Women’s Opportunities within the Audit Industry in San José, Costa Rica
— AN INTERVIEW STUDY OF COSTA RICAN WOMEN’S EXPERIENCES

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Abstract

Purpose: The purpose of this study is to fill the gap identified in how women perceive their opportunities to advance in their careers as auditors in San José, Costa Rica. This study also seeks to get answers to what it is like to work as a woman in a male-dominated industry in the chosen country.

Design/methodology/approach: This essay has been carried out using an abductive research approach. Three research questions have thereby been answered with the support of 11 semi-structured interviews with women in roles as auditors at various independent audit firms in San José, Costa Rica. 10 of the interviews were held at the respondent’s respective office and one of the interviews were held digitally.

Findings: The study has resulted in women working as auditors in San José, Costa Rica, experiencing discrimination in the workplace. Various factors that underlie discrimination have been identified and these factors include culture and how the men see themselves in their professional role. A factor that has also been shown to have a large and almost decisive influence on the degree of discrimination and the opportunities for women to climb in their careers is the size of the audit firm. The bigger the audit firm, the more discrimination the women experience and the worse opportunities to climb in their career.

Research implications: The leading implications are that women's opportunities to advance in their careers and be able to feel secure in their work as auditors in San José, Costa Rica, must be given further attention and be investigated further. This is because the situation that exists today is not sustainable and in order to develop the industry and to even out the skewness that exists between the genders in the country, this problem must be taken care of. This study can contribute as a basis for future research in the field to further investigate the factors that are causal factors for the reality for women in the industry that the study identified.

Originality/value: This essay studies the topic of women's opportunities in the audit industry in Costa Rica, which has not been previously explored. Through unfiltered collected data from first-hand sources, the results generated are of high value and could be a good basis for future research within the area.

Keywords: Audit industry, Female career opportunities, Gender discrimination, Glass ceiling, Costa Rica
Preface

We would like to express our gratitude towards the University of Borås and the Swedish government authority, SIDA, for believing in us and granting us a scholarship to carry out a field study in Costa Rica. We would also like to thank our contact person in the field, Alma, for supporting us while in the country. Furthermore, we would like to express our gratitude towards all the companies and the women who agreed to an interview with us. Last but not least, we would like to thank our supervisor, Osvaldo Salas, who has supported and guided us during the course of the work. With this study, we end our four years at the University of Borås and give thanks for a pleasant and instructive period in life.

Stina Ytterberg and Anna Grimsdal
Table of contents

1. Introduction ........................................................................................................................................ - 1 -
   1.1 Background .................................................................................................................................. - 2 -
   1.2 Problem Discussion ...................................................................................................................... - 3 -
   1.3 Purpose ......................................................................................................................................... - 4 -
   1.4 Research Questions ....................................................................................................................... - 4 -
2. Theoretical Frame of Reference ......................................................................................................... - 5 -
   2.1 Career Levels ................................................................................................................................ - 5 -
   2.2 Gender Segregation in the Labour Market ..................................................................................... - 5 -
       2.2.1 Leadership .......................................................................................................................... - 6 -
       2.2.2 Mentors ............................................................................................................................ - 7 -
       2.2.3 Family .................................................................................................................................. - 7 -
       2.2.4 Women in the Audit Industry .............................................................................................. - 8 -
   2.3 Glass Ceiling .................................................................................................................................. - 9 -
   2.4 Homosociality ............................................................................................................................... - 11 -
   2.5 Summary ....................................................................................................................................... - 12 -
3. Method .................................................................................................................................................. - 13 -
   3.1 Research Design ............................................................................................................................ - 13 -
   3.2 Delimitations .................................................................................................................................. - 13 -
   3.3 Sample Group ............................................................................................................................... - 14 -
   3.4 Data Collection ............................................................................................................................. - 15 -
   3.5 Data Analysis ............................................................................................................................... - 15 -
   3.6 Method Reflection ........................................................................................................................ - 16 -
   3.6 Ethical Considerations .................................................................................................................. - 17 -
4. Results .................................................................................................................................................. - 18 -
   4.1 Background .................................................................................................................................. - 18 -
   4.2 Career .......................................................................................................................................... - 18 -
   4.3 Colleagues ..................................................................................................................................... - 20 -
   4.4 Family .......................................................................................................................................... - 21 -
   4.5 Women’s Visibility ....................................................................................................................... - 22 -
   4.6 Discrimination .............................................................................................................................. - 23 -
5. Discussion ............................................................................................................................................. - 26 -
   5.1 Background .................................................................................................................................. - 26 -
   5.2 Career .......................................................................................................................................... - 26 -
   5.3 Colleagues ..................................................................................................................................... - 28 -
   5.4 Family .......................................................................................................................................... - 30 -
   5.5 Women’s Visibility ....................................................................................................................... - 31 -
   5.6 Discrimination .............................................................................................................................. - 33 -
   5.7 The Respondents Perception of the Glass Ceiling ....................................................................... - 35 -
6. Conclusion and Future Research ....................................................................................................... - 37 -
   6.1 Conclusion .................................................................................................................................... - 37 -
   6.2 Future Research ............................................................................................................................ - 38 -
References ............................................................................................................................................... - 39 -
Appendix 1 - Interview guide................................................................................................................ - 45 -
1. Introduction

For as long as we can remember, women have always been inferior to men, and even though the development is largely going in the right direction, there is still discrimination against women. Equality between women and men is a fundamental prerequisite for us to see peaceful and sustainable development. Influence, resources, and power are all elements related to gender equality and these factors still see a skewed distribution between the sexes and need to be corrected. All forms of harmful practices, violence and discrimination against women do not only affect the individual, but the entire society and the world. It continues to be proven that economic, social, and political equality between men and women contributes to establishing sustainable development. That both women and men should be able to live in a society free from discrimination and violence is a basic human right and crucial for development and for individuals to develop their full potential.

The goal is also for all countries in the world to show the same levels of gender equality, but now it differs on many different fronts. This can be seen, among other things, in education level, employment level and socio-economic extent, and the group most affected by this are women and children. In many countries, women are a minority in the labour market, which leads to the gaps between men and women growing instead of shrinking. Costa Rica, which is considered the most developed country in Central America, shows that gender equality does not prevail to the extent the UN wishes (UNDP 2022). Being the most developed country in this area, it may indicate that they should have the best opportunities and resources to improve their gender equality. However, women in the country are not as highly prioritised in the labour market and it is still considered that it is the woman who must take the greatest responsibility in terms of family life (UN Women 2022). The opportunities to develop and make a career are less than men's opportunities in most industries, including the audit industry. Given our academic focus on economics with accounting as our business economics specialisation, delving into the audit industry emerged as a particularly pertinent endeavour. Moreover, conducting an in-depth examination of the sector aligns with our academic future pursuits. Additionally, our exploration in Costa Rica has been an intriguing proposition for us authors. The prospect of delving into a nation marked by distinct cultural contrasts with Sweden holds a unique appeal. As women engaged in this study, the subject resonates deeply with us, adding a personal dimension to our investigation. Engaging with fellow women in a distant country like Costa Rica, characterised by substantial differences from Sweden, has proven both captivating and enlightening as we delve into their individual narratives and experiences.

Previous research in the area has not focused on Costa Rica as a country in combination with the audit industry, which is why the direction of the study has been to investigate this to fill the gap in the research that exists today. This master's thesis has been able to be carried out with the support of a Minor Field Study scholarship, which has led to the possibility of carrying out the study during a period of eight weeks in Costa Rica. Through interviews with auditors at different agencies, a greater understanding of what it is like to work as a woman in the audit industry in San José, Costa Rica has been achieved. It has turned out that there is a lot that differs between the work climate in Costa Rica compared to Sweden, where we authors originate from. By being able to take part in what it is like for women in this industry in Costa Rica, our understanding of the UN's work towards gender equality worldwide has increased. Our understanding of the importance of the work carried out to even out the gender differences that prevail worldwide has also grown bigger.
1.1 Background

Equality is a constantly recurring topic that is debated by many. Equality is about ensuring that every individual has equal opportunities to get ahead in life (Equality and Human Rights Commission 2022). Despite the attention the subject has received, far from all countries are equally equal and work for equality to very different extents. Gender segregation is differences in the representation of women and men in public and political life, the labour market, educational choices and unpaid domestic work and care (EIGE 2022). Gender-based employment segregation is an unequal distribution of women and men across and within occupations. The segregation can be both horizontal and vertical. Horizontal gender-based employment segregation refers to women and men operating in different sectors, industries, occupations, and company sizes. Vertical gender-based employment segregation, on the other hand, refers to the imbalance between women and men in leadership positions and managerial responsibilities. The gap between women and men in the labour market varies between countries, but women are often underrepresented in many countries (World Bank Group 2019). Costa Rica is a democracy and equality is an essential part of a democratic society. In Costa Rica, 24.6% of women are unemployed, compared to 15.2% of men. In addition, women are more likely to be underemployed, in other words, working less than 40 hours a week but able and willing to work more. Women in Costa Rica have a lower labour force participation rate, their participation is 50% and for men it is 72%. Furthermore, women spend 23.5% of their time on unpaid care and domestic work, while men spend only 8.2% of their time on this (UN Women 2022). This is another reason to study various industries more extensively—to gain insights into the prospects for women, given that the initial obstacle is already identified before they enter the labour market. Their underrepresentation implies that there might be a larger pool of men available, leading to a perception that promoting or hiring men over women is more legitimate. This, in turn, limits women's opportunities to advance in their careers.

There are not only differences between men's and women's employment in many countries, but also in their way of leading an organisation. Increasingly, research is being conducted on the similarities and differences between the leadership styles of men and women, and the results now show more identified similarities than differences, which was previously thought to be the opposite (Seo & Caleb Han 2017). This indicates that the subject needs further investigation as there is still insufficient knowledge of the area. Furthermore, there is still a very clear vertical difference between men and women in the way of management in many industries, the auditing industry being one of them. The factor that has identified why this continues to be the case is that women are often portrayed as less suitable for higher leadership positions than their male counterparts. This is despite the lack of evidence supporting the notion that men are better suited for such positions than women. However, this shows the deep-rooted gendered social status that still exists and that needs to be further investigated to give women the same opportunities as men in most areas (Seo & Caleb Han 2017).

In male-dominated industries, occupations can be associated with a gender, which means that women and men conform both consciously and unconsciously to the patriarchal norm and the informal rules that come with it. It has been this way for many, many years and the unconscious adaptation also occurs because women and men are assumed to behave and act in a certain way. The auditing industry has been a traditionally male-dominated industry for many years and is still dominated by men even though more and more women have entered the industry (Haynes 2017). The uneven gender distribution can be due to several factors. Among other things, it can be due to acceptance of women as leaders, balance between work and private life and belief in success (Coetzee & Moosa 2020). In addition, women are clearly underrepresented in the highest ranks of audit firms, which to some extent is self-evident as it is often difficult for
women to establish themselves in the industry and then be able to develop and be offered. Although there has been some improvement in the number of female auditors, the change is slow and there is still a long way to go (Del Baldo, Tiron-Tudor & Faragalla 2019).

1.2 Problem Discussion

GII is a gender inequality index which provides insights into gender inequality in health, empowerment, and the labour market. It shows skewness between genders and ranges from 0, where women and men are equal, to 1, where one gender fares as poorly as possible. Although Costa Rica has lowered its GII over the last few years it is still too high. The aim is to have an index as close to 0 as possible, and Costa Rica is now at 0.256. Costa Rica has a GII which is 11 times higher than, for instance, Sweden which is a country with a good GII at 0.023. They therefore have a good equality and a much smaller skewness (UNDP 2022). The goal is as previously mentioned to come as close to 0 as possible. Even though Costa Rica has lowered its GII they still have a long way to go to reduce the skewness between the genders.

Figure 1

GII in Costa Rica has seen positive development over the past 10 years, as shown in the diagram above. At the end of 2011, the index was at 0.326 and the world's GII was then at 0.504. By the end of 2021, Costa Rica's GII had fallen to 0.256, which indicates that the development in the country is going in the right direction. It will continue to be interesting to see if this applies to the audit industry or if it is more or less skewed than the country as a whole. The world's GII was at the end of 2021 at 0.465, which also indicates that the development around the world is going in the right direction. Costa Rica also has a more equal society than the rest of the world but is still some way from a GII index value of 0, which should be the country's goal (UNDP 2022).

Gender equality is important for several reasons. For example, macro econometric studies generally find strong evidence that gender equality has a positive impact on economic growth (Kaber 2016). Furthermore, gender inequality decreases the variety of goods countries produce and export, in particular in low-income and developing countries. Additionally, gender gaps in the labour market obstruct the development of new ideas by decreasing the efficiency of the labour force (Kazandijan, Kolovich, Kochhar & Newiak 2019). A mixed group of females and males leads to more perspectives being able to be considered, which increases creativity and problem-solving skills (Ali 2016). Boschini (2004) also adds that it increases learning in the organisation. Furthermore, she points out that women and men can possess different types of leadership qualities. Although these qualities can diverge, it is not possible to claim that any of...
them is better or worse, hence an even distribution of the genders should be reviewed in leading positions.

