

# RESEARCH DIRECTIONS

## More Rungs in the Ladder

**Ms Joanne Ross of the School of Accounting is examining the factors driving the increasing use of “non-equity” leadership positions for women in large and mid tier accounting firms in Australia. This project is funded by the Accounting and Finance Association of Australia and New Zealand (AFAANZ).**

‘Professional accounting firms are increasingly promoting women senior managers to non-equity leadership positions, instead of making them full partners of the firm’, explains Ms Ross. ‘The proportion of women in equity (full) partnership roles remains, at best, fairly constant. There is also a reluctance of a number of accounting firms to be transparent about how widespread this practice is as they may have long enjoyed the federal government’s Equal Opportunity for Women in the Workplace Agency accreditation. In previous studies in the U.S., there has been some concern expressed about this increase of non-equity roles for women in both accounting and law firms, as they are less likely to “climb that extra rung in the ladder” to then go on to equity partnership roles in the firm. Their career path is then seen as “second tier” or a “mummy track” by both the women themselves and their colleagues. This study will examine the perceptions of the managers and firm partners who develop these non-equity positions, as well as the women holding these positions. I will also examine *why* these non-equity positions are emerging for women.’

Semi-structured interviews with large national accounting firm senior partners will gain their perspective on the development of non-equity roles. Women holding non-equity leadership positions in these firms will be interviewed, focusing on the actual and perceived impact that holding these positions has on their careers, as well as the reasons they accepted the position.



Having an alternative career path for people that may be more flexible and have a lower financial risk is desirable, however this needs to be balanced against the potential costs of directing women away from potential equity partnership opportunities and the status and rewards that result.

**Project Title:** More rungs in the ladder? An exploratory study of non-equity leadership positions in the career progressions of contemporary women in professional accounting.

**Funding has been set at:** \$4,070

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**November 2011**