SHIFTING DISCOURSES:

THE WORK AND FRIENDSHIP EXPERIENCES

OF

WOMEN CHARTERED ACCOUNTANTS

A Thesis Submitted to the College of

Graduate Studies and Research

in Partial Fulfillment of the Requirements

for the Degree Doctor of Philosophy

in Interdisciplinary Studies

University of Saskatchewan

Saskatoon

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ABSTRACT

The number of women in the Chartered Accounting (CA) profession has continued to rise since the 1970s; women now make up one-third of working CAs in Canada (Tabone, 2007). Yet, the number of women in the upper levels of the profession remains very low. The main purpose of this dissertation is to understand how women CAs experience and talk about the CA profession and to explore the implications of the CA context for the development and maintenance of friendship among women CAs. The ways in which power and agency are exercised in the micro-politics of the everyday lives of women CAs and the nexus of relations through which individuals develop and enact their identities is explored through open-ended interviews and discussion groups with Western Canadian women CAs.

The dominant ideology of professionalism constructs both individual and collective identities while structuring workplace relations. The findings of this study demonstrate that female CAs believe strongly in elements of professionalism such as meritocracy, excellence, client service, and commitment but that their understanding is gender-neutral and differs from the dominant masculinist interpretations and practices. The participants' narratives reveal a particular pattern of engagement with the profession characterized by stages of early optimism, disillusionment and the glass ceiling, negotiation and the glass box, resignation, and justification. All participants encountered a glass ceiling, or invisible barriers to advancement, as a result of the conflicting meanings of the ideals of professionalism. As the women attempted to negotiate solutions to the constraints imposed by the profession's elite, masculinist discourses were mobilized by those in power in new ways resulting in further constraints upon the

women, containing them within a "glass box" that limited their career mobility in all directions and may contribute to gender segmentation in the profession.

Masculinist discursive practices have a significant impact not only on the participants' career aspirations, but also on their friendship relationships, which are, in part, constituted by their relationship to the profession, their need for support against masculinist strategies, and their choice of gender identity strategy. Friendships do not increase activism as the participants' feel powerless to create change and fear reprisals.

ACKNOWLEDGEMENTS

To my nieces

May the future be a place where they are free to realize their full potential

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LIST OF ABBREVIATIONS

Big X   Refers to largest international accounting firms in the world where 'X'
             indicates the number of global firms in the highest revenue range. It is
             common to refer to these large firms using the term. For example, a
             participant might say they went to work at a "Big 8" firm. The number has
             declined over time due to mergers so participant interviews refer to firms
             with the terms "Big 8," "Big 6," and "Big 4."

CA   Chartered Accountant

CEO   Chief Executive Officer

CFO   Chief Financial Officer

CICA   Canadian Institute of Chartered Accountants

COO   Chief Operating Officer

UFE   Uniform Final Examination (has since been renamed Uniform
             Evaluation). The UFE is the last examination that all CA candidates in
             Canada must pass in order to earn their CA designation.

CHAPTER 1
INTRODUCTION

1. 1   Overview

This dissertation is about women Chartered Accountants (CAs), their experiences in the CA profession, and their friendships with each other. As a woman CA and a feminist scholar, I continue to be concerned with women's lack of advancement in the CA profession. Women have been joining the profession in increasing numbers for several years, yet the number of women in the upper levels of the profession remains very low. In spite of evidence that women CAs have not achieved equality, there is no concerted movement for change.

As an academic, my Master's thesis focused on the ways a group of intercultural grandmothers built upon friendship relationships as a starting point for social activism. I thought about the many strong friendships I had observed among women CAs and wondered why these friendships did not seem to be a starting point for change in the profession. My interest in the friendships of women CAs increased when, upon hearing of my research interest, a woman CA on the faculty of a university accounting department commented, "Women CAs have no friends. I strongly urge you to change your topic. You will have a null data set."

I began to consider the influence of the CA profession on the way women CAs formed and maintained friendships with each other and noticed that conversations about friendships within the profession often quickly turned into discussions about the issues women CAs faced in a male-dominated profession. Given their interconnectedness, studying the experiences of women CAs and their friendships contributes to our understanding of both, as well as providing insights into the profession.

1.2   Objectives of the Study

This study has two objectives: first, to understand how women CAs experience and talk about the CA profession; and second, to explore the implications of the CA context on the development and maintenance of friendships among women CAs. Studying the participants' accounts of their lived experiences led to better understanding of the competing discourses women CAs find themselves embedded in, the stages and strategies of engagement with the profession and how friendships are impacted. This

dissertation examines the stories women CAs tell about their experiences in the CA profession and about their friendships with the hope of identifying issues and exploring theories related to the study of women CAs and their friendships.

Understanding women CAs' experiences in the profession and their sense of the ability to create change are important considerations given the increase of women in the CA profession and continuing gender inequities. The primary goals of this research are to:

1) Understand how these women CAs experience and talk about the CA profession;

2) Examine the impact of masculine professional culture on friendships among women CAs;

3) Understand how these women CAs experience and talk about their friendships with other women CAs;

4) Assess the interplay of the women's friendships with gender, identity, and strategies of engagement with the profession;

5) Explore the women's perceptions of their ability to facilitate change as a result of their friendships.

To accomplish these goals, I focused on the following questions. How do the women CAs construct, maintain, experience, and perform a sense of themselves and of others? How do the women CAs experience and talk about their friendships with other women CAs? What expectations do the women perceive for women CAs? How do they negotiate these expectations; and do the women perceive any connection between their friendships and their ability to facilitate professional change? I paid particular attention to the operation of discourses in the participants' descriptions of their experiences and the way they framed their narratives.

1.3   Research Context: The CA Profession in Canada

The Canadian Institute of Chartered Accountants (CICA) is the national professional association of approximately 70,000 CAs and 8,500 students (CICA, 2006b). Provincial institutes/ordres grant membership and collaborate nationally through the CICA, which was formed by a special act of Parliament in 1902 (CICA, 2006b) and remains the largest professional accounting body in Canada. As of 2003, 49% of

members in a national professional accounting body were CAs[1] (The Council of Senior Executives' Strategic Planning Task Force, 2004). The CICA has just joined with eight other accounting organizations around the world to form the Global Accounting Alliance, representing "over 700,000 of the world's leading professional accountants in significant capital markets" (CICA, 2006b).

CAs are directly involved in the upper levels of commerce in Canada:

- CAs dominate the Canadian assurance market, conducting more than 90% of all audit engagements.
- Virtually all of over 3,000 publicly-traded companies in Canada are audited by CAs.
- Managers, owners, professionals, and executives prefer CAs over other accounting designations to serve in a company's top financial position.
- Of the 2006 Report on Business (ROB) top 1000 companies, 23% of top officers (Chair of Board of Directors, CEO, President, CFO, COO, and Corporate Secretary) are CAs.[2]
- In total, of the 2006 ROB top 1000 companies CAs account for 12.6% of the list of Chairs of Boards of Directors, 9.8% of CEOs, 10% of Presidents, 17% of Corporate Secretaries, and 8.2% of COOs (CICA, 2006b).

The statistics above demonstrate that the profession is well on its way to meeting its stated goal "that CAs dominate all senior financial positions and advisory roles" (The Council of Senior Executives' Strategic Planning Task Force, 2004). Note the lack of any of reference to accounting or accountancy in the goal. The shift away from accountancy is part of a strategy to broaden the scope of practice for CAs and to ensure their share of the emerging professional services market (Boyd, 2004).

Professional accounting in Canada (and North America) began with the Association of Accountants of Montreal, established in 1879 (Lee, 1997, p. 330). CAs typically worked in public accounting in areas of accounting, audit and taxation. Accountancy was regarded as a vocation with work structured into practices where CAs operated as sole-practitioners or in partnerships.

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[1] The other professional accounting bodies in Canada are the Certified Management Accountants (CMAs) and the Certified General Accountants (CGAs).
[2] CEO is Chief Executive Officer, CFO is Chief Financial Officer, and COO is Chief Operating Officer.

> Accounting was regarded as a service to the public, and the members of the profession were expected to subordinate their own interests to the fulfillment of this service. It was believed that auditors had a covenant (cf Briloff, 1990) with society to uphold (Everett *et al.*, 2005).

The work of a professional accountant remained relatively stable until the 1970s and focused on auditing and providing technical accounting advice (Everett *et al*., 2005). Large firms did exist by the end of the 1970s, but these were typically limited to the national scale. The 1980s saw a dramatic upswing in the economy and firms intensified commercialization. Businesses were growing larger in size and scope and the market for professional services outside traditional accounting areas was expanding. Change was being discussed within the profession as audit fees were stagnating and large firms saw opportunity in the burgeoning professional services field. Larry Doane, in an address as the outgoing President of the CICA in 1983, told the membership they needed to renew their links to commerce and decide on their role; CAs were urged to choose "whether we wish to control many multi-disciplinary functions or whether we wish to control only a limited number of financial and accounting disciplines" (Bernhut, 2002). For many CAs, particularly those in larger firms, their role was changing from a focus on reporting the past to advising about the future.