There is a lot of research focused on equality between men and women worldwide. The UN has presented statistics for each individual country in this matter (UNDP 2022). Moreover, multiple studies in different countries have examined the situation of women within the audit industry (Dalton, Cohen, Harp & McMillan 2014; Hardies, Breesch & Branson 2013; Garcia-Blandon, Argilés-Bosch & Ravenda 2019). However, there is not a lot of research on how gender equality looks like in the audit industry in Costa Rica and the opportunities for women here. Hence, the objective of our study is to ascertain the actual state of opportunities, making it pertinent to primarily source information from first-hand accounts. This entails actively immersing ourselves in the industry and engaging with women to understand their personal perceptions of their prospects within the sector. Furthermore, existing research has unearthed obstacles hindering women's progress in the field, including their underrepresentation in the labour market (UN Women 2022). Therefore, it is imperative to investigate the specific hurdles women themselves encounter. Prior research has also revealed that a contributing factor to women's underrepresentation in the industry, particularly in higher positions, is the challenge of balancing work and personal life (Coetzee & Moosa 2020). Consequently, it becomes relevant to ascertain how these women personally experience this aspect.

Our study on gender equality in the audit industry in Costa Rica can hopefully make significant contributions to the country and the Central American region. Firstly, by comparing our findings with those of other countries, we can shed light on the existing gender disparities in the industry. Secondly, given the skewed nature of gender equality in the country, our study can encourage more women to pursue education and careers in auditing. This if the results show that there is potential for greater gender equality in the industry. This, in turn, can lead to a more diverse and competent workforce in auditing, which can improve the quality of auditing work across the country.

1.3 Purpose
As it is recognized worldwide that women often experience difficulties to make a career or enter a male-dominated industry, this study seeks to investigate the possibilities of women in a male-dominated industry. In continuation, the purpose of this essay is to investigate how women perceive their opportunities to make a career, develop and reach the higher positions in the audit industry in San José, Costa Rica.

1.4 Research Questions
- How do female auditors perceive their career opportunities within the audit industry in San José, Costa Rica?
- How do female auditors perceive various factors that have affected them to advance in their careers in San José, Costa Rica?
- How do female auditors perceive their opportunities to develop a good balance between family and work in San José, Costa Rica?
2. Theoretical Frame of Reference
This chapter presents previous research and theories that formed the basis for the study’s empirical investigation. Initially, previous research on gender segregation is presented, followed by the introduction of two theories that can explain the underrepresentation of women in the audit industry.

2.1 Career Levels
The auditing industry has a clear hierarchical structure with a definite career ladder, the structure of which is generally known within the industry. Employees must spend a few years at each hierarchy level and then move to the next. To begin with, most people usually work as an audit's assistant and perform the so-called rough work. Assistants' duties normally develop over time and eventually the assistant climbs to become a senior. The duties at this level normally become more complex and more operational responsibility is assigned. Most often, it is the senior who leads the daily work with the clients. In most cases, it usually takes between two and five years before a senior climb up the ranks and is assigned the position of manager. This level is the second highest and here the manager usually has all the responsibility in terms of planning and auditing for the clients. The last step in the sequence is to become a partner. The time it takes for a manager to become a partner varies and not everyone becomes a partner, but usually it takes between five to ten years. The way of working with this type of hierarchy is normally referred to as the review process, where the work carried out further down the order must be approved by people higher up in the hierarchy (Hunt 1995), which thus leads to it becoming clear who holds a higher position. Lastly, Downer, Ernstberger & Koch (2020) describes the up-or-out system, which means that assistants who have not been promoted during a certain period are forced to leave the company. This system exists at most audit firms.

2.2 Gender Segregation in the Labour Market
Accounting and audit and gender have been the subject of debate for many years (Hopwood 1987). Researchers have previously addressed women's limitations and progress in the industry, and it is important to remember that progress has been made, but that there is a long way to go before women and men are seen as equal within the industry and in other industries. There is today a greater inclusion of women in the industry, which can be seen as a standing success. The question that can be asked about this, however, is at what cost have women reached where they are today. Women have had to spend a lot of time and energy on addressing gender inequalities and thus have not been able to spend the same time and energy on practising the profession as their male colleagues (Haynes 2017).

The concept of gender is largely socially constructed by our society and is influenced by cultural and normative differences (Oakley 1985). The effect of this is thus that people are either seen as women or men and are assigned in the next level different characteristics and limitations shaped by our society (Alvesson & Due Billing 1997). Even though the concept of gender applies to both men and women, much research has primarily focused on women, as it is precisely the women who have been oppressed under the patriarchal conditions that have existed through almost all time. It is therefore not strange that research has this direction as society somewhere wants to equalise these differences that exist.

Previous studies show that women are clearly underrepresented in the top ranks of audit firms. At the same time the studies indicate that there is a gender effect on the quality of audit services. Having a female auditor is associated with significantly higher levels of financial reporting. According to behavioural economic literature, an unbalanced situation like this, even if it is not astonishing, is unwanted because women have strong advantages in some of the proficiency
considered important to the profession (Del Baldo, Tiron-Tudor & Faragalla 2019). The profession is furthermore tinged by masculine history and therefore stereotypes are difficult to change. It does also continue to contribute to influencing the profession's male organisational homosociality (Anderson-Gough, Grey & Robson 2005; Kanter 1977).

Furthermore, previous international studies show that the underrepresentation of women in leadership positions in the industry continues to be challenging (AFECA & FEE 2016). As previously mentioned, it is a challenge precisely because the industry has historically been characterised by male power structures, which in turn makes it difficult for women to advance in their careers within the audit profession (Gammie & Gammie 1997; Gallhofer 1998; Adapa, Sheridan & Rindfleish 2015). The result that women generally show better quality in their work in the auditing industry has also been tested with analyses and observations where women perform better than men. Furthermore, the positive gender effect on the quality of the audit occurs right from the start when a woman takes over from a male auditor (Dambrin & Lambert 2012). This in turn suggests that more research on this is needed and that the stereotypes and the hierarchy that prevail needs to be investigated more and more closely.

Subsequently, the audit industry can be seen as a political construct that means perpetuating inequality, referring to the global gender challenges that the world sees today. There are also gender-related stories that show that women have been able to overcome the struggle to enter the industry and grow in it, but major challenges remain. The audit industry can be put in relation to career hierarchies, working life debates, motherhood, segmentation, and sexuality, where women are often slowed down or not seen as competent employees (Haynes 2017).

2.2.1 Leadership

Women have for a long time been underrepresented in leadership positions in the industry and they are still today marginalised (Nett, Nett, Englert & Gaschler 2022). Leadership is often associated with masculinity and male candidates are being favoured over a female for the same position (Schein 2001). Even in the absence of differences in work commitment or performance, gender stereotypes facilitate discriminatory decisions (Nett et al. 2022). This has formed a psychological barrier to the promotion of women in management positions. The differences between male and female leadership styles have been stated by many (Eagly, Nater, Miller, Kaufmann & Sczesny 2020; Nett et al. 2022; Schein 2001; Hentschel, Braun, Peus & Frey 2018)). The perception that men are objective, independent, competitive, and logical, while women are kind, passive and more sensitive can affect women's opportunities to climb in their career (Nett et al. 2022).

Previous studies have identified differences between men and women in the way they lead an organisation. However, there have been many more studies done on how men lead versus women, which means that there is a lack of data to be able to draw any general conclusions about the difference in leadership. Previous studies have considered gender as a collection of characteristics labelled as male and female and sex as the attributes that depend on biological characteristics (Pounder & Coleman 2002). Furthermore, the previous literature shows that women can exhibit male gender qualities and conversely men can exhibit female gender qualities. Previous studies normally equate male gender characteristics with male leadership and female gender characteristics with female leadership (Pounder & Coleman 2002). Some previous studies indicate that there are large differences in the behaviour between male and female leaders. The research has shown, among other things, that female leaders tend to contribute a lot with communication, belonging, nurturing and attachment, while men focus a
lot on performance. This means that women tend to have a more participative style of leading, while men have a more directed style.

Furthermore, previous studies have resulted in the fact that there is no leadership that outcompetes the other, but that it is rather more about the organisation and its structure to which the leader must adapt. This further means that in some organisations it may be suitable to have a more direct leadership, while in some organisations it is better with a more participative leadership (Andersen & Hansson 2011). Andersen & Hansson (2011) together with Dobbins and Platz (1986) suggest that research regarding differences in men's and women's ways of leading does not progress as significant differences cannot be identified for a long time. However, it is still extremely interesting to progress the research into why more men are assigned managerial positions than women.

### 2.2.2 Mentors

A mentor can be defined as a person or a teacher whose task is to guide younger and less experienced employees in their personal and professional development. A mentor’s task is to share their experience and connections to provide support and thus be able to help other people in their development and future. An organisation can use mentorship to promote the development of their employers (Hu, Li & Kwan 2022). It is beneficial for those who wish to advance in their career (Cooper Jackson 2001; Collin, Jonnegård, Qvick, Silfverberg & Zabit 2007). The individuals who have a mentor experience that they have better work opportunities, greater flexibility, higher satisfaction, and a greater opportunity to be promoted than the individuals who do not have a mentor (Cooper Jackson 2001). Furthermore, it has been shown that mentoring makes the individual take a greater part of the organisation and its work, the friendship between the employees develops and the individuals experience an increased development in their professional identity. Although, the mentor must be chosen with care since the mentorship works better with good personal chemistry between the parties (Baumgartner & Schneider 2010).

The opportunity for a female mentor is limited because of the lack of women in higher positions (Cooper Jackson 2001). Women have for a long time been underrepresented in leadership positions and that is a phenomenon that still mirrors reality. Women are rarely seen as a leader either by the organisation or by themselves (Nett et al. 2022). It may be of importance that a woman has a female mentor since they can identify more with a woman (Collin et al. 2007). Moreover, it can be significant for a woman to have a female as a mentor since she also functions as a role model. Given that women may face gender-stereotyped obstacles in their careers, it may be of particular importance for them to know that another woman has succeeded with a similar achievement, thus they may be inspired to achieve similar success. Women who work in male-dominated professions and who have female mentors and female role models can, for this reason, perform better in their careers in comparison to women who lack this type of role model (Lockwood 2006).

### 2.2.3 Family

Women, especially mothers, are considered to be less capable than men when it comes to working in general. There is an assumption that women, especially mothers, are not expected to prioritise work over family obligations or make as many sacrifices to pursue a career as men. (Mari & Luijkkx 2019). A barrier to women’s opportunities to advance in their careers is that their family life consumes a considerable amount of time. Both family and work are essential roles in an individual's life, but it is, particularly for women, difficult to balance the work burdens due to family responsibilities (Rasheed, Iqbal & Mustafa 2018). Women are frequently
stereotyped and perceived as family carers and they continue to hold the majority of the childbearing responsibilities in our society (Law 2019; Perrakis & Martinez 2012). Thus, this makes it more difficult for them to balance work and family life and advance in their careers. When viewed for promotion, women’s parental status is considered more negatively than males, in particular in the audit and accounting industry which has a competitive work environment. Occasionally, male accountants and auditors with children are even viewed more favourably than mothers as they are seen as stable and reliable. They are therefore assumed to be economically viable, while mothers are not because of the belief that their devotion to the family will reduce their commitment to the firm and its clients (Windsor & Auyeung 2006).

Furthermore, there are studies that have shown that in recent years, men have had higher expectations of themselves in terms of taking responsibility for family life. This has thus led to men in leadership positions trying to lead their organisations so that there is a good balance between work and family life. This has led to better conditions for women to be able to start a family during their active career, while the demands on men and women in terms of taking care of the family still differ greatly (Burke 2010). Previous studies have also shown that many women choose to settle for their current professional positions in order to balance family life, while others opt not to start a family in order to advance in their careers. Family life thus has major limitations on women's career opportunities (Anderson, Vinnicombe & Val Singh 2010).

### 2.2.4 Women in the Audit Industry

According to a previous study conducted in Taiwan, women comprise half of the workforce in the audit industry, yet the overall number of employed women is only 23%. These statistics indicate that women still face trials of discrimination and as further discussed in the study, particularly regarding unequal pay and advancement in the workplace. Continuing, the number of women in leading positions amounted to 14% of the total in 2002, which is a low figure. Furthermore, this figure has significantly improved to 2011 when it amounted to 36%. Purely in terms of wages, the study shows that women earn less than men for the same work performed throughout the period 2002–2011, which is another factor that points to discrimination (Huang, Chiou, Huang, & Chen 2015). Relatedly, Yang, Chen, and Yang (2013) show that male-owned auditing firms in Taiwan outperform female-owned auditing firms in financial performance. Furthermore, the male-owned agencies show a higher financial result even though there is a lack of professional training for auditors. The authors have interpreted this result as the Chinese cultural values in social roles towards women playing a decisive role. This result further reinforces that the auditing industry in Taiwan is male-dominated and that there is discrimination against women.

Another study conducted in Jordan has examined the role and importance of women in the audit industry. The study revealed that several of the countries in the Middle East and North Africa have understood the importance of developing female talent in various organisations, but these women are still discriminated against, and Jordan is no exception. In Jordan, the men expect the women to be at home and take care of the family and should therefore not prioritise developing their careers (Gul, Srinidhi & Ng 2021). Again, women are discriminated in the industry.

Lastly, a previous study on the Swedish auditing industry found that the proportion of female auditors amounts to 65.5% of the total auditors. Despite this, only 16% of the partner positions are held by women (Mnif & Cherif 2022). This means that even though Sweden is a feminist country with a GII of 0.023 as previously mentioned, there is discrimination against women even in the auditing industry in Sweden. This can mean that the glass ceiling also exists in
Sweden. Although the proportion of female audit partners is very low in Sweden, the proportion of authorised female auditors exceeds the proportion of Anglo-American countries according to the study (Mnif & Cherif 2022). The reason why this is so, among other things, is that the Swedish Institute of Auditors has set demands for diversity in recent years (Sellami & Cherif 2020). A further explanation for why it is this way is because Scandinavian countries have introduced policies that make it easier for women to balance work and family life (Bailyn 1992). The nationalist ranked Sweden in 2021 as the best workplace for women in the world. In conclusion, this means that women have much better opportunities to advance in their careers in Sweden than in many other countries, but discrimination does after all occur (Mnif & Cherif 2022).

