972).

In 1957 the Independence Constitution was developed which established accountancy, medicine, law and the clergy as recognised professions. While this constitutional recognition was welcomed, it implied State regulation (Uche, 2002; Wallace, 1992), which was counter to the desire of local accountants<sup>5</sup> to have a professional structure that

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<sup>5</sup> The profession in Nigeria during this time was made up of Nigerians and foreigners with British accounting qualifications, especially British nationals. In 1960 when the Association of Accountants of Nigeria was formed, there were 41 Nigerian accountants with UK professional qualifications - 15 were members of the ICAEW, 22 were members of the ACCA, 1 member of the Institute of Municipal Treasurers and Accountants (currently known as Chartered Institute of Public Finance and Accountancy) and 3 members of the Institute of Cost and Works Accountants (now known as Chartered Institute of Management Accountants) (Wallace 1992, pg. 29; Uche 2002, pg.479)

mirrored that of the ICAEW<sup>6</sup>, but that would limit access to the market to indigenous Nigerians (Wallace, 1992). The local ACCA<sup>7</sup> branch failed to get the traction achieved in other countries and a local association formed in 1960 was the genesis of the Institute of Chartered Accountants of Nigeria that was established by an Act of Parliament in 1965 (Anibaba, 1990; Wallace, 1992). In the emergent independent state, indigenous accountants were seen as agents of national development contributing to the economic, financial and regulatory structures of the state and were able to persuade the government to allow self-regulation of the profession. However, the exclusivity of audit services to indigenous practitioners was not achieved until 1968 and foreign qualifications, especially ACCA, remained at a premium. ICAN soon showed itself to have the elitist and exclusive tendencies of the ICAEW upon which it was modelled (Briston, 1978) and a rival, more inclusive, body called the Association of National Accountants of Nigeria (ANAN) was set up, eventually gaining a charter in 1993, although ICAN remains the elite institution (Wallace, 1992; Uche, 2002).

### **Leadership of ICAN**

ICAN has a governing council tasked with the responsibility of overseeing the training, registration and affairs of the profession and its members, as well as the accreditation of Universities and accounting tuition providers (Olutimehin & Emenyonu, 2015). ICAN has various committees upon whose reports the governing council's pronouncements are based and that are responsible for implementing its decisions. The 52 committees that have existed between 1965 and 2015 have never included a committee on gender and equality. The council was initially made up of 20 members<sup>8</sup>, with 15 elected by the members and the other 5 appointed by the Minister of Education. All council members must be chartered accountants with a minimum of 8 elected members working in public practice. Members of the council are elected, or appointed by the minister, for a 3-year renewable term. The presidency of the institute – president, vice president, 1<sup>st</sup> deputy vice president and 2<sup>nd</sup> deputy vice president – is elected from the council (Olutimehin & Emenyonu, 2015). These 4 individuals are in a succession row, so that when the president's term ends the vice president takes over and so on. Council members that have held office for three consecutive terms are eligible for the presidency and, due to the succession; typically, the longest serving member of council becomes the president.

### **Women and the Nigerian accounting profession**

Although Nigerian women have never been formally restricted from membership of the accounting profession, gender discrimination in education has tended to suppress their participation. Early female entrants were from privileged backgrounds and most of them received their training in England, showing the importance of class and gender to gaining access<sup>9</sup>. The first female accountant was recorded in 1963 (Anibaba, 1990), and although

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<sup>6</sup> Institute of Chartered Accountants in England and Wales

<sup>7</sup> Association of Certified Chartered Accountants

<sup>8</sup> The membership of the council was subsequently increased to 25 and then 30 in 2008.

<sup>9</sup> There is no evidence that women were recipients of the scholarships created by government to promote the qualification of indigenous accountants.

the numbers have grown steadily, table 1 shows how slow this has been relative to that of men<sup>10</sup>.

Table 1

Gender composition of ICAN over 5 decades

<b>Membership Year</b>	<b>1965</b>	<b>1975</b>	<b>1985</b>	<b>1995</b>	<b>2005</b>	<b>2015</b>
<b>Females</b>	1	19	193	984	2,408	8,073
<b>Males</b>	165	990	2,971	8,420	16,082	31,011

Source: ICAN membership register (gender categorisation was done using first names)

Although there has been a steady increase in the number of women joining the institute, they remain a small minority with only around 20% of female members some five decades after ICAN's foundation. It should be noted that the general dominance of the Southern ethnic groups in the profession, especially the Yorubas, is also reflected in the female membership.

Despite the above demonstration of women's marginalisation in the Nigerian accounting profession and gender discrimination in the Nigerian society generally, six women in Nigeria have achieved notable success in progressing to the position of the presidency of ICAN. Five of these women are from the Yoruba ethnic group while one is from the Igbo ethnic group, all of which are from the southern part of Nigeria. These six women trained in the UK. The demographics of these women reveal a pattern of ethnic and class privilege in the Nigerian accounting profession. How these women accessed leadership of the accounting profession and what impact or implication their access to leadership created for other women is overlooked in mainstream feminist accounting research. This paper aims to analyse the role pioneer women accountants in Nigeria played in improving the status and representation of women in the accounting profession in Nigeria as well as any challenges they faced or the implications of their access to leadership of the accounting profession for other women.

