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The path to gender diversity in the accounting field

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Gender diversity, accountancy, work motivation, job satisfaction, female accountants, certified public accountants

Abstract

According to FSR, the professional association representing certified public accountants in Denmark, women constitute only 20% of all certified public accountants. In light of the increasing emphasis on gender diversity driven by initiatives such as the Corporate Sustainability Reporting Directive, CSRD, and Environmental, Social, and Governance frameworks, this underrepresentation presents a challenge for workforce diversity. Furthermore, the Danish accounting profession has experienced a 30% decline in the number of certified public accountants over the past decade. Combined with increasing regulatory and reporting requirements for businesses, this trend is expected to contribute to a significant labor shortage in the coming years (Dansk Erhverv, 2023). Increasing the number of women pursuing certification as public accountants could help mitigate this shortage while simultaneously improving gender diversity within the profession. The purpose of this study was to investigate the factors that motivate and demotivate women from pursuing certification within a case company. By identifying these factors, the study aims to provide insights that can support the company's efforts to address future labor shortages while advancing its diversity objectives. The findings indicate that work–life imbalance is the most significant demotivating factor, followed by concerns regarding the level of responsibility and perceived lack of competence associated with the role. Additionally, fear of failing the certified public accountant exams was identified as important barriers to pursuing certification. The study also revealed challenges related to the profession's masculine organizational culture, and participants reported feeling pressured to adopt behaviors traditionally associated with this culture in order to succeed. Finally, the nature of the work itself, together with a lack of relatable female role models, emerged as additional factors discouraging women from pursuing certification.

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Introduction

With the introduction of the Corporate Sustainability Reporting Directive (CSRD) and the increasing emphasis on mandatory reporting of Environmental, Social, and Governance indicators, gender diversity has become an important area of focus for organizations across Europe. The CSRD applies to listed companies within the European Union as well as large enterprises with more than 1,000 employees (Virksomhedsguiden, 2024). Although no Danish accounting firms are publicly listed, six accounting firms in Denmark employ more than 1,000 individuals and are therefore subject to the directive (Stadsrevisionen, 2026). This development raises questions regarding the state of gender diversity within the Danish accounting profession.

Available data indicates a substantial gender imbalance among certified public accountants (CPAs), who are the only professionals authorized to conduct statutory audits of listed companies and financial institutions. According to an industry analysis conducted by FSR, the professional association representing Danish CPAs, women constitute only 20% of all certified public accountants. This figure stands in contrast to the fact that women account for approximately 40% of all graduates holding a Master of Accounting (MAcc) degree (FSR, 2023).

This imbalance presents challenges not only for firms seeking to improve their ESG performance and diversity metrics but also for the profession more broadly due to an emerging labor shortage. The Danish accounting industry has experienced a 30% decline in the number of certified public accountants over the past decade. Furthermore, in 2023, approximately 60% of all CPAs were over the age of 58 and therefore approaching retirement (FSR, 2023). Combined with increasing regulatory requirements and reporting obligations, these demographic trends are expected to exacerbate labor shortages within the profession in the coming years (Dansk Erhverv, 2023).

An analysis conducted by FSR in 2023 revealed that accounting firms are already experiencing difficulties recruiting and retaining certified public accountants. Moreover, 60% of firms expected these challenges to persist over the subsequent

five years (FSR, 2023). Increasing the proportion of women pursuing CPA certification could therefore contribute to alleviating labour shortages while simultaneously improving gender diversity within the profession. Given that women represent 40% of MAcc graduates but only 20% of certified public accountants, it is relevant to investigate why comparatively few women choose to pursue CPA certification. This study approaches this issue from a motivational perspective.
Accordingly, the study seeks to answer the following research question:

How can a Danish accounting firm increase the representation of women among their certified public accountants?

What factors discourage their female employees from becoming certified public accountants?

How can these women become motivated to pursue a certified public accountant certification?

How do the sensemaking of their career path at the accounting firm influence their motivation?

Delimitation

The study is limited to selected departments in Central and Northern Jutland within one Danish accounting firm, Beierholm.

This study focuses on motivational factors rather than structural barriers within the organization. Structural barriers are understood as organizational processes, procedures, or institutional practices, both intentional and unintentional
that may hinder women's progression towards CPA certification. In the academic field this is sometimes called the glass ceiling: "The glass ceiling is meant to imply that women encounter invisible barriers when attempting to move up corporate hierarchies" (Fernandez, 2019). Examples include biases in recruitment or talent identification processes, such as situations where men recruit from their own network of men (Fernandez, 2019). While such barriers may influence career outcomes, they fall outside the scope of the present study.

Introduction to Beierholm

Following the formulation of the research questions, several accounting firms were contacted to identify a suitable case company that considered the study relevant and was willing to provide access to data. Beierholm was selected as the sole case company, and the study is limited to its offices located in Central and Northern Jutland.

Beierholm is a Danish accounting and consulting firm that primarily serves small and medium-sized enterprises. In addition to auditing and accounting services, the company provides advisory services within taxation, investments, financing, business development, digitalization and automation, sustainability, and related fields. Beierholm employs more than 2,100 individuals across 42 offices throughout Denmark (Beierholm, 2026).

The company's ESG report for 2024/2025 indicates a significant gender imbalance at senior leadership levels. While women constitute 52% of the total workforce, only 12.8% of partners, chief executives, and board members are women (Beierholm, 2025). The report further states that Beierholm intends to actively promote gender diversity through its recruitment and competence development initiatives.

The path to becoming a Certified Public Accountant

Becoming an accountant requires the completion of a trainee program lasting two years, or four years for individuals entering directly from upper secondary education. Entry into the trainee program requires either a secondary school diploma, an Academy Profession (AP) degree, a bachelor's degree in Economics and Business Administration, or a Master of Accounting degree (MAcc). Trainees entering with only a secondary school diploma are generally required to complete a part-time diploma in Business Administration during their training period. (Krøyer Pedersen, 2026). The diploma program is typically completed on a part-time basis over four years while employed by a company that finances the program (Uddannelsesguiden, 2026).

The pathway to becoming a certified public accountant begins with obtaining a MAcc degree. Admission to the MAcc program requires either a three-year bachelor's degree in economics and business administration or a Diploma in Business Administration. In addition to obtaining the MAcc degree, candidates must accumulate at least three years of relevant accounting experience before commencing the CPA qualification program. The CPA qualification program typically requires approximately two years to complete and consists of multiple examinations, online instruction, and evening classes. Employers generally finance the program and allocate working hours for exam preparation and participation in educational activities (FSR, 2026).

