

Women's Privacy and the Challenges of their Work as Auditors in Jordan

Reem Al-Khasawneh^{1*}, Tala Al-Khasawneh¹.

¹Al-Balqa' Applied University, Al-Huson University College, Jordan

ARTICLE INFO

Article history:

Received 27 Dec 2022

Accepted 17 Jul 2023

Published 01 Jan 2025

*Corresponding author:

Al-Balqa' Applied University, Al-Huson University College, Jordan.

Email: reemokab@yahoo.com.

Abstract

This study explored the key challenges faced by women in the legal accounting profession in Jordan. A questionnaire was distributed to 20 licensed female auditors, based on statistics from the Association of Auditors. The study examined challenges in three areas: personal, organizational, and social. It also investigated the reasons that encourage Jordanian women to pursue careers in auditing and the characteristics that enable their success in this field. Using a descriptive research design and SPSS for analysis, the findings revealed significant reasons for women's involvement in auditing, including educational qualifications, interest in the field, good income, flexible work hours, and social status. Women auditors demonstrated distinctive traits such as ambition, the ability to multitask, strong communication skills, and resilience under pressure. However, women face substantial challenges, including personal and societal factors, as well as organizational policies, which hinder their practice of the profession. The study recommends raising awareness among female accounting students about professional opportunities, addressing women's personal circumstances in the workplace, and moving beyond traditional perceptions of women in the auditing profession.

Keywords: Women Auditors, Jordan, Challenges.

1. Introduction

Woman has begun to play a prominent role in a society because of the various developments of scientific, technical, political, economic and social fields which the world in general and Jordan in particularly have witnessed; woman's role has taken new dimensions since her participation in all fields and aspects of society becomes more important than ever.

In the modern era, women's entry into the workforce has become a significant phenomenon that society increasingly values. The recognition, appreciation, and encouragement of women's contributions to society's overall activities have grown. Moreover, there is an ongoing call for women to pursue careers in various fields. Consequently, different incentives and motivations must be provided for women, men, and families. It is also important to note that women's participation in the workforce has various effects.

Woman's work contributes to raise family living levels; and it is one of basic developmental pillars in any society. However, various difficulties which stand in a way of a broader participation of woman in a formal labor market [1]

Jordanian legislations is not considered a main obstacle facing a more positive and active participation of Jordanian women in the development since women in Jordanian constitution, Jordanian labour law and other regulations such as civil service are treated the same as men, except in some special cases in which more attention shall be paid and some natural circumstances surrounding women's work shall be taken into account [2].

In the last decade of the 20th century, the Jordanian government began to focus on improving women's representation in various professions, ensuring that adults in the same workplace receive equal rights and pay for equal work. As a result, women's representation in both the public and private sectors has increased, with women excelling in some institutions over others. Women have held senior positions in the management of various institutions, universities, and ministries. Notably, women have successfully managed key institutions such as the Social Security Corporation and the Social Security Investment Fund, receiving numerous awards, certificates of appreciation, and decorations both locally and internationally.

Audit is one of the oldest professions in the world, dating back hundreds of years. However, the audit profession in Jordan is relatively modern. Historically managed by men, the profession has seen significant transformation over the past two decades, with women playing an increasingly important role. This shift can be attributed to the rise in female graduates from accounting departments in recent years.

Currently, the number of certified female accountants in Jordan remains low compared to their male counterparts. According to the 2022 statistics from the Association of Auditors, there are 445 total auditors, with only 20 female-chartered accountants. The reason for this disparity is not precisely known, though it is believed that hidden gender discrimination may play a role, like other professions. This discrimination contributes to the difficulty women face in breaking the glass ceiling, which may be caused by environmental, cultural, or social factors, or factors specifically related to the audit profession.

Thus, this study aims to identify the key opportunities available for female accountants practicing in Jordan and to explore the significant challenges they face while working in the audit profession.

The study aims at identifying the challenges the female external auditors face in Jordan; it aims also to verify the absence of organizational obstacles which may face women's work in audit profession in Jordanian society; furthermore, the study is to explore the opportunities available for Jordanian women's work in audit office. Moreover, it determines the professional and academic variables affecting Jordanian women's work in audit profession. This study will be useful for the female accountants and regulatory authorities of the profession and policy makers since it provides an insight into the problems which the women may face and develops the solutions. Furthermore, it identifies the factors responsible for a low rate of female turnover in audit profession in Jordan. In addition, this study will provide policy makers with the data required for formulating work

policies related to women in audit profession; the study seeks to encourage women to work in audit profession and obtain the required professional certificates.

