Gender and Age as Determinants of Job Satisfaction in the Accounting Profession: Evidence from Poland

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Abstract: One of the aspects of sustainable social and economic development is providing the public with the opportunity to conduct economic activity. This requires the proper development of information systems, identification of the determinants of performance, and development of the accounting profession. The aim of our study was to assess the sense of job satisfaction and prestige of the accounting profession in Poland, as seen by accountants themselves, depending on factors such as gender, age, and others. The background for the research was a country located in Central and Eastern Europe, which had just been through a political and economic transition. The study used questionnaire surveys and was based on nonparametric statistical methods: Chi-square, U Mann–Whitney, and the Kruskal–Wallis test. Herein, we provided evidence that strong feminization of the profession can be observed in Poland, and that women’s financial satisfaction with their profession was lower than that of men, in small companies as well as in companies without any foreign equity investment. We confirmed that age is more important than gender in differentiating perceived job satisfaction. The findings indicated that the assessment of the accounting profession should be considered when creating legislative solutions for sustainable social and economic development.

Keywords: accounting; gender; accountant profession; sustainable development

JEL Classification: M41; M49

1. Introduction

Sustainable development consists of three elements—environment, society, and economy [1]. The identification of the results of economic activity requires the creation and proper communication of financial and nonfinancial information provided by an accounting system [2–4]. This information flow is influenced by the quality and conditions of performance in the accounting profession, and the prospects of its development [5–7]. Emerging economies, including Central and Eastern European countries, which have just been through a structural and economic transition, face difficulties in sustainable social and economic development. These economies are immature and have weaknesses in their institutional, legal, economic, and social spheres. The development of business in contemporary economics affects changes in contemporary accounting [8–10]. This is visible, for example, in the harmonization of accounting standards, via adoption of the International Financial Reporting Standards (IFRSs), to improve the overall sustainability of accounting information.

Sustainable social and economic development causes evolutionary changes in the accounting profession and has even created new specializations in this field, such as the certified sustainability accountant [11]. Such certifications comply with the direction adopted in the 17 Sustainable...
Development Goals, established by the UN (United Nations) in 2015 [12,13], particularly indicated by the scope of:

- Goal number 4 (ensure inclusive and equitable quality education and promote lifelong learning opportunities for all);
- Goal number 5 (achieve gender equality, and empower all women and girls); and
- Goal number 8 (promote a sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all).

Gender issues should also be considered when looking at the inequality between men and women, and their access to the economics profession and wages. The accounting profession also shows such differences. This topic seems to be particularly interesting in emerging countries, where sustainable development is attempted against the background of historical and near-term systemic changes. The accounting profession is shaped by many factors, but from the perspective of sustainable development [14], the sense of job satisfaction has become particularly important.

In this study, we investigated whether the sense of job satisfaction and its prestige, as seen by accountants in Poland, are associated with determinants, such as gender, age, length of service, type, and size of the business entity. Prestige means a level of respect at which accountants are regarded by others. This research was conducted after the social and economic transitions in the country, which has had an influence on the development of the accounting profession.

The subject of our study is closely connected to behavioral trends in accounting, which has been gaining traction since the 1950s. There have been continuous changes to the International Accounting Standards and International Financial Reporting Standards (IAS/IFRS), and follow-up legal amendments in individual countries. These changes mean that accountants are constantly being forced to update their knowledge and skills in the interpretation and communication between business entities and their operating environment, as well as within the businesses themselves [15]. These changes are accompanied by changes in the regulations of the accounting profession and the need to define new rules for verifying the quality of performance in the accounting profession [16]. Challenges in accounting are being increasingly observed beyond the requirement of sufficient financial and mathematical qualifications of accounting professionals. The behavioral aspects of the accounting profession, including ethical aspects, have become more apparent, as globalization of capital and its diversification spreads [17]. In the literature, research trends, inter alia, can be observed in the aspects of personalities in the accounting profession, such as personality types [18–22], underlying reasons for choosing the accounting profession [23–26], and gender issues [27–32].

In Poland, post-World War II, the nationalization and standardization of accounting regulations did not require accountants to have high-level skills or qualifications. The situation changed with introduction of the market economy at the beginning of the 1990s, when growing businesses started to require qualified accountants [33], but the research on gender and behavioral issues within the accounting profession in Poland had only been conducted on a small scale [34–36].

One of the more controversial issues in the context of the accounting profession is gender as a factor directly or indirectly determining the quality of professional performance and job satisfaction [37]. Whether gender affects the quality of performance and job satisfaction in the accounting profession is particularly relevant in countries that have undergone political, economic, and social transitions. In Poland, the accounting profession has been strongly feminized for many years [38]. However, establishing the number of people employed in the broadly defined accounting services in Poland is difficult due to the lack of legal rules governing the profession and relevant statistical research in the field. A few studies have shown that social and cultural changes accompanying the shift toward a market-based economy have strongly influenced the perception and assessment of the accounting profession [39]. According to these studies, the attractiveness of the profession has been decreasing, in Poland.
Our study contributes to the literature in several ways. First, we provide new findings to the literature on accounting as a profession. The existing literature mainly concerns research carried out in countries other than those of Central and Eastern Europe. In the countries of this part of Europe, only a few studies, usually in a narrow range, refer to the accounting profession in the context of job satisfaction. Secondly, we indicate new relationships between gender, age, and other selected variables, and sense of job satisfaction within the accounting profession, exemplified by an emerging country. The results of the study confirm that in relation to the sense of job satisfaction and prestige of the profession, age is significantly more important determinant than gender. This may be associated with the post-transition period. Our research results may therefore be potentially useful, among others, when creating legal regulations concerning this profession. They can also be crucial for entrepreneurs who employ accountants.

The empirical part of the study is based on a questionnaire survey (Supplementary Materials) distributed among accounting professionals. We adjusted the methodology of the study to the variables used in the survey and based it on nonparametric statistical methods, dependent on the variables used: Chi-square test of independence with Yate’s correction, Chi-square test of independence, Mann–Whitney test, and Kruskal–Wallis test.

The results we provide may be useful for creating legislative solutions as part of the implementation of sustainable social and economic development. Scientific institutions and professional bodies should be encouraged to intensify these opportunities for discussion and thus help to further develop the accounting profession.

The structure of this paper is as follows. The next section (Section 2) describes the theoretical framework and the description of research findings in the area of gender and behavioral aspects related to the accounting profession. This section also emphasizes the regional aspects of performing this profession in Poland, which can be classified as an emerging market. Section 3 provides the development of research questions and hypotheses. Section 4 describes the methodological aspects of the paper. Section 5 presents the empirical results. Sections 6 and 7 provide the discussion and final conclusion, respectively.

2. Theoretical Background

2.1. Accounting and Accountancy Profession in Corporate Sustainability

Corporate sustainability is strongly related to sustainable development. Companies try to incorporate sustainable development through social and environmental initiatives at each stage of their supply chain, from acquiring raw materials and processing into the finished products, to distribution of those products to their final customers [40]. The aim of the boards of directors responsible for reporting is to convince the stakeholders that achieving corporate goals does not cause any serious social and environmental problems. Only focusing on economic, social, and environmental performance could improve the efficiency and profitability of businesses in the long term [41]. Accounting, as a social and practical discipline, is characterized by its interdisciplinary nature, especially when environmental and human resources are included in accounting and financial reporting [42]. The initial focus on accounting as being purely quantitative has been changing, as contemporary accountants need to develop qualitative skills to report social and environmental components of corporate sustainability. Such nonfinancial reports are the source of information for investors, customers, employees, and governments [43]. Sustainable development requires financial and nonfinancial information, which is provided by contemporary accounting [3,4]. The evolution of accounting to achieve sustainable growth and development has been the subject of academic research [44]. Relationships between accounting and sustainability are of growing research interest, including legal regulations [10,45,46], educational issues [47,48], as well as adoption into business practice [49–52]. To achieve sustainable development goals, accounting ought to tend towards a more holistic model, in which a new base should be established for future directions of accounting education [15,53].
Accountants are also becoming increasingly significant in supporting sustainability by informing, educating, and developing new regulations for better sustainability practices. Such activity among accounting professionals, accountants’ associations, education institutions, and all stakeholders of accounting is crucial in countries at a relatively early stage of sustainability practices [11]. Adaptation of accounting to incorporate sustainability poses challenges for accountants in such developing countries, who might be afraid of new requirements and expectations of innovative reporting skills.

2.2. Overview of Research on Gender, Age, and Behavioral Issues

The context of perceiving and understanding financial and nonfinancial information presented by the accounting system, which can be shaped by both the appropriate presentation of information and the individual attributes of its users, should be considered.

