



Women Inclusion Guide in CA Profession & the Workforce



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1. Introduction:

The Institute of Chartered Accountants of Pakistan (ICAP) recognizes the importance of the principle of equal opportunity and gender equity as part of its commitment to gender diversity and inclusion. These principles drive a better working culture, and promote a broader vision that embraces different perspectives.

There are only 9% women Chartered Accountants in Pakistan as compared to our regional standards of 28% in India & 32% in Sri Lanka. Gender balance or diversity in Pakistan is a comparatively new term and is exceptionally challenging to achieve as Pakistani culture creates an expectation of women to be only house wives. Many of those who attain higher education and pursue career end up as stay home mothers which makes it even more difficult for them to return to work with little or no access to professional skills training/coaching. Because of these cultural norms not many women make it to the senior management positions let alone board of directors.

CA Women Committee believes that mere implementation of policies and procedures is the second step and the first step is to enable a culture that welcomes women in the CA profession and ultimately make them part of the workforce. The Committee understands that by developing a mutual acceptance behavior within the corporate world, the organizational cultures will be improved.

The Committee has conducted a short study on women inclusion policies and practices around few professional firms and organizations in Pakistan. Based on the study outcome, detailed deliberation by the committee and review by core departments of ICAP, these guidelines have been developed. **Best practices** for gender diversity and inclusion commonly followed within the organizations are also attached for reference purposes in **Annexure B**.

2. Scope

These guidelines are in addition to the compliance requirements imposed by certain laws and regulations on this subject. In case of any overlap between these guidelines and the requirements of laws and regulations, the requirement of relevant laws shall prevail.

The “Women Inclusion Guide in the CA profession & the workforce”, hereinafter referred to as the **Guide** and is applicable on:

- a. The Institute of Chartered Accountants of Pakistan, (ICAP);
- b. Chartered Accountant (CA) practicing firms registered with ICAP with 25 or more full time employees and or trainees;
- c. Organizations registered under the “Training Outside Practice” scheme; and
- d. Learning Providers registered with ICAP

The above shall hereinafter be collectively referred to as “*organization(s)*”, other than where referred specifically.

3. The Guide

Organizations may use this Guide as best practices while drafting and documenting their own policies for promoting women inclusive environment in CA profession and the workforce in general. The organizations are encouraged to develop an acceptance culture

and set their annual KPIs as explained in section 4 and review them on annual basis. The following are the key components of the Guide:

3.1. Equal opportunity

- **Recruitment & hiring;** The recruitment process is transparent and is gender balanced i.e. equal opportunity is provided to eligible women applicants as those of men during student/ trainee/ employee induction process.
- **Fair pay scale, unbiased promotion & rewarding;** There is no pay gap based on gender among employees and or trainees of the same cadre.
- **Job Assignments, trainings and leadership role;** Each staff member is fairly considered for promotion to a leadership role and for assignments of work / projects/ secondments, trainings (in-house / third party / group trainings), irrespective of their gender.

3.2. Working condition and other facilities

- **Safe work place:** A safe working environment is in place for women, which is free of harassment, abuse and intimidation with a view towards fulfillment of their right to work with dignity.
- **Separate washrooms;** Fully operational washrooms for women employees/staff, separate from male employees/staff, are in place.

3.3. Anti-harassment & anti-discrimination policy / procedure and complaint management system

- **Policies and procedures:** Ethics and compliance practices are established and incorporated in the code of conduct, whistle blowing policy, anti-harassment and anti-discrimination policy, with specific clauses for women inclusion and are applicable for students, trainees, staff and employees at all levels. The organizations may ensure that the code of conduct is signed by all employees on a periodic basis and is placed on their notice boards and website.
- **Communication:** All these policies are communicated at each level during various training sessions or communicated separately on a regular basis especially at the induction/ orientation session. Communication would entail that the students, trainees, staff and employees are aware of their rights and responsibilities, and that in case of a complaint they should be confident of a fair investigation and its outcome.
- **Complaint management system:** Establish a proper complaint management system with a designated email id and a designated person(s) to deal with the complaints received. To ensure all complaints are reported and dealt in a timely and transparent manner with proper documentation and the identity of the complainant remains confidential. Appropriate disciplinary action is taken against the accused if found guilty upon investigation of the complaint and against the complainant who makes false accusations to ensure fair treatment prevails and the organization sends out a clear message that unfair treatment in the organization will not be tolerated.