The 1990s saw tremendous growth in revenue of professional service firms worldwide with revenues increasing from $390 billion in 1990 to $911 billion by 2000 (Lorsch, 2006). Meanwhile, global audit fees reached a plateau in 1990 and have since declined (Baskerville & Hay, 2006). [3] At the same time, more businesses were operating internationally and globalization was pressuring accounting firms to follow suit. In addition to expanding into non-traditional areas, accounting firms began merging in order to maximize partner income, resulting in decreased partner numbers and significant cultural changes within merged firms (Baskerville & Hay, 2006). The merger process further entrenched hierarchy and domination as strong firms typically merged with weak, allowing the stronger firm to take as many audits as desired and as few partners as possible while imposing their culture on the remnants of the weaker firm (Baskerville & Hay, 2006). The drive for profit over professional service was a cultural shift that

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[3] This trend may be on the verge of reversing as increased regulatory requirements such as Sarbanes-Oxley increase audit work and fees.

occurred gradually but "greed became a force to contend with in the accounting firms. In essence, the culture of the firms had gradually changed from a central emphasis on delivering professional services in a professional manner to an emphasis on growing revenues and profitability" (Wyatt, 2003, p. 5). In practice, firms had shifted from a professional culture of service to a business culture of profit.

The CA firm remains a key element in the CA profession and the lives of CAs. Firms, regardless of size, are organized hierarchically with partners at the top. Different firms develop different names for each level and levels will have further divisions, but for simplicity and to aid in maintaining the confidentiality of the participants, I will use generic titles of partner, manager, senior and staff. [4] There are generally three levels of scale for public practice firms: the Big 4, regional and local firms. The Big 4 refers to the world's four largest firms that operate globally, usually through international limited partnerships. They are responsible for most of the Fortune 500 audits.[5] As privately held partnerships, the firms do not have to publicly disclose their financial information, but a review of their websites reveals revenues for the most recently reported year of between $15.69 and $20.3 billion US each. These firms have hundreds of thousands of employees spread across hundreds of countries. Meanwhile, regional firms typically serve smaller clients across specific regions and local firms are usually smaller and include sole-practitioners who are individuals with a group of clients. There are also boutique firms which specialize in particular technical areas, such as taxation or oil and gas. Until recently, working in an accounting firm has been a requirement of the credentialing process to become a CA.

The credentialing process to become a CA is rigorous. All of the participants in this study qualified during a time of stability in the credentialing process.[6] From the mid-1970s until 1999, all CAs had to pass the Uniform Final Examination (UFE) administered

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[4] There are a number of ways firms can be organized and the following are only general guides to levels within firms: partners have an equity interest in the firm and oversight responsibility; managers report to partners and organize work in a group or on a portfolio with seniors and staff reporting to them; seniors are in charge of particular files and overseeing staff; while staff are typically students and new CAs who perform the basic work.
[5] The Big 4 are PriceWaterhouseCoopers (www.pwcglobal.com), Ernst & Young (www.ey.com), Deloitte Touche Tohmatsu (www.deloitte.com) and KPMG (www.kpmg.com).
[6] Credentialing in the profession is in a transition phase. New experience requirements that allow for training outside accounting firms have been approved and will be implemented after 2007.

by the CICA. Prospective CAs needed to have completed a bachelor's degree in business, be employed at a CA firm approved for training, and pass a series of provincially administered classes before being eligible to write the UFE.[7] Through the 1980s UFE pass rates hovered at 50 to 60% but had been as low as 29%. The 1990s to 2003 saw pass rates stabilize in the mid-60% range with rates rising to an all-time high of 74% in 2006.[8] Passing the UFE is a major achievement for most CAs. Successfully completing the education and training requirements is a rite of passage to become a CA and a full member of the profession.

CAs are employed in a broad range of careers, with 35% employed in public practice and 65% in other areas such as industry, government and education (CICA, 2006a, p. 42). Average compensation is high at $164,396 in 2005 with the highest at the President/CEO level ($442,812) (Tabone, 2005, p. 3).[9] The stated goal of the profession to dominate all senior financial positions and advisory roles gives them considerable influence as CAs already "hold key positions in every major industry market segment of our economy" (CICA, 2006a, p. 5, p. 42). The combined influence of the CA profession and its individual members make it an important area of study.

1.4   Subject Position

My combined identity as a feminist CA has brought me to this project. Feminist standpoint theory argues that all research is socially situated as a product of social values, interests, and agendas (Harding, 2004). There can be no objectivity; all accounts are constructed and partial, requiring researchers to exercise a critical reflexivity. It is impossible to expose every experience or belief that impacts research; however, it is important that I engage reflexively with this project. Reflexive research practice requires documentation and analysis of the researcher's involvement in the process and can be expanded to make the researcher's experiences and responses part of the empirical data (Delamont & Atkinson, 2003). This section provides some background information

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[7] The education process has now been regionalized, creating different options to qualify to write the UFE. The UFE has also been renamed the Uniform Evaluation.

[8] UFE rates to 2003 from www.cica.com; 29% low (Kapoor *et al.*, 1992); and 74% high from www.icaa.ab.ca.

[9] No gender statistics are included in the report, but previous reports revealed a gender gap in compensation.

about me as a researcher and how I came to see the issue of women CAs and their friendships as important, including some key incidents in my experience.

I was a CA before I became a feminist, passing my UFE in 1989 and completing my experience requirements in 1991. While I had always held feminist notions such as a belief in the equality of all and the right for people to be treated fairly, I did not develop a feminist consciousness until I had already been a CA for a few years and a "Women in Management" course provided some alternative explanations about my work experience. As I began to develop a feminist consciousness, it became increasingly difficult to stay involved with a CA profession that proclaimed the equality of women while remaining entrenched in exclusionary traditions and practices. What started out as classes taken for personal interest while I continued working as a CA became a full-time occupation, and I completed a Master's degree in Women's and Gender Studies, researching a group of women who built upon friendship as a means of overcoming racism (K. A. Morrison, 2000). I found myself wondering why women CAs were not building upon their friendships with each other to work for change in the profession.

Young women entering the profession have the idea that it is a place of equality and if they work hard they will reach the top. I shared this postfeminist view of the profession when I entered it in 1988 and held onto the view for as long as I could, but I had noticed some small things, even as a student. For example, I noticed that the same male managers who thought that it was a shame to waste a male student's time photocopying had no qualms about sending a female student to the copy room for days at a time. It also seemed odd that the only female senior manager in my firm hid in a back cubicle to calculate her maternity leave rather than use her office even though she was very vocal in her denials that there was any discrimination against women. She was terrified of the partners' response if they found out that she was pregnant. Contradictions abounded. I was made Manager of Professional Development in my third year of work, supporting my view that women could get ahead, but this made even more examples of discrimination visible to me.

When I moved to British Columbia in 1993, I was thrilled to find a Women CA Group there. The group objectives were primarily social with opportunities for networking. The group met roughly once a month for various talks or activities and I

participated on the executive committee, which met more often. Although I knew the group was a social and networking group and did not have an equality mandate, it was still a shock when members of the group were discriminated against at the institute's annual golf tournament and, while everyone was upset and agreed that what happened was wrong, not one single woman (other than me) felt the group should complain to the institute.[10] In spite of the mounting evidence that women were not equal participants in the profession, I remained optimistic and involved in professional activities until returning to Saskatchewan in 1996.

Two separate incidents in close proximity prompted me to distance myself from the profession. The first was a small, individual incident and the second a larger public incident. The first incident occurred at the local meeting of the President's Tour, meetings held across the province so CAs could meet the new president of the provincial institute. My spouse, also a CA, and I attended the meeting together. We had just arrived in the community and I was searching for work. During the meeting, the president singled me out by name twice: once to let me know that the institute now had a maternity leave policy with reduced fees and again to announce that I might be interested in reduced fees to stay home as a full-time homemaker. Me, who had taken exactly two weeks off after the birth of my first child! The president's highlighting of my identity as a woman and its connection to children and career absences were the first messages that the other CAs in the community received about me. Then, even though I had spent years volunteering for institute committees and activities and my spouse had never been on any, the president encouraged my spouse to volunteer and let him know the institute would love to have him involved. The president, meeting two CAs returning to the province, saw a CA and a

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[10] The institute held a golf tournament for members. It was billed as purely fun and social, organized in a scramble format and all members of any golfing ability were urged to attend. A registration fee was required. Some members of the Women CA Group decided to attend and one foursome had the highest score at the end of the tournament. When it came time to distribute the prizes, the male tournament organizer announced that the Women CA Group's team had the highest score but would not receive any prizes (even though they had paid the same entry fee as everyone else) because a team of all women was more likely to achieve a high score "given" that women were bad golfers. Hence, in this male's view (and possibly the view of a committee of men) the women did not fairly win the ironically named "booby prize" and it was awarded to the team of men with the highest score. The women were embarrassed and what had started out as an attempt to enjoy an institute event and cultivate a sense of belonging turned into yet another exclusion from the profession. I heard the incident from the point of view of the Women CA Group members, none of whom considered themselves "real" golfers, and I wonder if there were women CA golfers in attendance and, if so, how they felt about being categorized as incapable of golf.

woman CA and treated us differently. Other than my spouse already starting work with a local company, we arrived at the meeting as equals, but were not perceived as such. I had passed my UFE a year before my husband and also had considerable comparable work experience, but it was the male CA offered a hand up into the institute structure and the female CA that was told about maternity leave and full-time homemaking provisions.