The increased interest in behavioral factors in accounting has been observed particularly strongly after financial scandals were revealed in the United States in 2001–2002. However, interest in the behaviorism of the accounting profession and in ethical standards of conduct had already been visible, having resulted from the phenomena of globalization and diversification [17]. On the other hand, in the face of widely reported failures of audit firms in the context of the global financial crisis that began in 2007, public confidence in the accounting profession has decreased and signs of social degradation of the accounting profession have been observed. This deterioration has been reinforced by the liberalization of the profession in some countries. The accounting profession is currently characterized by an intellectual character, high-level of qualifications, and specialized training [54].

Changes in the legal regulations of the accounting profession gave rise to the need for verification of accounting firms’ culture and governance and the quality of the accounting profession [16]. A factor contributing to the sufficient quality of the accounting profession is a high individual level of job satisfaction of accountants and a positive assessment of their workplace.

Behavioral factors are important in the assessment of the working environment of accountants, as well as the quality of their jobs. For example, Moyes et al. [55] analyzed the determinants of accountants’ job satisfaction in the United States and confirmed that an unsatisfactory level of job satisfaction increases staff turnover. The authors proposed a five-dimensional classification of job satisfaction in such areas as: Character of work (autonomy and scope of responsibility), rewards (remuneration, recognition, and promotion), human relationships (superiors and co-workers), organizational context (procedures, policies, and working conditions), and individual context (internal motivating factors and values).

One of the most important studies by Moyes et al. [56] was in the form of a comparative analysis across accounting in the United States. In this study, Moyes et al. took job satisfaction as a variable and compared it across different demographic factors and types of organizations. The authors used different characteristics, such as age, sex, race, educational qualification, parents’ education, employer size, and fair salary. Research on gender equality has also moved towards fulfilling goal no. 5 for Sustainable Development [12]. One can highlight the research conducted by Ionascu et al. [57], as well as research on female domination among accounting students and workers [58–60].

Detailed studies on the effect of age on job satisfaction of accountants were conducted by Ang et al. [61], who emphasized the context of the aging population. The study proved the hypothesis that with age, the sense of job satisfaction grows. However, when considering gender together with age, the research indicated that in the group of younger people, women were more satisfied with the work than men, but with increasing age, a higher level of satisfaction was reported by men [62].

Similar conclusions were drawn by Kreuze [63]. Some researchers, however, came to the opposite conclusion, such as Moyes et al. [55], who showed that older employees felt less satisfaction with their profession. The importance of professional experience for job satisfaction and self-perceived stress levels in a group of senior auditors was also studied [64,65].
Gender issues must be reviewed for almost all professions in the context of equitable access to the profession, wages, position, etc. [54,66]. There is still visible inequality between men and women in European professions across all sectors of economics [67]. Prevention of gender inequality is included in the Sustainable Development Goals, and some studies regarding the role of gender in sustainability initiatives and practices [68,69] and gender-related influences on corporate sustainability [70] have been published. Some studies examine workplace gender discrimination, job satisfaction, and personal background influences in the context of sustainable work-life integration [71]. The influence of employees’ age and gender on organizational culture and job satisfaction was analyzed by Bellou [72]. Hardies et al. confirmed that the gender of chartered auditors has an impact on the quality of the audit [73]. Statistical studies conducted in Japan by Aldrich and Kage [74,75] found a stronger impact of both factors (gender and age) simultaneously on moralism in conduct compared to the independent impact of factors, such as gender and education. Research on the relationship between age and job satisfaction leads to different results, indicating that this connection is linear, U-shaped, J-shaped, or not significant in various age groups [76,77]. Moreover, research on gender differences in social sciences has been predominantly applied to the political environment, not to the accounting profession [73,78–81].

Many authors have emphasized that the subject of gender differences in accounting has not been sufficiently investigated despite its interdisciplinary character [82,83]. In the past, research on gender in accounting focused on demographic data or was interview-based. Johnson and Dierks [84] carried out one of the first tests to assess female professional accountants. Research in recent years has highlighted the growing importance of women in accounting. For example, Lehman [85] undertook a diagnosis of the role of women in the modern business environment, claiming that ‘Gender is inserted everywhere’, and noted that changes occurred in history, economics, science of law, and other ‘sister disciplines’, such as accounting.

Herbohn [86] indicated a high level of job satisfaction in the accountant population in Australia. However, the research did not confirm gender differences in job satisfaction, which may affect career progression and retention of women within public practice.

The analysis of the literature makes it possible to identify that not only age and gender but also the length of service influences employees. Numerous studies have suggested length of service has a significant impact on employee satisfaction and assessment of their workplace. Employee turnover has a negative impact on job satisfaction, according to studies such as those of Atchison and Jeffers [87] and Locke [88]. Ronen hypothesized that changes in job satisfaction together with the length of service resemble a ‘U’ curve [89]. Oshagbemi [90] indicated that the overall job satisfaction score was the lowest for employees who had worked for fewer than 10 years and progressively increased with each successive year of employment. Length of service and job turnover in public accounting were also examined by Padgett et al. [91]. The research showed that expectations of employees in terms of work–life balance affect the length of employment in public accounting. Pasewark and Strawser [92] argued that job satisfaction and organizational commitment are affected by different levels of job security, which in turn contributes to motivation for potential turnover of public accountants. Barac and Tadic [93] found a significant positive correlation between frequent changes in financial reporting law, the level of its complexity, and a negative general sense of job satisfaction of accountants in Croatia. This was particularly expressed in job insecurity and additional workload. The authors studied the impact of the following demographic factors on job satisfaction: Gender, age, length of service, education, and professional qualifications. Only the level of education proved to be a statistically significant factor. In addition to the abovementioned areas of research, examining the desirable traits of accountants has been a common topic in surveys [22,94–97].

A review of the existing literature (presented in Table 1) confirms the scarcity of studies involving self-assessments of their profession by the accountants themselves. The literature also only partially considered the effect of age and length of service on the self-assessment.
### Table 1. Summary of prior research.

| The Sphere of Research                                      | Authors of Publication (e.g.)                                                                 |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| The importance of the evolution of the accounting system in  | Gray, S.J. 1988; Bartelmus, P. 1992; Gray, R. and Collison, D. 2002;                        |
| the process of sustainable development                       | Lodhia, S.K. 2003; Dietz, T., et al., 2003; Gray, R. 2005; Jones, H. 2010;                   |
|                                                              | Schaltegger, S. and Burritt, R.L. 2010; Closs, D.J., et al. 2011; Sisaye, S.                   |
|                                                              | Ionescu, L. 2016; Bebbrington, J., et al. 2017; Lee, W.J. 2019; Mt Ji, H.                   |
|                                                              | Rinaldi, L. 2019.                                                                           |
| Accountancy profession in the process of economic globalization and social changes | Kreiser, L. and McKeon, J.M. Jr. 1980; Jennings, M.M. 2004; Parker, L.D. 2005; Jackling, B. et al. 2007; Jenkins, J.G. et al. 2008; Özsözgün, Ç.A. 2014; Botes, V., et al. 2014; Creet, T. and Paz, V. 2018. |

#### Determinants of accountants’ job satisfaction:

- **general approach**
  - Maccoby, E.E. 1986; Snead, K. and Harell, A. 1991; Greeno, C.G. and Maccoby E.E., 1986; Krebs, D.L et al. 1994; Jaquette, J. 1994; Pasewark, W.R. and Strawser, K.R., 1996; Moyes, G.D., et al. 2008; Moyes G.D., et al. 2006; Nishiyama, Y., et al. 2014.

- **extensive research on gender, age and organization culture**
  - Johnson, P.L. and Dierks, P.A. 1982; Aldrich, D. and Kage, R. 2003; Czarniawska, B., 2008; Kornberger, M., et al. 2010; Bellou, V. 2010; Dambrin, C. and Lambert, C. 2012; Lehman, Ch. 2012; Hardies, K., et al. 2016; Del Baldo, M., et al. 2019.

- **length of service and employee turnover**
  - Atchison, T.J. and Jefferts, E.A. 1972; Locke, E.A. 1976; Ronen S. 1978; Pasewark, W.R. and Strawser, K.R. 1996; Oshaghbeni, T. 2000; Padgett, M., Paulson, K. and Born, C.J. 2005; Barac, Z.A. and Tadic, I. 2011; Nishiyama, Y., et al. 2014.

- **prestige of accountant profession**
  - Holland J.L., et al. 1973; Aranya, N, et al. 1978; Jennings, M.M. 2004; Nishiyama, Y., et al. 2014.

- **frequent changes in the financial reporting law**
  - Moyes, G.D., et al. 2008; Barac, Z.A. and Tadic, I. 2011.

Source: Authors.

In addition, to date, research on the issue of gender has not been very often carried out with regards to accountants specifically, i.e., whether gender affects the quality of an accountant’s work, and how it affects the self-assessment of the working environment. It should be emphasized that some studies on gender were general in nature and did not consider the accounting profession exclusively. Moreover, the deficit of research within the indicated scope in Central and Eastern European countries should also be noted. The only research that falls into this group is Barac and Tadic [93], which included accountants’ assessments of their workplace and satisfaction with their profession in the context of the changing financial reporting law in Croatia.