#### 4. Research methodology and method

This paper is part of a larger interview-based project that examines the status and experience of Nigerian women accountants in the post-independence setting. In the process of recruiting participants for the main project, the first author of the paper attended SWAN meetings in order to meet and network with Nigerian women accountants. Having observed their conversations and recognised the potential significance of the group, the decision was taken to further explore SWAN as a specific object of study through interviews with the principal officers of SWAN and further observations at SWAN meetings. Thus, although 39 live history interviews were conducted for the main project with Nigerian women accountants between May and September 2015, and while many of these accounts inform the findings we present in this paper, the results presented here are mainly based on the narrative accounts of a subset

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<sup>10</sup> The data is drawn from the ICAN register of members and the gender of members was classified by the first author of this paper using their names

of 5 women. These 5 women were those most directly involved in the establishment and/or administration of SWAN at one point or another in its history and their accounts are the best available source of information about the establishment of SWAN, its purposes, and its relationship with ICAN and the wider Nigerian society. Additional sources were used where available, but ICAN was unwilling to open its archive for this research on the grounds that it contained no relevant material<sup>11</sup>, so all documentary sources used here were in the public domain. In particular, the *Nigerian Accountant Journal* was read for references and articles on the history of ICAN and SWAN. Collins & Bloom (1991) argue that triangulating evidence from such documents with life accounts from participants can provide richer data to understand the stories and struggles of marginalised individuals or groups.

Interview participants for the main project were recruited using purposeful sampling and snowballing, where participants introduced the author to other women accountants. All the participants in the study are Nigerian women residing in Nigeria. However, 3 of the 39 participants undertook their accounting training in the UK before returning to Nigeria to practice. Participants were recruited from public practice, public sector and industry. The age range of all participants was from 40 – 80, with a view to gaining a deeper and more detailed account of the interactions and relationship between SWAN and ICAN over many years. The socioeconomic class of the women is mixed as some have experienced significant social mobility through their involvement in the accounting profession. However, the pioneer women accountants in Nigeria were from the upper socioeconomic and political class because their families could afford the training cost in the UK during the mid-twentieth century after political independence. The 5 main participants for this study were selected from the wider group on the basis of their experience with SWAN and all were from the southern part of Nigeria, which is dominated by the Yoruba and Igbo ethnic groups and the Christian religion (1 of the 5 participants trained in England).

Institutional ethical approval was received for the field work and all participants were provided with an information sheet and consent form with the option to withdraw at any time they wished. Participants were also informed about how their data and the information they provided would be used and stored during and after the study. The purpose of the study was clearly communicated to participants and they were given the opportunity to ask questions where needed. Participants were willing to participate in the study as they possibly saw it as an opportunity to share their experience with a younger woman and also give voice to Nigerian women within the literature. Pseudonyms are used in this paper to protect the identity of the participants.

The lead author conducted all of the interviews, 37 were in Nigeria at the offices of the participants, except five conducted at the participants' home, three of which had retired. Two were conducted at a hotel in London owing to the busy schedule of these women and the difficulty of getting an appointment with them in Nigeria. Each interview lasted

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<sup>11</sup> While attempting to gain access to the archives of ICAN for the research, the lead author had conversations with principal officers (all men, including a past president) of ICAN. This conversation was focused on the aim of the research. Specifically, the lead author inquired about the significant underrepresentation of women in ICAN and what was the institute's position on the issue as well as the role of SWAN in ICAN.

between 60-90 minutes. Being both a Nigerian and a member of ICAN, the interviewer was able to negotiate access to the participants using the principle of sameness and difference. This made it easy to gain the participants' trust and develop a rapport that supported meaningful conversations. The significant age difference between interviewer and interviewees created a mother and daughter type relationship that may have relaxed the participants and allowed them to frankly recount their experiences. Nevertheless, we were cognisant that the interviewer being UK based at the time of the interviews may have impacted on the responses from participants and the interpretations that we give to the data (Kamla, 2012). The interviews focused broadly on the experiences of Nigerian women accountants in terms of gaining access to professional accounting bodies/qualifications and progressing in their career as accountants. More specifically in relation to this study, the interviews focused on the following themes: why SWAN was established and maintained; the nature of its main activities; how far its purpose had been achieved; and the challenges encountered along the way. The next section discusses the findings of the study.

## 5. Findings

### The emergence of SWAN

Informal networks and community involvement have long been instrumental in improving the representation of marginalised groups and giving them a voice to challenge dominant structures (Hammond, Clayton & Arnold, 2009; Ibarra, 1993). Our findings show that early Nigerian women accountants sought to develop systems and networks that would increase the number of female trainees in ICAN in order to improve female representation in the professional body. In the late 1960s and early 1970s, they collectively identified the gender gap in education as a barrier to employment and informally engaged in educational activities to improve access to the accounting profession for women and girls. They organised free weekend courses and evening classes for girls and women (especially those employed as clerks and commercial traders) to train them in mathematical and accounting techniques so that they could learn bookkeeping and progress towards the accounting profession via professional examinations<sup>12</sup>.