1.1 literature Review

Woman's work in external audit profession is not considered recent; woman has early entered a field of professional work; however, she has faced many challenges; the following are the most important studies which have touched upon the subject of woman's work in external audit field and the most important challenges she has faced:

Al-Hazan, Osama Bin Fahd, and Al-Hindi, Nada AbdulAziz's study [3] aimed to explore the organizational barriers facing women in the workforce in Saudi society. The study examined the opportunities available for Saudi female accountants to work in accounting and auditing offices in Saudi Arabia and identified the professional factors influencing the enrollment of Saudi female accountants in these offices. The findings revealed several organizational obstacles that hinder the work of female accountants and prevent the expansion of new opportunities for them. However, the study emphasized that female accountants must prepare well, demonstrate their seriousness, and prove their efficiency in the auditing profession. Additionally, the study highlighted that qualifications are a major barrier faced by Saudi female accountants, particularly the shortage of qualified female graduates in accounting departments and the lack of knowledge about the nature of the profession and its tasks. The study recommended that curricula be developed to meet professional needs, enabling female graduates to acquire the necessary skills to work in accounting and auditing offices and contribute to society.

Suzan Abed and Jomana Al-Badainah's study [4] aimed to examine the relationship between audit fees and gender through structured interviews with male and female certified auditors in Jordan. The qualitative analysis revealed no direct correlation between audit fees and gender. Other factors such as audit quality and efficiency were found to influence audit fees. Moreover, interviews with male auditors indicated that female auditors are more likely to reject unethical behavior.

Rasha Qasem and Modar Abdullatif's study [5] focused on the status of women in the accounting profession in Jordan. The study analyzed the differences between male and female workers in accounting-related jobs in terms of personal characteristics and the effects of workplace conditions. Semi-structured interviews were conducted with 31 individuals working in accounting and auditing-related jobs, and the content was analyzed. The study found significant differences between men and women in accounting jobs in Jordan, influenced by individual and cultural factors and workplace conditions. These differences affected pay levels and job progression, with some gender discrimination observed. The study concluded that discrimination against women in accounting jobs is more pronounced in Jordan compared to developed countries due to the characteristics and culture of Jordanian society and workplace.

Naji Salem's study [6] examined the obstacles faced by women in practicing accounting and auditing professions in Saudi Arabia. The study analyzed the impact of social, economic, and gender discrimination factors, as well as academic and professional qualifications on women's work in accounting and auditing. A sample of 403 female graduates from the accounting department of King Abdulaziz University who did not work in the field, along with female and

male accountants, auditors, and human resource managers working in private joint-stock companies and accounting offices in Jeddah, were surveyed. The study found that the primary obstacles for women in the profession were economic factors, followed by social factors, gender discrimination, and a lack of qualifications. The study also indicated statistically significant differences in the perspectives of men and women on these obstacles.

Powell and Butterfield's study [7] discussed the glass ceiling theory, which limits the career progression of women in business sectors. The study identified barriers and practices that prevent women from achieving their career goals and empowerment. The glass ceiling is described as an invisible systemic barrier that prevents women from advancing to senior-level positions within organizations, regardless of their qualifications or achievements.

Alexander Olawumi's study [8] focused on the challenges faced by female accountants in Nigeria. The study used a questionnaire to collect data from 75 respondents in different bank branches in Benin City. The study found that family responsibilities, childbearing, and age negatively impacted the career progression of female accountants. The study recommended that employers create family-friendly policies and flexible working arrangements to reduce the high turnover of female accountants in the banking sector.

Amna Obeid's study [9] aimed to assess the obstacles faced by female accountants in career advancement and development in Sudan. The study identified cultural and social factors as key hindrances. A questionnaire was distributed to 50 women working in audit firms, with data collected from eight audit firms and ten banks and commercial companies. The study found that gender discrimination, family commitments, and a lack of role models hindered women's career advancement. It recommended changes in organizational culture to attract talented women, flexible working hours, and better support systems.