### 2.3. Research on Gender Issues in the Accounting Profession in Poland

Examining the accounting profession in the Polish labor market is valuable. In Poland, many women in the post-World War II period attained jobs in the accounting departments of state enterprises and public institutions. At the same time, the stability of the financial reporting law and functioning of the centrally planned economy did not require them to improve skills or to adapt to constant changes. Moreover, data generated by the accounting system did not constitute the foundations of decision making in the centrally planned economy [33].

Along with political and economic changes, the perception of the accounting profession and the importance of accounting as an information system have changed. The prestige of the profession has increased with the growing number of emerging businesses. This has resulted in a sharp rise in the salaries of accountants. Emerging private universities opened faculties and departments of accounting, responding to the needs of the labor market. It is difficult to determine the number of people employed within the broadly-defined accounting services in Poland [38] due to the lack of legal rules regarding the accounting profession. According to estimates of the Association of Accountants in Poland (AAP), the largest and oldest professional organization in Poland, the number is thought to be between 400,000 and 700,000. This wide range may be the result of booming outsourcing in this field in Poland. According to Polish Central Statistical Office (GUS) data from the first quarter of 2013, 42,250 entities were registered in the category of accounting services and tax consultancy [98]. Research conducted by the Public Opinion Research Centre (CBOS) in 2013 [39] regarding perceived
occupational prestige showed that social respectability for the accounting profession is as follows: Highly respected (63%), respected (medium) (31%), respected (low) (2%), and indeterminate (4%). A similar study conducted in 2008 showed scores of 64%, 29%, 0%, and 7%, respectively. From the perspective of the prestige rating, 2014 could prove to be an important year, since the liberalization of the accounting profession occurred then, which facilitated access to the profession for a wider spectrum of interested people. On 10 August 2014, the provisions of the Act of 9 May 2014 on facilitating access to regulated professions [99] came into force. In particular, these provisions related to the liberalization of the accounting services. Today, virtually anybody without any special qualifications may engage in this profession. The expansion of the group of people seeking employment in accounting services also likely caused a deterioration in pay conditions.

Participation of women in the accounting profession was examined by Kabalski [34], who confirmed the feminization of the accounting profession in Poland. The analysis of data from the Polish Central Statistical Office (GUS) showed that professions where more women are employed become less prestigious and less attractive to men. Remuneration in these industries is generally lower than in other lines of business. Within the framework of a project entitled ‘Reconciling family and professional roles’, undertaken by the Government Human Resource Development Centre, studies showed that women value stable forms of employment and job security (e.g., an indefinite employment contract) over high earnings. Further, social and retirement benefits were valued highly by female employees. This trend shares similar characteristics to the findings examined in the context of other countries, which were presented in the preceding section. The studies state that a social acceptance of the division of professions into feminine and masculine is taking place, and feminized professions attract more women. They stress that the reinforcement of stereotypes through unnatural predominance of women in a profession is a negative phenomenon, not only for employers but also for the social environment. A report by GUS [98] shows that the average monthly gross wage in 2010 for female specialists was 80% of the average wage of men. The remuneration rate of women in the finance and insurance industries amounted to only 60% of men’s salary.

3. Hypothesis Development

In Poland, thus far, research has not been carried out to examine accountants’ self-assessment of their profession, including the level of job satisfaction. The gender issue was only tackled to a limited extent. None of the studies addressed accountants’ assessment of the effects of the drastic liberalization of the law on the possibility of providing accounting services. Based on this review of research, we conclude that there is a dearth of studies that examine gender and age as determinants of job satisfaction in the accounting profession in Poland. The purpose of this study was to investigate these issues. We formulated the following research questions as a starting point for our analysis, and further hypothesis development:

(1) Does the gender of employees of accounting services have an impact on the quality of performing the accounting profession and a sense of satisfaction with this job?

(2) Does the age of employees in accounting services have an impact on their assessment of the prestige of the profession and their perceived level of job satisfaction?

These research questions formed the basis of the hypotheses outlined below. Based on this review of the literature and given the objectives of our study, we determined two groups of hypotheses.

Our first group of hypotheses relates to the diversity of the perceived job satisfaction within the accounting profession, as well as the quality of the profession disaggregated by gender. Inequity has been raised as an issue in the quoted literature. It is worth testing not only from the perspective of job satisfaction, but also to understand the perception of decreasing prestige of the accounting profession resulting from economic transformation and changes in the regulatory framework. That is why gender may also be associated with the perception of being overutilized as well as the quality of cooperation between accounting staff and senior management. Consequently, we expected that there will not only
be an association between gender and job satisfaction in the accounting profession but also its further after-effects. Our hypotheses are as follows:

**H1.1.** There is a significant difference between male and female accounting professionals in their perceived job satisfaction.

**H1.2.** There is a significant difference between male and female accounting professionals in their perception of the decreasing prestige of the accounting profession.

We expected that female representatives of the accounting profession will more frequently cite the liberalization of the accounting profession in Poland as the main source of this decreasing prestige.

**H1.3.** The perceived quality of cooperation between accounting staff and senior management in a company is significantly lower for female professionals.

**H1.4.** Women feel more frequently that they are overutilized by employers (compared to men), and they perceive stronger pressure to be more available to their employers.

We identified a second line of research, which examines the diversity of perceptions of professional satisfaction and the quality of the profession by age. It is important to indicate that the association between job satisfaction and age in the accounting profession is analyzed in the circumstances after the economic transition period and changes in the regulatory environment. Therefore, we also tested the link between age and perceived decreasing prestige in the accounting profession. We also expected that there will be an association between age and perceived quality of cooperation between accounting staff as well as with perceived overutilization. The following hypotheses were determined as part of this strand of research:

**H2.1.** There is a significant negative correlation between the age of accounting professionals and their perceived satisfaction from their job.

**H2.2.** The perceived decrease in the prestige of the accounting profession in society is positively linked with the age of accountants. There is an expectation that older workers within the profession more frequently indicate liberalization of the accounting profession as the main source of the decreasing prestige of the profession.

**H2.3.** There is a negative correlation between age and the perceived quality of cooperation between accounting staff and senior management in companies.

**H2.4.** There is a positive correlation between age and the frequency of indicating perceived overutilization of employees in the accounting profession.

### 4. Materials and Methods

**Description of Respondents and the Variables**

The surveys were targeted at professionally active participants of postmaster accounting courses, members of the AAP, and employees of accounting services of business entities operating in Upper Silesia, Poland. Seven hundred anonymous surveys were distributed to accounting professionals, of which 630 were returned. Due to incomplete answers, 85 surveys were rejected; thus, 545 complete questionnaires were analyzed. The surveys consisted of multiple-choice questions (29 questions related to the characteristics and attitudes of the respondents and eight questions related to the characteristics of the company in which the person is employed). In the survey, we introduced two groups of answers; therefore, we used two statistical tests to verify the hypotheses.

The methodology of the study was adjusted to the variables used in the survey and is based on nonparametric statistical methods. The associations between two binary variables (satisfaction, financial satisfaction, perceived decrease in the prestige of accounting profession, perceived overuse, and availability as associated with gender and age—variable A*) were analyzed using the Chi-square
test of independence with Yate’s correction, because we used $2 \times 2$ contingency tables. The associations between nominal variables (age—variable A) and binary variables (satisfaction, decreasing prestige of accounting profession, perceived overuse by employers, availability, and quality of professional performance) were checked using the Chi-square test of independence.

According to the questionnaire, some variables were measured using an order scale. Therefore, we analyzed the statistical significance of the differences between the distribution of the perceived cooperation between accounting staff and senior management for male and female respondents using the U Mann–Whitney test. The same test was used to analyze the significance of the differences between the distribution of the perceived cooperation between accounting staff and senior management for younger and older respondents (variable $A^*$). The significance of the differences between the distribution of the perceived cooperation between accounting staff and senior management with reference to variable $A$ was checked using the Kruskal–Wallis test because the values of the ordinal variable were compared in a cross-section of four groups.

The study conducted statistical tests, which were carried out by the STATISTICA program. The study assumed an accepted significance level of 0.05.