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<sup>12</sup> Around the mid-1970s, in order to qualify as a CA, candidates were required to write and pass the professional exams of ICAN. To qualify to write the ICAN professional examinations, the educational requirements was any of these; a Higher School Certificate with a major in accounting and commerce, certificate from the institute of book-keepers, the London Chamber of Commerce and the Institute of Accountancy. In addition, all members of any recognised accounting bodies in the UK was admitted into membership. By 1982, the educational requirement to qualify to write the professional examinations included a University degree in accounting. In 1988, two routes were created to becoming a CA. For route A (the professional route), the minimum education requirement to qualify to write the examinations for becoming a CA was a University degree in accounting (by 1998, a University degree in any discipline was accepted but students were required to start the institutes' examinations from the foundation level). For route B known as the Accounting Technician Scheme, the minimum requirement was a Senior School Certificate or a National diploma. Students who pass all the exams at the ATS level can then proceed to write the professional examinations to become CAs, however, they were required to start the examinations from the foundation level. In addition to



They also engaged in campaigns to deconstruct certain gender and patriarchal assumptions in the society that limited women's/girl's access into the accounting profession. Bola, who at eighty was our eldest participant and a formidable woman from a wealthy background, observed that:

*'Many people think accountancy is mathematics and a woman who is good in mathematics is not marriageable you know ... even parents were saying no my daughter won't go and do mathematics No! No! No! she won't get a husband and things like that ... so we went about educating girls and their parents ... we told them our stories, in fact one of us was a mathematician and the other was a statistician.'* (Bola)

As married women already working in the profession, they were able to go to schools and communities and refute the stereotypes, thereby possibly easing the fears of girls and their parents and encouraging them to consider accountancy as a profession. They emphasised to parents that accounting skills would improve the girls' ability to efficiently manage the home and make prudent financial decisions, which further increased interest in the profession.

They also provided mentorship and support to trainee female accountants registered as students of ICAN but who had not yet completed the examinations. They believed that increasing the numbers of female members would help to address the gender inequality in the profession at that time. However, at this time their group operated informally, did not have a name and its activities were concentrated in the cities of Lagos and Ibadan in the Yoruba dominated South West of the country.

The informal nature of the group ended in the mid-1970s when one of the pioneer women accountants attended an accounting conference in the United States and noticed the presence of a female accounting body. When she returned to Nigeria, she encouraged the other women accountants to form an association similar to the one she had seen in America. Bola recalls:

*'she spoke to a few of us ... I thought it was a very good idea for the women to get together and these things we were doing informally could now be formalised and we talked about it and decided it was going to be the Society of Women Accountants of Nigeria – mainly to encourage more women to get into the accountancy profession.'* (Bola)

So, the few qualified women accountants and those that were part-qualified came together to form SWAN in 1977. Developing this formal association with clear aims and objectives was viewed as a way of legitimising and improving the impact and visibility of female accountants within the Nigerian accounting profession at the time. Moreover, they envisaged that formally establishing SWAN within ICAN would provide an opportunity for them to participate in its otherwise male-dominated governance and allow greater

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passing the examinations, candidates were required to complete articleship in a firm of accountants or organisations with significant accounting functions (e.g. government, industry).



opportunities to advance women's interests. Therefore, they sought formal approval to establish SWAN as a body under the umbrella of ICAN.

Gaining formal approval from ICAN was, however, not straightforward and the discussions around the proposal revealed the gendered and patriarchal assumptions within ICAN leadership. Although not aired publicly at the time, the reluctance of ICAN council members to accept the proposal was later revealed in the body's journal, *The Nigerian Accountant*:

*'Mrs Olakunrin approached me in January 1978 to seek council's approval of the aims and the recognition of the women's body. There were fears among the council members of the growing influence of the women accountants and the possibility of their subsequent dictation of events within the accountancy profession' (The Nigerian Accountant July/September 1990 pg. 36)*

Bola recalled the events very clearly:

*'When we formed SWAN, they [ICAN council – all men] were not too happy with It ... I remember one of our former presidents said that if you let them have one foot in, the next you will know, the whole body will be in and they will push us out. There was that feeling ... because we were close together and because we spoke with one voice and we were able to achieve things in ICAN and they resented it.'* (Bola)

Kanter (1977) has observed that although women leaders may wish to challenge and change systems of marginalisation, gendered organisational structures may limit their activities through dependency on male power and approval (Acker, 1996; Walker, 2011). Robert and Coutts (1992) argue further that male professionals are engaged in an ongoing struggle to maintain and consolidate their privileged position in society and are sensitive to any process that threatens that status. Although the professional status of accountants in Nigeria was secured both by the Nigerian constitution and an Act of Parliament, the male leadership of ICAN clearly felt a threat to their dominance of that body and its power structures from the attempts by the women to create a counter force. Granting formal recognition to SWAN had the potential to legitimise its activities, create an alternative power bloc within the professional body and attract even more women to ICAN. By 1978, the female membership of ICAN had risen from 1 to 29 and there were a further 76 female trainees involved in SWAN activities (Olutimeyin & Emenyonu, 2015, p. 277). While they were still numerically vastly superior, some male members of the council were clearly wary of the potential solidarity of the women as a voting bloc.