Following the CPA certification, individuals are generally expected to pursue partnership opportunities. Partners become part owners of the firm and assume increased managerial and strategic responsibilities. According to Beierholm's most recent ESG report, the company currently has 216 partners (Beierholm, 2025).

Consequently, a career as an accountant can be initiated immediately after upper secondary education through a four-year trainee program. While the pathway to becoming a partner takes at least seven years on top of being an accountant.

Literature Review

The purpose of this literature review is to position the present study within the existing body of research on women's career progression in the accounting profession. The review is not intended to provide an exhaustive overview of the field; rather, it focuses specifically on motivational barriers affecting female accountants and their pursuit of CPA qualifications.

A substantial body of international research has examined the underrepresentation of women in senior accounting positions and partnership roles. Across different national contexts, recurring themes include challenges related to work–life balance, organizational culture, motherhood, flexibility, and professional identity.

One of the earliest contributions is the study by Dambrin and Lambert (2008), who investigated the experiences of motherhood among accountants employed by two of France's largest accounting firms. Based on interviews with 24 male and female accountants, the authors found that the transition to motherhood was often accompanied by a perceived incompatibility between family responsibilities and the expectations associated with managerial and partnership roles. As a consequence, many women pursued lateral career moves into support functions rather than continuing along the traditional pathway toward partnership (Dambrin & Lambert (2008). These findings suggest that motherhood may constitute a significant motivational barrier to career advancement within the accounting profession.

Similarly, Kornberger, Carter, and Ross-Smith (2010) examined the effects of flexible work initiatives introduced by one of Australia's Big Four accounting firms. The initiatives included flexible working arrangements, mentoring programs, and female networking initiatives, all aimed at improving the retention and advancement of women. However, interviews with managers, directors, and human resource professionals revealed that these measures often failed to achieve their intended outcomes. Flexibility did not necessarily reduce workload, as employees remained constrained by client demands and expectations. Furthermore, working from home was perceived as a sign of reduced commitment and frequently limited access to high-profile client engagements (Kornberger, Carter & Ross-Smith, 2010). The study demonstrates that formal flexibility policies may be ineffective if organizational norms and performance expectations remain unchanged.

The importance of organizational culture is further emphasized by Carter, Ross-Smith, and Mueller (2011), who explored how female managers in a Big Four accounting firm in Australia made sense of their careers. Their findings indicate that professional success was not only associated with technical competence and hard work but also with visibility, self-promotion, and networking. Advancement required what participants referred to as "playing the game," involving both formal and informal interactions with senior partners and continuous demonstration of achievements. Several respondents expressed dissatisfaction with these expectations, suggesting that prevailing organizational cultures may disadvantage individuals who are less comfortable engaging in self-promotion (Carter, Ross-Smith & Mueller, 2011)

Comparable findings were reported by Lupu (2012), who investigated the career trajectories of women employed in French Big Four accounting firms. Through interviews with female accountants, Lupu found that career progression was largely characterized by long working hours, continuous availability, and intense performance demands. Many participants described feeling overwhelmed by these expectations and reported difficulties balancing professional and family responsibilities. The study also highlighted the importance of visibility and networking for career advancement, reinforcing the notion that organizational culture plays a central role in shaping women's opportunities for progression. Importantly, Lupu proposed the development of less linear career paths, allowing individuals to temporarily reduce their professional commitment and later reintegrate into advancement trajectories (Lupu, 2012).

Research conducted in Ireland by Flynn, Earlie, and Cross (2015) further supports these findings. Their mixed-methods study found that family responsibilities were widely perceived as an obstacle to women's career progression but not to men's. Maternity leave and reduced visibility within the organization were viewed as indicators of diminished commitment, thereby limiting women's opportunities for advancement. These findings underline the persistent challenges associated with combining professional progression and family life within the accounting profession (Flynn, Earlie & Cross, 2015).

More recently, Alves, Limão, and Lourenço (2024) investigated the relationship between motivation, work–life balance, and job satisfaction among Portuguese accountants. Based on survey responses from 301 accountants, the study found that motivation moderated the relationship between work–life balance and job satisfaction. Specifically, work–life balance appeared to be particularly important for employees with lower levels of motivation. Drawing on Self-Determination Theory, the authors distinguished between intrinsic and extrinsic motivation and suggested that intrinsically motivated employees may be better able to cope with demanding work environments (Alves, Limão & Lourenço, 2024).

A similar focus on motivation and organizational values is evident in the work of Judge and Thompson (2024). Surveying accounting students in the United States, the authors examined the perceived fit between students' personal values and their perceptions of the accounting profession. Female respondents reported a significant mismatch between their preferred organizational values and those they associated with the profession. In particular, they perceived the accounting industry as highly competitive, demanding, and insufficiently people-oriented. Success was often associated with long working hours, physical presence, and individual performance, while flexible work arrangements and family-related accommodations were perceived as carrying negative career consequences. These findings suggest that perceived value incongruence may discourage women from pursuing long-term careers within the profession (Judge & Thompson, 2024).

Taken together, the international literature identifies work–life balance and organizational culture as the primary barriers to women's advancement in accounting. However, much of this research focuses on barriers rather than on the factors that actively motivate women to pursue CPA qualifications. Furthermore, no peer-reviewed studies specifically addressing these issues within the Danish context were identified. The question is whether the work culture in Denmark is different from the countries included in the literature review and if this leads to different results. For example, if analyzing cultural differences between Denmark and Australia or USA, using Hofstedes cultural dimensions, it shows that especially the dimension "motivation towards achievement and success" is very different in Denmark compared to the two other countries (The Culture Factor, 2026). In Denmark we do not value that dimension as much as the other countries. Two other dimensions where the difference is smaller but still noticeable is "power distance" and "uncertainty avoidance." In Denmark we value both less than other countries. In other terms Denmark is more feminine in these aspects; Danes value a flat structure, success at work is not necessarily tied to monetary performance or titles and Danes want to avoid uncertainty. Comparing Denmark to France and Portugal we also see big differences mostly in "power distance" and "uncertainty avoidance". The biggest difference between Denmark and Ireland is on "motivation towards achievement." (The Culture Factor, 2026). The cultural differences may lead to motivational factors or barriers of motivation that are different from what is found in existing literature. This is where our research fills a gap.

To supplement the international literature, several Danish master's theses and industry reports provide valuable insights. Although these sources do not carry the same scientific weight as peer-reviewed publications, they contribute important context to understanding the Danish accounting profession.