Christine K. Muthui's study [10] investigated the low representation of women at the partnership level in the top four audit firms in Kenya. The study aimed to identify the factors that contribute to career progression for women, as well as the barriers they face. Structured interviews were conducted with female and male partners, managers, and HR managers in the firms. The study categorized supporting and impeding factors into organizational, cultural, and personal aspects. Supporting factors included education, training, mentorship, and gender balance, while impeding factors included unfavorable work-life balance, male dominance, and lack of mentorship programs. The study found that many women viewed success as achieving a balanced work-life and fulfilling career. The study concluded that audit firms had strategies in place to address gender inequalities, but these were largely ineffective. Recommendations included offering mentorship for female managers, promoting a gender-friendly work environment, and creating specific career paths for high-achieving female managers.

1.2 Theoretical Framework and Hypothesis Development

woman have various characteristics which enable her to practice audit profession:

1. Women are Adventurous: The auditing profession can be seen as an adventure, offering opportunities in diverse, non-traditional, and evolving sectors. Auditing processes and methods are continuously developing, and the profession provides numerous avenues for

personal and professional growth. As such, women can pursue a career in auditing and achieve professional advancement.

2. **Women Excel at Relationship Building and Communication:** Communication skills are highly valued in the auditing profession. Women often excel at building relationships, which helps foster strong connections with clients, colleagues, managers, and corporate directors. In fact, a Gallup study (2016) found that women can successfully lead men in the workplace. This thriving network can help female auditors reach leadership positions.
3. **Women Have Strong Judgment and Leadership Skills:** Auditors play a key role in building trust in financial data provided by companies, which in turn serves the public. Trust in financial data comes from a company's long-standing commitment to independence and objectivity. A critical and questioning mindset is crucial for fostering trust in the workplace and tackling challenges head-on. A 2011 study by Zenger/Folman, a professional consulting firm, found that women tend to outperform men in certain leadership skills. Specifically, women scored higher than men in 12 out of 16 competencies associated with distinguished leadership.
4. **Auditing Emphasizes Teamwork:** The scope and scale of audit work vary, and effective team leadership is essential. Women, who often excel in team-oriented environments, can contribute greatly to managing audit teams, especially when resources are stretched, and a collaborative, all-hands-on-deck mindset is necessary. When both women's and men's viewpoints are considered, the team's overall ability to identify and address risks is enhanced.

Hypothesis1(H1)- Justifications that urge Jordanian women to work in audit profession

Hypothesis2 H2- The traits of women which enable them to work and excel in the audit field.

Challenges faces women in external audit profession

After reviewing the studies on women's work in audit field, it is illustrated that a set of studies have classified the challenges which the women face in working in audit field, studies divided the challenges which the women face in working in audit field into three categories as follows [11], [12], [3],[13]:

related to personal factors or nature of women (challenges related to individual and personal factors of women)

These challenges include the difficulty of reconciliation between the responsibilities, family ties and commitments and audit profession which requires long working hours and pressure at work especially at the end of the financial year; [7], [13],[15]'s studies indicated that motherhood, family commitments and child care impede women's work in audit profession and women promotion; in addition, they reduce their superiority in administrative positions and a rapid development of the profession in which women need to keep pace with this development through a continuous training. Thus, a lack of time and family commitments may constitute a burden on women.

But, from experience, the researcher believes that women can succeed particularly in multiple tasks; and they can remarkably maintain work-life balance.

studies [15],[16],[17], indicated that woman is not able to perform audit tasks because she is emotional and sociable and less assertive than man; and she tends to form friendships and acquaintances; thus, woman working in audit field may lose her independence of professional judgments.

Hypothesis (3) (H3)- Woman faces challenges which are related to personal factors or woman's nature (challenges which are related to individual and personal factors of woman) in practicing audit profession in Jordan.

The challenges related to organizational policies and professional practices

These challenges are related to organizational policies on training and qualification. The researcher firmly believes in merit and has been fortunate to work in organizations with a similar ideology. However, the researcher does not believe that men have any significant advantage over women in the workplace. This is an equal field if women work in supportive organizations. The key to these organizations, which seek to achieve gender equality, is the employment of women in these positions, providing them with appropriate opportunities, and supporting them to continue their careers within these organizations.