2.3 Glass Ceiling

A result of women's lack of success is the phenomenon of the glass ceiling. The glass ceiling refers to an invisible barrier that hinders women from advancing in their careers. In order to reach the highest positions, women must break through the glass ceiling and overcome its obstacles. The glass ceiling continues to exist, despite decades of social development and attempts at greater gender equality (Coetzee & Moosa 2020). Studies have shown that there is a glass ceiling in the audit industry, but locating where this glass ceiling occurs can be complicated. However, much has shown that a glass ceiling already exists when qualifying to become an authorized auditor, which means that many women fall behind early in their careers (Collin et al. 2007). The glass ceiling is not an individual obstacle which is based on lack of competence or qualities, it is an obstacle that women meet at different levels in the organisation. It can, amongst others, depend on tradition and stereotypes that together form an obstacle for women to reach the absolute top (Smith, Caputi & Crittenden 2012). Women have a hard time breaking through the glass ceiling since they face more obstacles, such as discretionary evaluation, as they advance in the organisation (Mun & Jung 2018).

The previous research on the theory of the glass ceiling has identified several factors that can explain why women partly do not get managerial positions and partly do not present well in the higher positions - in relation to men. These factors that are considered to influence include gender roles, perceived conflict between work and private life, lack of support from family and friends, lower self-confidence and self-esteem, and lack of mentors and role models. The most given factor influencing is organisational conditions and factors, such as cultural stereotyping of the role of manager and lack of support from colleagues (Garcia-Blandon, Argilés-Bosch & Ravenda 2019). Moreover, according to Bertrand (2018) is one of the most driving forces behind the glass ceiling gender discrimination in the labour market.

Additionally, women spend a lot of time on non-market work, such as childcare and taking care of the home. The gender norm implies that women are expected to be the main providers of the non-market work, which also is a factor behind the glass ceiling occurrence. The non-market demand on women's time is in particular disruptive when they are competing in the higher earnings occupations (Bertrand 2018). Another explanation for why women face a glass ceiling is statistical discrimination. This means that individuals are judged according to their group affiliation instead of their individual characteristics. This means, for example, that a woman can be judged based on the general characteristics of women, even if she herself does not obtain them. Statistical discrimination affects the employer's demand for women in connection with recruitment and promotion. Furthermore, governments may be a reason for the development of the glass ceiling in the form of poor inspection and enforcement. Moreover, it can also be a consequence from the insufficient detailing of data assembled by the government agencies to
be able to surveil the progress of women in the labour market, and the limited informative use of the reports produced from the collected data (Yu 2018).

Furthermore, Ng & Seara (2017) have shown that in situations where the CEO has been a woman, other managers and middle managers who have been women have succeeded better in their work than if the CEO had been a man. It may indicate that women are better at understanding, leading, and supporting their employees and or that the female CEOs carry with them their own experiences of how difficult it is to climb up the career ladder in the prevailing male hierarchy. Furthermore, the study also showed that the recruitment of women is also affected depending on who the CEO is. More women were recruited if a woman was CEO than if it had been a man. The study identified additional important factors affecting women's chances of success, namely companies' dependence on international operations. One explanation for this is that internationalisation is an expansion abroad that primarily benefits men's careers. It has been shown that men are offered international assignments to a greater extent than women. It may also continue to be due to prejudices about women's ability to perform and willingness to take on assignments related to the international part with regard to the family. In conclusion, this thus means that higher levels of corporate internationalisation and foreign-owned companies limit themselves in their efforts to promote their female colleagues and also to recruit women. This is another factor that contributes to the glass ceiling and the difficulties in breaking through it (Ng & Seara 2017).

The phenomenon of the glass ceiling has created public attention and efforts to ease the way for women to break it. However, despite this attention and efforts, the number of women in leadership positions remains disappointingly low (Lin, Lee & Ahlstrom 2023). When a firm is in crisis or at risk to fail, a woman is more likely than a man to be promoted (Glass & Cook 2015). Hence this is a situation where they can break the glass ceiling. However, this is also an example of when they can land on the glass cliff: an uncertain leader position where they are doomed to fail (Coetzee & Moosa 2020). To be able to break the glass ceiling and overcome the obstacles that women face, different strategies need to be addressed. These strategies include interventions to reduce gender bias, access to mentors, leadership development programs and changes to family-related policies (Chisholm-Burns, Spivey & Josephson 2017). Women are more likely to break the glass ceiling if they have support from their family and strong determination. Moreover, it can be beneficial to build strong relationships with people in leadership positions in order to gain support which can introduce women to new opportunities (Salahuddin, Mahmood & Ahmad 2022).

The theory of the glass ceiling is not only about gender inequalities, but also concerns women's negative experiences of advancing to top positions. Previous studies investigating this phenomenon have reported that it is more difficult for women to reach the higher positions but that this is not only because of gender, other factors can also be written as an example, which has led to the theory of the glass ceiling being questioned (Zeng 2011). Furthermore, the term glass ceiling is difficult to operationalize as some researchers interpret it as achieving authority (Baxter & Wright 2000) and while some see it more as salary outcomes (Morgan 1998) or professional competence (Maume 2004). Furthermore, previous studies suggest that if the glass ceiling is to have any real meaning, it should be separated from the traditional labour market discrimination that also concerns race for example. The research also says that it is more difficult for women to advance to the highest levels within an organisation but that it is relatively equal between men and women to reach middle management positions. This then means that some researchers claim that it is about other factors than just when it comes to advancing to the very highest positions (Zeng 2011). There are therefore divided opinions on
whether the glass ceiling can be the basis for the theory regarding the gender differences that prevail at the top of the hierarchy. Together with Zeng (2011), Cotter, Hermsen, Ovadia & Vanneman (2001) present the same results. Cotter et al. (2001) believes that at lower and intermediate levels, the gender equality policy that prevails in several countries prohibits discriminating against women. Cotter et al. (2001) further believes that attitudes, practices, and norms that are not observable are the basis for women finding it more difficult to advance from the lower levels and that the glass ceiling can only be discussed at the higher levels. There are therefore divided opinions on whether the glass ceiling can be the basis for the theory regarding the gender differences that prevail at the top of the hierarchy.

2.4 Homosociality

The concept of homosociality describes and defines social bonds between persons of the same sex and is often used to refer to heterosexual male social bonds. It is frequently used in studies on men and masculinities (Hammarén & Johansson 2014). Homosociality can be defined as the seeking, enjoyment, and/or preference for the company of the same sex. Given that men are often more valued and have greater control over resources in society, they can fulfil many of their needs through interactions with other men. The phenomenon can be seen as a kind of gender-linked club where men from different hierarchical levels gain access. Many of the resources of society and organisations are controlled by men, which is one reason why men orient themselves towards other men. Homosociality results in men and women having different contact networks. Especially for women, this can constitute a structural obstacle with regard to the fact that men hold leading positions to a greater extent (Lipman-Blume 1976). Continuing, homosociality is seen as an explanation for the vertical segregation which exists between men and women in power positions (Hammarén & Johansson 2014) and is used to explain why men dominate powerful positions in organisations and society (Lipman-Blume 1976).

Moreover, Kanter (1977) discusses a phenomenon called homosexual reproduction, which means that managers reproduce themselves by choosing individuals who are similar to themselves. The managers then become a group that is similar to each other and as soon as a person of a different kind tries to penetrate this group, this is seen as incompetence and those who belong to this group feel that it is “right” to exclude this person. Continuing, Kanter (1977) explains that as a consequence of this, the organisational culture is characterised by male dominance. This makes it easy to exclude the women who try to reach the higher positions because the male leaders are afraid of how women behave and act in such a position.

Furthermore, for several years, there have been many studies that have focused on processes and methods that work against women in male-dominated industries and what effect this has on women's career opportunities. One of the findings made is that selected individuals within organisations are the majority of the time men, and they receive significantly more guidance and access to opportunities and opinion formation from their managers. The research has also shown that men maintain their overrepresentation by applying gendered rules, many of which operate routinely through homosociality. In summary, the studies show that it can therefore be important to have informal rules that maintain and perpetuate a leadership that acts against and protects that formal rules that aim to counteract gender equality can have an effect (Galea, Powell & Salignac 2022). Lastly, it is not only men who contribute to maintaining homosociality within organisations, it also depends on women affirming men, which is called heterosociality. It could be, for example, that women show approval of men's statements or openly ignore other women (Lipman-Blumen 1976).
2.5 Summary
The auditing industry has a clear hierarchical structure with a definite career ladder from audit's assistant to senior to manager and lastly, partner. Previous studies show that women are clearly underrepresented in the top ranks of audit firms. Furthermore, women have also for a long time been underrepresented in leadership positions since leadership is often associated with masculinity and male candidates are being favoured over a female for the same position. The lack of women in higher positions leads to limited opportunities for a female mentor. It may be of importance that a woman has a female mentor since they can identify more with a woman. Moreover, women are frequently stereotyped and perceived as family carers and they continue to hold the majority of the childbearing responsibilities in our society. Thus, this makes it more difficult for them to balance work and family life and advance in their careers.

Continuing to the first and main theory in this study, the glass ceiling, which is a result of women's lack of success. The glass ceiling refers to an invisible barrier that hinders women from advancing in their careers. In order to reach the highest positions, women must break through the glass ceiling and overcome its obstacles. The previous research on the theory of the glass ceiling has identified several factors that can explain why women partly do not get managerial positions and partly do not present well in the higher positions - in relation to men. Moving on to the second theory, homosociality, which describes and defines social bonds between persons of the same sex and is often used to refer to heterosexual male social bonds. It can be defined as the seeking, enjoyment, and/or preference for the company of the same sex. Furthermore, it is seen as an explanation for the vertical segregation which exists between men and women in power positions and is used to explain why men dominate powerful positions in organisations and society.
3. Method

3.1 Research Design
The empirical material has been collected through a qualitative method. The reason for this being that the research is concerned with words and visual data. A qualitative method purpose is that experiences, values, or perceptions of a particular phenomenon/life situation should be examined (Bell, Bryman & Harley 2022), which is exactly what this study aims for. This essay has been carried out using a abductive research approach. By conducting interviews, personal information and personal experiences could be discussed and investigated. The data collected is thus unique and also determines what is available for analysis. There are no given answers, without each respondent being unique and there are almost no restrictions on the answers that respondents can give. Furthermore, this study seeks to understand a social reality by hearing relevant individuals talk about their experiences and thoughts. Henceforth, interviews have been held with females who work at different audit offices. The women were of different ages and thus different experiences have been able to be taken into account.

Qualitative interviews were chosen since it entitles flexibility and detailed narratives from the perspective of the respondents. Furthermore, the interviews were semi structured for the reason that they give the opportunity to ask open-ended questions which can be followed up instantly (Bell, Bryman & Harley 2022). An interview guide was created which assured that all the desired topics were brought up in all interviews. Moreover, semi-structured interviews make it possible to capture topics raised by the respondents which are not included or thought of in the interview guide. Henceforth, the interviews were held face-to-face at the auditors’ offices despite one which was held digitally. This study's gender perspective may be perceived as a sensitive topic. It is easier to create a confidential atmosphere if the people involved can see each other, thus this was executed. In addition, interviews held face-to-face opens up for a more in-depth discussion (Bell, Bryman & Harley 2022). By holding an interview digitally, the respondent's level of eventual stress can be lowered since an interview can cause stress over, for instance, choice of clothing and choice of words. In this case, one interview was held digitally, and the respondent was at home and thus felt comfortable. The in-depth discussion was affected to some extent since the opportunity to use body language was limited but overall, all the interviewees had a positive outcome.

3.2 Delimitations
This thesis is limited to studying female auditors in Costa Rica, San José. The reason why Costa Rica was chosen is because this is a country where gender equality is deficient and should therefore be examined more closely. Next, the city of San José was chosen to be investigated because it is the country's capital, and it is in this city that most audit firms are located as the country is very small and the other cities are very small in relation to the capital. It was thus assumed that most information of value could be obtained in San José.

All respondents selected are authorised auditors as they have higher requirements for education and possess more experience. Experience is an important prerequisite for being able to have an opinion and understanding of the study and its purpose. Only women's views on their opportunities to advance in the audit industry will be considered. The reason for this is that men may find it difficult to see why women are not to the same extent in the top positions, since they themselves belong to the more privileged group. The respondents are of different ages as their outlook and experience most likely differ depending on whether they are relatively new to
the industry or have been working for a longer period of time. Furthermore, experience of previous work in other industries and or at other companies within the same industry can be of great importance as the work situation is assumed to vary with regard to experience, size of company and number of employees.

3.2 Sample Group
The study intends to study individuals who meet certain criteria within a specific organisation, therefore a target-driven selection has been used. The purpose of target-driven selection is that the choice of participants is made based on the goals of the research and criteria that enable the research questions to be answered (Bell, Bryman & Harley 2022). Furthermore, four of the respondents were selected through snowball sampling with the help of respondents who suggested other suitable respondents. Contact was made with these with the help of the first respondents.

The sample of the study consisted of a total of 11 female respondents who works as an auditor at different firms and has done so for different numbers of years. However, at two firms two different women were interviewed which makes the total number of firms nine. It was made sure that the women who worked in the same firm worked at different levels. This was because they then did not have the same amount of responsibility nor work experience which was important to make an as representative image as possible. The size of the companies varies from small to large. The firms were categorised with the help of OECD: s definition of business size. A small-sized business is estimated to have 10-49 employees, a midsize business 50-249 employees and a large-sized business more than 250 employees (OECD 2023). Five of the firms are considered small, three are considered midsize and three large.