To directly verify the hypotheses, we defined variables, which are presented in Table 2.

| Table 2. Variables used. |
|--------------------------|
| **Part 2.1. Variables used** |
| **Variable** | **Description** |
| $AMR$ | Perceived quality of cooperation between accounting staff and senior management of a company: $4$—very good; $3$—good; $2$—weak; $1$—bad; $N$—no opinion |
| $APR$ | Perceived appreciation of the respondent by the company $1$ = yes; $0$ = no; $N$ = no opinion |
| $UT$ | Perceived overutilization of the respondent as an employee: $1$ = yes; $0$ = no; $N$ = no opinion |
| $AV$ | Perceives required high (excessive) availability by their employer: $1$ = yes; $0$ = no; $N$ = no opinion |
| $SAT$ | Respondent’s job gives them satisfaction: $1$ = yes; $0$ = no |
| $FSAT$ | Respondent’s job gives satisfying remuneration: $1$ = yes; $0$ = no |
| $DEG$ | Do you think the perception of prestige of the accounting profession in society has been decreased? $1$ = yes; $0$ = no; $N$ = no opinion |
| $LIB$ | Do you think that the liberalization of accounting profession is the cause of the decrease in the prestige of accounting profession in society? $1$ = yes; $0$ = no; $N$ = no opinion |

| **Part 2.2. Characteristics of the respondent’s company** |
| **Variable** | **Description** |
| $FOR$ | Foreign investors in equity of the company: $1$ = yes; $0$ = no; |
| $ACC_I$ | The Company’s link with Accounting Services: $A$ = accounting services office and auditing company; $C$ = other industry; |
| $S_E$ | Size of Company measured in number of employees: $1$ = 1–20; $2$ = 21–50; $3$ = 51–100; $4$ = 101–200; $5$ = 201–500; $6$ = 500+; |
| $SIZE (01)$ | Medium and large size companies, $SIZE (01) = 1$ if $S_E \geq 3$; $0$ otherwise |

| **Part 2.3. Characteristics of the respondents** |
| **Variable** | **Description** |
| $S$ | Gender $= M$ (Male) or $K$ (Female) |
| $A$ | Age; $1$ = 20–30; $2$ = 31–40; $3$ = 41–50; $4$ = 51+; |
| $A^*$ | Age; $1$ = 20–40; $2$ = 41+; |

Source: Authors.
5. Results

Results were obtained with respect to the 545 observations. Eighty-three percent of respondents were women and 17% were men. Persons aged between 20 and 30 accounted for 66% of respondents, respondents aged between 31 and 40 for 22% or 120 observations, respondents aged between 41 and 50 for 7%, and the smallest group of respondents (5%) were people over 51 years of age. The respondents were aggregated into two age groups for this study: From 20 to 40 years of age (88% of respondents) and over 41 (12% of respondents).

Thirty-seven percent of respondents identified their profession as accountants, 15% as specialists in accounting and finance, and 12% of the respondents were students. In addition, 2% of respondents identified themselves as owners, and 23% of them worked in positions that were not listed in the questionnaire.

5.1. Gender Structure as a Determinant of Satisfaction and Prestige of the Accounting Profession

An important question was whether male and female accounting professionals are equally satisfied with their job. In the study, we attempted to answer this question in reference to hypothesis H1.1. There was a significant difference between male and female accounting professionals in their perceived job satisfaction. However, the linkage that explains the difference was not direct; rather, it was shaped by the different social environments in which the accountants (men and women) operate. In the hypothesis, we thus focused on the influence of different social contexts in shaping the satisfaction of male and female workers in the accounting profession.

According to the survey, approximately 79% of respondents were satisfied with their job. We checked whether the responses were different between male and female respondents using a χ² test (Table 3 Row 1). Satisfaction level was high, but the difference was insignificant between the two groups (χ² Yates correction = 3.333, p = 0.068).

We observed very little evidence that the difference in job satisfaction between male and female respondents was different according to social environments. When we analyzed satisfaction with respect to the variable FOR (companies with foreign equity investment) as shown in Table 3 Row 2 and Row 3, we concluded that male respondents were not more satisfied with their job than women when they were employed in companies with foreign equity investment (χ² Yates correction = 2.74, p = 0.098). We also observed no difference in the job satisfaction level between male and female respondents when they were employed in companies with no foreign equity investment (χ² Yates correction = 0.85, p = 0.357).

The difference between the job satisfaction level between male and female respondents was, dependent on the industry in which they were employed (variable ACC_I), the company’s link with the accounting service industry, accounting service office, or auditing company, and companies operating in other industries. We analyzed these links in Table 3 Row 4 and Row 5. In accounting and auditing companies, there was no difference in the level of job satisfaction between male and female respondents (χ² Yates correction = 0.81, p = 0.368, Table 3 Row 4). When the company operated in industries other than accounting services, we observed a significantly smaller share of male respondents satisfied with their job than for female respondents (χ² Yates correction = 6.82, p = 0.009, Table 3 Row 5).

We also analyzed whether the difference between the level of job satisfaction with their profession between male and female respondents was dependent on the size of the company. The results of the tests have been tabulated in Table 3 Row 6 and Row 7 and do not show any significant difference between the level of satisfaction with their profession between male and female respondents in small or medium/large-sized companies (in small companies, χ² Yates correction = 1.56, p = 0.211), and in medium/large-sized companies, χ² Yates correction = 1.59, p = 0.207).

Next, we expanded the tests to examine the relationship between gender and the perception of financial job satisfaction (Table 3 Rows 8–14). By financial job satisfaction, we understand perceived satisfaction as correlated with remuneration from job (in other words salary satisfaction).
Table 3 Row 8 shows that, generally, there were no significant differences between men and women when it came to financial job satisfaction ($\chi^2$ Yates correction = 3.73, $p = 0.054$), which is on the borderline of the 0.05 acceptance level.

There were, some differences in the level of financial job satisfaction between men and women in different social environments. We can conclude the following from the results:

In companies without foreign equity investment, the proportion of satisfied men was significantly higher than that of women, which cannot be said for companies with foreign equity investment, where there was no difference (Table 2 Row 9 and Row 10). For the categories of accounting firms, auditing firms, or other companies and institutions, we found no difference (Table 3 Row 11 and Row 12).

In small companies, there was a greater proportion of men satisfied with their remuneration than women, and in medium/large companies, there was no difference (Table 3 Row 13 and Row 14).

Table 3. Respondents’ job as giving satisfaction. (Gender = M (Male) or F (Female) 0 = No or 1 = Yes).

| Description          | 0 % of F | 0 % of tot. | 1 % of F | 1 % of tot. | 0 % of M | 1 % of M | 1 % of tot. | Total | Chi$^2$ Yates |
|----------------------|----------|-------------|----------|-------------|----------|----------|-------------|-------|-------------|
| Respondents’ job as giving satisfaction SAT |          |             |          |             |          |          |             |       |             |
| 1 General answers    | 19.4     | 16.1        | 80.6     | 67.2        | 28.6     | 4.8      | 71.4        | 11.9  | 545         | 3.33  |
| 2 FOR=0              | 18.8     | 15.7        | 81.2     | 67.8        | 25.0     | 4.1      | 75.0        | 12.4  | 363         | 0.85  |
| 3 FOR=1              | 20.0     | 16.5        | 80.0     | 65.8        | 37.0     | 6.6      | 63.0        | 11.1  | 152         | 2.74  |
| 4 ACC_I=A            | 16.0     | 14.3        | 84.0     | 75.3        | 5.3      | 0.6      | 94.7        | 9.8   | 182         | 0.81  |
| 5 ACC_I=C            | 20.4     | 16.4        | 79.6     | 63.8        | 36.2     | 7.2      | 63.8        | 12.6  | 348         | 6.82 **|
| 6 SIZE(01)=0         | 19.9     | 16.7        | 80.1     | 67.0        | 28.8     | 4.7      | 71.2        | 11.1  | 318         | 1.56  |
| 7 SIZE(01)=1         | 17.5     | 14.4        | 82.5     | 67.7        | 28.6     | 5.1      | 71.4        | 12.8  | 195         | 1.59  |

| Respondents’ job as giving financial satisfaction FSAT |          |             |          |             |          |          |             |       |             |
|------------------------------------------------------|----------|-------------|----------|-------------|----------|----------|-------------|-------|-------------|
| 8 General answers                                    | 61.0     | 50.8        | 39.0     | 32.5        | 49.4     | 8.3      | 50.6        | 8.4   | 545         | 3.73  |
| 9 FOR=0                                              | 66.3     | 55.4        | 33.7     | 28.1        | 50.0     | 8.3      | 50.0        | 8.2   | 363         | 5.09 *|
| 10 FOR=1                                             | 52.0     | 42.8        | 48.0     | 39.5        | 48.2     | 8.6      | 51.8        | 9.1   | 152         | 0.02  |
| 11 ACC_I=A                                           | 69.9     | 62.6        | 30.1     | 26.9        | 52.6     | 5.5      | 47.4        | 5.0   | 182         | 1.62  |
| 12 ACC_I=C                                           | 56.3     | 45.1        | 43.7     | 35.1        | 49.3     | 9.7      | 50.7        | 10.1  | 348         | 0.83  |
| 13 SIZE(01)=0                                        | 68.1     | 56.9        | 31.9     | 26.7        | 51.9     | 8.5      | 48.1        | 7.9   | 318         | 4.31 *|
| 14 SIZE(01)=1                                        | 51.3     | 42.1        | 48.7     | 40.0        | 45.7     | 8.2      | 54.3        | 9.7   | 195         | 0.17  |

* $p < 0.05$, ** $p < 0.01$; Source: Authors.