The second incident occurred at the provincial institute's annual convention. I was quite excited about the event as I was meeting with colleagues from my previous workplace and the convention was near my hometown. The convention had a Mardi Gras theme and to introduce the dinner, the convention host, a CA who was a past-president of the institute, decided to tell us about the activities for the evening. He produced a large volume of beaded necklaces and explained that in New Orleans women could earn beads by showing their breasts to men. He gave us a number of options, we could show one breast, which he demonstrated by cupping one of his surprisingly ample breasts, or both, which he demonstrated by hoisting both his breasts and giving them a squeeze. There was some hooting and hollering in the crowd and a few of us exchanged shocked glances. So, the evening began. Women CAs had gone from colleagues to breast flashers. We could prostitute ourselves by displaying our breasts and men might reward us with beads.

The evening continued and, like most CA social events at the time, involved a considerable amount of alcohol. There was no winning as a woman. Having beads implied that you had exposed your breasts and not having beads implied that you were not desirable. "Implied" is probably not the correct word as jibes, jokes and taunts clearly stated both. At one point, a male CA decided to expose his rear end to a group of women and ask for beads. It was an unprofessional and sexist event and it was sponsored and planned by CAs for CAs. Still, I held out hope; the institute, with much fanfare about equality, had just passed a sexual harassment policy. I called the director of the institute, a woman CA whom I had known quite well for a number of years, to ask about filing a complaint. She strongly discouraged me and thought such a move would be professional suicide in a province of this size. She asked me to write a confidential letter to her about my concerns and she would see if she could do anything informally.

I talked to other people who had been at the conference, men and women, and while most were disgusted, everyone thought that the risk of coming forward was too

great. In the end, I wrote a letter to the director about the convention and included my experience at the President's Tour, hoping to demonstrate the difficulty of working as an equal when constantly being highlighted as being a woman. I received a letter back from the president citing the policies as advances for equality and repeating the official version that all was fine and nothing really happened. The outstanding professional qualifications and years of service of the CA who had introduced the Mardi Gras theme were also emphasized. The institute invoked the ideology of professionalism, using the older male CAs credentials as a way of letting me know my place in the profession's hierarchy. I was the one chastened by the president and subtly warned of repercussions should a male CA in the establishment be questioned. I was extremely disappointed. I could no longer maintain the illusion that women were considered equal in the profession or even that the profession was a good place to be as a woman.

Yet, the ambivalence remained. I was still proud to be a CA. I would often emphasize the positive side of my work experiences and the skills, knowledge and opportunities that being a CA had opened up for me. I continued to teach introductory accounting at a local college but, I quietly slipped away from the profession and its issues.

Writing this section has been incredibly difficult. After writing the pages above on subject position I was overcome with fear, paralyzed and unable to write another word for two weeks. I experienced anxiety and felt the same fear that kept people from discussing the incidents at the golf tournament and the Mardi Gras themed convention. This fear is one of the reasons many women participants in the study start by saying women are not treated differently in the profession and then continue on to chronicle the many ways women are indeed treated differently. The general fear of speaking out in a patriarchal society is compounded by the fear of speaking out in the profession. One of the participants explained the general fear of speaking up with reference to witch burnings as an historical example of the price women have paid for advancement. The participants also commented on the existence of an "old boys' club" and the career risks involved in critiquing the status quo. No wonder speaking out feels like such a high risk proposition.

I realized the risk of this project long before its writing. It is not an accident that this project has occurred outside the circles of professional funding and accounting academia. At the time I started this project, the provincial institute funded PhD studies for CAs who would be willing to return to a Saskatchewan university. This program was administered by the accounting departments at the universities, so I contacted the Department of Accounting at the University of Saskatchewan. I was already a CA with a Master's Degree and had several years experience teaching accounting, but during our one brief telephone conversation the department head mocked the idea of studying gender in the profession and refused to see me. A short time later, another woman CA (who had been teaching in an associate capacity for many years and was refused access to the PhD track) advised me that a young man with only a bachelor's degree was brought into the department to be groomed right through a professional designation and PhD.[11]

In the end, I received funding as the first University of Saskatchewan student to earn a four-year SSHRC Doctoral Fellowship and my project went ahead; so why does it matter that one department head refused to let me apply for funding in the accounting department? The department head's refusal is emblematic of the profession's response to women's drive for equality. My situation is similar to that of many of the women I interviewed; we share a sense of pride in our CA designation and the desire to be involved with the profession, using our talents, skills and knowledge. However, we are not wanted, at least not as equals.

Given the fear of speaking out about inequality in the profession, I was surprised at how directly the participants raised gender issues. I thought that none of my participants would identify as feminists (although one did) and I expected to hear the dominant discourse that the profession was already a place of equality, requiring me to have to tease out the contradictions between discourses and experience through stories and anecdotes. While most participants did start by expressing the dominant discourse that the profession was equal, this denial was followed by reports of gender discrimination that were neither difficult to elicit nor subtle. I started to see that we shared a common struggle. Many of the participants shared my experience of coming to

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[11] Here the fear rises again. Should I disguise the name of the university or the department? I will note that the department head at the time has since left the university, albeit as dean at another business school.

the point where their attempts to be involved with the profession as equals were not working and they chose to distance themselves. But, at the same time, the hope remains that somehow they are wrong about the need to stay safely on the margins and that the profession will become a welcoming place.

1.5   Outline of the Dissertation

Chapter Two follows with the literature review, developing the conceptual framework for the study and providing insight into the current thinking in related disciplines. The methodological framework, an introduction to the participant group, and details about the research, data analysis and writing will be discussed in Chapter Three. The specific analysis and discussion of my findings are presented in Chapters Four through Seven.

Chapter Four explores the discourses of professionalism, revealing complex interconnections among masculinist discourses such as commitment, choice and intensive mothering. Chapter Five examines the experiences of women CAs as constituted through the material practices and structures resulting from the discourses of professionalism. The discourses, practices and structures create the context of the profession and crystallize to form a glass ceiling, and even more restricting, a glass box. Chapter Six explains a pattern of experience shared by the participants as they engage with the profession as women CAs. The friendships of the participants in the context of the profession are discussed in Chapter Seven. Additional observations and conclusions are drawn in Chapter Eight along with implications for future research.

CHAPTER 2
LITERATURE REVIEW:
COMPETING DISCOURSES

2.1   Overview

Women CAs belong to an elite group – chartered accountants – that our society has designated a "profession." Until the last twenty years, sociologists of the professions had virtually ignored the gendered nature of the professions and left unexplored their composition primarily of white, middle-class men. As more women have entered the professions, analysts have turned their attention to the gendering of the professions (Crompton, 1987; Davies, 1996). Most of these analyses have utilized either Weberian or Marxian analyses of the profession which are helpful in understanding the ways in which women have been excluded from the professions but not in understanding why professions continued to be stratified by gender even when women have entered professions in unprecedented numbers. Utilizing postmodern theory, some theorists (Dent & Whitehead, 2002; Greenwood *et al.*, 2002) have turned their attention to the construction of professional identities and the ways in which masculinist discourses continue to shape the culture of many professional organizations.

 The first part of this chapter reviews the literature on ideologies, discourses and structures. These are complex terms which have been used in a variety of ways. For this project, I found the work of Giddens and Foucault the most useful because Giddens' theories emphasizing agency and the material effects of discourse supplement Foucault's theories of subjects constructed within discourse. In the second part of this chapter, I connect this discussion to a review of the literature on constructed identities and a sense of self more generally, to the production of professional identities in the workplace, and the ways in which these identities are contested. I then turn to theorizing gender as a concept and category of analysis and particularly to the ways in which masculinity structures the organization and culture of the professions, women's exclusion from the professions, and the linking of femininity with discourses of domesticity. Finally, I examine how this nexus of relations converge in friendships among women CAs.

2.2   Ideologies, Discourses, and Structures

Framed within a constructivist perspective, the key postmodern element in this project is the emphasis on discourses. The rise in discourse as a conceptual framework has led to the decline in ideology as category of analysis, but there is considerable overlap in these theoretical debates. The terms "discourse" and "ideology" have each been applied to systems of meaning and the related practices in the material world (Althusser, 2000; Foucault, 1995). I distinguish between discourse and ideology for this project with the term "ideology" referring to belief systems or commonsense notions and the term "discourse" referring to the representations that reflect ideologies. Using both terms highlights the separation of the abstract systems of thought (ideology) and their expression (discourse). Christine Griffin argues that "the ideological domain provides the crucial link between the level of discourse and the operation of social relations structured in dominance" (1996, p. 197). Ideologies provide discourses with a ready connection to commonsense and acceptability and create the crucial link between Giddens' emphasis on agency within structure and Foucault's emphasis on subjects constructed within discourse.