<table>
<thead>
<tr>
<th>Respondent</th>
<th>Title</th>
<th>The size of the company</th>
<th>Length of the interview</th>
<th>Place of the interview</th>
<th>Age</th>
</tr>
</thead>
<tbody>
<tr>
<td>Respondent 1</td>
<td>Manager</td>
<td>Small</td>
<td>47 minutes</td>
<td>Their office</td>
<td>52</td>
</tr>
<tr>
<td>Respondent 2</td>
<td>Assistant</td>
<td>Small</td>
<td>49 minutes</td>
<td>Their office</td>
<td>26</td>
</tr>
<tr>
<td>Respondent 3</td>
<td>Supervisor</td>
<td>Small</td>
<td>55 minutes</td>
<td>Their office</td>
<td>56</td>
</tr>
<tr>
<td>Respondent 4</td>
<td>Senior</td>
<td>Small</td>
<td>52 minutes</td>
<td>Their office</td>
<td>30</td>
</tr>
<tr>
<td>Respondent 5</td>
<td>Supervisor</td>
<td>Small</td>
<td>46 minutes</td>
<td>Their office</td>
<td>55</td>
</tr>
<tr>
<td>Respondent 6</td>
<td>Manager</td>
<td>Midsize</td>
<td>40 minutes</td>
<td>Teams</td>
<td>36</td>
</tr>
<tr>
<td>Respondent 7</td>
<td>Supervisor</td>
<td>Midsize</td>
<td>40 minutes</td>
<td>Their office</td>
<td>47</td>
</tr>
<tr>
<td>Respondent 8</td>
<td>Assistant</td>
<td>Midsize</td>
<td>35 minutes</td>
<td>Their office</td>
<td>28</td>
</tr>
<tr>
<td>Respondent 9</td>
<td>Supervisor</td>
<td>Large</td>
<td>50 minutes</td>
<td>Their office</td>
<td>35</td>
</tr>
<tr>
<td>Respondent 10</td>
<td>Senior</td>
<td>Large</td>
<td>42 minutes</td>
<td>Their office</td>
<td>45</td>
</tr>
<tr>
<td>Respondent 11</td>
<td>Senior</td>
<td>Large</td>
<td>45 minutes</td>
<td>Their office</td>
<td>45</td>
</tr>
</tbody>
</table>
3.3 Data Collection
Prior to the interviews, contact was made with the respondents through email with a request for an interview. The time and place where the interviews would take place was then determined. The respondents were given the opportunity to take part of the topics and questions before the meeting. They were also informed that both them and their employer would be anonymous; this was to get the auditors' trust and make them open up more about their experiences. The interviews took place in Costa Rica, San José, at the auditor's offices. However, one interview was held digitally via Teams since the individual only works from home. At the beginning of the conversation, the respondents were asked for permission to record. All the interviews were held in English since the respondents are fluid in English. Therefore, no interpreter was needed and there were no problems with language barriers since the authors also are fluid in English. The interviews were semi-structured. Thus, all interviews were performed following a list of topics and questions prepared in advance. Semi-structured interviews give the interviewee much leeway in how to reply and also gives the interviewers more freedom, in comparison to structured interviews (Bell, Bryman & Harley 2022). However, to a great extent, all the questions have been asked and similar wording has been used. The questions were formulated in an interview guide, see appendix 1. This is beneficial for qualitative studies with a clear question formulation (Bell, Bryman & Harley 2022). All the questions which were asked are not included in the interview guide since, during the interviews, follow up questions have been asked depending on the respondent's answer. Furthermore, this method was also chosen in order to receive rich data including personal and detailed descriptions.

The articles used in the study to form the theoretical frame of reference and used in the discussion were all found through the database Primo, accessed through University of Borås library's website. Primo is a search service and has been used as a tool for searching the library's collection of printed and electronic books, articles and theses. Search words that were used were amongst other gender, women, leadership, auditor, glass ceiling and career opportunities. All the articles are peer reviewed. Moreover, besides scientific articles, information has been taken from websites such as the United Nations (UN). This website is considered reliable since the UN is an intergovernmental organisation.

3.4 Data Analysis
In order to process the data into manageable material, all interviews have been transcribed. To be able to remember impressions and perceptions about the interview, the interviews were transcribed within two days of the implementation. In order to create the anonymity of the respondents, names, workplace, and other aspects in the transcription that could be connected to a certain person, or a certain workplace was coded away. The respondents were named “Respondent 1”, “Respondent 2” and further to “Respondent 11”. After the data had been transcribed it was broken down into constituent parts where codes were formed from what was seen as significant for the study. During the process, comparisons were made between the codes, they were categorised, re-evaluated, and adjusted in order to present a fair result. Background, career, colleagues, family, women’s visibility, and discrimination are categories that were used. In order to include as much as possible from the interviews into the codes, transcribing and coding the data was carried out as soon as possible after the interviews were held.

When an interview had been transcribed, they were read through multiple times with an objective mind. The first time, interesting observations were noted and then what information that was repeated was noted and what information that stood out. Potential codes began to emerge when the material was processed once more. The patterns and connections that emerged
between the different codes were then grouped into different categories. Background, career, colleagues, family, women’s visibility, and discrimination are categories that were used. The aim was to create neutral names for the categories, but also names that could relate to the chosen theory and to the theory that later emerged.

Criticism usually directed at this type of coding procedure is that there is a risk that the context is lost because pieces of text are taken out of context (Bell, Bryman & Harley 2022). The material is usually processed, sorted, and thinned to such a large extent that the social situation and the flow of the respondents' stories risk being lost. However, the collected data was therefore kept in its original form throughout the coding process to reduce the risk of relevant data being excluded.

3.5 Method Reflection

A disadvantage with a qualitative study is that they are time consuming for the respondents (Bell, Bryman & Harley 2022), thus they might not be willing to participate in the study and take the time for an interview. It was relatively easy to get the first respondents to participate, however there were a lot of firms that did not answer, and the last interviews were hard to book, a challenge that was foreseen and overcome with the help of respondents who suggested other suitable respondents. Another disadvantage with a qualitative study is that it is hard to generalise (Bell, Bryman & Harley 2022). Although, the purpose of this study is not to generalise, rather to get a picture of how it is amongst these 11 women on how to work in the audit industry. The advantage with interviews is that the questions can be inherent and open. Questions where the answer cannot be found through the internet and books can now be asked to a person who has a lot of experience in the area. Interviews give the opportunity to ask follow-up questions which contribute with depth and details to the study. Follow-up questions also give the opportunity to control the information which creates a high validity. The disadvantage with interviews is that the data-processing can be very time consuming. Furthermore, the interviewer must alone interpret the data from the interview to make it applicable, which can lead to angled information and also leads to additional time and effort for the authors. Additionally, interviews are not an equally anonymous data collection technique compared to, for example, surveys (Bell, Bryman & Harley 2022). However, the respondents and their firms in this study were anonymous.

The reliability and credibility were characterised by transparency, responsiveness, and transparency. The credibility of the study is strongly affected by the fact that we met with the auditors in person in San José, Costa Rica. We have on the other hand taken into account that the answers are based on personal experience and are thus not necessarily objective. Since the study took place far from the interviewer's country of origin, certain factors regarding differences in for example culture and behaviour had to be taken into account. To minimise the distance between the respondents and interviewers, the interviewers were dressed appropriately and learned how to behave correctly according to the culture. Attention was made towards body language and how the respondents answered the questions to ensure sensitivity.

Furthermore, it was considered to be beneficial that the respondents were given the questions in advance as the respondents could prepare in a different way and thus answer the interview questions in more detail, which makes the empirical material better. A disadvantage of this, however, is that the answers will not be quite as natural as if the respondents had been asked the questions for the first time. This in turn could have led to poorer engagement during the interviews and thus poorer answers to follow-up questions. However, this was not perceived to be the case.
The questions in the interview guide had to be determined before they were sent out to the respondents, hence the questions had to be determined early in the process and could not be changed afterwards. To ensure that the questions were relevant to the study, a pilot interview was conducted with an auditor in Sweden. The reason for choosing an auditor in Sweden was because it was easier to get in touch with a Swedish auditor since the authors live in Sweden. Furthermore, as many female auditors from Costa Rica as possible were wanted in the sample group, hence one of these were not used in the pilot. The pilot interview led to some alterations, but mostly it contributed to confirmation that the questions were relevant, as the answers could be analysed based on the theory and were relevant to be able to answer the research questions.

The nine firms included in this study are not representative of the entire Costa Rican audit industry. However, the sample group served our purpose of discovering different experiences and perspectives. More interviews could have been conducted and therefore contributed to more data for our analysis but due to time constraints and difficulties in finding firms willing to do an interview, we were unable to conduct more interviews. Nonetheless, the eleven interviews and the nine firms created a sense of empirical saturation. Additionally, the respondents in this study are women of different ages at different firms which were chosen to achieve a higher representation of the female auditors.

3.6 Ethical Considerations

This study has taken Bell, Bryman & Harleys (2022) four ethical principles into account, namely: avoidance of harm, informed consent, privacy and preventing deception. The respondents received information both before and after the interviews what the purpose of the study was and what their involvement would contribute to. Since the respondents were fluid in English, they fully understood the purpose of the study and were therefore able to consent to participate, hence an interpreter was not needed. The interviews have been recorded in order to be able to transcribe Afterwards. The respondents were asked for permission to record. During the interviews the respondents were informed that the thesis would be published and therefore public. Thereupon the respondents were informed that both them and their employer would be anonymous. The questions were thoroughly prepared to make them natural to avoid leading the respondents in a certain direction. The respondents were also informed that all the recordings would be deleted according to the ethical principles from Bell, Bryman & Harley (2022). The material was only used to answer the purpose of the study and was not available for unauthorised individuals. The respondents also received information about where they can take part of the thesis.
4. Results

4.1 Background

The respondents' ages range from 26 to 56. Out of the 11 respondents, 8 of them have children where the age of the children varies. Some have toddlers, while some have teenagers or young adults. All of the females who have children are married and live together with their respective husbands. Many of the respondents also mentioned that they have great support from their family. The support comes both from their own family but also from relatives and friends, which has meant that the women have had the opportunity to work and be a mother from the start, although it has despite this sometimes been challenging. Out of the three respondents who do not have children, one respondent is single. The other two have a partner who they live with and one of these two is currently pregnant. All of the respondents are living in San José and many of them derive from the capital. All of the respondents are born and raised in Costa Rica and come from either the capital or one of the other larger cities in the country. All of the female auditors mentioned that they have many siblings and cousins and therefore a big family, with many of the respondents' family members having a university degree. They, for example, have degrees in economics and law.

All of the respondents have a university degree in accounting, which is a must to be entitled to practise as an authorised auditor in Costa Rica. Some of the respondents have a master’s degree while some have a candidate degree. How old they were when they obtained their degree varies as respondents started studying at different ages. However, the majority were young, hence they started university quickly after they finished high school. Furthermore, they have all gone through the steps to be able to become an authorised auditor, namely, gathered at least two years’ work experience in the audit area, take the CCPACR deontology seminar and pass an ethics exam. Therefore, all of the respondents are authorised auditors, but the age that they obtained this title varies.

Two of the female auditors are managers and three are seniors. The remaining have different responsibilities within their firms. Four are supervisors, hence they have a certain leadership role where they oversee the staff as they conduct quality and financial audits of organisations and companies. Some are leaders of their teams while some do not have any specific responsibilities or leadership roles. The majority of the respondents have worked at their firm for several years, while some recently started.

4.2 Career

The goal of becoming an authorised auditor was a common denominator for several respondents, but after obtaining the authorisation, the goal image diverges. All respondents want to continue to develop their careers in different ways and obtain different kinds of leadership positions, except two. These two women feel satisfied with where they are right now in their careers. One is a manager, therefore the satisfaction, but one has its focus on family and therefore she does not have any specific goals for her career at the moment. Additionally, the women who have small children also mentioned that one of their goals is to maintain a good balance between their work life and personal life. Furthermore, multiple respondents mentioned that they wish to improve their English in order to handle international clients. One woman even had a goal to improve her English and then move on to a bigger firm with more international clients. One of the reasons for wanting to move on from her current midsize firm is that she does not see growth opportunities there, hence it is hard to keep her motivation up. Hand in hand with improving their English, they also want to improve their knowledge about international financial reporting standards such as gaining an IFRS certification.
The opportunity to reach these goals and advance in the organisation are seen differently amongst the female auditors. Some feel that they have good opportunities since they work at a small firm, hence the opportunity to gain more responsibilities is greater than at a large firm. Moreover, they emphasise that they feel seen and heard since the company has a low number of employees. Although, one of the women who works at a small firm highlight that with a bigger firm, more and bigger responsibilities occur which is something she is missing out on. Moreover, the women who work at a midsize firm are divided in their opinion on the subject. On one hand they feel like they are heard and seen and that their performances are seen and evaluated equally and there is no favouritism. On the other hand, they see the size of the firm as an obstacle since they only provide services for smaller clients. They see their opportunities within the company as good but if you look at the whole career it might be difficult for them to climb further.

Moving on to the females who work at a large firm, who mainly do not have a positive view on their opportunities. One woman's perspective is that since it is a large firm it opens up to a lot of opportunities. On the other hand, she points out that she struggled when she first started at the firm since she was a few years older than the rest and also a woman. She experienced that her male colleagues who started at the same time were given better opportunities at first, but she fought and managed to gain respect and better opportunities. The remaining two women who work at a large firm express that their opportunities to advance within the organisation are not good, which is because of the size of the company and their gender.