Fundamentally, we have not confirmed hypothesis H1.1. The obtained results indicate no significant difference between men and women in the level of job satisfaction. It was noted that when a company operated in industries other than accounting services, a smaller share of male respondents were satisfied with their job. The correlation between financial satisfaction and gender was significant only in some social environments. We note that women’s financial satisfaction with their job was lower than that of men in small companies as well as in companies without foreign equity investment.

Another problem analyzed in conjunction with hypothesis H1.2 relates to the perceived decreasing prestige of the accounting profession. We analyzed whether there is a significant difference between men and women in this respect. For that, we used the $\chi^2$ test (Table 4 Row 1). The perceived decreasing prestige of the accounting profession was not high (26%), and the difference was insignificant between the two groups ($\chi^2$ Yates correction = 1.37, $p = 0.242$).

The difference in the perceived decreasing prestige between male and female respondents was insignificant both in companies with foreign equity investment and in companies without (Table 4 Row 2 and Row 3).

Table 4. Respondents’ job as giving prestige. (Gender = M (Male) or F (Female) 0 = No or 1 = Yes).

| Description | 0 % of F | 0 % of tot. | 1 % of F | 1 % of tot. | 0 % of M | 1 % of M | 1 % of tot. | Total | Chi$^2$ Yates |
|-------------|----------|-------------|----------|-------------|----------|----------|-------------|-------|-------------|
| 1 General answers | 83.0 | 73.6 | 17.0 | 26.4 | 70.0 | 10.0 | 90.0 | 10.0 | 945 | 2.12 |
| 2 FOR=0 | 88.3 | 79.6 | 11.7 | 20.4 | 71.7 | 9.3 | 81.3 | 9.3 | 915 | 1.23 |
| 3 FOR=1 | 71.4 | 61.9 | 28.6 | 38.1 | 28.6 | 4.1 | 94.1 | 5.9 | 170 | 1.77 |
| 4 ACC_I=A | 83.9 | 75.1 | 16.1 | 24.9 | 76.1 | 13.9 | 89.0 | 11.0 | 180 | 3.02 |
| 5 ACC_I=C | 76.7 | 68.3 | 23.3 | 31.7 | 23.3 | 4.7 | 95.3 | 4.7 | 160 | 2.17 |
| 6 SIZE(01)=0 | 80.6 | 71.9 | 19.4 | 28.1 | 71.9 | 8.1 | 90.0 | 10.0 | 170 | 2.24 |
| 7 SIZE(01)=1 | 75.9 | 66.9 | 24.1 | 33.1 | 24.1 | 5.4 | 94.6 | 5.4 | 150 | 1.60 |

* $p < 0.05$, ** $p < 0.01$; Source: Authors.
The perceived decreasing prestige of the accounting profession did not differ between male and female respondents when we considered the industry in which the accountant worked, i.e., accounting and auditing companies (Table 4 Row 4, \( \chi^2 \) Yates correction = 0.01, \( p = 0.941 \)) and other industries (Table 4 Row 5, \( \chi^2 \) Yates correction = 1.96, \( p = 0.162 \)). We also found no evidence of any difference in the perceived decreasing prestige of the accounting profession between female and male respondents when we analyzed small and medium-large companies, i.e., Table 4 Row 6, \( \chi^2 \) Yates correction = 0.11, \( p = 0.742 \) and Row 7, \( \chi^2 \) Yates correction = 2.39, \( p = 0.122 \), respectively.

We tested whether female workers in the accounting profession more frequently indicated liberalization of the accounting profession in Poland as the main source of the decreasing prestige of the profession. We excluded negative answers within the variable DEG and responses that indicated ‘no opinions’ in the variable LIB. The results are presented in Table 4 Row 8. Approximately 85% of respondents indicated that the liberalization of the accounting profession is the main source of the profession’s decreasing prestige. However, we found no evidence that the views of female and male respondents were different (Table 4 Row 8, \( \chi^2 \) Yates correction = 0.05, \( p = 0.827 \)).

Table 4. Decreasing prestige of accounting profession (Gender = M (Male) or F (Female) 0 = No or 1 = Yes).

| Row Description | F | M | Total | Chi^2 Yates |
|-----------------|---|---|-------|-------------|
| % 0 % 1 % 0 % 1 % | 0 % 1 % 0 % 1 % 0 % 1 % |
| DEG General answers | | | | |
| FOR=0 | 58.0 46.5 42.0 33.7 40.0 7.9 60.0 11.9 101 | 1.44 |
| FOR=1 | 61.3 49.3 38.7 31.1 54.6 10.7 45.4 8.9 225 | 0.42 |
| ACC_I=A | 58.2 50.0 41.8 35.9 53.3 7.6 46.7 6.5 106 | 0.01 |
| ACC_I=C | 60.3 47.2 39.7 31.0 48.0 10.4 52.0 11.4 229 | 1.96 |
| SIZE(01)=0 | 58.1 45.9 41.9 33.2 53.7 11.2 46.3 9.7 196 | 0.11 |
| SIZE(01)=1 | 61.5 50.0 38.5 31.3 41.7 7.8 58.3 10.9 128 | 2.39 |
| LIB | 16.2 12.2 83.8 63.4 12.5 3.0 87.5 21.4 131 | 0.05 |

Source: Authors.

From the results, we conclude that there is no difference between male and female accounting professionals in their perceived decreasing prestige of the accounting profession, even when we analyzed the different social environments in which the accountants (men and women) operate. We therefore do not confirm hypothesis H1.2.

As highlighted earlier, one of the factors influencing the perception of job satisfaction is the degree of cooperation with management. According to hypothesis H1.3, we expected that the perceived quality of cooperation between accounting staff and senior management in companies would be significantly lower for female respondents. We also expected that women would indicate more frequently that they are overutilized by their employers, and that they feel compelled to be more available by their employers. This regularity may, however, be shaped by different social environments in which the accountants operate.

We analyzed the statistical significance of the differences between the distribution of the perceived cooperation between accounting staff and senior management for female and male respondents (variable AMR) using the U Mann–Whitney test. The outcomes of the test are shown in the first row of Table 5. Contrary to hypothesis H1.3, female respondents did not perceive cooperation between accounting staff and senior management more critically than male respondents. The distributions of the perceived cooperation between accounting staff and senior management were not different (\( U = 15488.5, p = 0.554 \)). We also tested whether the relevant distribution of AMR was different between female and male respondents in different social environments, taking into account different criteria and using the U Mann–Whitney test. The results are displayed in Table 5 (rows 2–7). In all social environments (respondents working in companies operating in industries other than accounting...
services, those working in accounting and auditing companies, and those working in small and medium/large companies), we did not observe any difference in the distributions of the AMR variable.

Table 5. Mann–Whitney U test for AMR in respect of variable S (Gender = M (Male) or F (Female) 0 = No or 1 = Yes).

| Row | AMR in Respect | Sum of Ranks F | Sum of Ranks M | U  | n F | N M | Median F | Median M | Mean AMR F | Mean AMR M | Mean Rank AMR F | Mean Rank AMR M |
|-----|----------------|----------------|----------------|-----|-----|-----|-----------|-----------|-------------|-------------|----------------|----------------|
| 1   | General answers | 94,492         | 19,990         | 15,489 | 397 | 81  | 3         | 3         | 3.0         | 3.0         | 238            | 246.8          |
| 2   | FOR = 0        | 44,606         | 10,010         | 6656 | 275 | 55  | 3         | 3         | 3.0         | 3.2         | 162.2          | 182            |
| 3   | FOR = 1        | 6404           | 1346           | 1070 | 101 | 23  | 3         | 3         | 3.0         | 2.9         | 63.4           | 58.5           |
| 4   | ACC-I = A, B   | 11,541         | 1339           | 956  | 145 | 15  | 3         | 3         | 3.0         | 3.1         | 79.6           | 89.3           |
| 5   | ACC-I = C      | 37,071         | 10,208         | 7425 | 243 | 64  | 3         | 3         | 3.0         | 3.0         | 152.6          | 159.5          |
| 6   | SIZE(01) = 0   | 34,404         | 7501           | 5243 | 241 | 48  | 3         | 3         | 3.0         | 3.1         | 142.8          | 156.3          |
| 7   | SIZE(01) = 1   | 11,032         | 2335           | 1870 | 133 | 30  | 3         | 3         | 3.0         | 2.9         | 82.9           | 77.8           |

Source: Authors.

We also tested whether, in some social environments, female respondents perceived that they were more frequently overutilized by employers as per hypothesis H1.4. We carried out relevant tests using the \( \chi^2 \) statistics with the Yates correction. The outcomes in some environments are presented in Table 6 Part 6.1 and 6.2.