Discourses are ideologies communicated and put into practice. Building upon the work of Foucault, Parker developed an early working definition of discourse as a "system of statements which constructs an object" (1990, p. 3). In constructing discourse as a coherent system of meanings, Parker drew on Potter and Wetherell's concept of interpretive repertoires as "recurrently used systems of terms used for characterizing and evaluating actions, events and other phenomena" (1990, p. 4). Discourse is realized in texts, with the term "texts" applying broadly to "all of the world, as a world understood by us and so given meaning by us, can be described as being textual" (Parker, 1990, p. 5). Considering the world as text provides a wide range of artifacts for the study of discourses, including talk, written texts, behaviours, and structures. Discourses can be reflexive and can also refer to other discourses. Without using the term, Parker is recognizing intertextuality, the use of one discourse in another (L. A. Wood & Kroger, 2000). Parker also uses Foucault's idea of discourses as practices that construct objects. The way discourses are put into action can be referred to as "discursive practices." Discursive practices produce and reproduce material effects, including structures, and can

become institutionalized. Discourses also contain subjects as subject positions which invite certain perceptions of self and others, making some identities possible and excluding others. Discourses act as constraining and facilitating frames for action; "discourses make certain ways of thinking and acting possible and others impossible or costly" (N. Phillips *et al.*, 2004, p. 638). Finally, discourses are historically located in time and are shifting, produced within and producing power relations.

Supplementing postmodern theory with Giddens' structuration theory enhances the focus on the material effects of discourse and gives more evidence to the role individuals play through their actions. Structuration theorizes "that structures are constituted through action, and reciprocally . . . action is constituted structurally" (Giddens, 1976). Postmodern discourse theory and structuration theory use many of the same explanatory elements to theorize a constructed society but apply different terms and prioritize different features. For example, language and power are key elements in both, but while postmodern theory privileges discourse, structuration focuses on actions as decided upon via reference to ideologies and mediated via structure. Combining postmodern theory with structuration recognizes that discourse, identity, and agency are influenced by their contexts.

2.3   Constructed Identities and a Sense of Self

Identities are complex constructions negotiated within ideologies, discourses, social structures and relationships. "An identity is first of all a way of making sense of the world, a way of organizing meaning that provides a sense of stability" (Duveen, 2001, p. 264). At its simplest, identity addresses the question "who am I?" This question leads to issues of recognition, as in, "who are you?" and positioning, as in, "where do we belong?" Women CAs navigate a number of identities including: general identities as women, CAs, and friends; work identities like auditor, manager, and partner; and personal identities as wives and mothers. Often, the characteristics of these identities are contradictory.

For the purposes of this project, identity is conceptualized as related to self-concept and the individual, but also to broader social categories and subject positions. I will draw on a broad definition of identity "understood as relatively fixed sense of self, as a form of subjectivity, as multilayered and multiple, as the object of identity-work and

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self-monitoring, [and] as the object of material and discursive regulation" (Hearn, 2002, p. 40). Identities are historically and contextually informed and performed as individuals make restricted choices from the identities made available through ideology, discourse, and social institutions (Butler, 1990; Laclau & Mouffe, 1985), but they are also mediated by the reflexive project of self (Giddens, 1991). Representations are created within and recreate many ideologies that embody identity constructions and while these "may be historically and culturally created fictions . . . they are fictions that come to have psychological reality if they are institutionalized by the dominant culture" (Bem, 1993, 175). The workplace is one area in which identities can become institutionalized. Disciplinary ideologies and related identities are embedded in organization processes and identities (Alvesson & Willmott, 2002). Eventually, workers internalize the constructed identities as self-identity and will discipline themselves to act in line with external expectations. Identity adoption and self-discipline are easier when the work-related identities are interpreted as consistent with the workers' sense of self. Additional identity negotiation is required when individuals sense conflicts between their sense of self and external identity expectations, as in the case of women CAs.

Giddens' "trajectory of self" (1991) and Markus & Nurius' (1986) "possible selves" describe how the social and structural are mediated through the project of self, measured against past, present and future selves in a "narrative" to develop an identity experienced as coherent and stable. An identity can only be constructed with reference to representations of that identity as revealed in discourses. "The domains of political and linguistic 'representation' set out in advance the criterion by which subjects themselves are formed, with the result that representation is extended only to what can be acknowledged as a subject" (Butler, 1990: 1). While limited by available representations, individuals must still choose, consciously or unconsciously, which representations they will identify with, thus creating their identity. In this way, identity can be conceived of as performance (Butler, 1990) and/or storytelling (Giddens, 1991; Schlossberg, 2001). Individuals make identity choices from available representations in keeping with their existing perceptions of self, the situation, and the constraints of power. Metaphors of performance and storytelling emphasize that self and identity are constructed and fluid, resulting from identity choices that are, in a sense, put-on and acted; however, these

choices need not be rational or even conscious. Identity narratives shift and evolve in order to maintain a trajectory of self, a sense of self as coherent and stable. Narratives are a form of reconciliation, reconciling identity choices or performances with what are perceived as appropriate representations given our understanding of self. The acceptability of various representations of identity is determined with reference to ideologies and discourses.

Within Western, capitalist, patriarchal cultures, identities are hierarchically related to power based on gender, race, class, sexuality and ability. Western ideologies and discourses support structures of domination that privilege those closest to identities of masculine, white, upper-class, heterosexual and able-bodied while at the same time relegating those perceived as "other" to subordinate categories. These ideological identity categories "define the characteristics of individual subjects, thus placing them in a recognizable social network"(Freeden, 2003, p. 30) determining not just who they are, but also positioning them in relation to other individuals. Identities also become sites of resistance. "The struggle over the control of one's identity, resisting the imposition by others of a flawed or irrelevant identity, pervades social power relationships" (Freeden, 2003, p. 105). Identities allow for social positioning and mutual recognition as well a basis for decisions about inclusion and exclusion.

2.4   Power and Resistance

In many feminist projects the conceptualization of power remains implicit in discussions of domination, hierarchy, and resistance. The complexity of power relations makes them difficult to explain and feminists often draw on different conceptions of power simultaneously (Charles, 1996). The purpose of this section is to explicate the theories of power drawn on in this project. The strengths of sociological and cultural theories of power are brought together by building upon Foucault and Giddens (O'Donnell, 2003). Foucault drew attention to the pivotal role of power in the construction of subjects within discourses. For Foucault, power is productive and the exercise of power in discourse and discursive practices results in larger effects of domination (Sawicki, 1991). Giddens argued for an interplay of meanings, norms and power implicated in both agency and structure (1976, p. 161). According to Giddens, power is mobilized by individuals with reference to structures which are also shifting in

response to exercises of power. There is a duality to power that can be captured with use of Foucault's and Giddens' theories. Ideological and discursive content is fluid and determined in relationship to power while also acting as a resource in the exercise of power. While power is dispersed and embedded so that it can be exercised independent of individual action, quite often individuals are engaging in its mobilization.

Drawing upon the theories discussed above, I have conceptualized power as mutually constituted and reconstituting ideologies, discourses, structures, and individuals. Power is mobilized by individuals with reference to ideologies, discourses and structures which are also shifting in response to exercises of power. While power may appear obvious in some situations; much about it may also be hidden or unrecognized. Several theorists have encouraged examining our everyday lives as a means of exposing power (Foucault, 1995; Smith, 1987). This project examines how power is demonstrated in seemingly small everyday occurrences as revealed in the experiences of women CAs.

The exercise of power creates the possibility of resistance (Foucault, 1995). For some, seemingly small and private acts or even thoughts can be characterized as resistance. Duveen theorizes that resistance against social representations of individual identity, even privately, can lead to changes in identity definitions and thereby create social change (2001, p. 269). Studies about acculturation to professional norms are finding that resistance, when occurring, is very private (Covaleski *et al.*, 1998; G. Kunda, 1992). Kunda (1992) characterized worker sarcasm, even if delivered in a confidential exchange with a researcher, as a form of resistance. A recent study of socialization into the accounting profession found that the most obvious form of resistance was to simply leave the firm (Anderson-Gough *et al.*, 2005). Unfortunately, women's attrition is usually linked to individual factors and often viewed as a personal failure rather than as a critique or rejection of professional norms (Maupin, 1993; McKeen & Bujaki, 1994). Such subtler forms of resistance may not be recognizable as resistance and often support the status quo; however, private strategies of resistance may seem like the best choice available to women when there are particularly strong responses to transgressions and systemic barriers against women coming together.