The respondents have identified several obstacles that prevent them from advancing in their careers. Two of the women mentioned their age as an obstacle since they feel like they are too old to for example apply for a new job. Furthermore, the women who have children raised this as an obstacle since it is hard for them to balance their work life and their family life. Several women highlighted that they took the majority of the parental leave since their husbands had demanding jobs and also due to the traditions in their families and country. Hence, this set them back in their careers in comparison to their male colleagues and female colleagues with no children. Moreover, several of the female auditors underline that the size of the firm can be an obstacle to advance in their careers depending on which goals they have. Some feel like a small or midsize firm provides good opportunities since it is small and has few employees and therefore few competitors, while some feel like a large firm provides more and above all bigger opportunities. Although, with a large firm comes more competitors.

Additionally, some of the auditors mentioned that their gender has been or is an obstacle for them to advance in their careers. This was seen the most by the women who work at a large firm. Their firms have a great number of male employees and males in leadership- and manager positions. Two of the three women who work in a large firm experienced that being a woman is an obstacle, partly because few see women as leaders. They feel that this stereotype is difficult to change on their own and that there exist several norms and perceptions about how a woman should be and what she should do, such as being at home and taking care of children and the household.

Lastly, three of the respondents raised the topic of how mentors in their workplace can help them advance in their careers and provide better opportunities. One of these respondents did not have a mentor but wished that she had this when she first started at her firm so she could gain support and guidance in her large and competitive male dominated firm. The other two respondents have both had a male mentor in the beginning of their time at their companies.
They experienced that this provided them with a great number of support and comfort and helped them develop within the organisation. On the subject if a female mentor would have been more appreciated, they were both divided. They were indeed pleased with and grateful for their male mentors, but they both mentioned that it could have been different with a female mentor. One of the respondents thought that she would still be where she is in her career with a female mentor, but that it could have been helpful for other women to see a female mentor another female. The other respondent indicated that it could have been more beneficial with a female mentor since she can identify with her more and that this could have made both her and others more inspired.

As a final question, the women were asked if they had something to add about the opportunity for female auditors to advance in their careers. Regardless of how it was at their own firm, they all agreed that the audit industry in their country is male dominated and they wish that this would change in order to improve women's opportunities. They also wish to even out the salary differences between the genders. Several females highlighted that this is not only an issue within the industry, but in the whole country. As a tip, multiple of the respondents mentioned that women should set clear goals and not stop fighting to achieve these. Additionally, they said to not be scared to enter a male dominated industry and to keep trying.

4.3 Colleagues

The gender distribution within the firms varies, informs the respondents. The main factor is how large the company is. Mainly, the larger the firm, the more male employees in comparison to women. However, one firm stands out from the rest, it is a midsize firm where they are 81% women. The respondent informs that the partner and founder of the firm chose to structure the firm like this due to personal experience from a larger international firm where they were overly pro men workers and leaders. This was an approach he did not appreciate or agreed with, consequently he started his own firm to provide women opportunities in a male dominated industry. All the managers within the company are females, but the partners are male. Furthermore, the female auditor at this firm believes that everyone has equal opportunities to advance within the organisation. Although, she highlights that men actually could have a harder time than women obtaining employment and manager positions since the partner and founder prefers to hire women.

Moving on to the other small and midsized firms, the gender distribution is fairly even. Although there are some exceptions where there are more men. Additionally, some women have leadership- and manager positions but the majority of these positions are held by men and all the partners are males. In the large firms there is a great gap between the number of female and male employees where the women are underrepresented. Furthermore, few women have leader- or manager positions.

The females at the small and midsized firms mainly believe that both men and women have the same opportunities to advance within the firm. Although, one of them expresses that their boss prefers male leaders, hence an advantage for the male employees. Several women also highlighted that their opportunities are limited, in comparison to men, due to pregnancy and childcare. Moreover, one respondent informs that she experiences that some women, in contrast to men, are content where they are right now for various reasons and do not wish to advance. However, she highlights that this is by their own choice and not something that the company's leaders or structure made them feel. Moving on to the females at the larger firms who do not believe that women and men have the same opportunities to advance within the organisation. One of them in particular expressed that their department and firm in general is characterised
by a male work culture which makes it hard for her and her female colleagues. She mentions that several of her female colleagues have applied to other, mainly smaller firms, due to the work climate. However, one of the females at a larger firm expressed that she felt like it was harder for her than her male colleagues in the beginning, but she quickly overcame this feeling and now believes that it is fairly even. All of the respondents feel that their views and opinions are being heard and seen, but two of the women who work at a large firm do not always feel like it is to the same extent as their male colleagues. Sometimes they experience that their male colleagues' opinions are valued more.

Regarding if men and women are good at different things in the workplace, a lot of women thought that this is the case. Multiple women expressed that they think that women are more thorough, detailed, and organised. However, the extent of the differences differed from the respondents. Some thought that these differences were very small, while some thought that the differences were very clear in their workplace. Furthermore, the topic of differences between male and female leaders was addressed. Among the firms, males in general, dominate the leadership positions. A few of the female auditors do not experience a difference between a male and a female leader, whereas a majority of the females do. One of the respondents mentioned that men tend to want to lead and that they are more competitive and aggressive, while women tend to be more sensitive. Another respondent expressed that she prefers a male leader since she believes that a male leader is more executive, whereas another respondent prefers a woman due to a female's organisational ability. What they all agreed on is that they wish that more females could obtain leadership positions in order to reduce the skewness between the genders.

4.4 Family
Out of the eleven respondents, eight of them have children. When in life they started a family varies, but regardless, many see it as beneficial to obtain authorization before they have children since it is perceived as difficult to study for the authorization exam with small children at home. The respondents who have children expressed that it has affected their work to a certain extent. The most common factor that emerged was that the time available for work decreased when a child was brought into their lives. Multiple of the women mentioned that they no longer were willing to work as much overtime. Furthermore, numeros of the women said that they had to turn down certain assignments to the benefit of their family, such as tasks that entailed a lot of travelling.

Regarding the parental leave, most of the female auditors highlighted that they took the majority or all of the leave. This was because of numerous factors such as tradition within the family and country or that their husbands had demanding and time-consuming jobs. Although, some of them expressed that they had to do some work on their maternity leave since they also have responsibilities and a time-consuming job. The majority of the women felt concerned before they were going on maternity leave since they did not know how to combine the parental leave with the assignments they had. Two of the women at a small firm felt good support from their firm and their boss, whereas the other respondents did not experience this. They believe that the employer can do a better job making it easier for employees who want to combine family life and career. One woman expressed that she believes that the employer should encourage men to take parental leave to a greater extent.

Out of the eleven respondents, three do not have children. Although, one is expecting her first child in a few months. She expressed a lot of excitement, but also concern. She is concerned about how she will be able to balance her family and work life, a common denominator for
almost every respondent. She mentioned that she will take the majority of the parental leave, but that she has great support from her family. If something were to happen at her work that required her to be there, it wouldn't be a problem because her husband could stay home and take care of the baby. Moving on to the second woman, who does not have children, she mentioned that work is partly a factor to this. She feels like it will be more difficult to advance in her career if she has a child, as for both biological reasons and reasons that have arisen due to norms and stereotypes, she will have to take the greatest responsibility for the child. In addition, her partner has a demanding job where it is difficult for him to take time off. However, she highlights that her work is not the only reason for not having a child yet, but that it is one of the reasons. Lastly, the third respondent who does not have children expressed that work is not a reason for this. She is still young and has not found a partner yet. However, when the time is right, she would like to have children and if possible, she would like to split the parental leave equally. Hence, she does not think that it would disturb her career more than anyone else's.

4.5 Women's Visibility

Regarding the visibility of women in the industry, most respondents feel that it is noticeable that they work in a male-dominated industry, but that there is nothing that has stopped them from getting an education or daring to enter the industry. All respondents were aware of the distribution between men and women before their choice of profession but do not feel that it would have made a big difference for them in terms of choosing an industry, as most industries look like the audit industry. Of the respondents who work at a smaller agency, one respondent feel that it affected her self-confidence already during the studies and that help from family and relatives made it easier to get out into the working life. Precisely with regard to the fact that it affected self-confidence, the respondent says that she often received comments such as that she would never be able to cope with the work or that she would not be taken seriously and that she should work more with household chores instead.

The other three respondents said that they have been lucky to work with men who do not differentiate between men and women and that they dare to make themselves heard in the industry. Furthermore, the respondents at the small firms say that they have a good relationship with their male colleagues so that there have been no problems for them to be seen at the respective agency. However, they say that they have experienced moments when there have not been optimal working conditions. For all the respondents in this group, these cases have been comments regarding competence or about the women not being taken seriously. This is not something that has affected the women to any greater extent as they have had a nice and safe relationship with their male colleagues from the beginning, which they themselves inform about.

Furthermore, for the respondents who work at a medium-sized agency, the experiences differ, in addition to the size of the agency, somewhat from those previously mentioned respondents. Among this group, respondents say that it is clear that the men in the industry are the ones who earn more and often get the higher positions which then means that some of the respondents feel that it is sometimes not even worth trying to advance in their career. Moreover, the respondents also say that they believe that the opportunities to develop in their career are limited due to the fact that there are more men in the industry, but that there is nothing that stops the respondents from continuing to want to develop and reach the higher positions and even out the wage differences that prevails. Furthermore, some of the respondents feel that it is the agencies' loss if they do not invest in the female colleagues as well, as they display the same competence and desire to develop and become better. There is also nothing that would argue against the female colleagues being worse in any way, which the respondents often feel that the men think
they are. In conclusion, this group of auditors tells us that the difference between men and women here is something that affects them indirectly and not directly. This is why they believe that it is not as clearly felt as one might imagine it does and that this is also why they remain in the industry because the opportunities to grow are there, even though the road to get there is significantly tougher for women than men.

Of the respondents who work at a large agency, two of the auditors say that they have been affected to a fairly high extent by the working climate that prevails. One of the respondents says that it has limited the opportunities to advance in the career which has led to a lack of motivation and commitment from the respondent. Some of the respondents' male colleagues have been promoted with both less competence and experience, which makes it clear to the respondent that it is a male-dominated industry and additional reasons why the female respondent loses motivation. Another respondent says that the way she acts and works has had to change because she has had to adapt to how men are and act at work. The respondent goes on to say that she has had to change her mind and it has affected who she is as a person both at and outside of work, which makes the respondent sad. Another adjustment that the respondent has had to make is that she has had to change her attitude towards developing in her career. Previously, the respondent's attitude was that it was obvious to be able to develop and become promoted within her profession, but when she entered working life and got to experience what it is like to work in a male-dominated industry, her view of career opportunities changed.

Nowadays, the respondent does not dare to raise any hopes of being promoted or getting a salary increase, which in turn affects the respondent's motivation and attitude towards work in general. The only motivation the respondent describes that she feels is to become one of the first women to succeed in climbing her career within the agency she works for. The third respondent in this group says that she herself has not been affected to such a large extent by the fact that it is a male-dominated industry, but that she sees her colleagues being affected by it. Furthermore, the respondent says that what affects her is seeing others in the industry being deprioritized or not getting the same opportunities for career advancement. It has not led to this respondent losing hope of advancing in her career herself, but constantly seeing her colleagues being voted out is something that affects the general mood and work climate in the office, the respondent concludes by telling.

4.6 Discrimination
Moving on to the issue of discrimination where there are clear differences between the size of the agencies. Of the respondents who work at a small firm, only one of the respondents experienced discriminations at work. The respondent who has felt discriminated against is currently pregnant and her boss has chosen to not give her certain tasks due to the pregnancy. The respondent continues to say that if one of her male colleagues were to be a father, the boss would never do the same therefore she feels discriminated against. The other say that discrimination against them has probably occurred, but that it is not something that they have thought about or reflected on. Nor have they felt or experienced that any other female colleague would have been discriminated against in any way because of their gender. However, one of the respondents says that she experienced discrimination during her studies but that it is not something that continued into working life. Furthermore, one of the respondents in this group feels that she has been treated differently at work because she was a woman. This did not affect the respondent to any other extent as she chose not to spend time or energy on it and has confidence that the manager would handle it in a good way if it were to be repeated several
times or to the extent that it would affect the respondent. One of the respondents instead says that she experienced that she is treated differently outside the workplace because of the norms and stereotypes that exist in society. Regarding the issue of the glass ceiling, the respondents here also say that they do not feel that there would be such a thing in their agency in particular. However, two of the respondents point out that they believe that there would be a different answer to the question if they worked at a larger agency, as both respondents have been told by friends who work at larger agencies that barriers to climbing in the career exist.

Of the respondents who work at a medium-sized agency, the answers differ slightly in terms of discrimination in the workplace. One of the respondents feels that she has been discriminated against because of her choice of clothes at work. The form of discrimination that has occurred then has been comments about the clothes she has been wearing and tells further that she has never experienced any of her male colleagues receiving similar comments for what they have been wearing and also does not believe that it would occur either. The discrimination has then been about the woman feeling that she has been taken more or less seriously depending on what kind of clothes she has been wearing at work. The respondent further says that as a result of the discrimination that occurred, other female colleagues took her side and so did the manager, while other male colleagues felt that the situation was exaggerated. Furthermore, the other two respondents say that they have not really experienced discrimination, but that instead they feel that men generally have to have the last word at work. It can be a normal discussion about a customer, a normal conversation or in a meeting, but the men always want to have the last word. The two respondents go on to say that it is so in general in the country, so they are not surprised that it is also like that at their workplace. Furthermore, they say that they rarely take the fight to men to win the last word. They have gotten used to it being so and have chosen to let it go so that there will be no discussion about who is most right. Both respondents say that generally it is a very male-dominated country, and the country has a lot to improve on this issue.