Table 6. (Part 6.1–6.2). Perceived overutilization of the respondent as an employee (Gender = M (Male) or F (Female) 0 = No or 1 = Yes).

| Row Description | Part 6.1 \( \chi^2 \) General Answers | Part 6.2 \( \chi^2 \) Different Milieux |
|-----------------|--------------------------------------|--------------------------------------|
|                 | \( (\text{F} = 1; \text{M} = 0) \) | \( (\text{F} = 1; \text{M} = 0) \) |
|                 | F         | M         | Total | F         | M         | \( \chi^2 \) Yates | F         | M         |
| 0 = no          | 298       | 63        | 361   | 3.63      | 30.4%     | 16.0%| 1.43      |
| \% of column    | 73.6      | 80.8      |       | 0.17      | 18.8%     | 25.0%|          |
| \% of total     | 61.7      | 13.0      | 74.7  | 0.89      | 32.2%     | 15.4%|          |
| 1 = yes         | 107       | 15        | 122   | 0.12      | 24.0%     | 21.0%|          |
| \% of column    | 26.4      | 19.2      |       | 0.17      | 30.8%     | 26.2%|          |
| \% of total     | 22.2      | 3.1       | 25.3  | 2.14      | 22.2%     | 9.1% |          |
| total            | 405       | 78        | 483   |           |           |     |          |
| \% of total     | 83.9      | 16.1      | 100.0 |           |           |     |          |

Source: Authors.

We concluded from the results that the perceived overutilization by employers was not significantly different between male and female respondents in all social environments that we examined (taking into account foreign equity investment, industry and its link with accounting services, as well as the size of the companies), not in accordance with hypothesis H1.4.
We hypothesized that women more frequently perceived high (excessive) pressure to be available by their employers. We carried out a test using the variable AV (perceived high (excessive) pressure to be available by their employers). After excluding responses with no answers, the responses indicated only moderate frequency of being excessively required to be available (166 responded yes (32%) and 352 responded no (68%)).

We analyzed whether there was a significant difference between male and female accounting professionals in their perceived overutilization by their employers using the χ² test (Table 6, part 6.1). The perceived overutilization by employers was rather moderate in the population (25% in the sample), and there were no differences between female and male respondents (χ² Yates correction = 1.43, \( p = 0.232 \)).

We also tested whether, in some social environments, female respondents perceived that they were more frequently overutilized by employers. We carried out relevant tests using the χ² statistics with the Yates correction. The outcomes in some environments are presented in Table 6, part 6.2.

5.2. Age Structure as a Determinant of Satisfaction and the Prestige of the Accounting Profession

According to hypothesis H2.1, there is a significant negative correlation between the age of accounting professionals and their perceived job satisfaction. Younger professionals are assumed to be more satisfied with their job.

We analyzed whether younger professionals were indeed more satisfied with their job. We used a χ² test with Yates correction (Table 7 Parts 7.1 and 7.2) and used two measures for age:

- Variable A (Age): 1 (20–30 years old), 2 (31–40 years old), 3 (41–50 years old), and 4 (51+ years old);
- Variable A* (Age): 1 (20–40 years old), 2 (41+ years old).

When variable A* was used in the χ² test, we adjusted the results with a Yates correction. Generally, satisfaction was indicated very frequently in the sample (79%). Our results showed that younger respondents were indeed more frequently satisfied with their profession (χ² Yates correction for variable A* = 8.89, \( p = 0.003 \)), in accordance with hypothesis H2.1.

Table 7. (Part 7.1–7.4) Perceived satisfaction and prestige of accounting profession of an employee (Gender = M (Male) or F (Female) 0 = No or 1 = Yes).

| Row Description | Part. 7.1a SAT Age (A*) 1 = 20–40, 2 = 41+ | Part. 7.1b SAT Age (A) 1 = 20–30, 2 = 31–40, 3 = 41–50, 4 = 51+ |
|------------------|----------------------------------------|----------------------------------------|
| 1                | 0 = no                                  | 1 = yes                                 |
|                  | 91                                      | 181                                    |
|                  | 23                                      | 15                                     |
|                  | 114                                     | 196                                    |
|                  | 65                                      | 123                                    |
|                  | 26                                      | 48                                     |
|                  | 15                                      | 8                                      |
|                  | 8                                       | 7                                      |
|                  | 114                                     | 196                                    |
| 2                | % of column                             | % of column                             |
|                  | 18.9                                    | 18.9                                   |
|                  | 35.9                                    | 40.5                                   |
|                  | 20.9                                    | 59.9                                   |
|                  | 11.9                                    | 59.1                                   |
|                  | 4.8                                     | 62.3                                   |
|                  | 2.7                                     | 34.8                                   |
|                  | 1.5                                     | 20.9                                   |
|                  | 20.9                                    | 32.0                                   |
| 3                | % of total                              | % of total                              |
|                  | 16.7                                    | 53.4                                   |
|                  | 4.2                                    | 4.4                                    |
|                  | 20.9                                   | 57.8                                   |
|                  | 1.1                                    | 39.2                                   |
|                  | 4.8                                     | 14.2                                   |
|                  | 2.7                                     | 2.3                                    |
|                  | 1.5                                     | 2.1                                    |
|                  | 20.9                                   | 57.8                                   |
| 4                | 1 = yes                                 | 1 = yes                                 |
|                  | 91                                      | 121                                    |
|                  | 23                                      | 22                                     |
|                  | 114                                     | 143                                    |
|                  | 65                                      | 92                                     |
|                  | 26                                      | 29                                     |
|                  | 15                                      | 15                                     |
|                  | 8                                       | 7                                      |
|                  | 114                                     | 196                                    |
| 5                | % of column                             | % of column                             |
|                  | 81.1                                    | 40.1                                   |
|                  | 64.1                                    | 59.5                                   |
|                  | 18.9                                    | 40.9                                   |
|                  | 35.9                                    | 37.7                                   |
|                  | 20.9                                    | 62.5                                   |
|                  | 11.9                                    | 50.0                                   |
|                  | 4.8                                     | 21.0                                   |
|                  | 2.7                                     | 42.2                                   |
|                  | 1.5                                     | 14.2                                   |
|                  | 20.9                                   | 339                                    |
| 6                | % of total                              | % of total                              |
|                  | 71.6                                    | 35.7                                   |
|                  | 7.5                                     | 6.5                                    |
|                  | 79.1                                    | 42.2                                   |
|                  | 54.3                                    | 27.1                                   |
|                  | 17.3                                   | 8.6                                    |
|                  | 4.4                                     | 4.4                                    |
|                  | 3.1                                     | 2.1                                    |
|                  | 79.1                                   | 42.2                                   |
| 7                | total                                   | total                                   |
|                  | 481                                     | 302                                    |
|                  | 64                                      | 37                                     |
|                  | 545                                     | 339                                    |
|                  | 361                                     | 225                                    |
|                  | 120                                     | 77                                     |
|                  | 39                                      | 23                                     |
|                  | 25                                      | 14                                     |
|                  | 545                                     | 339                                    |

| Row Description | Part. 7.2a DEG Age (A*) 1 = 20–40, 2 = 41+ | Part. 7.2b DEG Age (A) 1 = 20–30, 2 = 31–40, 3 = 41–50, 4 = 51+ |
|------------------|----------------------------------------|----------------------------------------|
| 1                | 0 = no                                  | 1 = yes                                 |
|                  | 181                                     | 121                                    |
|                  | 15                                      | 22                                     |
|                  | 196                                     | 143                                    |
|                  | 133                                     | 92                                     |
|                  | 48                                      | 29                                     |
|                  | 8                                       | 15                                     |
|                  | 7                                       | 7                                      |
|                  | 196                                     | 143                                    |
| 2                | % of column                             | % of column                             |
|                  | 59.9                                    | 40.1                                   |
|                  | 40.5                                    | 59.5                                   |
|                  | 59.1                                    | 40.9                                   |
|                  | 62.3                                    | 37.7                                   |
|                  | 34.8                                    | 62.5                                   |
|                  | 50.0                                    | 50.0                                   |
| 3                | % of total                              | % of total                              |
|                  | 53.4                                    | 35.7                                   |
|                  | 4.4                                     | 6.5                                    |
|                  | 57.8                                    | 42.2                                   |
|                  | 39.2                                    | 27.1                                   |
|                  | 14.2                                   | 8.6                                    |
|                  | 2.3                                     | 4.4                                    |
|                  | 2.1                                     | 2.1                                    |
|                  | 57.8                                   | 42.2                                   |
| 4                | 1 = yes                                 | 1 = yes                                 |
|                  | 121                                     | 121                                    |
|                  | 22                                      | 22                                     |
|                  | 143                                     | 143                                    |
|                  | 92                                      | 92                                     |
|                  | 29                                      | 29                                     |
|                  | 15                                      | 15                                     |
|                  | 7                                       | 7                                      |
|                  | 143                                     | 143                                    |
| 5                | % of column                             | % of column                             |
|                  | 40.1                                    | 40.1                                   |
|                  | 59.5                                    | 59.5                                   |
|                  | 40.9                                    | 40.9                                   |
|                  | 37.7                                    | 37.7                                   |
|                  | 62.5                                    | 62.5                                   |
|                  | 50.0                                    | 50.0                                   |
| 6                | % of total                              | % of total                              |
|                  | 35.7                                    | 35.7                                   |
|                  | 6.5                                     | 6.5                                    |
|                  | 42.2                                    | 42.2                                   |
|                  | 27.1                                    | 27.1                                   |
|                  | 8.6                                     | 8.6                                    |
|                  | 4.4                                     | 4.4                                    |
|                  | 2.1                                     | 2.1                                    |
|                  | 42.2                                   | 42.2                                   |
| 7                | total                                   | total                                   |
|                  | 302                                     | 302                                    |
|                  | 37                                      | 37                                     |
|                  | 339                                     | 339                                    |
|                  | 225                                     | 225                                    |
|                  | 77                                      | 77                                     |
|                  | 23                                      | 23                                     |
|                  | 14                                      | 14                                     |
|                  | 339                                     | 339                                    |