Alberta Krath Christensen (2022) examined why women leave the Danish accounting profession. Through interviews and questionnaires, the study identified several contributing factors, including a lack of meaningful work, limited progression opportunities, insufficient professional support, excessive workload, long working hours, and more attractive compensation outside the profession (Christensen, 2022)

Bodzioch and Arleth (2023) investigated barriers to women's advancement within Denmark's Big Four accounting firms. Their findings identified three categories of obstacles: structural barriers, cultural barriers, and motivational barriers. Structural barriers included the demanding nature of the CPA qualification process, while cultural barriers were associated with expectations regarding long working hours. Motivational barriers included a lack of role models, fear of failure, limited challenges, and a perceived lack of meaningful work (Bodzioch & Arleth, 2023).

Similarly, Krebs (2023) explored women's experiences in the Danish accounting profession through interviews with female accountants. Participants emphasized the challenges of balancing family responsibilities with demanding workloads and highlighted the importance of support from both family and employers. Respondents also identified organizational culture as a significant issue, arguing that greater inclusivity, flexibility, recognition, and support would enhance motivation and career aspirations. The study further identified a lack of female role models and concerns regarding self-confidence as important barriers to advancement (Krebs, 2023).

Finally, a survey conducted by FSR and Epinion (2023) examined the factors influencing the attraction and retention of accounting professionals in Denmark. The findings indicate widespread concerns regarding workload, work–life balance, and organizational culture, particularly among women and younger professionals. Respondents reported that increasing administrative and compliance-related tasks had reduced the attractiveness of the profession, while the demanding nature of CPA education was perceived as a significant barrier. Suggested solutions included more flexible educational pathways, reduced overtime requirements, greater opportunities for part-time work, and increased flexibility in working hours (FSR, 2023).

Overall, the literature demonstrates that women's career progression within the accounting profession is influenced by a complex interaction of work–life balance considerations, organizational culture, and professional identity. While existing research has successfully identified numerous barriers, relatively little attention has been devoted to understanding the factors that actively motivate women to pursue CPA qualifications. Furthermore, the Danish context remains underexplored, particularly outside the Big Four accounting firms. The present study seeks to address this gap by investigating the motivational drivers and barriers experienced by female accountants within a regional Danish accounting firm. A firm that is not among the Big Four. By focusing on motivation rather than solely on barriers, the study aims to contribute a more nuanced understanding of women's career aspirations and professional development within the accounting profession.

Philosophy of Science approach

The choice of philosophy of science is fundamental to the design of this study, as it shapes how the research question is understood and investigated. The purpose of this study is to explore the motivational factors influencing female accountants' decisions regarding CPA qualification and career progression. Achieving this objective requires an understanding of how female accountants interpret their professional environment, make sense of their experiences, and construct meaning around their career choices.

This perspective aligns with the hermeneutic tradition, which emphasizes interpretation and understanding rather than causal explanation alone. According to hermeneutics, human actions and experiences cannot be fully understood through objective observation; instead, they must be interpreted within the social and cultural contexts in which they occur (Christensen, 1994). Consequently, the focus of this study is not merely to identify which factors influence motivation, but to understand how these factors are experienced and interpreted by the individuals concerned.

A central concept within hermeneutics is the hermeneutic circle, which describes the relationship between the parts and the whole in the process of understanding. Individual experiences and statements can only be understood in relation to a broader context, while the broader context itself can only be understood through the interpretation of individual experiences. Understanding therefore develops through an ongoing movement between the parts and the whole.

An important implication of this perspective is the recognition that researchers inevitably approach their subject with a pre-understanding. This pre-understanding is shaped by prior knowledge, experiences, assumptions, and theoretical perspectives, which influence how empirical material is interpreted (Juul et al., 2014). However, rather than being viewed as a source of bias to be eliminated, pre-understanding is considered an essential starting point for interpretation. Through engagement with empirical data, the researcher's pre-understanding is continuously challenged, refined, and expanded, resulting in deeper insight into the phenomenon under investigation.

In the present study, our pre-understanding is formed by professional experience within the accounting industry, existing academic literature, and relevant theoretical frameworks. Theory is therefore not employed as a means of testing predetermined hypotheses but rather as a lens through which empirical observations can be interpreted and understood. This approach is consistent with the hermeneutic objective of developing a richer and more nuanced understanding of motivation among female accountants.

Theoretical Framework

A wide range of theories have been developed to explain work motivation. The selection of theoretical perspectives for the present study was formed by the findings of the literature review, which identified recurring themes related to work–life balance, organizational culture, and career progression among female accountants. The primary theoretical framework adopted in this study is Self-Determination Theory (SDT), developed by Deci and Ryan (1980). In addition, theories concerning work–family role conflict and sensemaking are incorporated to provide a broader understanding of the factors influencing women's motivation to pursue CPA qualifications.

Self-Determination Theory

Self-Determination Theory (SDT), developed by Edward Deci and Richard Ryan in the 1980s, is one of the most influential theories of human motivation. The theory proposes that motivation is shaped by the fulfilment of three fundamental psychological needs: autonomy, competence, and relatedness (Ryan & Deci, 1980).

Autonomy refers to the experience of having control over one's actions and decisions. Individuals are more motivated when they perceive themselves as acting voluntarily rather than being controlled by external forces. Competence relates to the need to feel capable and effective in one's activities. This need is strengthened through opportunities for learning, achievement, and constructive feedback. Finally, relatedness refers to the need for social connection, belonging, and meaningful relationships with others.

A central distinction within SDT is that between intrinsic and extrinsic motivation. Intrinsic motivation originates from within the individual and is driven by interest, enjoyment, curiosity, and personal satisfaction. Activities are pursued because they are inherently rewarding rather than because of external incentives or pressures (Deci, 1975). The fulfilment of the needs for autonomy, competence, and relatedness is considered essential for fostering intrinsic motivation. For example, employees who feel competent in their work, experience a sense of control over their tasks, and feel connected to colleagues are more likely to be intrinsically motivated.
Research has consistently demonstrated that intrinsic motivation contributes positively to job satisfaction, engagement, and performance. In contrast, extrinsic motivation is driven by external rewards or the avoidance of negative consequences. Examples within the workplace include salary increases, promotions, status, recognition, and competition. While extrinsic rewards can effectively influence

behavior, they often require continuous reinforcement to sustain motivation over time (Deci, 1975).

Within the context of the present study, SDT provides a useful framework for examining the motivational factors influencing women's decisions to pursue CPA qualifications. Specifically, the theory allows for an exploration of whether barriers and drivers identified by participants can be linked to the needs for autonomy, competence, and relatedness, and whether intrinsic or extrinsic motivational factors are more influential in shaping career aspirations.

Work–Family Role Conflict

To complement SDT, the study draws upon the work–family role conflict model developed by Greenhaus and Beutell (1985). This framework emphasizes the challenges individuals experience when the demands of work and family roles become incompatible.