In the next stage, one of the respondents feels that she is treated differently because she is a woman. The respondent describes it as she feels that it occurs more often in the auditing industry than in other industries. According to the respondent, things have gotten better over the years as women have been included more and more, but the respondent feels that a greater inclusion of women is needed. The respondent concludes by saying that it is still generally accepted that men would be better at practising the profession in the country than women are, but the respondent does not feel that this is true. In conclusion, one of the respondents in this group of respondents feels that the theory of the glass ceiling is reflected in the workplace. She expresses it as it is definitely easier for men than for women to be promoted in their workplace and that many intelligent women are often prioritised away. The other respondents instead say that they have not noticed or felt that there would be any kind of glass ceiling in their workplace, but both respondents point out that they are well aware of the theory as they have both read about it during their education.

Of the respondents who work at a large company, a majority feel that there has been discrimination in their workplace. One of the respondents says that a new colleague was discriminated against when she was assigned to a large client and many older male colleagues believed that she did not have what it took to take care of the client and laughed at her behind her back. The respondent says that she tried to stand up and back her colleague when this happened, but that it was difficult when the men started behaving badly and laughing at her too. The respondent concludes by saying that since there were many men who were part of the team with the two female colleagues, no action was taken for the discrimination.
As for whether the women in this group have been treated differently because they are women, everyone answers that they have experienced this to varying extents. One of the respondents believes that this is not unique in the workplace, but that several of her female colleagues have experienced and are experiencing the same thing. Continuing, the respondent describes that it is in this way in the country in general, that women are treated differently. The respondent feels that the men think that there are certain things she, as a woman, cannot do simply because she is a woman. This applies to both work-related information provided, but also information relating to everyday life in general. As a continuation of this, there are certain types of tasks that the men at the respondent's workplace think she should do before the men, for example tidying up the lunchroom and making sure that the office is kept in order.

The next respondent describes that she experiences discrimination because of her gender every day at work. This respondent instead describes the discrimination as that it is often the male colleagues who do activities after work or during the working day, for example having lunch together. The women in the office are never asked if they want to come along for the reason that they don't have the same kind of discussions or can't understand the men's jargon and then they prefer to be alone. The respondent goes on to say that during activities organised by the agency, for example Christmas parties, the women suddenly become more interesting to the men. Then the men like to invite them to dance and more than like to have a conversation about non-work-related things, which means that the respondent believes that it becomes very clear that discrimination is occurring.

The third respondent describes that it was mainly at the beginning of her time at the agency that she experienced discrimination. The respondent further describes that there were mostly only men working in her department when she started and that most of them had very high positions within the company, which made it more difficult for the respondent to feel accepted. The respondent was just over 40 years old when she started at the agency, and many of the men she started working with were clearly younger, and the respondent describes it as feeling that they looked down on her because she was, in the eyes of the public, older but not advanced in her career. The respondent felt that they would not have treated her in the same way if she had been a man, but rather treated her as a competitor. The respondent concludes by saying that after a few years she became more and more accepted by her male colleagues because they finally felt that she was competent enough to perform the tasks she was hired to do.

Regarding the question of the glass ceiling, all the respondents in this group answer that they do not know the so-called theory of the glass ceiling from before, but that if they all think for a moment, they can all apply the theory to their agency. One of the respondents says that although she did not know the theory of the glass ceiling before, she is glad that she is doing it now as it is exactly what she felt she experienced at the company and describes that she is almost a little relieved to hear that there are theories about exactly what she experienced. Another respondent instead tells us that she has worked at the company for seven years but has not managed to climb higher in her career yet, which is a sign that the glass ceiling also exists at this respondent's agency as the male colleagues with equal experience and a similar background have managed to climb in their career. The third respondent describes that the feeling of the glass ceiling was with her at the beginning at the agency, but the longer the woman worked at the agency, the more the feeling that the glass ceiling exists has disappeared.
5. Discussion

5.1 Background

The majority of the respondents started university quickly after they finished high school. Furthermore, everyone comes from a big family where many of the respondents' family members have a university degree. This could indicate that depending on a person's family and if they have an education or not, it could affect if they themselves gain a degree. Hence, it could be argued that the females who gain a university degree are the ones whose family have a university degree. Moreover, multiple of the respondents' families have degrees in economics and law. Consequently, they seem to follow their footsteps.

All of the respondents are born and raised in Costa Rica and multiple of them originate from the capital, San José. This could indicate that it is more likely to gain a university degree if you come from a big city. None of the respondents comes from a small village. It could be argued that it is harder and less fortunate in the smaller cities, hence less likely to gain a degree. Costa Rica is a country with a skewness between the genders and with a lot of small cities and villages. In this field study, both small and large cities were visited and a clear difference regarding conditions prevailed.

All of the respondents are authorised auditors, but the age that they obtained this title varies. This can be due to numeros factors such as the support that their firm contributed with, their work burden and if they have children and when in life, they obtained this. Mari and Luijkkx (2019) explains that there is an assumption that women and mothers are not expected to prioritise work over family obligations or make sacrifices to pursue a career as much as men. Therefore, it could be argued that family could be a reason for obtaining the title authorised auditor later in life.

5.2 Career

All of the respondents who were interviewed had the goal of becoming an authorised auditor. However, after obtaining the authorisation, the goal image diverges. Regardless of what goals the female auditors have, the view on the opportunities to achieve these goals differs. A pattern can be found based on the size of the company. The women who work at a small firm see their opportunities to reach their goals and advance within the organisation as good. This is since the firm is small and therefore, they do not have many competitors. They have more space to be seen and heard. It could therefore be argued that the glass ceiling does not exist to the same extent in the smaller firms. Smith, Caputi and Crittenden (2012) highlights that traditions and stereotypes form obstacles for women to reach the absolute top, but these obstacles do not seem to exist for the female auditors who work at a smaller firm. Although, none of the respondents are partners, which according to Hunt (1995) is the highest position to reach in an audit firm. This could indicate that there is a glass ceiling even among the smaller firms since according to Coetzee and Moosa (2020) the glass ceiling is a result of women's lack of success. They also highlight that the barrier is invisible which means that it cannot be seen and sometimes not be observed, which could be an explanation of the respondents’ positive view on their opportunities since they do not see nor observe it.

A negative side to working at a smaller firm, which one respondent expressed, is that with a bigger firm, more and bigger responsibilities and opportunities occur, which is something that she therefore is missing out on. Several of the respondents who work at a midsize firm agreed with this point of view. They as well feel heard and seen and the majority see their opportunities within the firm as good. However, their firms mainly provide services for smaller clients.
Hence, they have a positive view on their opportunities within the company, but if you take the whole career into account, it might be difficult for them to climb further. None of the respondents at a midsized firm are partners either nor do they have this as their goal which could indicate the existence of a glass ceiling here as well. Moving on to the females who work at a large firm, who mainly do not have a positive view on their opportunities. Although it might open up to more opportunities, it also entails more competitors, and it is therefore hard to be seen. They do not feel that they have good opportunities to advance within the organisation because of the size of the company and their gender. This indicates that there is a clearer glass ceiling in the bigger firms which prevents women from climbing in their careers. It could be argued that the bigger the firm, the clearer the glass ceiling gets.

One obstacle that has been identified by several respondents and prevents them from reaching higher in their careers is the struggle of balancing their work life and family life. This is consistent with Rasheed, Iqbal and Mustafa (2018) who points out that it is, particularly for women, difficult to balance the work burdens due to family responsibilities. Another obstacle that was identified is the size of the firm. This can form an obstacle which prevents them from advancing in their careers depending on how high goals they have and what conditions they need. Additionally, multiple women mentioned that their gender can be seen as an obstacle. Women are clearly underrepresented in the top ranks at audit firms (Del Baldo, Tiron-Tudor & Faragalla 2019) which is something that, above all, all of the women at a bigger firm highlighted. According to Bertrand (2018) one of the most driving forces behind the glass ceiling is gender discrimination in the labour market, which could explain why the glass ceiling seems to become clearer in the bigger firms since the skewness in the gender distribution gets larger the larger the firm gets.

None of the respondents, regardless the size of the company, are partners nor do they have this as their goal to become. The reason for not even having this as a goal could be because of the clear underrepresented number of women in the top ranks at audit firms. A number which has been stated by many, Del Baldo, Tiron-Tudor and Faragalla (2019) and AFeca and FEE (2016) amongst others. Homosociality can be seen as an explanation for the vertical segregation which exists between men and women in power positions (Hammarén & Johansson 2014). Furthermore, a reason for not having become a partner as a goal could depend on the lack of mentors or the lack of female mentors. Lockwood (2006) has stated that women who work in male-dominated professions and who have female mentors and female role models can get more inspired and perform better in their careers. A mentor regardless of gender can be beneficial for anyone to advance in their careers (Cooper Jackson 2001; Collin, Jonnegård, Qvick, Silfverberg & Zabit 2007). Hence, if the female auditors have had mentors, they could have gotten more inspired and set higher goals and improved their opportunities to achieve them.

Two of the respondents have had mentors in the beginning of their careers and they experienced that this provided them with a great number of support and comfort and helped them develop within the organisation, which is consistent with Cooper Jackson (2001) and Hu, Li and Kwan (2022) view on mentoring. However, none of them had female mentors which Cooper Jackson (2001) explains is a result of the lack of women in higher positions. It could be argued that it would have made a difference if they had had a female mentor instead. Lockwood (2006) points out that women may face gender-stereotyped obstacles in their careers. Hence, he highlights that it may be of particular importance to them to know that another woman has succeeded with a similar achievement and be inspired to achieve similar success. This is coherent with what one respondent expressed since she indicated that it could have been more beneficial for her with a female mentor since she can identify with her more and that this could have made both
her and others more inspired. Furthermore, Garcia-Blandon, Argilés-Bosch and Ravenda (2019) has pointed out that lack of mentors and role models could be a factor that could explain why many women do not get managerial positions. Thus, it could be argued that the glass ceiling could be broken with the help of mentors and role models in the workplace, maybe preferably female mentors, and role models.

5.3 Colleagues

As stated in the results, the gender distribution within the firms varies. Mainly, the larger the firm, the more male employees in comparison to women. However, one midsize firm stands out from the rest since they have 81% female employees. The founder chose to structure the firm this way since the audit industry is very male dominated, which has been stated by many, Del Baldo, Tiron-Tudor and Faragalla (2019) and AFECA and FEE (2016) amongst others. The founder and partner is a male who chooses to hire women before male, which actually is not consistent with Ng and Seare (2017) who claims that more women are recircuited if a woman is CEO. This is also in contrast to the homosocial theory since this man formed his agency with a clear majority of women, and not with men as he would have according to the concept of homosociality (Hammarén & Johansson 2014).

A consequence of having a clear majority of women in the workplace could be that more women feel inspired to continue in or enter the industry since they see that it exists a workplace that is female dominated and see women who have succeeded in the industry. This is consistent with Lockwood (2006) who stated that women who work in male-dominated professions who have female role models can perform better in their careers. Another consequence of a female dominated firm is that the firm might be more organised since multiple of the respondents mentioned this as a quality which stands out for a woman. Furthermore, Del Baldo, Tiron-Tudor and Faragalla (2019) argues that having a female auditor is associated with significantly higher levels of financial reporting. They may also start to break down the image that Schein (2001) describes where leadership often is associated with masculinity. Although, none of the partners are females, but all of the managers are. However, there could be disadvantages with a female dominated firm. For example, women and men do not have the same opportunities since, in this case, the firm prefers to hire a female before a male. Moreover, it could be beneficial with an even gender distribution since the differences between male and female leadership styles has been stated by many (Eagly, Nater, Miller, Kaufmann & Sczesny 2020; Nett et al. 2022; Schein 2001; Hentschel, Braun, Peus & Frey 2018)), and it can therefore be beneficial to have all these qualities in the workplace. Although Pounder and Coleman (2002) argue that previous literature shows that women can exhibit male gender qualities and conversely men can exhibit female gender qualities which may indicate that a mix is not needed. Additionally, it might be the men's turn to experience what women have experienced for a long time in the industry. Regardless, due to the high number of female employees in this firm it could be said that the glass ceiling does not exist here. However, it could be argued that the glass ceiling exists since none of the women in the firm are partners despite the fact that there are 81% women in the firm. Thus, it could be said that the glass ceiling is higher in this organisation in comparison to other firms who are not female dominated.

In the small and midsized firms, the gender distribution is fairly even, although the majority of the leadership and managers positions are held by men. This is seen even clearer in the large firms. Additionally, there are no female partners in any of the firms. This is coherent with Netts et al. (2022) statement that women have for a long time, and still are, underrepresented in leadership positions. This could be due to Schein’s (2001) remark that leadership often is associated with masculinity and male candidates are being favoured over a female for the same
position. Additionally, Lipman-Blume (1976) explains that according to the homosociality theory, men seek satisfaction from other men. It is therefore not astounding that it is only men who hold the largest number of leading positions. One respondent mentioned that she experienced that men tend to want to lead and that they are more competitive and aggressive, while women tend to be more sensitive, which is a perception that is consistent with Nett et al. (2022). It could be argued that a male or a female leader is better than the other. One respondent claimed that she prefers a male leader since she believes that a male leader is more executive, whereas another respondent prefers a woman due to a female's organisational ability. On the other hand, Andersen, and Hansson (2011) has shown that previous studies have resulted in the fact that there is no leadership that out-competes the other, but that it is rather more about the organisation and its structure to which the leader must adapt.