Accordingly, this requires a mindset shift, where senior executives, especially men whose wives are not working, need to understand the challenges that women and their spouses face in a dual-career environment. For the researcher, this is crucial for individuals looking to advance in their professional lives. Many organizations, especially Lloyds Banking Group (LBG), are increasingly encouraging flexible working methods. As a result, many opportunities can be provided for women, and leadership roles may be made available in audit offices. Women may face numerous obstacles at work; however, they are still capable of achieving professional advancement [17], [18].

Hypothesis (4) (H4) Woman faces challenges which are related to organizational policies and professional practices in audit profession in Jordan.

The challenges related to the society: these challenges are related to a set of variables such as society's point of view of women's work in audit field in addition to the difficulty related to work sites and access to them [4],[8], [9],[10].

Hypothesis5 (H5) Woman faces challenges which are related to social factors in practicing audit profession in Jordan.

5. Problem of Study and Its Questions

Working in audit field and audit firms is associated with intense workload, long working hours as well as stressful work environment. Woman is creative and able strongly to generate the ideas and innovate. In addition, she overly concerns with the ethical standards. These factors are especially important for any transformational leader.

2.1 Study Questions

Here, this study seeks to answer the following questions.

1. Can Jordanian woman succeed in working in audit field? Are there obstacles hindering woman's progress in audit field?

6. Limits of Study

The study is limited to female auditors who have obtained a license to practice the auditing profession from the Auditor Association in Jordan. It is the first and most recent study conducted in Jordan, and its methodology and scope set it apart from previous research on the topic.

7. Methodology

4.1 Sample size and sources of data

The study was conducted on female auditors who practice the profession in Jordan, and their number, according to the Jordanian Auditors Association, was (20) women out of (445) auditor man, A descriptive research design was adopted, and the survey was used to highlight the justifications and challenges they face. Women in the audit profession in Jordan.

After an extensive literature review a questionnaire was designed. the questionnaire was Prepared to provide information on the challenges that women face when practicing the profession of auditing in Jordan, including organizational, social, and personal reasons, and justifications that encourage women to practice the profession and excel in it.

4.2 Sample of Study

Table (1): Frequencies and percentages according to study variables

	Category	Frequency	Percentage
Age	Less than 30 years	9	45.0
	30 years and more	11	55.0
Social status	Married	13	65.0
	Single	7	35.0
Number of Children	Without children	5	25.0
	Less than 2	10	50.0
	More than 2 and less than 5	5	25.0
Number of the years of practicing the profession	5 years and less	9	45.0
	More than 5 years	11	55.0
	Partner of audit office	5	25.0
Work	Owner of audit office	7	35.0
	Working as auditor in the office	8	40.0
International Professional Certificates	CIA	14	70.0
	CMA	6	30.0
Total		20	100.0

Table (1) indicates that most respondents are older than 30 years; thus, they are able to answer well the questions and have experience; in addition, most respondents are married; thus, they are able to answer about the personal challenges related to family commitments and children; furthermore, most respondents work in audit office; so that they are able to answer the challenges related to the organizational policies.

4.3 Statistical Standard

A five-point Likert scale was used to answer the questionnaire's questions, with each response assigned a numerical value: 5 for strongly agree, 4 for agree, 3 for neutral, 2 for disagree, and 1 for strongly disagree. To analyze the data, the following ranges were used:

- 1–2.33: Low
- 2.34–3.67: Moderate
- 3.68–5: High

The scale was calculated using the following equation:

$$\text{Upper limit of scale (5) - lower limit of scale (1) / number of required categories} \\ = (5 - 1) / 3 = 1.33$$

This value (1.33) was then added to the end of each category to define the boundaries for the data analysis.

4.3 Construct Validity

In order to extract the construct validity of the scale, correlation coefficients between the scores of each paragraph and total score of axis to which it belongs have been extracted; the correlation coefficients of the paragraphs and total degree of axis related to the justifications which urge women to work in audit profession have ranged between (0.57 – 0.85); and the correlation coefficients of each paragraph and total degree of axis, related to the traits of women which enable them to work and excel in audit field, have ranged between (0.61 – 0.84)); the correlation coefficients of each paragraph and total degree of axis, related to personal factors of women, have ranged between (0.51-0.82); the correlation coefficients between the scores of each paragraph and total degree of axis related to the challenges related to organizational and societal factors have ranged between (0.52 – 0.80); the correlation coefficients between the scores of each paragraph and total degree of axis related to the challenges related to social factors have ranged between (0.58 – 0.73). Table (2) illustrates the results.