3.4. Leave entitlement

Maternity Leave: Provide paid maternity leaves to women trainees/staff/employees of minimum 90 days, for at least first two pregnancies. In case of third pregnancy, women trainees/staff/employees are allowed unpaid leaves.

4. Key Performance Indicators (KPIs)

Organizations define and document in their policies annual gender balance and inclusion KPIs, such as increasing women participation at each level within the organization, as well as encouraging more women to join CA profession or stay in the organization as the case may be and improve elevation of women at management level positions.

5. Responsibilities

Management of the organization will be responsible for adoption and to ensure implementation of the policy prepared in response to this Guide and to foster gender balanced and inclusive environment. Management is expected to support strategies for encouraging women inclusion in CA profession and the workforce.

6. Consultative Sessions

ICAP will hold consultative sessions with the organizations and provide them with the guidance on adoption of the Guide.

7. Recognition in the form of Award

CA Women Committee shall announce an award annually for the “*Most Women Inclusive Organization*” which has adopted this guide in the best possible way and where the women inclusiveness can be measured reliably.

8. Guideline Review

The guidelines given in this document shall be self-assessed by the organization(s) and by CA Women Committee on completion of twelve (12) months of its dissemination through conducting a survey. CA Women Committee will recommend way forward including actions which organizations should take and related monitoring mechanism to the Council for approval.

Annexure A: Definitions and Glossary

Following terms used in this Guide shall have the meanings as defined below:

- i. **Diversity** – in this document it is specific to gender within an organization
- ii. **Inclusion** – the idea that everyone in an organization should be able to use the same facilities, take part in the same activities, and enjoy the same experiences, including people who have a disability or other disadvantage such as belonging to a different group
- iii. **CA Women** – Include:
 - a. Women Members of ICAP;
 - b. Qualified Women Chartered Accountants non-members of ICAP;
 - c. Women Professional Accounting Affiliates; and
 - d. Women CA students, registered for any CA examination anytime during the last ten (10) years.
- iv. **Management** – Includes:
 - a. President, Vice Presidents, Secretary and Executives of ICAP;
 - b. Partners, Directors or Senior Managers in a Chartered Accountant practicing firm registered with ICAP;
 - c. Directors and senior management in organization registered with ICAP under “Training Outside Practice”, and
 - d. Principal, Vice Principal and Sponsors in learning providers registered with ICAP.
- v. **Employees**- Employees include employees on probation, permanent employees and contractual professional staff.
- vi. **Staff**- Includes all employees and trainees
- vii. **Harassment** can be categorized into non-sexual and sexual harassment, and include verbal, non-verbal and physical harassment.
 - a. **Sexual Harassment** can be defined as ‘any unwelcome sexual advance, request for sexual favors or other verbal or written communication or physical conduct of a sexual nature or sexually demeaning attitudes, causing interference with work performance or creating an intimidating, hostile or offensive work environment, or the attempt to punish the complainant for refusal to comply to such a request or is made a condition for employment’
 - b. **Non-sexual Harassment** can be defined as where a person engages in unwanted conduct against another person which has the purpose or effect of violating a person’s dignity, or creating an intimidating, hostile, degrading, humiliating or offensive environment for that person.