| 8 | Chi² | Yates = 4.32 * | Pearson = 6.15 |
| 9 | df   | 1             | 1              |
| 10 | p    | 0.038         | 0.104          |
According to hypothesis H2.2, the perceived decreasing prestige of the accounting profession in society to be positively linked to the age of accountants. We also expected older individuals in the profession to more frequently indicate the liberalization of the accounting profession as the main source of the decreasing prestige.

We tested the hypothesis using a \( \chi^2 \) test with a Yates correction (Table 7 Part 7.2). We excluded the responses ‘no opinion’ for variables DEG, and consequently, we excluded the responses ‘no’ in variable DEG to analyze the link between perceived liberalization of the accounting profession and the age of respondents. We observed limited evidence of a positive link between age and the perceived decreasing prestige of the accounting profession in society (Table 7 Part 7.2 a, \( \chi^2 \) Yates correction = 4.32, \( p = 0.038 \)).

We hypothesized in H2.3 a negative correlation between age and the perceived quality of cooperation between accounting staff and senior management in companies, as well as between age and the perceived quality of tasks performed in accounting departments in companies.

We tested for a statistically significant difference in the distribution of the perceived cooperation between accounting staff and senior management between older and younger respondents, and the distribution of the perceived quality of tasks performed in accounting departments between older and younger respondents using the \( U \) Mann–Whitney test (variable A*) and Kruskal–Wallis test (variable A), respectively. The outcomes of the tests are displayed in Table 7 Parts 7.3 and 7.4. The outcomes confirm the hypothesis. The distribution of the perceived cooperation between accounting staff and senior management (AMR) was significantly different between older and younger respondents (\( U = 9779, p = 0.006 \)), and the difference was consistent with the hypothesis H2.3 because older respondents were more critical of the assessment of cooperation between accounting staff and senior management. The results of the test are supported by the Kruskal–Wallis test for variable A (Table 7 Part 7.4; \( H (3, N = 478) = 7.847 p = 0.049 \)). The ranks for perceived quality of cooperation between accounting staff and senior management were significantly different between the age groups. A limitation to the results is that we did not observe differences in pair-wise comparisons.

According to hypothesis H2.4, we expected a positive correlation between age and the frequency of indicating perceived overutilization by employers. We expected older professionals to more frequently indicate that they were overutilized by their employers. Similarly, we expected a significantly higher perception of required and excessive availability by their employers, and lower (less frequent) perceived appreciation by the company among older accounting professionals.

We tested statistical significance of the difference in the frequency of indicating perceived overutilization between younger and older accounting professionals using a \( \chi^2 \) test with Yates correction (Table 8 Part 8.1). We observed rather moderate frequency of perceived overutilization in the accounting profession (22%), and we observed that older accounting professionals indicated
perceived overutilization by employers significantly more frequently, in accordance with hypothesis H2.4 (Table 7 Part 7.1, \(\chi^2\) Yates correction = 7.39, \(p = 0.006\)).

Consistent with hypothesis H2.4, we observed that older accounting professionals more frequently indicated the perception of required high (excessive) availability by their employers (Table 8 Part 8.2, \(\chi^2\) Yates correction = 14.31, \(p = 0.000\)).

Contrary to our expectations, older respondents did not indicate more frequent appreciation as employees in the company compared to younger respondents (Table 8 Part 8.3, \(\chi^2\) Yates correction = 0.54, \(p = 0.464\)).

Table 8. Respondents’ perceived overutilization, availability by employer and appreciation in the company.

| Row Description | Part. 8.1a UT Age (A *) | Part. 8.1b UT Age (A) |
|----------------|-------------------------|-----------------------|
|                | 1 = 20–40, 2 = 41+ | 1 = 20–30, 2 = 31–40, 3 = 41–50, 4 = 51+ |
| 1 | 0 = no | 330 | 31 | 361 | 249 | 81 | 17 | 14 | 361 |
| 2 | % of column | 76.7 | 58.5 | 76.4 | 77.9 | 54.8 | 63.6 |
| 3 | % of total | 68.3 | 6.4 | 74.7 | 51.5 | 16.8 | 3.5 | 2.9 | 74.7 |
| 4 | 1 = yes | 100 | 22 | 122 | 77 | 23 | 14 | 8 | 122 |
| 5 | % of column | 23.3 | 41.5 | 23.6 | 22.1 | 45.2 | 36.4 |
| 6 | % of total | 20.7 | 4.6 | 25.3 | 15.9 | 4.8 | 2.9 | 1.7 | 25.3 |
| 7 | total | 430 | 53 | 483 | 326 | 104 | 31 | 22 | 483 |
| 8 | Chi² | Yates = 7.39 ** | Pearson = 8.95 * |
| 9 | df | 1 | 3 |
| 10 | \(p\) | 0.006 | 0.029 |

| Row Description | Part. 8.2a AV Age (A *) | Part. 8.2b AV Age (A) |
|----------------|-------------------------|-----------------------|
|                | 1 = 20–40, 2 = 41+ | 1 = 20–30, 2 = 31–40, 3 = 41–50, 4 = 51+ |
| 1 | 0 = no | 324 | 28 | 352 | 248 | 76 | 19 | 9 | 352 |
| 2 | % of column | 70.9 | 45.9 | 72.3 | 66.7 | 50.0 | 39.1 |
| 3 | % of total | 62.5 | 5.4 | 68.0 | 47.9 | 14.7 | 3.7 | 1.7 | 68.0 |
| 4 | 1 = yes | 133 | 33 | 166 | 95 | 38 | 19 | 14 | 166 |
| 5 | % of column | 29.1 | 54.1 | 27.7 | 33.3 | 50.0 | 60.9 |
| 6 | % of total | 25.7 | 6.4 | 32.0 | 18.3 | 7.3 | 3.7 | 2.7 | 32.0 |
| 7 | total | 457 | 61 | 518 | 343 | 114 | 38 | 23 | 518 |
| 8 | Chi² | Yates = 14.31 ** | Pearson = 17.47 ** |
| 9 | df | 1 | 3 |
| 10 | \(p\) | 0.000 | 0.001 |

| Row Description | Part. 8.3a APR Age (A *) | Part. 8.3b APR Age (A) |
|----------------|-------------------------|-----------------------|
|                | 1 = 20–40, 2 = 41+ | 1 = 20–30, 2 = 31–40, 3 = 41–50, 4 = 51+ |
| 1 | 0 = no | 170 | 27 | 197 | 128 | 42 | 18 | 9 | 197 |
| 2 | % of column | 41.3 | 47.4 | 41.7 | 40.0 | 52.9 | 39.1 |
| 3 | % of total | 36.2 | 5.8 | 42.0 | 27.3 | 9.0 | 3.8 | 1.9 | 42.0 |
| 4 | 1 = yes | 242 | 30 | 272 | 179 | 63 | 16 | 14 | 272 |
| 5 | % of column | 58.7 | 52.6 | 58.3 | 60.0 | 47.1 | 60.9 |
| 6 | % of total | 51.6 | 6.4 | 58.0 | 38.2 | 13.4 | 3.4 | 3.0 | 58.0 |
| 7 | total | 412 | 57 | 469 | 307 | 105 | 34 | 23 | 469 |
| 8 | Chi² | Yates = 0.54 | Pearson = 1.93 |
| 9 | df | 1 | 3 |
| 10 | \(p\) | 0.464 | 0.586 |

\(^* p < 0.05, ^{**} p < 0.01\). source: Authors.
Table 9 shows the link between the gender of accounting staff members and the quality of professional performance in respect of age. Table 8 shows that older respondents more frequently indicated that there was a link between gender and quality of performing the accounting profession; however, the majority of respondents perceived no link between gender and quality of performing the accounting profession.