2.5   Gender

Gender, as a concept and a category of analysis, has evolved from a rather simplistic and unambiguous separation of biological sex and socially ascribed characteristics of masculinity and femininity to something far more nuanced, complex, and dynamic. Scott has argued that "gender is a primary field within which or by means of which power is articulated" (1988) and gender has "master status" as a key identity people use to provide their frame of reference for interactions (Ridgeway, 1992). In research, particularly organizational research, the term gender is often used as a taken-for-granted concept and left undefined and under-theorized, relying on assumptions of implicit shared meaning. Yet, conceptions of gender vary, affected by a number of influences, including the choice of feminist framework (Calas & Smircich, 1999). For the purposes of this study gender is defined as "complex, multifaceted, and deeply internalized in individual behavior. It is also persistently, although differentially, embedded in societal as well as organizational structures and cultural notions of what [it] is to be a 'good' person" (Jacobson & Aaltio-Marjosola, 2001). Conceptualizing gender as complex and multifaceted recognizes gender as fluid rather than fixed. The reference to deep internalization in behaviour recognizes the ways gender can become so deeply ingrained that it unconsciously forms part of identity performances and can appear natural. This definition also reflects the way gender has become part of structures and discourses that lead to the available subject positions if one wishes to be considered 'good.' To be considered 'good' requires practicing gender within socially accepted parameters.

Martin's (2001, 2006) separation of gendered practices and practicing gender links discourses with actions. Gendered or gendering practices are the discourses available to conceptualize gender, a "repertoire of actions and behaviours…that society makes available for doing gender" (Martin, 2006). The practicing of gender is how gender is constituted through action and interaction. The practices chosen are "men's and women's *strategic assertions* about their gender statuses, identities, characteristics, rights or privileges [italics in original]" (Martin, 1996). Martin (2006) refers to the choices as "strategic" but acknowledges that most are unintentional and non-reflexive. Although gender practices may be made habitually, gender, masculinity in particular, remains a

resource that can be mobilized, consciously and unconsciously as part of a gender strategy. The mobilization of gender is linked to power (Sheppard, 1989), making gender a set of power relations (Griffin, 1996). Gender need not embody hierarchy and domination, but, in many cultures, gender ideology and discourse have incorporated ideological concepts that enforce domination. Consistent gender practices result in norms, culturally expected behaviours reinforced through power. Gender is also inextricably linked to issues of race, class, sexuality, and ability resulting in intertwined sites of oppression and different forms of masculinity and femininity.

2.5.1 Masculinity and Professionalism

Early theories of the professions took exclusively male memberships for granted. Formalized professions began with a gentlemen's agreement that only "gentlemen" of independent means could apply for membership, thus maintaining gender and class privileges (Gidney & Millar, 1994; Hearn, 1982). Ideologies of professionalism developed within the contexts of particular patriarchal sexist gender ideologies and the resulting discourses support particular forms of masculine gender identities. Adams and Tancred (2000) apply Acker's theory of "gendered substructure" in their study of women and architecture. They argue that in joining professions, women are also entering workplace organizations complete with gendered substructures that prioritize masculinist values. The "organizational, and thus professional, practices, discourse, and ideologies are the ongoing means of reinforcing participants in their gendered spaces" (A. Adams & Tancred, 2000, p. 123). Ideologies, discourses and the related practices create subject positions with limited gendered identities and choices of actions. Furthermore, women's arrival in professions and workplaces related to masculine identities may be interpreted by male workers as an identity threat and a sign of coercion to change (Ezzamel *et al.*, 2001). Attempts to maintain existing structures and related identities can result in efforts to highlight differences from the new entrants and downplay similarities with reference to ideologies, discourses, and practices.

Professions not only reflect their gendered patriarchal context, but are an important tool for maintaining existing hierarchical social structures (Hearn, 1982). For example, Sommerlad and Sanderson (1998) argue that the long-hours culture and the need for constant availability in discourses of professionalism in the United Kingdom's

masculine legal system keep men involved at work, thereby reinforcing women's responsibility for the domestic sphere. Hierarchical gender relations are so much a part of male-dominated professions that women continue to be excluded even when gender exclusion has been reduced at a societal level (Crompton, 1987). Larson argued that ideological images of professionalism are drawn on "as ideological resources and weapons in struggles and negotiations" (1979, p. 618). The ideologies, discourses and discursive practices of professions are gendered, embodying the masculine characteristics of their male founders and have been drawn upon to exclude women from full access.

The exclusion of women has also been theorized as a form of closure rooted in patriarchy (Witz, 1992). Dominant social or professional groups prefer to include those that reaffirm the existing structures and identities and engage exclusionary strategies to maintain that closure. Excluded groups, including women, engage strategies of inclusion. Early struggles over inclusion and exclusion were largely legalistic and based on credentialism (Witz, 1992). Women's professional projects are characterized by Witz as "dual-closure," the likelihood that some women, the ones most like men already in the professions, work for and achieve inclusion only to engage in exclusionary practices that prevent other women from gaining access. Witz's conceptual model is most often used for analyzing attempts at inclusion and the responses of those already included in the profession rather than for explaining women's continued marginalization once they have gained entry into the profession; however, responses to women's inclusion can be conceptualized as closure strategies. Recent closure strategies in the legal profession include an expansion of hours of work (Brockman, 2001) and shifting professional discourses to emphasize a form of commitment rooted in long hours and complete availability (Sommerlad & Sanderson, 1998). Long hours and complete availability are elements of the ideology and discourse of professionalism.

Professionalism and the accompanying masculinist discourses are part of the Canadian CA profession. As with many other professions, "gentlemen" in Ontario and Quebec brought the chartered accounting profession to Canada from England in 1879 (Allen & Conrad, 1999). Entry to the profession was limited not only by occupational qualifications, but also by sex and race. Such exclusions were not accidental. The Institute of Chartered Accountants of Ontario voted in 1896 to ban women from

membership and, similarly, when Irene Patterson became the first woman in Saskatchewan to pass her chartered accountancy exams in 1922, her name was excluded from membership lists (Allen & Conrad, 1999). Women attempting to gain access to the profession in its early days were greeted with concerns that their very nature as women was entirely incompatible with the requirements of accountancy (Lehman, 1996; Macdonald, 1984). Despite expansion in the profession, the number of women in the profession did not begin to increase significantly until well into the 1960s (Lehman, 1992). By 1993, many women CAs still felt held back as a result of the "belief that because partnership positions are perceived as requiring stereotypically male-oriented characteristics, these positions are seen as inappropriate for women" (Maupin, 1993). The requirement for masculine characteristics explains Davidson and Dalby's (1993) finding that 100% of the few women partners in the profession could be characterized as "masculine" based on their personality traits.

Masculinist practices of gender domination are reproduced in a number of ways in the CA profession. First, a form of homosociality operates where the structures and processes of recruitment, mentoring, performance evaluation and promotion are linked to activities, interests and discourses reflecting and supporting men's organizing together in groups (Anderson-Gough *et al.*, 2005, p. 486-487). Homosociality makes men more intelligible to each other and more readily recognizable as *fellow* CAs. Second, the criteria for success and for "partner material" integrate norms of temporal commitment and a firm-approved social life (Anderson-Gough *et al.*, 2005, p. 487). Commitment to a long-hours culture and to prioritizing work above all else is tested and judged. Women are often pre-judged and found failing because of the belief that they will have families that will interfere in their temporal commitments. Third is the ubiquity of gender with gender processes "reflected and reproduced in all interactions between organizational actors in both formal and informal situations and contexts" (Anderson-Gough *et al.*, 2005, p. 487). Ongoing interactions among those involved in the profession are determined by and determine gendered outcomes and gendered subjects. Women and men in the profession are socialized into and evaluated against a masculine CA identity supported by masculine cultural norms. Women face a contradiction as they are also

continuously socialized into and evaluated against feminine social identities supported by feminine cultural norms.

2.5.2   Femininity and Traditionally Female Professions

Femininities have long been linked to ideologies of caring. Channeling women into occupations linked to caring and traditionally considered 'women's work' denies any "contradiction between women's role in the family and their waged work" (Roberts & Coutts, 1992, p. 382). Women mobilizing for access to careers in teaching and nursing emphasized traditional connections between women and caring in support of their position (Benoit, 2000). Much of the paid work women do today remains rooted in ideologies of femininity emphasizing caring, nurturing, sympathy, and patience (Benoit, 2000; Nelson, 2006; Roberts & Coutts, 1992). Teaching and nursing continue to have a mainly female workforce at 94.5% and 71.5% women respectively (Lin, 2006, Table 2; Shields & Wilkins, 2006, p. 2). In spite of similar credentialing requirements, the subordinated status of women in society leads to subordinated status for professions associated with women (Roberts & Coutts, 1992). Hearn (1982) argues that it is the predominance of women in professions such as nursing and teaching that has resulted in them becoming known as "semi-professions," preserving the term "profession" for those areas still populated by men. Furthermore, so-called semi-professions maintain the gendered segregation of work and male-dominance by requiring oversight by a male-dominated profession (as in doctors over nurses and midwives) or by having men fill positions of authority (Hearn, 1982; Roberts & Coutts, 1992; Tanner & Cockerill, 1996). Although the number of men entering traditionally female fields has been slow to change, patriarchal ideologies support the assumption that men should be in positions of power and that women are subordinate. The few men who do enter traditional female professions are promoted out of the caring aspects of the profession and into administration, a phenomenon referred to as the glass escalator (C. L. Williams, 1992).