Regarding if men and women are good at different things in the workplace, a lot of women thought that this is the case. Qualities such as a good sense for details and good organisational ability were mentioned by multiple respondents, which is consistent with what Nett et al. (2022) highlights as a perception of a woman's qualities. It could therefore be argued that women contribute to a very organised work environment. Furthermore, Pounder and Coleman (2002) highlighted that females tend to contribute a lot of nurturing and belonging in the workplace, which could go hand in hand with Laws (2019) and Perrakis and Martinez (2012) view on how women frequently are stereotyped and perceived as family carers.

Previous research by both Dambrin and Lambert (2012) and Del Baldo, Tiron-Tudor and Faragalla (2019) shows that women actually manifest better quality in their audit work in comparison to men. Hence, it could be argued that men and women have different qualities and work in different ways. It is in a way strange why there are not more women in the audit industry since studies have shown that women do the work better than men. Although, as Anderson-Gough, Grey, and Robson (2005) and Kanter (1977) has stated, the profession is tinged by masculine history and therefore stereotypes are difficult to change. Moreover, it is of importance to mention that there is today a greater inclusion of women in the industry, even if it is still a long way to go.

Moving on to if men and women have the same opportunities to advance within the firm, where the female auditors at the small and midsized firms mainly believe that it is fairly even and the females at the larger firms do not believe that this is the case. An explanation of this perception is that the audit industry is very male dominated, and that Costa Rica is a country with a skewness between the genders. Haynes (2017) has pointed out that women have had to spend a lot of time and energy on addressing gender inequalities and thus have not been able to spend the same time and energy on practising the profession as their male colleagues. Thus, this has set them back in their development in their careers. Furthermore, Anderson-Gough, Grey, and Robson (2005) and Kanter (1977) has stated that the profession is tinged by masculine history which continues to contribute to influencing the profession's male organisational homosociality. Hence, women have for a long time been underrepresented and not been given the same opportunities as men which still affects them even if it may have gotten better.

Another explanation for the several respondents' view on their opportunities is that the glass ceiling exists in many of the firms. As Mun and Jung (2018) explains, women have a hard time breaking through the glass ceiling since they face more obstacles, such as discretionary evaluation, as they advance in the organisation. This is something that multiple of the women have experienced. Moreover, several women, regardless of the size of the company, expressed that their opportunities are limited, in comparison to men, due to pregnancy and childcare.
Rasheed, Iqbal and Mustafa (2018) have stated that a barrier for women’s opportunities to advance in their careers is that their family life takes up a considerable amount of time. This is a barrier that men do not have to the same extent.

5.4 Family
As reported in the results, eight out of the eleven respondents have children. According to Mari and Luijkx (2019) there is an assumption that women and mothers are not expected to prioritise work over family obligations. In this case, numeros of the women said that they had to turn down certain assignments and not work as much overtime to the benefit of their family, hence in line with the assumption. As reported by Law (2019) and Perrakis and Martinez (2012), women are frequently stereotyped and perceived as family carers and they continue to hold the majority of the childbearing responsibilities, which is in line with the respondents' situation in this study. It is also in line with a study made in Jordan by Gul, Srinidhi and Ng (2021) where the men expected the women to be at home and take care of the family and should therefore not prioritise developing their careers. Furthermore, as stated in the result of this study, most of the female auditors took the majority or all of the parental leave. This was precisely due to stereotypes and traditions within the country and family, and also because their husbands had demanding and time-consuming jobs.

To work as an auditor can be a very demanding job and several of the respondent’s frequently work overtime. Some of them even had to work during their maternity leave. It could be questioned why the husband's work is prioritised since these females work as an auditor which clearly also is a very demanding and time-consuming job. Why should the woman make sacrifices and not the man? This of course comes back to the women having been inferior to men for a very long time. However, Burke (2010) has pointed out that in recent years, men have had higher expectations of themselves in terms of taking responsibility for family life. Continuing, he means that this has led to men in leadership positions trying to create a good balance between work and family life for their employers. Although, this does not seem to be the case in this study since the majority felt concerned about this balance before going on maternity leave. Additionally, several of the women believe that their boss could do a better job making it easier for those who wish to combine family life and career. Even though Burke (2010) pointed out a change in the expectations of women in terms of taking responsibility for family life, it does not seem to be the case for these auditors in Costa Rica. This could be due to the fact that Costa Rica has a higher skewness between the genders in comparison to certain countries. Moreover, Costa Rica can be seen as a country with a long tradition of discrimination against women, and so on, the work towards gender equality takes time. Hopefully, they are aimed in the right direction and the women will be able to lay some of the responsibilities on the father in the family in the near future.

Moving on to one of the respondents who do not have children yet, who expressed that work is partly a factor to this. This is because she feels like it will be more difficult to advance in her career if she has a child due to both biological reasons and reasons that have arisen due to norms and stereotypes. This is consistent with Anderson, Vinnicombe and Val Singh (2010) who has shown that some women choose to not start a family in order to climb further in their career. It is clear that in this study family has a major limitation on women's career opportunities. Garcia-Blandon, Argilés-Bosch and Ravenda (2019) has pointed out that, amongst others, gender roles, perceived conflict between work and private life and lack of support from family and friends are factors behind the glass ceiling occurrence. Thus, family could be identified as an obstacle for the female auditors to advance and one of the reasons for the existence of a glass ceiling. Furthermore, Bertrand (2018) has also stated that the gender norm implies that women are
expected to be the main providers of the non-market work such as childcare and that this is a factor behind the glass ceiling occurrence. As Salahuddin, Mahmood and Ahmad (2022) have declared, women are more likely to break the glass ceiling if they have the support from their family. In this study, the respondents do not have a great deal of support from their husbands which could be crucial to be able to break the glass ceiling.

5.5 Women's Visibility
As can be seen from the results, most of the surveyed respondents feel that they are working in a male-dominated industry. In accordance with what Hopwood (1987) says about women's limitations and progress in the industry being negatively affected by the fact that the industry is male dominated, the respondents' perception of the industry agrees well with the previous research available. Furthermore, it can also be deduced from the results that some of the surveyed respondents have come to the realisation that it is difficult to advance in their career and that trying to advance in their career is sometimes not worth doing because it is so clear that the advancement in the first hand will go in favour of the men. This goes hand in hand with what Haynes (2017) points out in his research when the author discusses that women instead need to focus their energy on establishing themselves in the industry rather than being able to advance in the same way as their male colleagues can. This is a factor that leads to the fact that development in the industry will continue to be hindered because women are not given the chance to fully show their full potential. Constantly working for their acceptance may in the future lead to women turning away from the industry and choosing another path unless the women who are in the industry now gain influence. There is also as a suggestion need for clearer rules or policies regarding recruitment and promotion so that somewhere internally the work can be started to even out the differences. At the same time, the world also needs to continue the work on gender equality in order to be able to give its support to the women who have chosen a path into a male-dominated industry.

Through the results, it becomes clear, within some of the respondent groups, that even if the women interviewed possess the skills and the desire needed to be able to advance and make a career within their company, there is not the opportunity to do so. This is because women are deprioritized and, as Haynes (2017) expresses, full focus cannot be placed on making a career, which can also be a reason why women do not reach further. Instead of having the opportunity to go the extra mile and take on more assignments, women must first and foremost put energy into being accepted by their male colleagues, which in turn may continue to lead to the industry's slow path to equality.

Furthermore, it also appears from the results that some of the women feel that there is a difference between men and women and that some adaptation has had to be made by some of the respondents in order to fit into the prevailing work climate. Of course, this is a setback for the industry's development as an adaptation of one's person should not have to be carried out in order to fit into a climate marked by the patriarchy that Alvesson and Due Billing (1997) talk about in their research. The authors believe that it is precisely the women who have been oppressed for so many years in various industries and are thus characterised by it. Oakley (1985) instead discusses the characteristics and limitations that our social society has assigned to our genders and according to the results it appears that some of the respondents feel these when they describe that the men in certain companies consider themselves to be above the women and that there are certain jobs women should perform instead of men and that they should also behave and be in a certain way. This is also an effect of what the culture in Costa Rica looks like. Evidently, the equality index is not in line with what the world wishes to see, which is reflected in the industry. Several of the respondents also testify that it is generally this
way in the country, which makes it clear that the men are used to seeing themselves as superior to the women and the women in turn are used to being treated accordingly. Therefore, it is also gratifying to be told that some of the respondents carry with them positive experiences from working with men in the industry, as it becomes a cover that the gender equality work that has been carried out over the years has had some kind of effect in certain places in the country.

As a continuation, it is also possible to apply the theory of homosociality to what the female respondents have shared as shown in the results. As Limpan-Blume (1976) tells us, men often find satisfaction by seeking satisfaction from other men because they see themselves as significantly better than women. This can then be seen as an explanation for why men consider themselves to be better than women (Hammarén & Johansson 2014), even if this is characterised by culture and how the distribution and view of men versus women has looked historically and now also has a strong influence of the country's culture. According to the responding women, this very thing, that the men see themselves as better than the women, has happened at several firms. The men want to have the last word and it is also said, as previously mentioned by the women, that the men see themselves as better than the female colleagues. The fact that there are developed theories about how men consider themselves better than women is a very clear sign that change needs to happen. Nothing in the theory indicates that it would be unique to this industry, but it gives one more explanation for why the industry continues to be male dominated. It also contributes to the realisation that it is difficult to level the industry as the men seek confirmation from the men and not from the women and since there are more men than women, especially in leadership positions, the men will most likely continue to seek confirmation and satisfaction from their male counterparts’ colleagues. In summary, it will ultimately lead to women continuing to be side-lined and the road to equality will not be shorter. Some of the men in the industry may do this unconsciously, that is, seek satisfaction from their male colleagues, because it is so historically imprinted that this is how men get confirmation of success, but there are certainly men in the industry and in general in the country who have the perception of reality that they would be better than their female colleagues. As it can also be deduced from the results that the responding women tell us that the country is lagging behind in gender equality work, the prospects for the female colleagues in the industry do not look particularly bright if you assume that there will not be any drastic changes in the near future.

As an extension of the theory of homosociality, it can be discussed around the male and female employees in leadership positions. As the women talk about the vast majority of their managers being men, but exceptions for some of the responding women. According to Nett et al. (2022), women are still underrepresented in leadership positions in general, so this is not unique to this industry. Since men, according to the homosociality theory, seek satisfaction from other men, it is not shocking that it is only men who hold the largest number of leading positions and then, by extension, not surprising that this is only what the responding women talk about. This represents another obstacle for women in the industry who want to climb and make a successful career. They don't just have to be accepted as an equal colleague but must fight even harder in order to then develop and reach their full potential in the industry. It then leads to the thought of how long the women in this industry in Costa Rica will be able to fight their way forward without getting a tailwind. Many of the female auditors are, as previously described, aware that the industry is far from equal. For the younger generation who will choose a direction for their studies and their professional career, there is a risk that they will choose a different path in order to be able to develop more quickly and be able to receive a salary that corresponds to the work
they do and that is equal to the salaries of their male colleagues. This would of course be devastating for the industry's development.

5.6 Discrimination

Regarding discrimination in workplaces, it is already well known that women worldwide in various industries have and continue to be exposed to various types of discrimination. Discrimination can of course be about something other than gender discrimination, which is the main focus of this essay, and other types of discrimination have also been experienced by the responding women according to their stories. Furthermore, gender discrimination differs from country to country and from industry to industry. As previously discussed, Costa Rica is, according to the respondents' experiences, a country characterised by a lot of discrimination against women in general. The women talk about how the culture has shaped the view of women and how it continues to affect the view of women in the country. Through what the women have talked about how they are treated in the workplace and outside the workplace, it becomes clear that there are different types of discrimination in the country and that gender discrimination stands out and is extensive and affects women a lot.

In the professional description of what an audit does, it appears, among other things, according to PWC (2022), that an audit works with reviewing, planning, and commenting on annual reports and nothing that gender would in any way have any effect on the professional practice. Thus, in Costa Rica, like any other country, the auditing profession can be practised by anyone with relevant training and regulated or statutory requirements. Despite this, the male auditors in Costa Rica seem to believe they know better and can practise the profession better than the women can, according to the stories shared by the respondents. It thus becomes clear that there is discrimination at the audit firms in Costa Rica, above all gender discrimination. Furthermore, it appears that there are different types of auditors in Costa Rica (Costa Rica Education 2022), but here too there is nothing to indicate that gender has any decisive factor. Further to the hierarchy that prevails within the industry, Hunt (1995) tells us that it is strict and that it takes time to climb up in it. This applies generally to the entire industry and thus not specifically to the Costa Rican industry, but again there is nothing here to indicate that gender would play any role.

Despite the fact that there are clear guidelines and unwritten rules for what applies to the industry, where nothing is proven to have anything to do with gender, it is clear from the results that the experiences regarding perceived gender discrimination at audit firms in Costa Rica do exist, but that one factor which plays a big role is the size of the audit firm. From the responding women who work at a smaller agency, it appears that discrimination does not occur to the same extent as it does at the larger agencies. When the responding women at the smaller agencies talked about their experiences, it was noticeable that there was a more family atmosphere in the office compared to the women who work at a larger agency. It is widely assumed that it is this family feeling that contributes to the fact that discrimination does not prevail to the same extent as it does in the larger agencies. At these smaller companies, the women can stand up for themselves in a different way and dare to speak up without the same fear of losing responsibility or, in the worst case, their employment. The relationship with other colleagues and managers is perceived to be better for the women in the small companies than in the larger ones. Furthermore, these women say that there may have been discrimination at their agency as well, but that it would not be something they reflected on. It is assumed that the women did not reflect on it because of how the situation looks overall for women in the country. Sadly, they are so used to discrimination for their gender that a comment or being refused a certain client or job doesn't move them further because that's the way it is.
Something that most of the responding women also testify to is that they are so used to always being perceived as inferior to men and less worthy than them that some have more or less stopped noticing it and even stopped caring. Here, of course, it becomes clear that a country's culture plays a decisive role. If this problem is compared to how women in Sweden act and react, the behaviour differs to a very large extent. In today's Sweden, there is no workplace that could treat women in the way that some of the responding women describe, without it having major consequences. In Sweden, law, politics, and legitimacy play a significantly greater role than it demonstrably does in Costa Rica, which also makes it clear that institutional problems prevail within the country and in the industry that was investigated. These institutional problems are difficult to find evidence for through the stories of the responding women but taking into account their own experiences and interpretation of answers, it becomes clear that these problems exist even if the study does not aim to prove these particular problems.