Table (2): Correlation Coefficients between the score of each paragraph and total score of the axis to which it belongs

Justifications which urge women to work in audit profession		The traits of women which enable them to work and excel in audit field		The challenges which are related to the personal factors of women		The challenges which are related to organizational and societal factors		The challenges which are related to social factors	
Number of paragraphs	Correlation coefficient	Number of paragraphs	Correlation coefficient	Number of paragraphs	Correlation coefficient	Number of paragraphs	Correlation coefficient	Number of paragraphs	Correlation coefficient
1	0.57(**)	1	0.83(**)	1	0.62(**)	1	0.66(**)	1	0.71(**)
2	0.85(**)	2	0.68(**)	2	0.82(**)	2	0.61(**)	2	0.73(**)
3	0.62(**)	3	0.84(**)	3	0.51(*)	3	0.65(**)	3	0.70(**)
4	0.78(**)	4	0.76(**)	4	0.63(**)	4	0.76(**)	4	0.61(**)
5	0.75(**)	5	0.77(**)	5	0.75(**)	5	0.74(**)	5	0.58(**)
6	0.78(**)	6	0.61(**)	6	0.80(**)	6	0.59(**)	6	0.67(**)
						7	0.57(**)		
						8	0.52(*)		
						9	0.80(**)		
						10	0.52(*)		
						11	0.59(**)		
						12	0.67(**)		

*Statistical significance at the significance level (0.05)

**Statistical significance at the significance level (0.01)

It should be noted that all correlation coefficients have been accepted as statistically significant. Therefore, none of these paragraphs have been deleted.

4.5 Reliability of Study Tool

To ensure the reliability of the study tool, the internal consistency (Cronbach's alpha) coefficient has been calculated. Table (3) illustrates the internal consistency coefficient, and these values have been considered appropriate for the purposes of this study.

Table (3): Internal Consistency (Cronbach's alpha) Coefficients of the axes and total score

Field	Internal Consistency
Justifications which urge women to work in audit profession	0.81
the traits of women which enable them to work and excel in audit field	0.79
The Challenges which are related to the personal factors of women	0.77
The challenges which are related to organizational and societal factors	0.80
The challenges which are related to social factors	0.82

8. Result Analysis and Hypotheses Testing

First Hypothesis Testing

The first hypothesis examines the justifications that encourage Jordanian women to work in the auditing profession. To ensure the validity of the hypothesis, the arithmetic means, and standard deviations of the justifications were calculated. These values are presented in Table (4).

Table (4): Arithmetic means, and standard deviations of paragraphs related to Justifications which urge women to work in audit profession arranged in a descending order according to the arithmetic means.

Rank	Number	Paragraph	Arithmetic Mean	Standard Deviation	Level
1	1	Education	4.55	.605	High
2	5	Tendency to work in this sector	4.30	.801	High
3	3	Good income	4.20	.768	High
6	4	Flexibility of time	4.05	.826	High
5	2	Social Status of the Auditor	4.10	.788	High
Justifications which urge women to work in audit profession			4.23	.568	High

Table 4 shows that the arithmetic means ranged between 4.05 and 4.55. The first rank was occupied by paragraph (1), 'education,' while paragraph (4), 'flexibility of time,' occupied the last rank. The arithmetic means of responses for paragraph (1) reached 4.55. The total arithmetic means for the justifications urging women to work in the auditing profession was 4.23. Based on these findings, the hypothesis regarding the justifications that encourage women to work in the auditing profession has been accepted.

Second Hypothesis Testing

The second hypothesis examines the traits of women that enable them to work and excel in the auditing field. To ensure the validity of the hypothesis, the arithmetic means and standard deviations for the traits of women that support their success in the auditing field were calculated. Table (5) illustrates these values.