- viii. **Discrimination** can be defined as
- a. **Direct Discrimination** - A person ('A') is considered to be discriminating against another person ('B') if, because of a protected characteristic including gender, 'A' treats 'B' less favorably than 'A' treats or would treat others.
 - b. **Indirect Discrimination** - A person ('A') discriminates against another ('B') if 'A' applies to 'B' a provision, criterion or practice which is discriminatory in relation to a relevant protected characteristic (gender) of 'B's'.
 - c. **Associate Discrimination** – Discrimination because of a person's association with a person subject to direct/ indirect/ perceptive discrimination.
- ix. **Learning Providers** – Include:
- a. RAET: Registered Accounting Education Tutors
 - b. RASS: Registered Accounting School Systems
 - c. SDAs: Specified Degree Awarding Institutes
 - d. RDAs: Relevant Degree Awarding Institutes
 - e. ACPs: Approved Course Provider
- x. **Unfair Treatment** – Biased or Impartial treatment/ judgement

Annexure B: Best Practices for Gender Diversity

Our short study has shown that following best practices exist within the organizations:

1. Working Conditions & Other Facilities

a) Conveyance facility

Organizations provide car/ car allowance to management and very often van service or conveyance allowance to other staff/employees. Conveyance allowance is generally provided where the employee is not eligible for car facility/ allowance and has to stay at work till late hours.

Organizations may opt to provide conveyance allowance especially for work premises located in industrial or remote areas. Nevertheless, organizations may always ensure that all staff, employees, students and trainees have safe commute available.

b) Day care facility

Some organizations provide either a day care facility to all women employees or a market competitive allowance for kids under a specified age limit over and above their monthly salary.

Organizations may adopt such facilities for their staff to make their work place more welcoming.

2. Leave Entitlement

Iddat leave

Some organizations have policy of iddat leaves.

Some mandatory iddat leaves and or work from home facility may be provided to women staff/employees for the grieving period.

3. Equal Opportunity

Fair pay scale, unbiased promotion & rewarding

Organizations may define a structured pay scale range for ready reference while hiring. Further, organizations may keep this data available to measure, at a minimum, gender pay gap for their monitoring and assessment purposes.

4. Working Condition

Safe work place

Places/ clients where the law and order situation is disturbed, or is at a calamity hit area organizations may provide remote access and work from firm/ home facility to all staff.

5. Flexible Working Hours

More and More organizations are adopting flexi hours and work from home facility.

Organizations may choose to integrate the concept of work-life flexibility into the day-to-day work environment through a flexi hour (including work from home and flexible hours). This can be done by introducing programs such as:

- Employees being awarded flex days at any time of the year for additional extended time off to cater to urgent needs or unanticipated emergencies;
- Work hours being moved earlier or later than “regular” business hours for individuals with commuting or other reasonable issues; and or
- Formal telecommuting or routinely working from home options.

Further, long and late hour sittings should be discouraged and should not be set as a standard for compliance.

Annexure C: Law References for Guidelines Only

1. Constitution of Islamic Republic of Pakistan, 1973

Article 25 - Equality of citizens

All citizens are equal before law and are entitled to equal protection of law and there shall be no discrimination on the basis of sex.

Article 27 - Safeguard against discrimination in services

No citizen otherwise qualified for appointment in the service of Pakistan shall be discriminated against in respect of any such appointment on the ground only of race, religion, caste, sex, residence or place of birth.

Provided that, in the interest of the said service, specified posts or services may be reserved for members of either sex if such posts or services entail the performance of duties and functions which cannot be adequately performed by members of the other sex.

Article 37(e) - Promotion of social justice and eradication of social evils

The State shall make provision for securing just and humane conditions of work, ensuring that children and women are not employed in vocations unsuited to their age or sex, and for maternity benefits for women in employment.