Ultimately, their concerns were overridden as Bola, the pioneer leader of SWAN, was able to leverage her close friendship with ICAN's president to nurture his apparent natural sympathy towards women's advancement and get the proposal approved. She strongly emphasised the significance of that connection:

*'Tony Ani and I trained at Casselton Elliot together; when I was doing my finals, he was doing his intermediate, so I have known him for so long. Fortunately, the year*

*we decided (we ladies) to go for the SWAN, he happened to be the president so it's sheer coincidence. So I was very happy that he was the president then.'* (Bola)

These events clearly show the importance of both social class and networks in gaining access to organisational power and resources, as well as the significance of male proxy. SWAN was allocated an office space in the ICAN building in Lagos along with access to ICAN facilities for their meetings and so was formally established on April 28<sup>th</sup>, 1978 with a national secretariat based in Lagos. As an official ICAN body, SWAN also gained access to additional funding for their activities from various organisations, in addition to the monthly dues and registration fees collected from members. Next, we examine the activities conducted by SWAN and discuss their impact on gender inequality in the Nigerian profession.

### **The impact of SWAN in transforming gender inequality**

Under the auspices of SWAN and with greater authority, the female accounting pioneers continued to provide training, campaign for girls' education, and mentor female trainees, thereby pressing ahead with their plans to increase the number of females in the profession. SWAN members also provided an informal professional network for women accountants, where its members provided advice and support not only for trainees, but also for those in the early stages of their careers. They linked the newly qualified with potential employers, shared vacancy information, and helped them prepare for interviews. As one member describes:

*'...when Aghogho qualified she didn't have a job, but she was coming for SWAN meetings and joined in the activities ... I think it was in one of the ICAN conferences, one of the founders of SWAN ... just took her hand to another patron and said this girl has been here [SWAN] serving but she doesn't have a job ... that is how she got that job in Fidelity Bank and built her career to the top of the ladder'.* (Osas)

SWAN also organised career seminars for women and girls, where prominent Nigerian women, not only accountants, were invited to share insights about being a successful career woman. They established scholarship programmes for girls in orphanages, to sponsor them to University level and thereafter through ICAN's professional examinations, as well as funding other women who could not afford the examination fees. SWAN also offered prizes and awards to the best female students in ICAN examinations. But SWAN was more than simply a support group for prospective women accountants and its founders, as some men had feared, sought to gain access to the power structures of the profession.

SWAN's leaders began to engage with ICAN's leadership to argue for access for women into its governance structures. SWAN provided a platform for the women to negotiate their engagement in a more neutral way that helped to overcome cultural patriarchal gender bias within both society and the family. Bola describes the significance of this:

*'...so it was easier to get family approval to participate in ICAN activities under the umbrella of SWAN as a body rather than individuals ... because husbands, boyfriends,*

*fathers and uncles were always concerned about what we were doing among these men ... (Bola)'*

As SWAN, women accountants were able to attend meetings such as ICAN's Annual General Meetings and annual conferences collectively without feeling isolated and their collective presence increased their interest and desire to engage more effectively in the governance of ICAN and the Nigerian accounting profession.

An important strategy adopted by SWAN to get its members on ICAN's male dominated council was to organise collective votes for female candidates and also lobby their male networks to support their candidates. In doing this they sought to provide a platform for women's interests to ensure that they were represented in council decisions.

*'...when any member of SWAN wanted to go into council, I would ask them some questions because I knew what was required and then we will get some other people to support and we will support and we will vote for that person and that person will win. Those are some of the things we invented.'* (Bola)

SWAN encouraged women to aspire to stand in the council elections and because the pioneer women accountants had strong class-based networks amongst the influential men<sup>13</sup>, they had privileged access to information about candidate requirements that they were able initially to use themselves and later to share with their protégés to prepare them for the elections. The first female member of SWAN was elected to the ICAN council in 1978 (the year SWAN received formal approval from ICAN), and she later became ICAN's first female president in 1989. Subsequently, five other founding members of SWAN have been able to attain the presidency of ICAN. These pioneer female accountants were then able to recommend other women accountants for appointment to the various committees of ICAN.

However, despite the obvious positivity that can be seen in these activities, SWAN was not intrinsically free from discrimination, nor can it be seen as an unbiased mechanism attempting to balance in the system. Despite the improvements that were made for some women, SWAN was itself capable of reproducing and reinforcing discrimination and we will examine these issues in the next section.

### **SWAN's role in (re)producing and/or (re)-enacting patterns of inequality in the Nigerian accounting profession**

Based as they were in the South-West of Nigeria and organised and run by the privileged upper-middle class of that region, both ICAN and SWAN were products of the local socio-cultural setting and did not, at least in the early days, reflect the wider religious, cultural and ethnic diversity of the country. This section will examine the impact of that fact on those groups that were stood outside this hegemony by considering ethnicity and age issues, before returning to gender patterns.

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<sup>13</sup> One of the participants in this study acknowledged the role of Akintola Williams, the first African CA and inaugural president of the forerunner of ICAN, in encouraging her to engage in ICAN's administration.