According to Greenhaus and Beutell (1985), work–family conflict can arise from three primary sources: time-based conflict, strain-based conflict, and behaviour-based conflict.

Time-based conflict occurs when time devoted to one role limits the ability to fulfil the demands of another role. For example, long working hours may reduce the time available for family responsibilities, while family obligations may restrict the time available for work-related activities. Such conflicts are often intensified when individuals have young children or when both partners are pursuing demanding careers.

Strain-based conflict occurs when stress, fatigue, or emotional demands experienced in one role negatively affect performance in another role. Greenhaus and Beutell identify several workplace conditions that may contribute to such conflict, including low levels of managerial support, poor communication, rapidly changing work environments, high cognitive demands, and limited flexibility.

Behavior-based conflict arises when behavioral expectations associated with one role are incompatible with those associated with another role. For example, characteristics often associated with successful managers such as assertiveness, competitiveness, and emotional detachment may conflict with societal expectations to mothers regarding caregiving and family responsibilities (Greenhaus & Beutell, 1985).

The work–family role conflict framework is particularly relevant to the accounting profession, where long working hours, demanding workloads, and client expectations frequently create tensions between professional and personal responsibilities.

Linking Self-Determination Theory and Work–Family Role Conflict

Although Self-Determination Theory and work–family role conflict originate from different theoretical domains, they offer complementary perspectives on employee motivation.

Work–family conflict may undermine the fulfilment of the psychological needs identified by SDT. For example, excessive workload and time pressure may reduce individuals' feelings of competence if they perceive themselves as unable to meet the demands of either their professional or family roles. Similarly, limited flexibility and a lack of control over working hours may reduce feelings of autonomy. Finally, organizational cultures that are perceived as incompatible with caregiving responsibilities may weaken employees' sense of relatedness and belonging.

From this perspective, poor work–life balance may indirectly reduce intrinsic motivation by frustrating the psychological needs of autonomy, competence, and relatedness. Conversely, initiatives aimed at improving work–life balance may simultaneously enhance intrinsic motivation by supporting these needs.

The findings of Alves, Limão, and Lourenço (2024) suggest that higher levels of intrinsic motivation may mitigate the negative effects of demanding workloads and work–life imbalance. For instance, greater autonomy regarding when and where work is performed may reduce time-based conflict by allowing employees to adapt their work schedules to family responsibilities. Consequently, interventions designed to strengthen autonomy, competence, and relatedness may also contribute to improved work–life balance and employee well-being.

Sensemaking

While SDT and work–family role conflict provide valuable insights into motivation and career barriers, they do not fully explain how individuals interpret and understand their professional environment. To address this limitation, the present study also draws upon Karl Weick's theory of sensemaking.

According to Weick and Sutcliffe (2005), sensemaking refers to the process through which individuals interpret events, experiences, and organizational realities in order to create meaning and guide their actions. Sensemaking becomes particularly important when individuals encounter situations that differ from their expectations. In such circumstances, people seek answers to questions such as: Who are we? What are we doing? What is important? And why does it matter?

Sensemaking is not solely an individual cognitive process; it is also fundamentally social. Organizational narratives, language, symbols, and interactions all influence how employees construct meaning and understand their roles within the organization (Weick & Sutcliffe, 2005).

The concept of sensemaking is particularly relevant to the present study because it enables an exploration of how female accountants interpret the prospect of becoming a CPA. Previous research by Carter et al. (2011) demonstrated that women often construct meaning around career progression through their interactions with organizational culture and professional expectations. Similarly, this study seeks to understand how female accountants make sense of the CPA career path and whether prevailing organizational narratives influence their motivation to pursue it.

Sensemaking also provides a valuable link between SDT and work–family role conflict. While these theories identify factors that influence motivation, sensemaking focuses on how individuals interpret and evaluate those factors. Consequently, improving motivation may require more than simply changing working conditions or introducing new policies. It may also involve reshaping organizational narratives and cultural assumptions so that the CPA career path appears meaningful, attainable, and compatible with employees' identities and life circumstances.

Methodology and Sample Description

The purpose of this study was to investigate how selected departments within Beierholm can increase the number of women pursuing CPA qualifications, with particular emphasis on motivational factors. The study focused on departments located in Central and

Northern Jutland. The target population therefore consists of female accountants employed within these departments, including both those who have obtained or are currently pursuing CPA qualifications and those who have chosen not to do so.

To identify participants, a convenience sampling strategy was employed. This approach was selected in order to minimize disruption to employees while ensuring access to relevant informants. A representative from the Human Resources department provided a list of potential participants and was instructed to recruit employees from different age groups and organizational functions, while ensuring 2/3 of non-CPA participants. This strategy was considered appropriate given the study's objective of understanding why some women choose not to pursue CPA qualifications.

The distribution of participants according to age and position is presented below.

Table 1: Age distribution

Age	Number	Percentage
20-29	3	27,3 %
30-40	4	36,4 %
41-65	4	36,4 %

Table 2: Disitribution according to position

Position	Num-ber	Percentage
Accoun-tant	7	63,6 %
Enrolled CPA	2	18,2 %
CPA	2	18,2 %

Of the 11 informants, 8 have children, and among these, only one does not live with a spouse or partner. All four informants who are either Certified Public Accountants (CPAs) or currently enrolled in CPA education have children.

In accordance with a hermeneutic methodological approach, semi-structured interviews were employed to explore how informants interpret and make sense of their professional and personal circumstances. This approach was selected to facilitate an interpretive rather than purely explanatory understanding of the phenomenon under investigation. While the interviews were guided by a pre-defined interview guide, the design remained flexible in order to allow for the emergence of new themes and perspectives. In this way, the data collection process was primarily inductive, enabling empirical insights to inform the development of new analytical understanding.

The interview guide was informed by the study's theoretical framework, which draws on Self-Determination Theory (Ryan & Deci, 1980), work–family conflict theory (Greenhaus & Beutell, 1985), and sensemaking theory (Weick & Sutcliffe, 2005). However, consistent with the hermeneutic perspective and the notion of the hermeneutic circle, the researchers did not approach the field without prior understanding. Instead, the interview design was shaped by an ongoing interaction between theoretical perspectives, existing literature, and the researchers' pre-understandings and professional experiences.