Service is an element of professional ideology in professions and so-called semi-professions; however service in the case of professions associated with masculinity is related to high levels of availability to clients and the provision of knowledge and expertise while service in the case of professions associated with femininity is more akin to domestic services of nurturing and the provision of direct care. Professions populated

with women have attempted to emulate masculine professional ideals by increasing knowledge and technical requirements, yet remain ideologically connected to femininity and a service of care. Similarly, conceptions of skill are gendered such that work abilities connected to women are considered natural while those associated with men are considered skills (Jenson, 1988). Discounting women's skills as natural supports women's subordination in the workplace and maintains the connections among women, femininity and domesticity.

2.5.3   Discourses of Domesticity

Men and masculinity are associated with the public sphere and active citizenship while women and femininity are associated with the private sphere and domesticity. As a system of dualisms, masculinity and femininity are defined in opposition to each other, but are mutually constitutive. A masculine professional identity implicitly creates a feminine corollary. Homans (1986) calls the invisible other implied by the construction of a dominant ideal an "absent referent." The absent referent constructed by a masculine identity for CAs is a feminine counterpart providing domestic support, which itself is constituted through the discourse of the male breadwinner. In the male breadwinner discourse, men are responsible for engaging in public sphere activities that produce an income and women are responsible for private sphere activities that support men and the public sphere. Assimilation of the male breadwinner model into social structures, particularly work and the professions, creates a way of life for men where public and private life are integrated (Sommerlad & Sanderson, 1998, p. 252) such that a man can meet his individual identity needs and his domestic responsibilities simultaneously through his work. In masculinist discourses, such as that of the male breadwinner and professionalism, a man can be a good man and a good father by providing income from work. Fulfilling the roles of good woman and good mother require direct involvement in the domestic sphere.

Discourses of motherhood have intensified over the last thirty years from the view that mothering is part of household care to a form of "sensitive-intensive" mothering where mothering is a full-time pursuit (O'Reilly, 2005; Walkerdine & Lucey, 1989). The discourse of sensitive-intensive mothering combines the view that it is natural and essential for women to mother with the belief that children's needs are best met directly

by their mother. Sensitive-intensive mothering has evolved from the particular mothering patterns of many white middle-class North Americans in the 1970s (Walkerdine & Lucey, 1989). Although it is only one form of mothering, sensitive-intensive mothering has achieved hegemonic status and is now the standard of judging mothering practices for many women.

> Sensitive-intensive mothering is a dominant discourse which provides the official and only meaning of motherhood. Its effects are threefold: first, it polices all women's mothering since sensitive-intensive mothering is the standard which many women strive to achieve; second, it marginalizes and delegitimizes alternative practices of mothering, and; third, it pathologizes those women who do not or cannot practise sensitive-intensive mothering - that is, it defines these women as 'bad mothers." (O'Reilly, 2005, p. 236).

The discourse of sensitive-intensive mothering defines the parameters of what it means to be a successful mother through statements of inclusion and exclusion.

Douglas and Michaels argue that the discourse of intensive mothering is overrepresented in the media and has resulted in the momism myth of a perfect mother with "ideals, norms, and practices" beyond the reach of any woman (2004, p. 4). The momism myth tells women "that motherhood is eternally fulfilling and rewarding, that it is *always* the best and most important thing you do, that there is only a narrowly prescribed way to do it right, and that if you don't love each and every second of it there's something really wrong with you" (Douglas & Michaels, 2004, p. 3). While seeming to celebrate motherhood, momism is built upon the "insistence that no woman is truly complete or fulfilled unless she has kids, that women remain the best primary caretakers of children, and that to be a remotely decent mother, a woman has to devote her entire physical, psychological, emotional and intellectual being, 24/7, to her children" (Douglas & Michaels, 2004, p. 4). Intensive mothering is being constructed as all-consuming for mothers, with being a mother becoming an "all-encompassing identity" (Maher, 2004, p. 7). Discourses of mothering that require mothers to be perpetually present and to tend to all of a child's needs set impossible standards for women. The standards set by discourses of professionalism requiring complete dedication to work and discourses of intensive mothering requiring complete dedication to children conflict when one woman attempts to meet both.

2.5.4 The Glass Ceiling

Women's exclusion from the upper levels of male-dominated organizations and professions has been described as the result of a glass ceiling, an invisible barrier that acts to halt women's progress (A. M. Morrison *et al.*, 1992). A number of factors combine to produce the glass ceiling effect. At its core, the glass ceiling is a reflection of a patriarchal male-dominated society and its institutions (Powell, 1999). Drawing on the literature reviewed in the chapter thus far, the glass ceiling can be conceptualized as the combined effect of gendered ideologies, discourses, structures, norms, identities and practices. Structures, norms and practices that privilege particular groups of men have developed hegemonic status as a result of power mobilizations. Patriarchy and masculinism are practiced in a myriad of ways until their very pervasiveness is what makes them invisible, hidden in tiny incidents that seem normal or natural. The "unequal and harmful treatment of women that is typically less visible and obvious" is subtle sex discrimination (Benokraitis, 1997, p. 11). It is very difficult to respond to subtle discrimination, first because it may be difficult to identify and second, examined individually, each incident or micro-inequity may seem so small it is tempting to ignore it (Haslett & Lipman, 1997). The glass ceiling and subtle discrimination are produced within gendered contexts of male-domination, dramatically affecting the career patterns of women professionals and reproducing gendered hierarchies.

2.5.5 Career Patterns of Women Professionals

The lack of theoretical frameworks for understanding the career patterns of women professionals is a large gap in existing literature. Career development models have been developed using psychological and sociological themes and concepts. Psychologically based theories tend to emphasize the individual and focus on understanding career decisions. They include those based on personality traits, personal development, life stages, cognitive theory and social learning (Brown & Brooks, 1996). Sociologically based theories focus on the sociological variables that impact status attainment and career choice such as the socioeconomic background, gender or race of individuals (Brown & Brooks, 1996). These theories remain largely positivist, because they centre on the search for a grand theory and emphasize quantitative research and systems, partly as a result of the continuing links between the study of career

development and vocational counseling (Brown & Associates, 2002; Herr & Cramer, 1996; Leong & Barak, 2001).

Traditionally, career development theories were prescriptive linear models reflecting the employment patterns of the white male middle class (Arbona, 2003). The most widely used segmental career development theory incorporates stages of growth, exploration, establishment, maintenance and disengagement (Herr & Cramer, 1996; Super *et al.*, 1996).[12] Super's developmental model, and those based upon it (e.g. Lent *et al.*, 1996; Power & Rothhausen, 2003), stress choice and individual responsibility for failures and successes in the labour market, ignoring larger contextual factors (Arbona, 2003) and assuming a relatively stable workplace with predictable outcomes and rational reward and promotional decisions. Ornstein and Isabella found that Super's model was not applicable to the career development of female managers, concluding that there are major differences between men's and women's career development (cited in Herr & Cramer, 1996, p. 267).

The study of women's career progression has increased since the 1980s; however, most studies focus on women's entry into the workforce rather than their progression once there (S. D. Phillips & Imhoff, 1997). The study of women's career development is built upon the assumption that women's workforce participation is mainly influenced by their role in the family. Stages of entry, exit and reentry are considered most descriptive of women's career paths even though a review of the literature found that women do not move in and out of the workforce as often as expected and that gender differences in career advancement are not solely explained by intermittent workforce participation (S. D. Phillips & Imhoff, 1997, pp. 42-45). Very little is known about the reasons for women's work-force exits and changes in work roles (S. D. Phillips & Imhoff, 1997) and the career progress of women professionals is particularly understudied.

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[12] Stages of growth, exploration, establishment, maintenance and disengagement are a series of life stages or a "maxi-cycle' at the core of Super's model. The overall cycle of development was built on a Bueler's life cycles where individuals matured through stages of "growth (childhood), exploration (adolescence), establishment (young adulthood), maintenance (maturity), and decline (old age)" (Herr and Cramer, 1996, p. 233). Super's model has expanded to include elements of many other approaches and the stages now include mini- or sub-stages, but at the core is an assumption that career development is a cycle wherein life maturity will result in career maintenance or stabilization. Individuals grow in their capacities, interests, and fantasies about work, and they explore options until they establish themselves at a level they wish to maintain until they end their career and disengage.

The theory of career patterns of women working in corporations developed by Hardesty and Jacobs (1987) most closely reflects the experiences of women CAs. Their theory of "success and betrayal" breaks women's careers in corporations into a series of "landings" that constitute women's corporate life cycle (Hardesty & Jacobs, 1987).

> Women enter the workplace with overly optimistic expectations . . . [Most] hit a landing that combines both their own burn-out of enthusiasm with hard evidence of an actual middle management topping-out at the very time women should finally be reaping the bountiful rewards of success. When the corporate mystique fails to live up to its billing, there is a subsequent sense of loss, and betrayal; priorities are reconsidered, and the roller coaster phenomenon of success and betrayal by the corporation and by women is set in motion (Hardesty & Jacobs, 1987, pp. 5-6).