## Ethnic inequality

The domination of the Yoruba ethnic group in administrative roles that had been created by the colonial government's ethnic bias in education and employment contributed significantly to the marginalisation of other groups in the Nigerian accounting profession. This is evident in the ethnicity of ICAN's founding members and past presidents and in the life history accounts of participants in this study. The founding members of SWAN were from the Yoruba ethnic group and were concentrated in Lagos and Ibadan. Their activities and outreaches were restricted to these cities and the beneficiaries were people of similar ethnicity. This gap in support between the Yoruba women and those of other ethnicities was evident in several of the interviews, as non-Yoruba women argued that they lacked role models and had failed to understand the importance of education as well as an awareness of the accounting profession in their youth. Extracts from Ada's and Kelechi's accounts illustrate this point from a non-Yoruba perspective:

*'Orientation matters. When you go to the West [of Nigeria] you find out that most girls there know the importance of education and majority of them go for accounting... they have a lot of people they are looking up to' (Kelechi)*

*'Initially it was dominated by people from the West [of Nigeria]. You know, the secretariat is in the West, most activities are in the West, so if you are not from the West, you didn't have the same opportunity to participate ... I would say we suffered regional discrimination ... because actually they had the experience first and naturally they would like to develop their own people before other people ... let's say tribal, ethnicity, so it was an ethnic issue.'* (Ada)

In this depiction of ethnicity based homosocial reproduction it is easy to detect the divisions between the ethnic groups and the marginalising outcomes that resulted. There is high visibility of this in the fact that five of the six women who became presidents of ICAN were from the Yoruba ethnic group and only one from the Igbo ethnic group, which is also in the South of the country.

As the number of women accountants increased and SWAN membership also increased, four further chapters of SWAN were inaugurated in Abuja, Abeokuta, Ibadan and Port Harcourt to complement the national body in Lagos. Abeokuta and Ibadan are Yoruba cities in the South-West, not far from Lagos, while Port Harcourt is in the south-east and dominated by the Igbo ethnic group. Abuja, the modern capital of the country built largely in the 1980s is both more central and cosmopolitan, but its SWAN chapter has to serve the vastness of the country away from the Southern cities. The concentration of SWAN and its activities in the south west shows how SWAN has contributed to reproducing ethnic inequality in the Nigerian accounting profession particularly amongst women. The Islamic North remains without a SWAN chapter and no woman from the North has ascended either to ICAN presidency or the leadership of SWAN. Therefore, girls and women from the northern part of Nigeria continue to be marginalised in the profession and find their interests excluded.

## Age inequality

In addition to the ethnic dimension of SWAN's membership and activities, SWAN meetings and leadership appear dominated by mature women. The lead author observed that in the meetings she attended, those planning the activities, networking and making the decisions were older women, with no attendees less than thirty years of age. While the founding members evidently started SWAN in their twenties, its development over time has marginalised younger women. The current leadership seems relaxed about this and assigns the lack of engagement with the mainly Sunday meetings to domestic challenges faced by the younger women. As Ehi observed:

*'...our children are grown up ... we can afford to attend meetings but those that their children are still young it is not easy ... I remember about two meetings ago, a lady had to come with her children to the meeting so you can imagine if all of us come with our children how it will be' (Ehi)*

There seems little awareness of the irony here that a group formed to promote the interests and alleviate the difficulties of women, should be so complacent about the inability of young women to attend. We get the sense that the member who brought her children was made less than welcome. Clearly, she did not bring them to subsequent meetings, but we can only speculate as to the reason. While Ehi, the interviewee, believes that younger women should be members of SWAN, she does not think it is necessary for them to engage fully in SWAN and consequently ICAN, because of their young families. The mature profile of current SWAN leadership suggests that younger women are not given the opportunity within SWAN to enhance their potential and engage with ICAN. Most of the current female members of ICAN's council are older women (we acknowledge that the system of progression promotes this) and some are retired. This suggests that once in positions of influence, both in SWAN and in ICAN, older women appear reluctant to move aside and let younger participants engage, which seems to have caused elements of stagnation in aspects of the drive for equality.

Osas, a 40 year old interviewee noted that most of her younger friends and new female members of ICAN do not attend SWAN meetings and do not see the point. She observes that: *'I have friends that say, this one what are you doing there? ... what is the benefit of attending SWAN meetings?'* However, she is clear about her own involvement:

*'I am in SWAN because Aghogho followed me up ... personally for the past two years I have been consistent in coming for the meetings. Nobody gives me the money, but it is about the knowledge, the contacts, it is about the networking' (Osas)*

Having been recruited by an existing member who happens to be from the same ethnicity, she seems to have gained access to the network and potential benefits that may be derived from it, but it is clear that there is a financial burden involved in SWAN membership that some women may not be able to afford in addition to ICAN membership fees. For female ICAN members today, some may be excluded from SWAN because of their socioeconomic status, while others feel that the benefits simply remain too obscure.

One of the main objectives of SWAN was to protect the interests of women accountants in Nigeria, but there appears to have been limited engagement with that over the years.