The interview guide was structured around seven thematic areas. The sequence was deliberately designed to begin with less sensitive topics and gradually progress toward more reflective and interpretive questions:

- Basic information about the informant
- Theme 1: Work content and working hours
- Theme 2: Work–life balance
- Theme 3: General motivation
- Theme 4: Extrinsic motivational factors
- Theme 5: Intrinsic motivational factors
- Theme 6: Organizational culture
- Theme 7: Meaning and purpose in work
- Concluding and clarifying questions

All interviews were conducted as semi-structured online interviews via Zoom, primarily due to the time constraints of the informants, who operate in a profession characterized by high workload and limited schedule flexibility. While this format enabled access to participants, it also limited the researchers' ability to observe organizational context and workplace culture directly, which was therefore addressed explicitly within the interview questions. Each interview lasted between 30 and 60 minutes.

Following data collection, the interviews were transcribed and subjected to a thematic coding process. Initial coding was conducted to identify recurring patterns and themes across the data set, which were not necessarily aligned with the predefined interview themes. Subsequently, codes were organized into sub-themes and higher-order themes through an iterative interpretive process aimed at identifying patterns of meaning across participants. In the presentation of findings, selected quotations are used to illustrate and support the identified themes.

Analysis of interviews

Through the process of reading, re-reading, coding, and thematizing we found several sources of motivation but also demotivation to become a CPA.

Work-life imbalance

Several interviewees reported that working as a CPA requires extensive working hours, often resulting in significant time away from home. For individuals with family responsibilities, particularly when their spouse also works long hours, this was identified as a major factor reducing motivation to pursue a CPA career.

"...but I also have the principle that I haven't had children and a family and then I'm not there for them and I'm not at home with them". (Informant 5, 2026, author's own translation)

"And I simply couldn't see myself having to continue my (CPA) studies while having a family. So I actively chose not to". (Informant 7, 2025, author's own translation)

One informant also identified having children as a major obstacle, but she explained that she has been able to manage these challenges through support from her spouse and parents.

"...so I think there are many women who choose not to do it, unfortunately, because they simply can not see how they can practically make it work, and especially if they also have a husband who is very career-driven, as many female accountants have... but if you had a husband who was at home and said, I will take the next two years and then you just focus on the CPA education...". (Informant 4, 2025, authors own translation)

Interviewees also highlighted a lack of workplace flexibility, particularly regarding limited opportunities for part-time employment and difficulties in adjusting working hours. This was attributed to the high level of availability expected in the profession, as practitioners are often required to respond promptly when clients need assistance:

"And I think that is what triggers us women, that's the thing about lack of flexibility. As we say here, that our employees have to be in balance, and they can work part time. You can not do that as a partner, there is only one box". (Informant 9, 2026, author's own translation)

"So I think your flexibility suddenly becomes different. Right now, we have a lot of opportunities to be flexible, because the task can be moved around a bit or I can decide for myself when I want to prioritize my time. Whereas you just cannot really do that as a CPA". (Informant 2, 2025, author's own translation)

Regarding work–life balance, one interviewee suggested that a potential solution is the opportunity at Beierholm to reduce working hours while still pursuing a CPA career. She explained that the firm offers different levels of partnership, including local and national roles. According to the interviewee, local partnership positions generally involve fewer working hours and lower expectations of availability than national-level partnership roles, thereby providing greater flexibility for balancing professional and personal responsibilities:

"In Beierholm you can be a partner but on different levels and therefore you can tap into it more easily as a woman. You can see, that you can be a partner without having to work sixty hours a week". (Informant 9, 2026, author's own translation)

The findings suggest that the lack of flexibility and the extensive working hours associated with the CPA profession may reduce perceptions of autonomy, one of the three fundamental psychological needs identified in Self-Determination Theory (SDT). When employees have limited control over their working hours and are expected to maintain a high level of availability, they may experience reduced freedom in balancing professional and personal responsibilities.

From the perspective of relatedness, the interviews indicate that pursuing a CPA career may be perceived as requiring significant sacrifices in family life. For individuals who primarily identify with their role as a parent rather than their professional role, it may be difficult to establish a sense of belonging and connection within the workplace. This challenge may be further amplified if the existing group of partners lacks demographic diversity and is perceived as difficult to relate to, for example when partnership positions are predominantly occupied by men.

Too much responsibility

Another barrier that emerged repeatedly during the interviews was the level of responsibility associated with the CPA role. Several informants expressed reluctance to pursue the position due to the extensive professional and legal responsibilities it entails. As a CPA, one is ultimately responsible for signing off on annual reports and assumes final accountability for the quality and accuracy of the audit work performed. This level of responsibility was perceived by some interviewees as a significant deterrent to pursuing CPA certification. In relation to this, one informant stated:

"I think that it is basically the responsibility that comes with being the last person and having to make the decision and having to stand behind it. Now, the function I have now, I can always go to someone who is more knowledgeable than me and get my answers, and I won't be able to do that as CPA". (Informant 1, 2025, author's own translation)

Several interviewees noted that the regulatory environment surrounding the CPA profession has become increasingly complex. In particular, the legal requirements that CPAs must comply with have expanded, while the potential sanctions for non-compliance have become more severe. This development was perceived as increasing both the responsibility and the risk associated with the profession:

"…I think that legislation like this is getting harder complicated and you as an accountant have to know a lot. But I think the sanctions are getting harder, all other things being equal, you also have to risk being targeted for it, in private or in public, and then you can risk involving your family" (Informant 11, 2026, author's own translation)

On the other hand, the responsibility associated with the CPA role was not perceived exclusively as a barrier. For some interviewees, the high level of responsibility served as a source of motivation and professional fulfillment. In particular, one informant who is currently preparing for her final CPA examination described the responsibility inherent in the role as an attractive aspect of the profession, stating:

"…at work, I have always been someone who is much more motivated by having the responsibility, than I am by getting a high salary". (Informant 4, 2025, author's own translation)

From the perspective of SDT, the level of responsibility associated with the CPA role may contribute positively to both autonomy and hence intrinsic motivation. For some interviewees, such as Informant 4, the opportunity to assume significant responsibility was perceived as a motivating aspect of the profession.

However, this relationship is not straightforward. For some individuals, the increasing complexity of legislation, frequent regulatory changes, and the potential consequences of non-compliance may outweigh the motivational benefits of responsibility. When professionals feel uncertain about their ability to navigate a rapidly changing regulatory environment, their sense of competence may be undermined. Consequently, responsibility may be experienced as a source of stress rather than motivation.

This finding highlights the importance of competence as a key psychological need within SDT. The challenge for organizations is therefore to create conditions that enable employees, particularly women considering the CPA career path, to develop confidence in their professional capabilities despite the complexity of rules, regulations, and potential sanctions. The following section examines the theme of competence in greater depth.

Fear of feeling incompetent

Assuming the responsibility of a CPA requires a thorough understanding of the formal rules and regulations governing annual reporting and auditing practices. Several informants expressed uncertainty regarding their own level of competence in relation to these demands. This perceived gap in knowledge and confidence was described as a factor that may hinder their willingness to pursue the CPA qualification.