Table (5): Arithmetic means, and standard deviations of paragraphs related to the traits of women which enable them to work and excel in audit field arranged in a descending order according to the arithmetic means

Rank	Num	Paragraph	Arithmetic Mean	Standard Deviation	Level
1	6	Woman is ambitious and always strives for excellence and success	4.35	.587	High
2	2	Woman can build relationship, and she is better communicator than man.	4.30	.571	High
3	5	Woman has an ability to perform multiple-tasks simultaneously and work under the pressure	4.25	.716	High
4	1	Woman is adventurous; and audit profession is related to the adventure	4.05	.826	High
4	3	Woman has a strong judgment and leadership skills.	4.05	.759	High
4	4	Woman can quickly learn	4.05	.759	High
the traits of women which enable them to work and excel in audit field			4.18	.534	High

Table (5) shows that the arithmetic means range from 4.05 to 4.35. Paragraph (6), stating that 'A woman is ambitious and always strives for excellence and success,' ranked first with an arithmetic mean of 4.35. In contrast, paragraphs 1, 3, and 4, which state that 'A woman is adventurous, and the audit profession is related to adventure,' 'A woman has strong judgment and leadership skills,' and 'A woman can quickly learn,' respectively, ranked last with an arithmetic mean of 4.05. The overall arithmetic means for the traits of women that enable them to work and excel in the audit field was 4.18. Therefore, this hypothesis, concerning the traits of women that enable them to excel in the audit profession, has been accepted.

Third Hypothesis Testing

The third hypothesis addresses the challenges related to the personal factors of women. To ensure the validity of this hypothesis, arithmetic means and standard deviations for the challenges related to personal factors of women were calculated. Table (6) illustrates these results

Table (6): Arithmetic means, and standard deviations of paragraphs related to the Challenges related to the personal factors of women arranged in a descending order according to the arithmetic means

Rank	Num	Paragraph	Arithmetic Mean	Standard Deviation	Level
1	1	Family commitments prevent woman from working for long hours	4.30	.470	High
2	4	Woman's emotionality is one of factors impeding her work in audit profession.	4.25	.716	High
2	5	Woman is less assertive than man sometime; and this is one of the challenges hindering her work in audit profession.	4.25	.550	High
4	2	Family commitments impede woman's work in external audit field.	4.20	.696	High
5	6	Woman tends to form social relationships as friendships and acquaintances; and this is one of the challenges which results in the loss of her independence of the professional judgments.	4.15	.745	High
3	6	Family commitments hinder the training and development of professional skills.	4.10	.641	High
the Challenges related to the personal factors of women			4.21	.386	High

Table (6) shows that arithmetic means ranged between 4.10 and 4.30. Paragraph (1), stating that 'Family commitments prevent women from working for long hours,' ranked first with an arithmetic mean of 4.30, while paragraph (3), which states that 'Family commitments hinder the training and development of professional skills,' ranked last with an arithmetic mean of 4.10. The total arithmetic means for the challenges related to the personal factors of women reached 4.21. Accordingly, this hypothesis, addressing the challenges related to the personal factors of women, has been accepted.

Fourth Hypothesis Testing:

The fourth hypothesis addresses the challenges related to organizational and societal factors. To ensure the validity of this hypothesis, arithmetic means and standard deviations for the challenges related to organizational and societal factors were calculated. Table (7) presents the results.

Table (7): Arithmetic means, and standard deviations of paragraphs related to the challenges which are related to organizational and societal factors arranged in a descending order according to the arithmetic means

Rank	Num	Paragraph	Arithmetic Mean	Standard Deviation	Level
1	1	Practical qualification and training (man has an enough time for training and development)	4.55	.605	High
1	5	Professional bodies support weakly woman' work in audit field.	4.55	.510	High
1	7	Working conditions and hours are not flexible; and transferring from a branch to other branches located in foreign countries becomes necessary, particularly in the light of globalization.	4.55	.510	High
4	9	Male employees dominate audit profession.	4.45	.686	High
4	11	Requirements of work of audit field are long and late.	4.45	.605	High
6	3	Man and woman do not have an equal opportunity in the work.	4.40	.681	High
7	8	No moral encouragement is provided for woman to work and lead audit teams.	4.15	.671	High
8	2	There are a few numbers of training programs.	4.10	.641	High
9	4	Management supports weakly woman.	4.05	.605	High
9	10	It is believed that work completion (in audit field) requires physiological conditions which are not available in woman.	4.05	.605	High
11	12	The official (in the company subjected to the audit) may not trust in woman's work.	4.00	.649	High
12	6	No opportunity for leading audit team is provided for woman; and man is always preferred.	3.95	.686	High
the challenges which are related to organizational and societal factors			4.27	.401	High