Although women have been involved in the leadership of ICAN, our analysis suggests that they have not been active either in challenging discriminatory practices against women by public accounting firms, or even in developing gender neutral policies in the ICAN training structures. For example, several interviewees who worked in public accounting firms experienced discrimination at work when they were pregnant or nursing their newborn but did not receive any support from ICAN to challenge such actions. Neither did they receive any support from SWAN, nor was there any evidence of SWAN criticising discriminatory practices. Rather, one SWAN leader and long-standing member of the ICAN council undermined the impact of pregnancy when the interviewer explored the impact of pregnancy on her career:

*'...I always tell people that pregnancy is not an illness ... God who has created us has given us the capacity to do all of these things. Intellect has nothing to do with pregnancy. I work and I go to labour the next day and I have the baby. I just tell people that you're pregnant, yes you'll be tired, but your brain is alert.'* (Ese)

On the other hand, Osareti recounts her experience while she was training as an accountant in her 20s. She subsequently had to defer her examination because she had difficulties with combining her studies with her pregnancy:

*'The exam was in November and I was pregnant then and I could not cope with the rigours of having to wake up at night to study and all of that. Even though I had applied, I did not submit the form because I knew I would not be able to cope so that was the aspect of deferment'* (Osareti)

Moreover, Kevwe describes a rather distressing experience of a nursing mother which she encountered while invigilating the ICAN professional examinations in May 2015.

*'...being a chartered accountant is not easy. This last diet there was a woman that came with her baby, the baby was outside, small baby! She was writing the exam. She had to bring another person to be looking after her baby while she is writing the exam, so how many women can go through that?'* (Kevwe)

Doubtless the experience of pregnancy is unique for every woman, but Ese's comment rather reflects a 'queen bee' syndrome where successful women tend to overlook or undermine the difficulties of subordinate women, or other women more generally. Thus, when they have opportunities to transform unequal structures to support other women, they may not; instead, they contribute to re-enacting structural inequality by blaming those marginalised by the unequal structures.

### **Doing gender - the reproduction of gender stereotypes by SWAN**

Interviews with the founding members of SWAN showed great emphasis on increasing the number of women accountants through education and mentoring, as well as career development and representation of women in the governance of ICAN. But what we find in the evidence from recent SWAN officials, as well as from their meetings and activities is more of an emphasis on gender stereotyping. The current narratives of SWAN emphasise motherhood and femaleness, and SWAN is projected as the female arm of ICAN; playing a complementary role responsible for the social activities of the body, but overlooking the explicit advancement of the interests of female accountants in Nigeria.



One interviewee observed that the current mission of SWAN is to bring women together to:

*'...engage in humanitarian activities ...you know as women and as mothers, we know what other women will be going through, so the essence of it is to show love, it's to show care. For example, this Saturday we will be going to Kubwa general hospital to donate items to patients and if possible; pay the hospital bills.'* (Ehi)

Not only do they describe SWAN as the female arm of ICAN acting on behalf of ICAN, they depict SWAN as complementary; there to deal with those activities that were insufficiently important for male attention:

*'Let's take that thing that women do better to complement what men may not have the time to do, in the bigger picture the institute will be better for it, you understand? ... we are complementing ICAN.'* (Osas,)

Onyeka, a recent SWAN official, emphasises their impact in making ICAN events exciting through the quality of their organisation at ICAN's annual conference.

*'In every conference, we have what is called district societies parade [and] most times we win the prizes ... if SWAN has not come out, it's not usually exciting you know, but if SWAN is involved you will see the difference, we go out of our way to make sure that our presentations are good. ... We involve professionals to teach us and we really prepare for it, so it comes out good.'* (Onyeka)

Such narratives depict SWAN as female and ICAN as male, with a stratification of their activities along gender lines. These women's own assumptions of self in comparison with men (SWAN versus ICAN), based on gender roles, formed the basis for that demarcation. ICAN and the district societies now co-opt members of SWAN into conference planning committees because of their demonstration of coordination. SWAN has become recognised for social events, but not integrated into the governing framework of the institute where structures and policies that affect women in the profession are decided. Gendered assumptions that women are nurturers and empathetic, appears to have shaped women's understandings of themselves and guided their activities towards 'suitable' roles. Their stories also portray the men and women of ICAN as having distinct interests and qualities that can be deployed in different areas for ICAN's common good, showing how women are actively involved in this gender stereotyping and subordination.

While SWAN contributes to shaping the social activities of ICAN, it is excluded from the important committees that inform and shape ICAN's council deliberations and decision making. Council meetings are based upon committee reports and, as there is no gender committee and SWAN is not regarded as such, there is no discussion of gender matters in ICAN's council meetings. Much of the early effort of SWAN that was focused on education, increasing the number of women accountants, and mentoring and supporting women on to ICAN's council reportedly has diminished. This activity seems to have been first diverted and then co-opted into the domestication of the role of SWAN. In meetings and events of SWAN, the logo of SWAN stands beside the larger logo of ICAN. The role of SWAN is no longer primarily to protect and advance women's interests in the accounting



profession, but rather to fulfil a gendered function for ICAN: SWAN has effectively become ICAN's 'wife'.