“But it is a bit like that there is an implicit understanding that also exists around a CPA, I feel that if you are a CPA, you have to be able to know everything”. (Informant 3, 2025, author’s own translation)

For some interviewees, it is specifically the compliance-related aspects of the CPA role that are perceived as most demanding. In particular, staying continuously updated on legislation was highlighted as more challenging than other dimensions of the role, such as leadership responsibilities or client management. This emphasis suggests that the technical and regulatory complexity of the profession is a key source of perceived competence-related pressure.

“Yes, that is the doubt that is there right now, especially the compliance part. I am not so worried about the management part and the planning and the clients, but it is definitely the compliance part that I will have doubts about”. (Informant 2, 2025, author’s own translation)

In addition, a distinction can be made between perceived and actual competence. Even in cases where individuals are externally assessed as highly capable and possessing the necessary qualifications, a lack of self-confidence may still constitute a significant barrier to progression. This dynamic was also reflected in the interviews. Informant 4, for example, described some of her colleagues as follows:

"...you are really talented, why is it that you have not chosen to become one (a CPA). And almost every single time it is as if they think - well they cannot obtain that (a CPA). And I am just like: Of course you can do it... But it just is what it is". (Informant 4, 2025, author's own translation)

A sense of competence appears to be a crucial factor in motivating individuals to pursue the CPA qualification. Based on the interviews, it is particularly the compliance-related aspects of the role that generate concern among informants. The complexity and breadth of regulatory requirements seem to challenge their confidence in their own abilities. In addition, the data indicate that many informants experience a fear of failing the CPA examination, which further contributes to uncertainty regarding their perceived competence. The following section elaborates on the latter concern in greater detail.

Fear of failing the CPA education

Feelings of perceived incompetence are not limited to the CPA role itself but are already present during the CPA education. Several informants indicated that uncertainty about their own abilities emerges early in the qualification process. In some cases, education was described as being perceived as more difficult than it may objectively be, suggesting that expectations and perceptions of difficulty may amplify feelings of inadequacy. As one informant noted:

"...but it is sometimes sold as if, well, it is easier to become a brain surgeon than it is to pass a CPA exam and that is really harmful sometimes. Because although you should of course not talk it down, I really think that you should also just say, academically you have passed everything because that is what you have had on your Master of Accounting. So academically you will probably get through this". (Informant 4, 2025, author's own translation)

One informant proposed a potential way to reduce the perceived uncertainty and "black box" surrounding the CPA education. The suggestion was aimed at making the process more transparent and less intimidating. In her view, increased clarity regarding the content, expectations, and structure of the education could help demystify the process and make it feel more accessible. As she explained:

"I think a mentoring scheme maybe earlier in the process, down to the master's level, would make good sense or something. If you were told something, because that is not the case. We do not really hear about the process until you are almost in it". (Informant 2, 2025, authors own translation)

Another informant argued that the two-year duration of the CPA education, combined with the requirement that preparation is largely undertaken in one's own free time, may hinder candidates' ability to feel adequately prepared for the examinations. This lack of structured and protected study time was perceived as contributing to reduced confidence in one's competence.

"Well, I feel somehow that I will probably pass the exams, but the question is the time aspect of it. I will probably be able to complete it, but I feel that you just cannot complete it in 2 years maybe". (Informant 3, 2025, author's own translation)

This can be interpreted through a sensemaking lens, where motivation is shaped by the narratives individuals construct around the CPA education. If the prevailing narrative were reframed to emphasize that the examinations are challenging but attainable, this could contribute to a more balanced perception of the demands involved.

Work-load of the CPA education

There appears to be a general perception that the CPA qualification process is highly demanding and requires a substantial time investment. Informants described the preparation as time-consuming, with significant study hours often taking place outside regular working hours and therefore in their personal time. This was perceived as adding an additional burden to the already demanding workload associated with the profession:

“Well, I simply do not want to because I am not going to study in my free time”. (Informant 7, 2025, author's own translation)

“Well, again, it is a question of - if you want to, then you must find time for it. But it is not like you have time to study every time you have to take a course, and then you spend your evenings and weekends on it”. (Informant 8, 2025, author's translation)

In addition, informants highlighted a lack of flexibility regarding the structure of the CPA training, particularly in terms of when and where teaching activities take place. This inflexibility was perceived as limiting individuals' ability to integrate the educational requirements with their work and personal responsibilities:

“But it is the practicality of having to drive to and from Aalborg from Hobro just to have 1.5 hours of teaching and then another 1.5 hours in the afternoon. That maybe does not make sense yet”. (Informant 2, 2025, author's own translation)

When discussing the CPA education, informants described the required time commitment as a significant sacrifice of personal time, compounded by uncertainty regarding the two-year program and perceptions that the examinations were largely unattainable. Again, from the perspective of relatedness, the interviews indicate that pursuing CPA certification may be perceived as requiring substantial sacrifices in both family and personal life. Participants described the educational process as highly demanding, fostering a perception that individuals must temporarily prioritize studying over social and familial relationships. Some informants portrayed this experience as becoming “robot-like,” with personal relationships effectively placed on hold during the certification period.

Content of the CPA job

Some informants reported that the CPA role is perceived as involving a predominantly “helicopter view” of the work, rather than direct, hands-on engagement with the preparation of annual reports. This broader supervisory and oversight-oriented function was, for some, seen as less appealing compared to more detailed and operational involvement in the accounting process:

“But I never had the dream of being a CPA sitting and advising people like that and sitting and discussing with people all the time. I like to get my hands dirty and produce, and you get to do that less the higher you go up the ranks” (Informant 6, 2025, author’s translation)

Other informants emphasized that the CPA role involves less direct contact with clients, as CPAs are primarily engaged as specialists who periodically review and verify whether financial reporting has been completed correctly. This was described as a more detached role compared to other positions that involve ongoing client interaction and closer day-to-day collaboration:

“And there are some who are very motivated by having to sit around with advice and specialist things. I do not do that, I am motivated by having customer meetings with my customers, I like talking to them" (Informant 5, 2025, author’s own translation)

Informants also noted that CPAs tend to have limited contact with employees within, as managerial responsibilities are typically handled by accountants and human resource departments. As a result, the CPA role was described as more externally focused and less involved in internal organizational processes and day-to-day employee-related matters:

"Then I think the role should have included a little more... What should I say, other employees or the HR part a little more" (Informant 11, 2026, author’s own translation)

Across the interviews, it appears that tasks such as direct client interaction, involvement in HR-related matters, and the hands-on preparation of annual reports are perceived as highly motivating and central aspects of the accounting profession. In contrast, the CPA role is perceived as involving a shift away from these activities toward more advisory, supervisory, and specialist functions, where the primary responsibility is to maintain an overall overview and ensure compliance rather than engaging directly in operational tasks. This transition was, for some informants, associated with a reduction in the relational and practical dimensions of the work they value most.