2. The Protection Against Harassment of Women at the Workplace Act, 2010 as Amended in 2022.

Section 2(h) –

“Harassment” means-

- (i) any unwelcome sexual advance, request for sexual favors, stalking or cyber stalking or other verbal, visual or written communication or physical conduct of a sexual nature or sexually demeaning attitudes, including any gestures or expression conveying derogatory connotation causing interference with work performance or creating an intimidating, hostile or offensive work environment, or the attempt to punish the complainant for refusal to comply to such a request or is made a condition for employment ;or
- (ii) discrimination on basis of gender, which may or may not be sexual in nature, but which may embody a discriminatory and prejudicial mind-set or notion, resulting in discriminatory behaviour on basis of gender against the complainant;

Section 3 - Inquiry Committee

- 1) Each organization shall constitute an Inquiry Committee within thirty days of the enactment of this Act to enquire into complaints under this Act.
- 2) The Committee shall consist of three members of whom at least one member shall be a woman. One member shall be from senior management and one shall be a senior representative of the employees or a senior employee where there is no CBA. One or more members can be co-opted from outside the organization if the organization is unable to designate three members from within as described above. A Chairperson shall be designated from amongst them.

- 3) In case a complaint is made against one of the members of the Inquiry Committee that member should be replaced by another for that particular case. Such member may be from within or outside the organization.
- 4) In case where no competent authority is designated the organization shall within thirty days of the enactment of this Act designate a competent authority.

Section 4 - Procedure for holding Inquiry

- 1) The Inquiry Committee, within three days of receipt of a written complaint, shall—
 - a) communicate to the accused the charges and statement of allegations leveled against him, the formal written receipt of which will be given;
 - b) require the accused within seven days from the day the charge is communicated to him to submit a written defense and on his failure to do so without reasonable cause, the Committee shall proceed ex-parte; and
 - c) enquire into the charge and may examine such oral or documentary evidence in support of the charge or in defense of the accused as the Committee may consider necessary and each party shall be entitled to cross-examine the witnesses against him.
- 2) Subject to the provisions of this Act and any rules made thereunder the Inquiry Committee shall have power to regulate its own procedure for conducting inquiry and for the fixing place and time of its sitting and, where applicable, apply appropriate child-sensitive procedures.
- 3) The following provisions inter alia shall be followed by the Committee in relation to inquiry:
 - a) The statements and other evidence acquired in the inquiry process shall be considered as confidential;
 - b) An officer in an organization, if considered necessary, may be nominated to provide advice and assistance to each party;
 - c) Both parties, the complainant and the accused, shall have the right to be represented or accompanied by a Collective Bargaining Agent representative, a friend or a colleague;
 - d) Adverse action shall not be taken against the complainant or the witnesses;
 - e) The inquiry Committee shall ensure that the employer or accused shall in no case create any hostile environment for the complainant so as to pressurize her from freely pursuing her complaint; and
 - f) The Inquiry Committee shall give its findings in writing by recording reasons thereof.
- 4) The Inquiry Committee shall submit its findings and recommendations to the Competent Authority within thirty days of the initiation of inquiry. If the Inquiry Committee finds the accused to be guilty it shall recommend to the Competent Authority for imposing one or more of the following penalties:

i) Minor penalties as applicable:

- a) censure;
- b) withholding, for a specific period, promotion or increment;
- c) stoppage, for a specific period, at an efficiency bar in the time-scale, otherwise than for unfitness to cross such bar; and
- d) recovery of the compensation payable to the complainant from pay or any other source of the accused;

ii) Major penalties:

- a) reduction to a lower post or time-scale, or to a lower stage in a time-scale;
 - b) compulsory retirement;
 - c) removal from service;
 - d) dismissal from service;
 - (da) suspension or cancellation of a professional licence; and.
 - e) Fine. A part of the fine can be used as compensation for the complainant. In case of the owner, the fine shall be payable to the complainant.
- 5) The Competent Authority shall impose the penalty recommended by the Inquiry Committee under sub-section (4) within one week of the receipt of the recommendations of the Inquiry Committee.
- 6) The Inquiry Committee shall meet on regular basis and monitor the situation regularly until they are satisfied that their recommendations subject to decision, if any of Competent Authority and Appellate Authority have been implemented.
- 7) In case the complainant is in trauma the organization will arrange for psycho-social counseling or medical treatment and for additional medical leave.
- 8) The organization may also offer compensation to the complainant in case of loss of salary or other damages.