Table (7) shows that arithmetic means ranged between 3.95 and 4.55. Paragraphs (1), (5), and (7) stated that 'Practical qualifications and training (men have enough time for training and development), Professional bodies weakly support women working in the audit field, and Working conditions and hours are not flexible; transferring between branches in foreign countries is necessary, particularly in light of globalization,' respectively, ranked first with an arithmetic mean of 4.55. Conversely, paragraph (6), stating that 'No opportunity for leading an audit team is provided for women, and men are always preferred,' ranked last with an arithmetic mean of 3.95.

The total arithmetic means for the challenges related to organizational and societal factors reached 4.27. Accordingly, this hypothesis, addressing the challenges related to organizational and societal factors, has been accepted.

Fifth Hypothesis Testing:

The fifth hypothesis addresses the challenges related to social factors. To ensure the validity of this hypothesis, arithmetic means and standard deviations for the challenges related to social factors were calculated. Table (8) illustrates these results.

Table (8): Arithmetic means, and standard deviations of paragraphs related to the challenges which are related to social factors arranged in a descending order according to the arithmetic means

Rank	Num	Paragraph Deviation	Arithmetic Mean	Standard	Level
1	3	Most employers do not accept that woman performs audit tasks.	4.60	.598	High
2	5	Prevailing thinking in the society reflects the idea that woman is more emotional than man.	4.40	.598	High
3	1	Many members of society believe that the appropriate place for Jordanian woman is the home.	4.25	.639	High
4	4	The prevailing thinking of the society reflects the idea that woman more emotional than man; and she does not control her emotions.	4.25	.639	High
5	6	Woman is not able to perform all job obligations like travelling for foreign missions.	4.25	.639	High
6	2	Most male auditors do not accept that woman holds a leadership or auditor position.	4.20	.616	High
the challenges which are related to social factors			4.33	.413	High

Table (8) shows that the arithmetic means range from 4.20 to 4.60. Paragraph (3), which states that "Most employers do not accept that women perform audit tasks," ranks first with an arithmetic mean of 4.60. On the other hand, paragraph (2), which states that "Most male auditors do not accept that women hold a leadership or auditor position," ranks last with an arithmetic mean of 4.20. The total arithmetic means for the challenges related to social factors is 4.33. Therefore, this hypothesis, which addresses the challenges related to social factors, has been accepted

5.1 Results

The study has found the following results:

- There are justifications which highly urge woman to work in audit field; these justifications are as follows: academic rank (education), tendencies to work in this sector, good income, flexibility of work time and social status of the auditor.
- There are many traits which make woman able to work and excel in audit field; these traits are as follows: ambition and permanent striving for success and excellence, an ability to build relationships as well as possessing communication skills, and ability to perform

simultaneously multiple tasks and work under pressure in addition to adventure loving and speediness of learning.

- Woman faces various challenges which are related to personal factor or nature of woman; these challenges impede highly woman's work in audit profession in Jordan, the challenges are as follows: family commitments and ties in which women are less assertive and more emotional than men, tendency to build social relationships as friends and acquaintances; because of these challenges, women may lose their independence in the professional judgments.
- Woman faces challenges which are related to organizational policies and professional practices; these challenges which impede highly woman's work in audit field are as follows: practical qualification and training (man has an enough time for training and development), weak support (professional bodies support weakly woman's work in audit field); male employees (men) dominate audit profession, a few training programs are available and working in audit profession is long and late; and
- Woman faces the challenges which are related to social factors; these challenges impede highly woman's work in audit field in Jordan; these challenges are as follows: most employers do not accept that woman performs audit tasks; many individuals of the society believe that woman is more emotional than man and she is not able to control her emotions, in addition, they believe that the appropriate place for woman is the home, woman cannot perform all job commitments such as travelling for foreign missions, furthermore, most male auditors do not accept that woman holds a leadership or auditor position.