In contrast to the early promotion of the abilities and gifts of women towards equal status, SWAN has become actively engaged in doing gender and gender socialisation is now embedded in its activities. This can manifest as a very clear statement of how women should behave within their professional existence. In the description of a seminar that SWAN had organised to promote a 'balanced life' we can see where the balance was supposed to lie:

*'...we are trying to bring that enlightenment that you can be up at the peak of your career and still be a successful mother... what we are trying to say is yes, you cannot be relegated, you can work, you can become what you want to become in life but still be able to function in your primary duty as a mother.'* (Ehi)

This re-enacting of cultural assumptions that the primary role of women should be wives and mothers by the SWAN leadership extended into the primary responsibility for parenting outcomes and even assigned responsibility for social problems on to career women:

*'[Vice is] committed by youths and it is because most times the value has changed. [Women] don't know how to balance up in order to be successful at home. So most times they just concentrate mainly on their career or their business and the children are left under the tutelage of house maids and most times you see that that is where they imbibe a lot of vices.'* (Ehi)

This conceptualisation of a 'balanced life' and women's primary role in parenting outcomes is echoed by Ese:

*'Whether we like it or not, as a woman your first call by nature and by God is to look after your home...for you to raise your children, for your husband and keep the home...'I tell every woman, your measurement of success is the way you bring up your children. You cannot abandon your children in the name of career, you have failed...'*(Ese)

The seminar on balanced life was intended to address this deficiency amongst supposedly neglectful women that were creating negative societal impacts by focusing too strongly on career development. While in previous studies, especially in the west, women's career (especially mothers) was viewed negatively from the perspective of being an economic cost to organisations especially, accounting firms (Kirkham, 1997; Windsor & Auyeung, 2006), here we also see SWAN leadership viewing women's career negatively, but from the perspective of it being a social cost. With activities like the one described here alongside others such as cooking seminars for women, SWAN is actively involved in reorienting women accountants to ensure that they effectively subordinate their careers to their 'primary' role as mothers. Essentially, SWAN is engaging in gender socialisation and division of labour; balancing career with family is seen in this context as ensuring that cultural norms of female parental responsibility and motherhood are preserved.

## SWAN's decline

So far we have seen two main phases in the history of SWAN: the initial development of a group that had clear objectives of increasing the number of women in the profession and gaining access to its power structures, followed by a phase in which SWAN was assimilated by ICAN and reformed into a less radical group more supportive of ICAN's structures and accepting of the patriarchy and the gendered norms of society. Here we will examine the final phase where SWAN is facing an existential threat from the very body that has adopted and assimilated it.

When collecting the data for the study we found that SWAN was experiencing significant opposition from ICAN evidenced through meeting agendas and interviews with SWAN officials. It was clear that a serious attempt to marginalise SWAN and remove it from ICAN was underway. This attempt was being led by the Registrar and CEO of ICAN<sup>14</sup>. One SWAN official described the opening of the conflict:

*'...in the last annual accountants' conference, it was like a coup or something ... after we had performed, they said to us that they would not give us a certificate of participation, that SWAN is a 'special' group. They didn't tell us initially; we wouldn't have made plans to entertain them.'* (Onyeka)

Blaming the Registrar and accusing him of being biased against women, participants claimed that the kind of support they were used to receiving from ICAN had been withdrawn. Subsequent to the events at the conference described above, they received challenges to the status of SWAN within ICAN with questions raised as to the nature of the relationship between the two bodies. Then SWAN's office space in the ICAN building became contentious and they faced the threat of eviction from the institute. Broadly it appeared to be a concerted attempt to completely remove SWAN from ICAN. The core of the argument seemed to be that SWAN was just an association of women members of ICAN, not part of ICAN's framework and should not therefore be associated with it.

The Registrar was clearly leading this attack and SWAN members held him responsible, observing that they had been: *'having some storms since he came'* (Onyeka). They believed that the problem centred around this one personality and that the threat would dissipate at the end of his tenure, however, conversations with other male principal officers of ICAN during our fieldwork suggested that he had substantial support and the problem was deeply rooted. The women of SWAN were resisting in the face of this attack as Onyeka affirmed: *'they are trying to cover us up, but we have refused.'* Nevertheless, due to the way that SWAN had evolved, their ability to resist was largely limited to withdrawal from participation in the annual accountants' conference district societies' parade. Their

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<sup>14</sup> This was one individual holding both posts. Registrars are in office for a period of 8 years (although in the early years some served for a longer or shorter period) and they are appointed by the council. Until 2013, the position of registrar was filled through professional networks (snowballing) where members of the council or presidency suggested a suitable individual they knew for the position and the individual was approached to take up the position. In 2013, the task of recruiting for the position of registrar of ICAN was outsourced to one of the big four firms. The registrar is the head of the institute's secretariat providing administrative support to the council. He reports directly to the council while all directorates of ICAN report to him. He manages the day to day administration of the institute as well as the membership register on behalf of the council. It is important to note that there has never been a female registrar of ICAN since its establishment.

power was further eroded by the relative lack of solidarity amongst women accountants at that point. While it was certainly more difficult to organise and mobilise the substantially greater numbers of women accountants in Nigeria in the 21st century, it is clear that SWAN had materially failed to do this. Increasing geographical dispersion across the country was a problem, but perhaps more tellingly, many female accountants simply failed to identify with the activities of SWAN at that time. This problem was recognised within the group with one founder member observing that '*women are not together as then [when] every female accountant was a member of SWAN*' (Bola). As a group attracting membership from only a fragment of its claimed constituency, and with its activities limited to the more marginal, social aspects of ICAN's range, SWAN looks increasingly vulnerable and distanced from its founding mission.