Table 9. Respondents’ perceived link between gender of accounting staff member and quality of professional performance in respect of age.

| Row Description | Part. 9a SQ Age (A *) | Part. 9b SQ Age (A) |
|-----------------|-----------------------|---------------------|
|                 | 1 = 20–40, 2 = 41+   | 1 = 20–30, 2 = 31–40, 3 = 41–50, 4 = 51+ |
| 1 % of column   | 361 38 399           | 278 83 23 15 399    |
| 2 % of total    | 83.2 65.5 81.1       | 83.5 82.2 67.6 62.5 |
| 3 1 = yes       | 73 20 93             | 55 18 11 9 93       |
| 4 % of column   | 16.8 34.5 16.5       | 16.5 17.8 32.3 37.5 |
| 5 % of total    | 14.8 4.1 18.9        | 11.2 3.7 2.2 1.8 18.9 |
| 6 total         | 434 58 492           | 333 101 34 24 492   |
| 7 Chi^2 Yates   | 9.29 **              | Pearson = 10.74 *   |
| 8 df            | 1 3                 |                     |
| 9 p             | 0.002                | 0.013               |

*p < 0.05, **p < 0.01. Source: Authors.

6. Discussion

According to the IFAC's (The International Federation of Accountants) Sustainable Framework 2.0, accounting is important in the sustainable development process. Accounting is strongly affected by the existence of professional bodies, which should work with state authorities to establish standards in a given area [13].

Our research confirms the predominance of women in the accounting profession in Poland. The predominance of female respondents is due to the aforementioned trend of feminization of the accounting profession. These findings are similar to the research results of studies in other countries. The predominance of women registered with the American Institute of Certified Public Accountants was also studied by Nishiyama et al. [22]. Earlier, the predominance of women employed in the ‘big six accounting firms’ was analyzed by Fisher [58] and Maupin [59]. Female domination among accounting students was evidenced by Buckless et al. [60], and also by Del Baldo et al. [54].

Our study shows that the majority of respondents (approximately 79%) were satisfied with their job. This result contradicts the studies conducted by Barac and Tadic [93], which showed that changes in the financial reporting law and the level of its complexity had a negative effect on overall job satisfaction. The financial reporting law in Poland is subject to frequent and large-scale changes, which certainly require ‘self-discipline’, learning, and embracing adapted solutions to new regulations by accountants. Against this background, the level of job satisfaction can be considered high.

The obtained results indicated no significant difference between men and women in the level of satisfaction with their job. These are similar to the results obtained by Herbohn on the accounting population in Australia [86]. Simultaneously, our results are different to those of other studies such as those by Moyes et al. [55] and Moyes et al. [56]. Women’s job satisfaction level is rather similar in companies that are not accounting offices or auditing companies (approximately 80%) and in companies from the accounting branch (84%). However, when a company operated in an industry other than the accounting services, we observed a significantly smaller share of male respondents satisfied with their job than female respondents.
The correlation between financial satisfaction and gender is significant only in some social environments. We note that women’s financial satisfaction with their job is lower than that of men in small companies as well as companies without any foreign equity investment. These results are consistent with the cited Report of the Central Statistical Office [98] which showed that the remuneration of women was lower than men and accounted for only 60% of men’s remuneration. Our results give a better insight into the information about relation between financial satisfaction and gender than earlier research [86].

It is difficult to compare the results of our research with the findings of other studies in terms of the decreased prestige in the accounting profession due to lack of adequate research in the literature. We determined that the perception of the decreasing prestige of the accounting profession was not high (26%) and was not significantly different in the two gender groups.

The results are consistent with research conducted by CBOS in 2013, which showed that 64% of respondents regarded accountants in high esteem [39]. To our knowledge, the impact of liberalization of the accounting profession on the prestige of the profession has not been previously tested. Thus, we cannot compare our results with those of other studies. Our findings clearly showed that according to accounting professionals, liberalization is the main reason for the decrease in the prestige of their profession. Liberalization of the accounting profession is not conducive to implementation of the main aims of sustainable social and economic development at a corporate level [44].

The analysis did not confirm that women more frequently perceived that they were overutilized by their employers. We have not found other studies that directly addressed this issue. However, many studies, including Gammie and Gammie [100] and Wallace [101], examined factors affecting the question of why women hold less senior positions and why women drop out from work at the peak of their careers. The reasons may be a sense of overutilization, and the need to reconcile work and duties associated with raising their families.

We found evidence that younger respondents were more frequently satisfied with their job, which runs contrary to previous studies. Kreuze [63], Snead and Harell [64], Ang et al. [61], and Moyes et al. [56] all claimed that older employees experience a higher level of satisfaction with their job. However, our findings follow the results of Moyes et al. [55]. Perhaps the reasons for the difference can be found in the specifics of Poland as a post-socialist country. Older employees still feel the ‘weight’ of the past system and feel misaligned to modern times, whereas younger employees identify themselves as ‘citizens of the world’ and thus have higher levels of self-confidence and job satisfaction.

We observed limited evidence showing a positive link between age and the perceived decreasing prestige of the accounting profession in society. This contradicts the research results obtained by Nishiyama et al. [22], who noted that a perceptible decreasing prestige of the accounting profession is felt among older employees.

Although we observed that older accountants more critically assessed relationships with management and often had a sense of overutilization by their employers compared to younger ones, the scale of the phenomenon does not indicate its universality. Given the scale and pace of change in the applicable accounting law in Poland, we conclude that this professional group is well qualified for the profession. Moreover, we note that older employees feel the decreasing prestige of the accounting profession more strongly. This applies to countries such as Poland. Supervision was indicated as a factor leading to dissatisfaction of job, through a feeling of distrust, according to the research carried out in Romania by Mustata et al. [102].

Our study also found that the age of accountants had an impact on the assessment of their relationship with management. Older accountants perceived these relationships more critically and also showed a slightly greater sense of overutilization by their employers. The results are partially consistent with Kabalski [34], although the scale of this phenomenon is not as large. The difference can be explained by the fact that in a period of five years, the oldest employees had already withdrawn from the labor market, and younger ones have a much greater ability to adapt to new conditions.
7. Conclusions

The accounting profession is associated with sustainable development of a country’s economy and society. Accountants who have an impact on the quality of financial and nonfinancial reporting also have an influence on achieving the goals indicated by IFAC in the Sustainable Framework 2.0. The results of our research indicate the important role of behavioral factors in the assessment of the level of job satisfaction within the accounting profession.

Poland is a country that has undergone a process of huge political and economic transition, the effects of which are observed in the sense of job satisfaction in the accounting profession. One of the limitations of our study is that we have not found similar studies carried out in Central or Eastern European countries, although comparison to such studies could provide interesting observations.

There is a lack of consideration of mutual interaction between determinants of gender and age in our research. As part of our study, we did not carry out a multivariate analysis taking into account any additional factors affecting job satisfaction.

Although the study has some limitations, it contributes to the literature in several ways. The research showed the specificity of the situation of the accounting profession in Poland against a background of similar research carried out in highly developed countries. It also refers to socioeconomic changes in Poland, which makes them embedded in a broad context. The results showed that gender assessment is much less important for job satisfaction assessment in the accounting profession, which is a new look at this problem. The results may be useful in the legislative process regarding this profession. They may also constitute an area of interest for managers in creating an employment policy for employees in accounting departments.

This study confirms that the accounting profession has been feminized in Poland, which is consistent with the results of other frequently cited studies. However, the scale of this phenomenon is much greater in Poland. It should be noted, though, that the respondents’ positions within an organization were not asked in the survey. Thus, it seems reasonable to continue research into the ‘glass ceiling’ syndrome. Undoubtedly, the results we obtained are limited due to the prevalence of women among the respondents. This phenomenon, however, occurs in many studies and may achieve even less favorable relationships [56].

The overall results indicated that age is a significantly more important determinant of satisfaction in the accounting profession than gender.

The findings gave evidence of the high prestige of the accounting profession in Poland. This can be crucial to implement objectives 4, 5, and 8 of Sustainable Development established by the UN in 2015 [12].

A worrying phenomenon is the liberalization of regulations in the accounting profession in Poland. The vast majority of respondents identified this as the main reason for the decreasing prestige of the accounting profession and the associated remuneration conditions. However, most respondents did not indicate dissatisfaction with their job. This may mean that the liberalization of the profession has not directly affected the respondents yet, but they fear such a situation. In the authors’ opinion, the liberalization of the accounting profession may potentially impede implementation of the objectives of sustainable development due to the lack of appropriate educational attitudes.

This study offers a starting point for further research on a more detailed diagnosis of the state of the accounting profession in Poland in a cross-sectional analysis for other studies already completed in Western Europe, the United States, and other countries.

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