Hardesty and Jacobs (1987) developed a cycle of "landings" characterized by increasing disenchantment with corporate life. They found that women's career cycle in corporations correlated with the length and depth of experience rather than the life cycle. Women's expectations and corporations' responses to women play important roles in women's experience of corporate work life. Hardesty and Jacobs take a person-centred approach and place the onus for change primarily with the women entering male-dominated corporations. They assume that the structures of corporations will remain as they are (masculine) and that it is up to women to adapt.

The assumption that increased numbers of women will automatically result in changes to gendered practices and structures of the workplace is also a serious weakness in the literature on the career patterns of women professionals. Whitmarsh *et.al.* (2007) apply a limited demographic perspective on gender in the professions, using the term "female-dominated" for nursing, teaching and social work and the term "gender-neutral" for medicine, law and academia without theorizing the term "dominant." Use of the term "gender-neutral" to describe medicine, law and academia reinforces postfeminist discourses that increased numbers of women have led to equality in the professions. Similarly, the increase of women in the workforce has Fitzgerald and Harmon using the term "gender-integrated" to describe most fields of work without consideration for the endurance of masculinist norms (2001, p. 223). Women are gaining entry into traditionally male professions, but on masculinist terms that preserve the gendered hierarchy.

The career development literature does not consider the impact of ideologies and discourses on career paths and workers' experiences. The field of career development research has been slow to incorporate postmodern elements (Brown & Associates, 2002) and, as a result, lacks a framework within which to study the experiences of women navigating masculinist work environments. A feminist postmodern framework would provide insight into the work and social conditions which impact women's career development.

2.6   Friendship

Friendships among women CAs are a point of convergence for all the issues discussed above as the friendship negotiations of women CAs occur at the nexus of power, identity, and organizational culture. Virtually any social issue can be studied via personal relationships (Gilmour & Duck, 1986) and ethnographic study of personal relationships is one way to understand "personal social influences on the lives, decisions, and behaviors of individuals" (Trotter II, 1999, p. 42). Friendships are an important part of people's lives and it has been found that the CA profession "does not meet women's affiliation needs" (McKeen & Bujaki, 1994). Friendships are influenced by the contexts in which they develop (R. G. Adams & Allan, 1998), including work contexts. Evidence exists to support claims of homophily, the tendency for people to be friends with similar others (Block & Greenberg, 1985; Hartup, 1993; Perkinson & Rockemann, 1996), but there are conflicting theories about why. This project will build upon two theories. The first is social cognition, the theory that individuals prefer friendship with those who confirm our identities (Z. Kunda, 1999), and the second is the idea that structural constraints intervene to encourage friendships that support existing social hierarchies and discourage those outside current norms (Hartup, 1993). These theories have different implications for the friendships of women CAs. At a minimum, friendships require proximity so people can meet others and develop relationships. The ability for women to meet other women CAs to befriend has changed as more and more women enter the profession. However, masculinist discourses, structures and practices may act to proscribe the ability for women CAs to come together, even if working in proximity.

Friendships are complex interpersonal relationships and the term "friendship" is difficult to define as it is applied to a number of different relationships that vary in

degree, intensity and longevity. The complexity of friendships is revealed in the use of descriptors such as "ambiguous," "fluid" (Hunt, 1991, p. 107) and "contradictory" (Badhwar, 1993, p. 7). Any closed definition may oversimplify friendship relationships and result in the exclusion of important aspects. This research will explore a number of possible dimensions of friendship such as choice, affection, reciprocity, and support (K. A. Morrison, 2000) while allowing for the complexity and diversity of friendship as it varies from woman to woman and over time.

Like the CA profession, friendships are gendered. The term "feminine friendship" refers to ideological gender expectations that women's friendships will include more communication and nurturing. Conversely, masculine gender ideological expectations are that men's friendships will be more action oriented. Fehr explores possible differences between the friendships of women and men and concludes, "women and men appear to experience friendship differently. From childhood on, women like talking with friends, particularly about feelings and relationships, whereas men like to do things together" (1996, p. 153). However, she concedes that the literature is contradictory and that gender preconceptions may be skewing interpretations. For example, women's friendships are often assumed to be more intimate than men's because the women are found to spend more time talking without actually studying the content or impact of the talk. It has also been found that "men talk more than we give them credit for" and that women engage in more activities than first thought (Walker, 1994 in Fehr, 1996, p. 116).

Even if the friendships of men and women were not all that different in actuality, ideological expectations often guide friendships along gender norms. Depending upon which norms they are referencing, some women CAs might avoid friendships with other women to maintain the sense of a masculine gender identity based on professional norms, while other women CAs may develop friendships with women CAs that are built on feminine notions of support and sharing. Friendships that encompass support and sharing can become a source of coping for women. Some theorize that friendship can empower women to move beyond coping to actively engaging in social change (Raymond, 1986; J. T. Wood, 1993; Yaeger, 1997).

Janice Raymond (1986) explores the potential for social action resulting from women's friendships beginning with her definition of friends as women who affect

women by stimulating response and actions and bringing about changes in the way women live. She defines the ability to influence women's lives through friendship as gyn/affection, "the idea that women affect, move stir and arouse each other to full power" (Raymond, 1986: 9). However, Raymond's notion of power is under-theorized, focusing on empowerment without adequate attention to the many forms of power and its mobilization.

In the case of the CA profession, masculine power structures and enforced norms appear antithetical to "gyn/affection" and are mobilized to limit women CAs' opportunities to develop friendships, preventing actions that appear to undermine the profession's masculine norms. Friendships among women can focus on coping and support without resulting in an increase in power or resistance (Block & Greenberg, 1985). Personal experience with the Women CA Group of British Columbia led me to expect that friendships among women CAs would not be enough on their own to increase resistance or social action. For example, although several women working on the executive of the Women CA Group developed close friendships that facilitated sharing and support around incidents they felt were discriminatory, the women always convinced each other not to take any action about such incidents out of fear of retaliation. The profession's power structures and processes combined with the women's understanding of them limited the transformational impact of their friendships.

There continues to be a lack of research related to women's friendship relationships (Hunt, 1991; O'Connor, 1992; Raymond, 1986; Roberto, 1996). Although research into friendships in general is growing, there is a need for further study of friendship's interactions with various elements in our lives (Fehr, 1996; Duck, 1991). My research will expand the field of study to include a consideration of the contextual factors that hinder or facilitate the development of friendships among women.

2.7   Summary

This project is framed within a constructivist perspective that combines the postmodern emphasis on discourse with structuration theories highlighting the material effects of power and the impacts of individuals' actions. The CA profession has been resistant to change in spite of an increased number of women members. A glass ceiling remains firmly in place, constructed from interconnecting effects of gendered ideologies,

discourses, structures, norms, identities and practices. Structures, norms and practices related to professionalism and domesticity privilege particular groups of men and create contradictory standards for women. The resultant effects on the careers of women professionals are not adequately theorized in the literature. Similarly, the impact of the gendered context of the CA profession on women CAs and their friendships also requires further study. Friendship among women can act as a foundation for activism; however, masculinist professional norms may undermine women CAs' ability to create change.

CHAPTER 3
METHODOLOGY

3.1   Methodological Framework

This research will be conducted within a feminist framework. A feminist methodological framework is based on the belief that women and their lives are important (Reinharz, 1992), which often leads to the use of participatory methodologies and a commitment to seek the stories of women in their own words in a way with which they are comfortable (Jayaratne & Stewart, 1995; Lather, 1991). Participation allows us to "see how larger issues are embedded in the particulars of everyday life" and capture the complexity of issues (Lather, 1991: 61-62). Feminist research is also reflexive, reflecting upon the researcher's impact on the project and considering personal experiences relevant (Reinharz, 1992). It is "through dialogue and reflexivity, design, data and theory emerge, with data being recognized as generated from people in a relationship" (Lather, 1991: 72). The recognition that researcher and participants are in a relationship is enhanced in this project as the participants were often also in relationships with each other. In keeping with a focus on friendships, my methodology reflected a concern for relationships (Townley, 1994) that is evident in the methods and the writing to follow. The process of research and writing can be compared to the work of friendship: open, curious and subject to detours (Britzman, 1997). While increased openness, curiosity, and detours increased the complexity of the project, it also enhanced the quality of the interviews and the knowledge gained.

3.2   The Participants

Many women CAs expressed an interest in participating in this project. It was also interesting that, upon hearing of my project, many non-CAs offered to connect me with relatives or friends in the profession. Such offers were often accompanied by observations about women CAs, particularly around their high work hours, their lack of friends and their experiences of discrimination. In the end I decided to interview eight women. The density of data collected in open-ended and group discussion interviews resulted in a small number of research participants. Socio-demographic information about the participants is included in Table 1. Although the number of participants is small, they

cover a broad range of time in the profession: Karen[13] became a CA in the 1970s, Ada and the Alberta triad became members in the 1980s, and the Saskatchewan triad became members in the late 1990s. The small numbers in this study and the composition of the profession in the Canadian west has resulted in a participant group that is Euro-Canadian. All the participants live in western Canada, in either Alberta or Saskatchewan.