From a SDT perspective, this shift may be relevant to both relatedness and autonomy. A reduced focus on client interaction and internal organizational engagement may weaken the experience of relatedness, while a more abstract and detached role may alter how individuals experience their professional autonomy in practice.

Within a sensemaking framework, these findings suggest that it may be challenging for some women to envision themselves in the CPA role if their current professional identity is strongly tied to being "people-oriented" practitioners who engage closely with clients and colleagues. This potential mismatch between identity and perceived role characteristics may therefore influence how the CPA career path is interpreted and considered.

Male culture and isolation

Several informants expressed an impression that progressing to the CPA level requires a form of professional "toughening up" to be accepted within the partner group, which is often predominantly male. In this view, advancement is associated with adapting to prevailing norms that emphasize strength, decisiveness, and resilience, while more relational or "softer" professional values are perceived as less prominent or less valued. Some informants further suggested that this cultural expectation may discourage expressions of vulnerability or uncertainty, as these may be interpreted as signs of weakness. Instead, individuals are expected to present themselves as consistently confident and robust in their professional role:

"I think sometimes women are the one who takes the lead in pushing someone else down or is being a little extra tough. Because you do not want to show that you have soft values..." (Informant 5, 2025, author's own translation)

"So, if you are going to be part of the game, you really have to have sharp elbows. You should not show much weakness, because then you will quickly be underrepresented in all that" (Informant 6, 2025, author's own translation)

Several informants also described the organizational culture as being strongly influenced by a performance logic characterized by an emphasis on quantity over quality, with a particular focus on revenue generation. Since time spent with clients is typically billable, increased working hours are directly linked to higher revenue, which reinforces an incentive structure centered on output and utilization.

"But as soon as you become a partner, there are a lot of requirements for what you have to deliver, there is a turnover and there are various things you have to remember all the time and fulfill, and that makes it all stressful" (Informant 6, 2025, author's own translation)

Several informants also reported a sense of increasing isolation from their former colleagues. This was described as a consequence of progressing into more senior or specialized roles, where responsibilities and daily work tasks gradually diverge from those of earlier career stages. As a result, individuals may experience a weakening of their former peer networks and a reduced sense of belonging to their original professional cohort.

"Yes, you can talk about the fact that sometimes it is colder at the top. Yes, because I think you share some things with your boss and other things with your like-minded colleagues" (Informant 11, 2026. author's own translation)

Partners are also individualized in the sense that you have your own portfolio of customers, meaning working on a case is not a team effort across partners.

Another perceived need for compensation emerged in relation to academic and professional preparation. Several female informants reported that they tend to invest additional, often unseen, time in preparing for meetings and other work-related tasks compared to their male colleagues. This extra preparation was described as a way of ensuring a high level of performance and avoiding potential mistakes, particularly in environments characterized by high expectations and responsibility:

"There are many men, that work fewer hours than me, who is also still a partner. They are fine with it, but I think it is the demands we as women require of ourselves. So that is not even the industry's fault, you could say it is because yes, that in some way you feel you have to do better than them" (Informant 9, 2026, author's own translation)

From a SDT perspective, the findings suggest that the need for relatedness may be undermined when individuals experience increasing isolation from former colleagues and a shift toward more individualized rather than team-based work. A sense of belonging is further challenged by perceptions of an organizational culture characterized by competition, long working hours, and a strong emphasis on performance and toughness. For some informants, these cultural norms were described as misaligned with their own values, particularly among women with caregiving responsibilities, for whom relational and collaborative aspects of work may be especially important.

From a sensemaking perspective, these perceptions may shape how the CPA role is interpreted and whether it is experienced as congruent with one's professional identity. If the role is associated with becoming more isolated, less collaborative, and more aligned with rigid performance norms, this may reduce its perceived attractiveness and attainability among potential candidates, particularly those who prioritise relational aspects of work and value alignment.

Role models

When asked whether a greater number of female CPAs as role models would be beneficial, informants generally responded affirmatively. However, this was often conditioned on the extent to which these role models are perceived as successfully combining the CPA role with family life and maintaining a sustainable work–life balance. At the same time, several informants pointed out that the few female CPAs they currently observe tend to exemplify the opposite pattern:

"But we have a CPA who works well, probably 70 hours a week, and when that is the future, you look into, maybe 60 hours a week, I do not think that makes people think that I just really want to do this" (Informant 11, 2026, author's own translation)

"So in that way, I think a really good role model to have at the beginning of your career is one you could see that is both a woman and a partner, but also just as much that you are not only a good accountant because you work a lot of hours, because there are many who work a lot of hours in the office who are really bad accountants" (Informant 4, 2025, author's own translation)

From a sensemaking perspective, the informants appear to draw on their immediate social environment to construct an understanding of what it means to become a CPA, and whether such a role is compatible with their own identity and life priorities. In this process, role models play an important function in shaping expectations and interpretations of the career path.

When the available role models are perceived as embodying values that differ significantly from those of the informants, particularly in relation to working hours, work–life balance, and family priorities, the CPA role becomes more difficult to integrate into their personal narrative.

Summarizing motivational factors and demotivators

- The analysis indicates that the primary *demotivating factors* associated with pursuing a CPA qualification include:Work-life imbalance
- Fear of incompetence
- Culture
- Content of the job
- The CPA education as a black box

In contrast, the only consistently identified potential *motivational factor* was

- The presence of relatable role models.

These findings can be interpreted through the lens of SDT, as the identified demotivators largely correspond to conditions that undermine the three basic psychological needs of autonomy, competence, and relatedness.

Overall, the findings suggest that all three core components of intrinsic motivation are, to varying degrees, perceived as constrained within the CPA role. Autonomy is experienced as limited due to long working hours, restricted flexibility, and high availability expectations. In comparison, many informants reported greater autonomy in their current roles as accountants, implying that progression to CPA status may involve a perceived loss of control over one's working conditions.

Competence also emerges as a central concern. Several women expressed uncertainty regarding their ability to manage the extensive responsibility associated with the role and to successfully pass the CPA examination. This perceived lack of competence is reinforced by the expectation of mastering a broad and constantly evolving set of rules and regulations. Among those already holding CPA qualifications, this is often addressed through extensive over-preparation. These competence-related concerns appear to be shaped not only by the complexity of the field but also by perceived differences in confidence and self-assurance in comparison to male colleagues.