## 6. Discussion and Conclusion

The evidence presented above tells a novel story of a women's association that was created by female members of ICAN and subsequently became adopted by that organisation. In our explanation of this we questioned whether the participants could be seen as agents of change, promoting equality and diversity by their actions, or whether they were rather better seen as cogs in the machine, reaffirming and reproducing the embedded gender divisions and disparities. Our findings present a more complex picture than either of these scenarios. The life history methodology that was deployed has revealed data spanning several decades that shows how the objectives and activities of the women changed over time and there are a number of features of importance to be examined (Haynes, 2010; Letherby, 2003).

In the evidence on the founding motivation for SWAN there can be little doubt that the women involved saw themselves as agents of change and were acting in that fashion. Their desire to influence cultural attitudes relating to women in accounting and to support women's entry to and progression through the profession was both emancipatory and commendable. There is a question around the ethnic focus exclusively on the Yorubas and on those from upper class backgrounds, but that may indicate either bias, or perhaps a simple pragmatic response to local culture and demographics, as they sought to have the greatest impact in the shortest time. We cannot offer any concrete data on how successful SWAN was at increasing female participation in the profession, but participation has grown rapidly over the years and they probably had a significant impact on breaking the initial stigma.

There can also be little doubt that they had successes supporting the progression of their members and getting them into the upper echelons of the professional body (Huffman 2016). The fact of six women attaining the presidency is a remarkable testament to the effectiveness and solidarity of the group in such a highly gendered culture. And yet this victory appears partial, for while SWAN got members on to the council of ICAN and into its presidency, they do not seem to have been able to refocus the agenda towards greater gender equality (Wilson & Roberto, 2014). Rather, despite the long periods of involvement in council business that many of these women had, there appears to have been no gain in this area, evidenced by ICAN's assertion that their archive was irrelevant to the study as such issues were not discussed. On the basis of the evidence it seems that

the greatest successes of the SWAN women happened in their activities outside of ICAN's formal structures (Ibarra, 1993; Acker 1990; Kanter, 1977). They were able to influence young women and their families towards accountancy as a career and in this regard created positive action, but despite their inclusion into ICAN it seems to have been unresponsive to their pressure.

Indeed, if there was a response to pressure over time the evidence suggests that it was SWAN that buckled rather than the professional body. By the time of our study, SWAN's change agenda had been defused and the group on the face of it was relegated to little more than the social committee of ICAN. This was a remarkable transformation from the early ambition, but under the surface the other activities of SWAN were even more concerning. Events such as the seminar purporting to help women find a good work-life balance were insidiously reaffirming gender stereotypes and directing women to their 'true' role in the home as wives and mothers. In this regard the activities of SWAN had ceased to be those of the agents of change and instead had taken on the character of the cog in the machine, reaffirming and reproducing the gender stereotypes that trapped and constrained women (Adapa, Rindfleish & Sheridan, 2016; Ridgeway, 1997; 2011; West & Zimmerman, 1987).

The process through which this transformation in the agenda and activities of SWAN happened remains obscure. It is possible that the pioneering group sought to develop SWAN and female influence to further their own ambitions and having achieved that they were reluctant to relinquish power and move over for younger representatives to take their place. Such an approach would explain the relative stagnation in SWAN leadership that had led to it being viewed by many younger entrants to the profession as being irrelevant to their interests. On the other hand, it is possible that the willingness to allow SWAN to be part of ICAN was an assimilationist gesture intended to bring the women in close enough to influence their activities without giving them any real power (Walker, 2011). SWAN's 'useful' contribution to ICAN certainly seems to have become defined in very masculine and patriarchal terms (Maume, 2011; Penner, Toro-Tulla & Huffman, 2010) with a severe diminution of the progressive agenda that launched it. It may have been a combination of both the pioneers' ambition and their male colleagues' subversion that led to the decline of SWAN within ICAN, but whatever it was it left the organisation weakened and vulnerable.

The ultimate challenge to the existence of SWAN within ICAN seems to have emerged from the marginalisation of the group, both in terms of its activities and in through a reduced constituency as increasing numbers of young women accountants failed to see its relevance. Its removal at this stage may do little to damage the promotion of gender issues within the profession, but it may further erode the influence of a group that has been successful in female representation to the highest levels of the professional body, however muted that representation may have been.

It is significant, we believe, that our understanding of what SWAN is and what it has meant to female accountants in Nigeria is highly historically contingent. A single snapshot of its activities, either early, or current would have delivered an extremely partial understanding of the organisation as either promoting change, or the status quo, respectively. Only through the life histories were we able to see the development and

ultimate quashing of an emancipatory and progressive agenda. This has implications for other studies that have depicted women as cogs in the machine as they have failed to take into account the process that may have brought them to that position. It is not unlikely that many positive change agendas are and have been diverted or subverted by the pressure of cultural, religious and social norms and we should be careful about the nature of the judgements that can validly be made on the basis of studies conducted in very short time frames.

Of course, in our study we are also limited in our understanding, because we have not fully uncovered the drivers of change that SWAN was subjected to and there is definitely scope for further study there. In addition, although we were able to bring new voices to our understanding of women and the accounting profession particularly in the previously unexplored context of Nigeria, there is enormous scope to develop this understanding from the perspective of other women. Such women may not have been part of this movement and may have had very different experiences, perhaps as part of different ethnic, religious, cultural or class groupings. We simply did not have the space to address these issues within the confines of a single paper.

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