9. Recommendations of Study

The study has recommended the following:

1. Academic institutions and professional organizations in Jordan should encourage female accounting students in various accounting departments at Jordanian universities to pursue professional certifications and gain practical field experience.
2. Introductory seminars should be organized to change society's perception of women's roles in the audit field. Additionally, identifying the mental abilities that enable women to excel in the audit profession and addressing obstacles such as long working hours should be prioritized.
3. Regarding the challenges related to organizational policies and professional practices, the regulatory bodies overseeing the audit profession should enhance the role of women in auditors' associations and encourage audit offices to assign women key roles in audit tasks. Additionally, efforts should be made to encourage men to accept women in leadership positions.

Conflicts of interest statements

All authors declare that they have no conflicts of interest.

References

- Al-Khadari, A. (2009). *Role of qualification and training in empowering working Bahraini women*. A working paper submitted to the Seminar of the Challenges Facing Working Bahraini Women, 7–9 April.
- Al-Azzam, A., & Al-Shihabi, I. (2003). Directions of Jordanian women's leadership in Jordan: Shoved constraints and women's access to senior leadership positions. *Jordan Journal of Applied Sciences*, 6(2), 73–96.
- Al-Hazan, O. B. F., & Abdullaziz, N. (2006). The employment of Saudi female accountants in Saudi accounting and auditing firms: Opportunities and challenges: Empirical study. *Journal of Accounting Research*, 7(2), 35–71.
- Abed, S., & Al-Badainah, J. (2013). The impact of auditor's gender on audit fees: Case of Jordanian auditors. *International Journal of Business and Management*, 8(14). <https://doi.org/10.xxxx/xxxx>
- Qasem, R., & Abdullatif, M. (2014). The status of women in the accounting profession in Jordan: An exploratory study. *International Business Research*, 7(8), 146. <https://doi.org/10.xxxx/xxxx>
- Salem, N. W. (2013). *The obstacles facing women in practicing the accounting profession: An empirical study in the Kingdom of Saudi Arabia* (master's thesis, King Abdulaziz University).
- Powell, G. N., & Butterfield, D. A. (2015). The glass ceiling: What have we learned 20 years on? *Journal of Organizational Effectiveness: People and Performance*, 2(4), 306–326.
- Olawumi, A. (2015). Challenges facing women accountants in Nigeria. *Dabo Arabian Journal of Accounting*, 18(1), 128–146.
- Obeid, A. (2016). Women in the accounting profession: The barriers and challenges. *International Journal of Economics, Commerce and Management*, IV (5), 503. <https://doi.org/10.xxxx/xxxx>
- Muthui, C. K. (2018). Factors influencing career progression of women in the top four audit firms in Kenya (Electronic thesis). Retrieved from <https://su-plus.strathmore.edu/handle/11071/5977>
- Collins, K. M. (1993). Stress and departures from the public accounting profession: A study of gender differences. *Accounting Horizons*, 7(1), 29–38.
- Reed, S. A., Kratchman, S. H., & Strawser, R. S. (1994). Job satisfaction, organizational commitment, and turnover intentions of United States accountants: The impact of the locus of control and gender. *Accounting, Auditing & Accountability Journal*, 7(1), 31–58.
- Dambrin, C., & Lambert, C. (2008). Mothering or auditing? The case of two Big Four in France. *Accounting, Auditing & Accountability Journal*, 21(4), 474–506.

-
- Dambrin, C., & Lambert, C. (2008). Mothering or auditing? The case of two Big Four in France. *Accounting, Auditing & Accountability Journal*, 21(4), 474–506.
- Almer, E., Lightbody, M., & Single, L. (2012). Successful promotion or segregation from partnership: An examination of the “post-senior manager” position in public accounting and the implications for women’s careers. *Accounting Forum*, 36(2), 122–133.
- Almer, E. D., & Kaplan, S. E. (2002). The effects of flexible work arrangements on stressors, burnout, and behavioral job outcomes in public accounting. *Behavioral Research in Accounting*, 14, 1–34.
- Arford, F. Bennett, M. (2012). The state of women in the accounting profession. *Accounting Tomorrow*.
- Blau, F. D., Ferber, M., & Winkler, A. (2006). *The economics of women, men, and work* (5th ed.). Prentice-Hall.
- Gammie, B., & Gammie, E. (1997). Career progression in accountancy: The role of personal and situational factors. *Women in Management Review*, 12(5), 167–173.
- Collins, K. M. (1993). Stress and departures from the public accounting profession: A study of gender differences. *Accounting Horizons*, 7(1), 29–38.