Relatedness is similarly perceived as constrained in the transition to a CPA role. Informants described a sense of increasing isolation from former colleagues and a shift towards a professional culture characterized by performance orientation, revenue focus, competition, long working hours and individualization. These factors are associated with what informants perceive as a predominantly "masculine-coded" organizational culture. This culture was frequently described as difficult to identify with, particularly for women balancing professional and family responsibilities.

Several informants expressed a preference for maintaining closer contact with clients, involvement in managerial tasks, and more hands-on engagement with accounting processes. Again, this shows how important relatedness is for intrinsic motivation. The role of an accountant was often perceived as more relational and socially embedded and was described as more aligned with relational values.

Also, in context to relatedness, role models further illustrate the importance of sensemaking processes in shaping motivation, as their motivational effect appears contingent on whether they are perceived as relatable and representative of a desirable and attainable professional identity. Currently, female CPAs who are visible within the organization are often perceived as reinforcing rather than challenging the dominant norm of long working hours. As such, introducing role models may have limited impact if the underlying structural and cultural conditions remain unchanged.

Sensemaking around the CPA qualification would also be of importance. Such reframing, particularly when combined with increased allocated time for study, may strengthen individuals' sense of preparedness and capability. Feeling competent appears to be a key determinant of motivation to pursue the CPA qualification.

Taken together, these findings suggest that the CPA role is often perceived as less supportive of intrinsic motivation needs compared to existing accounting roles, thereby influencing both its attractiveness and perceived attainability. There is also a need for sensemaking and rewriting of the story around the CPA role and the CPA certification.

Discussion

First of all, there is the question of whether the findings in our study can be transferred to Beierholm as a whole and the accounting field in general. However, during the interviews with the 11 informants, a high degree of consistency emerged: Similar themes were identified across participants from the departments in Mid- and Northern Jutland. The same themes can also be backed by the findings in the literature across countries. Therefore, we would believe that the findings and recommendations could be transferred to other departments of Beierholm across all of Denmark and to other accounting companies in Denmark.

The CPA role, particularly at partner level, is inherently associated with long working hours and a strong focus on revenue generation. In addition, client expectations of constant availability further reinforce this workload structure. A more sustainable working week closer to 37 hours would likely require a broader redistribution of workload and expectations across the partner group.

From an economic perspective, reduced working hours would likely imply reduced revenue generation. However, when partners are also owners, this trade-off becomes a collective decision regarding how workload and income are distributed. In principle, such an arrangement would require alignment across the partner group, where reduced hours correspond to adjusted financial expectations. While money represents an extrinsic motivator, this suggests that alternative incentive structures may be feasible if collectively agreed upon.

Based upon our findings we have collected a set of recommendations and a relevant next step would be to present the findings and corresponding recommendations to the partner groups within these departments to obtain feedback and assess practical feasibility. In this regard, several key questions arise:

- To what extent would the partners consider these recommendations actionable within their departments?
- Where do they perceive potential opportunities and barriers for implementation?
- How would they prioritize between the different recommendations?
- What expectations do they hold regarding the future workforce, and how might these expectations align with or challenge the proposed changes?

Engaging with these questions would allow for a more practice-oriented assessment of how the recommendations could be adapted to organizational realities.

The future development of the accounting industry remains uncertain. Meaningful change must originate at partner level, as partners hold both decision-making authority and ownership of the firm. According to FSR data, a considerable proportion of partners are approaching retirement age, suggesting that generational change may naturally facilitate cultural transition. Recent findings from FSR (2023) indicate that workload is a key deterrent, particularly among women and younger professionals. This aligns with informant observations suggesting a generational shift in expectations regarding work–life balance. In this context, future partners may increasingly prioritize well-being alongside financial performance. However, this requires a broader reconsideration of organizational culture, job design, and performance expectations. Rather than focusing solely on flexible hours or part-time arrangements, the findings suggest that sustainable change must address deeper cultural assumptions about work intensity, success, and professional identity within the CPA profession.

With the increasing implementation of artificial intelligence, it is reasonable to expect that certain tasks may become automated, potentially freeing up time and reducing overall workload. This could also contribute to addressing current challenges related to work–life imbalance as well as the shortage of qualified accountants. Furthermore, it may be possible that some routine specialist tasks could be replaced or reallocated towards more relational and client-facing activities, such as HR-related or customer-oriented tasks, without significantly compromising revenue generation. Such a shift may already be emerging in parallel with generational change, as younger cohorts enter the profession.

In combination with technological development, these generational shifts may contribute to a gradual transformation of the culture within the accounting industry. This presents an interesting avenue for future research, particularly in terms of how such changes unfold over the next five to ten years.

Conclusion

The purpose of this study was to investigate the factors that motivate and demotivate women in relation to pursuing certification as a Certified Public Accountant within a specific geographical area of the case company Beierholm. The organization has expressed an interest in understanding these factors in order to address labor shortages and enhance gender diversity.
Based on 11 interviews conducted across five departments in Central and Northern Jutland, the findings indicate that work–life imbalance constitutes the most significant demotivating factor. This is primarily related to long working hours, elevated expectations of client availability, and limited flexibility in terms of when and

where work can be performed. This is followed by concerns regarding the level of responsibility associated with the CPA role, particularly in relation to legal accountability in connection with annual reporting. In addition, a perceived lack of competence and a fear of failing the CPA examinations emerged as important barriers.

The lack of relatedness to colleagues and clients also serve as a motivational barrier and keep the women staying on the accountant level instead of progressing on to the next level, where you feel more isolated. The nature of the work also becomes more as having the helicopter view as opposed to perform accounting tasks which also serves as a barrier for motivation.

The study further reveals that aspects of the profession's organizational culture are perceived as discouraging. Participants described a predominantly masculine-coded culture, within which success is associated with adopting behaviors characterized by high-performance orientation, competitiveness, and resilience. This narrative is further supported by the female CPAs that they meet in the office. The existing female CPAs work long hours and are hard to identify with, some informants indicated that they felt a need to adapt to such norms to succeed professionally.

On this basis, the study suggests that organizations should address intrinsic motivational factors, particularly those related to the fulfilment of basic psychological needs such as work–life balance and relatedness. Moreover, attention should be given to both organizational culture and job design, with a view to creating a more inclusive and relatable professional environment. However, such changes require a broader reconsideration of existing organizational structures, cultural norms, and performance expectations. In this context, future partners may increasingly prioritize well-being alongside financial performance, although this would imply a fundamental shift in how work is organized and valued within the profession.

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