Over to the women who work in a medium-sized firm, a female respondent testifies about discrimination regarding the choice of clothes and what consequences they had. It has long been known that the choice of clothing matters, so dress codes are like unwritten rules in various industries, while all individuals are free to dress how they want. That the woman was taken less seriously and thus became less respected by her male colleagues is perhaps not specific to the industry itself, but once again reflects society as a whole. It reflects what other respondents have said about what women have to live with in society on a daily basis. When the responding women talked about their experiences of discrimination outside the workplace, it could be deduced from the women's answers that equality work is not something that is particularly high on the country's plan to develop the country. At the same time that the women tell and share this, according to their own interpretation, it seems that the women are very well aware that it is problematic that it is not taken more seriously, while the women themselves seemed aware that they themselves are not driving the issue of equality but rather has found its place in the ranks. Of course, it is easier to drive and push for equality work within four walls of a workplace than it is to influence an entire country and several generations, and according to some women's answers, it is clear from the results that there is work towards equality, but there are still major shortcomings in the work and the way of working.

Something that, according to Hu, Li and Kwan (2022), can facilitate the development of their employees is that there are mentors who can support and help colleagues along the way in their career. It comes as no great surprise when Cooper Jackson (2001) tells us that there is a shortage of female auditors because, relative to men, there are few women in leadership positions, which mentors often do. According to Lockwood (2006), it can make it easier for a female audit to have a woman as a mentor as, according to the author's study, it can increase the motivation for the female audit on her way up, to see that another woman has succeeded. This could have been a good way for those respondents who are satisfied with where they are in their career or for those respondents who have simply changed their attitude or given up opportunities to advance in their career. It is, of course, another obstacle for the female auditors that there is a lack of female mentors, which means that the industry can be compared to a vicious spiral.

It appears most clearly that discrimination occurs among the women who work at the larger audit firms. This may seem somewhat remarkable as these agencies often have more international contacts and clients. It may seem that the way of working, and the employees of the international contacts should be able to characterise the audit firms or that the women and men employed at the audit firms are given the opportunity to see that there are women in leading positions and that the way of working and the approach to the female colleagues differ from the
way you look at women internally. One way in for gender equality work could be contact with companies from other parts of the world just to get an eye opener, but that obviously does not seem to be an effective way for the big firms in Costa Rica as the women here experience more discrimination than the women who work in smaller firms.

Of the surveyed respondents who work at a large firm, all bring with them experiences that men consider themselves to be better and that women are more suitable for other types of tasks, which mostly relate to housework. Here it becomes very clear that the view of women is very far behind how we in Sweden, for example, view women. At the larger agencies, a type of alienation is also experienced among the colleagues. Here it is told that the male colleagues distinguish between male and female jargon and that the male colleagues choose not to spend time with their female colleagues, unless necessary. Here, the men pull on the handbrake even more as they are not even open to having a normal conversation with their female colleagues, but instead directly assume that they do not understand the men or are not competent enough to keep up with the jargon. Maybe because the jargon is derogatory towards women or again simply because the men consider themselves so much more competent than their female colleagues.

Furthermore, the results show that after several years the male colleagues were willing to accept their female colleague. If this could be because the woman managed to prove that she was competent enough to sort out the tasks she was trained to carry out and was hired to carry out, it also becomes clear that the men look down on women's competence and continue to believe that they are superior women. In their study conducted in Taiwan, Huang et al. (2015) describe that one of the reasons why the auditing industry is also male dominated in this country is because the Chinese cultural values in social roles towards women play a decisive role. The same can be said about the Costa Rican industry. It is clear that the cultural pieces play a big, almost decisive role for the women in the industry. This then means that in developing countries the view of women is out of date. Further to the study done in Jordan, it also appears that the women in the industry are discriminated against and that the men believe that the woman should stay at home and take care of household chores (Gul, Srinidhi & Ng 2021), just as some of the female respondents say that they have heard from their male colleagues. Compared to the study done on the industry in Sweden, where policies have been introduced to make it easier for women to be able to combine, among other things, work with family life, the discrimination differs considerably, even if it still occurs sometimes (Mnif & Cherif 2022).

Hopwood (1987) writes that it is important to remember the progress that women, despite the men's attitude, have made in the industry, which of course it is. It should be mentioned that the industry has changed and that women have had to take more of a place in the industry, but what the women have had to endure or do to reach where they are today, there is no clear answer to, but is open to interpretation. Hopefully current and future generations can end up in a workplace that is equal and where the work for further equality is great and that the commitment to push the issue forward comes from both men and women.

5.7 The Respondents Perception of the Glass Ceiling

According to Moosa (2020), the glass ceiling is an obstacle for most women and is based, among other things, on stereotypes and not competence or characteristics. In male-dominated industries, these stereotypes become men, and even if competent women are among these men, they fall away. According to the previous research concerning the topic of the glass ceiling, it shows, among other things, that women do not get leadership positions because a leader is associated with a man in most cases and the qualities that are in demand are often strongly
linked to male qualities (Garcia-Blandon, Argilés- Bosch & Ravenda 2019). The question regarding a perceived glass ceiling in the workplaces where the responding women work received different answers. Some of the respondents knew the theory of the glass ceiling from before, while for some it was something new. Something that, however, is once again permeated here and what shows a difference is the size of the audit firm. The respondents who work at a smaller agency say that they do not feel that the glass ceiling is an obstacle for them to develop in their career. However, all of these respondents point out that they assume that things would have looked different if they had worked in a larger workplace because they have been told by other women who work in larger agencies that they experience difficulties in climbing and developing in their careers, which not surprising as other factors and obstacles have previously worsened in connection with the size of the company.

Of the respondents who work at a medium-sized agency, only one woman feels that the glass ceiling causes this. The respondent points out what is typical of the theory, namely that the development of intelligent, competent women stops after a while and that the male colleagues are prioritised instead. What this respondent experienced regarding women being overlooked is also a form of gender discrimination, which Bertrand (2018) writes is one of the most driving factors behind the glass ceiling in the labour market. It becomes clear once again that discrimination affects to a large extent. Other respondents in this group do not see the glass ceiling as an obstacle, or rather they have not experienced the glass ceiling as an obstacle. However, these respondents say that they have read about the theory during their education, which gives an indication that already during the education they want to inform that career development can be limited due to the glass ceiling and all that it implies. In the future, it can also mean that the education generally wants to raise problems regarding gender equality, partly within the industry and partly in general. It is of great importance that this theory finds its place in the education in Costa Rica as the men who are being educated need to get an idea of what it looks like for women in general and then specifically in its future industry. This is to be able to be sufficiently educated to ultimately hopefully be able to participate in a change and to be able to break the glass ceiling and help women move forward.

The women who work at a larger firm all say that the theory was unknown to them before, but that there is a glass ceiling in their respective workplaces, there is no doubt that when they themselves apply the theory in their workplaces. It has been noticed thanks to the theory that it is a big problem for women to climb up in the career but despite all the attention, there are few women who have the higher positions in organisations (Lin, Lee & Ahlstrom 2023) and the women in this study are no exception. One respondent informs that her career development has stalled while her male colleagues continue to be promoted and climb the ranks, despite less experience. The question then becomes how much more attention the glass ceiling needs to get before it has such an impact that the glass breaks for all women. It will probably take time before it is completely equalised between men and women and it becomes clear here that even if Costa Rica's GII is below the world's GII, a lot of hard work is still required to even out the difference between men and women. Through the women's stories, it has also become clear that culture plays a very decisive role and constitutes to be a major obstacle, and to change a culture it takes more than a theory, but the important thing is that the differences continue to be noticed.
6. Conclusion and Future Research

6.1 Conclusion

The first research question goes as follows, how do female auditors perceive their career opportunities within the audit industry in San José, Costa Rica? A conclusion can be drawn that this answer differs depending on the size of the company. In the smaller audit firms, the female auditors see their opportunities as good. This is because it is a small firm with few competitors, and it is easier to be seen there in comparison to a large firm. Moving on to the mid-sized firms where they mainly also see their opportunities as quite good. Although, they do highlight that they only provide services for smaller clients. They see their opportunities within the company as fairly good but if you look at the whole career it might be difficult for them to climb further. Lastly, the female auditors at large firms who do not perceive their career opportunities as good. They experience that with a larger firm, the more employees and competitors and the more men in comparison to women. Men dominate the leadership- and manager positions and few see women being suited for these positions. They experience that the perception is that they are more suited to be at home and taking care of children and the home. A perception that exists all over the world to different extents and continues to affect women and their opportunities.

Moving on to the second research question, how do female auditors perceive various factors that have affected them to advance in their careers in San José, Costa Rica? In the result, several factors have been identified. One of them being gender. As a woman, you have specific norms and stereotypes to live up to which men do not, such as taking care of the non-market work. Furthermore, women are underrepresented in the audit industry and few women have leadership positions. Another factor that has been noted is the lack of mentors, foremost female mentors, and therefore the lack of guidance and development. Moreover, an additional factor that has been identified by several respondents and prevents them from reaching higher in their careers is the struggle of balancing their work life and family life.

Regarding the last research question, how do female auditors in San José, Costa Rica perceive their opportunities to develop a good balance between family and work? The conclusion is quite clear. The respondents in this study took all or the majority of the parental leave and multiple of them expressed their concern regarding combining the leave with the assignments and clients they had. Numeros of the women had to turn down certain assignments and not work as much overtime for the benefit of their family, which is not something that their husbands did. In conclusion, the female auditors do not feel that they have good opportunities to develop a good balance between family and work, especially not the same opportunities as men. This is due to stereotypes and traditions within the country and family that have existed for a long time, and also because their husbands had demanding and time-consuming jobs. Their jobs were prioritised because of their gender and the old stereotypes that continue to exist in the country.

Lastly, womens opportunities in San José, Costa Rica, are mainly not as great as can be wished for. Although the majority of the women in the small or midsized firms see their opportunities within their firms as good, multiple have still identified factors that have prevented them from advancing in their careers. They have also been concerned about the balance between home and work. The women in the large firms have more clearly expressed their concern regarding their opportunities and the balance. In terms of women's visibility and the degree of discrimination, it is clear that women are not valued as much as men are. The reason why it is this way is the history the country carries with it, which many other countries do as well. While the country is
considered the most developed country in the region, this points to the fact that culture and history play a large and decisive role in how both women and men's everyday lives look like in Costa Rica. Everything that happens in the world does not have to have a clear reason either, but in this particular case the causal relationship between culture, history and women's opportunities and visibility becomes decisive and above all clear.

6.2 Future Research
The study's limited sample group has emerged in that the result of the study cannot be generalised to other contexts. There is therefore a need for further studies in the area where interviews are conducted at more and other audit firms and with more respondents. It would be of interest to focus more on how it differs between different firms regarding size. Furthermore, it would be of interest to also interview men to be able to compare whether women's and men's perception on the subject differs and if the men have other explanations for women's lack of success and opportunities in the audit industry. Moreover, an alternative is to carry out a quantitative study in order to obtain a result that is representative of the entire population. Lastly, there is also a need for more new studies that examine women's opportunities in the audit industry since there are many countries where this has not been done, and gender equality is an extremely important issue and one of United Nations Sustainable Development Goals.
References


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Appendix 1 - Interview guide

Background
Could you tell us a little bit about yourself?
   - Age, education, family situation

Could you tell us about your employment?
   - How come you started here?
   - What is your position/role within the agency?
   - How long have you worked as an auditor?

Career
Do you have any career goals and if so what?
   - How do you perceive your opportunities to climb within the organisation?
   - Do you see any obstacles from reaching your goals / climbing further in your career?

Colleagues
How is the gender distribution in your workplace?
   - Do you know how many female auditors there are at your firm?
   - Are there women who have leader- or manager positions?
   - Do you think that there is a difference between male and female leaders?

Would you say that men and women have the same opportunities to advance within the agency?
   - Would you say that women and men are good at different things in your workplace?
   - Do you feel that your views and opinions are heard in the same way as your male colleagues?

Family
Option 1 – Have children
When in your career did you start a family?
   - Does/has your family situation affected your work?
   - Due to your family situation, have you turned down tasks/assignments that you would otherwise have accepted?

Option 2 – Do not have children
You do not have to answer this question if you consider this too personal, but is work a reason why you currently do not have/want children?

Women's visibility
Even today, it is mostly men who dominate the top positions in business and also in the auditing industry, how have you as a woman been affected by this?
**Discrimination**
Have you experienced discrimination at your workplace linked to your gender? (Either yourself or someone in your environment)
- If yes, how did you react?
- How did the people around you at work react?

Have you ever felt that you were treated differently because you were a woman?

It is said that there is a so-called glass ceiling that prevents women from reaching higher positions in the business world. Have you ever felt like you can not get any higher in your career, but your male colleagues can?

**Closing**
Do you feel that your workplace is equal?

Do you have anything you would like to add about the opportunity for female auditors to advance in their careers?