The first participants to agree to the study were the women in the Saskatchewan triad, Brynn, Sara and Mary. When the project began they were relatively new to the profession. They wrote their UFEs in the late 1990s and completed their articling periods by 2000. They articled together at a medium sized local firm of about 75 people. Their firm worked in audit with clients across Saskatchewan, but mainly in Saskatoon and Regina. When this project began, Sara was married with one child and had reduced her work hours to part-time, Mary was married and remained in public practice full-time and Brynn had left public practice to work in a large corporation. At the time of writing, Mary also had a child and had gone to part-time hours and Sara has had a second child. All had left their firm. During the course of this research, Mary went to work for Brynn and has just recently left that company for another position.

The second triad is built around Lillian, a woman CA who graduated from business school just as accounting classes were reaching equal numbers of men and women in 1983. Lillian was part of my spouse's friendship network and was enthusiastic about participating in this project when I first considered it. At the beginning of this study Lillian was working as a tax partner in public practice and has since left employment to stay home full-time. She is married and has two children. Lillian was diagnosed with breast cancer and began treatments just prior to our interview.[14] She recommended three friends for the project and from these Hilda and Carleigh were selected. Lillian, Hilda

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[13] All names are pseudonyms.

[14] Lillians's treatments were successful and, at the time of writing, she was feeling well and healthy.

Table 1. Socio-demographic information about participants. UFE - Uniform Final Exam; CA - Chartered Accountant; FT - Full-time; WD - Withdrawn from labour force; PT – Part-time; AB – Alberta; SK – Saskatchewan. All information is at time of interview.

Participant	Triad	Age	Year Passed UFE	Year Became CA	Marital Status	Spouse	Children	Work Status	Job	Workplace
Karen		57	1975	1976	Single			FT	Forensic Auditor	Government
Ada		48	1987	1988	Married	Frank		FT	Faculty	University
Lillian	AB	40	1990	1991	Married	Spencer	Madison Paisley	WD		
Hilda	AB	43	1988	1988	Married	Louis	Lyndsey Ciara Jacob	PT	Manager – Tax Assurance	Big 4
Carleigh	AB	33	1995	1996	Single			FT	Associate Partner – Tax Assurance	Big 4
Mary	SK	31	1997	1999	Married	Brent	Victoria	PT	Manager – Internal Audit	Private Company
Sara	SK	32	1998	1999	Married	Eli	Olivia	PT	Director	Government
Brynn	SK	31	1998	1999	Single			FT	Director – Internal Audit	Private Company

and Carleigh met while working at a Big 6 firm in Calgary.[15] Hilda and Carleigh continue to work at the firm, which is now one of the Big 4. Hilda is married with three children and works as a manager. Carleigh is an associate partner at the firm.[16]

I was hoping to find a triad of women CAs who qualified in the 1970s or earlier; however, this proved difficult given the limited number of women in the profession from that time. Instead I interviewed Karen, a woman CA who qualified in 1976. Karen currently works in a government agency as a forensic accountant. She began her career in a Big 8 firm, worked in an oil and gas company, returned to the firm and attained partnership. She was removed from partnership after twelve years when the firm went through a merger. She has also operated her own business.

The final participant is Ada, a woman CA on faculty at a western Canadian university. I asked her to participate in the study as a result of her reaction to my project the first time we met. When she heard that my project involved the friendships of women CAs she discouraged me saying, "women CAs don't have friends." She has since tempered her views about friendship somewhat but her story provided interesting information for the study. She is married, but unlike the other participants, she was already in this committed relationship when she returned to school to pursue her CA.

3.3   Methods

The choice of research methods for this project flowed from the conceptual framework discussed above. Multiple methods were used as a means of linking "individual behavior with social frameworks . . . [and] illuminat[ing] previously unexamined or misunderstood experiences" (Reinharz, 1992, p. 197). Two types of interviews with women CAs were conducted: open-ended interviews with each participant and group interviews for women in pre-existing friendship triads. I conceived the idea of conducting research with friendship triads early in the research process when I attended Sara and Eli's wedding and noticed that two of the bridesmaids, Mary and

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[15] The term "Big X" is used in the accounting industry to refer to the dominant international firms. The number declines as a result of mergers between the firms. When Karen joined the profession there was a "Big 8", when Lillian and Hilda joined the profession there were the "Big 6" and at the time of writing there are a "Big 4."

[16] Associate partner is a title given to a senior employee who has many duties of a partner but is not a full partner and does not have equity in the partnership. Associate partners do not attend partnership meetings or participate in decisions about the direction of the firm.

Brynn, were also CAs. I thought working with triads of women CA friends would allow for multiple perspectives on shared experiences and relationships, and that comparing the experiences of triads of women at different ages and stages in their career would illuminate ways structural changes in society and the profession were impacting women CAs.

3.4   Interviews

The goal of open-ended interviews is a rich illustration of the complexities of an issue from which patterns can be discerned (Jayarante and Stewart, 1995: 224). I hoped to use individual interviews to gain insight into the women's experiences and perceptions of the CA profession. Lather suggests the use of a discussion approach in participatory research (1991) and I wished to carry the emphasis on relationships through the project. The specific focus of the interviews was to be on the development of friendships with other women in the profession with the profession providing context, but the participants placed much more emphasis than I expected on problems in the profession. The interviews were conversational, but based on guiding questions (Appendix D) with the direction and emphasis set by the participants so that each interview was unique. The variety in the interview structures made analysis more difficult and time consuming but contributed to richness in the data. Furthermore, "how women explain, rationalize, and make sense of their past offers insight into the social and material framework within which they operated, the perceived choices and cultural patterns they faced, and the complex relationship between individual consciousness and culture" (Grele in Sangster, 2002, p. 222). The women's choice of topics, stories and interview direction provided insight into their experiences as women CAs and the context in which they occurred.

All the interviews were recorded either on tape or digitally and then transcribed. Transcripts were sent to each participant for review and returned with a transcript release form (Appendix C). Only one participant made any content changes and some sections of another participant's interview were reconstructed with our best recollection as the interview was interrupted several times by the fire alarm which was undergoing some testing. Following each interview I made field notes of my general impressions, reflections on the guiding questions and emerging patterns and connections.

Interviews were scheduled at the participants' convenience, but around blocks of days I had set aside for travel. Interviews with the Saskatchewan triad were initially scheduled around the fortieth birthday party for a mutual friend I shared with the participants. The party afforded me the opportunity to observe the friends in the triad interacting in a social setting the night before the interviews were scheduled. All three interviews and the discussion group were scheduled for the following day. Plans changed when Mary had a recurrence of an illness and was hospitalized early in the morning. My interviews with Sara and Brynn went ahead, but Mary's interview and the discussion group were postponed to a later date. Illustrative of the work ethic of CAs, Mary was very apologetic about having to reschedule and even considered doing the interview in the hospital. The responses to Mary's situation were also illustrative of the friendship among the women. Mary's husband, Brent, called Brynn to come over and watch their daughter, Victoria, while he took Mary to the hospital. Brynn and Sara had also arranged for Sara to watch Victoria during our interview. All of this had been arranged before our first interview in the morning, demonstrating their friendships in action.

3.5 Discussion Group Interviews

There were two discussion groups in addition to the individual interviews. Discussion groups are a form of focus group, but unlike traditional focus groups, "discussion groups bring together peers, ideally participants who have relationships which pre-exist the research setting" (Green & Hart, 1999, p. 21). Friendship triads created a safe place for discussions about issues faced in the profession that might typically be considered taboo, deepening my understanding of the results of the open-ended interviews and providing an opportunity to observe the friends interact. I came prepared with guiding questions (Appendix E) but was interested in pursuing issues and topics the participants identified as important. The interactive dimension of focus group methods provided insights into the development of group meanings, processes and norms (Bloor *et al.*, 2001) and the development of social identities (Barbour & Kitzinger, 1999). Use of an informal approach was supported by the pre-existing relationships of the participants and the emphasis on a relationship methodology. Themes and patterns identified in the interviews were discussed and elaborated upon in the discussion groups, but different issues were also raised.

I hoped that interaction among the friends might result in data or ideas that the participants did not raise in the individual interviews (Stewart & Shamdasani, 1990, p. 16). The opportunity to observe friendship interactions revealed further information about how the women negotiated identities and developed shared knowledge and understanding about the CA profession and their friendships. My initial plan was to hold the individual interviews and then have the discussion groups. However, coordinating the schedules of women CAs is no easy feat and the Alberta group had the discussion group after I interviewed Lillian and Hilda but before Carleigh's interview. Similarly, rescheduling resulted in Mary's interview following the Saskatchewan discussion group. Having interviews before and after the discussion group was informative as it created a dialogue with participants highlighting different stories, issues, themes, and patterns for further discussion.

The Alberta discussion group was held at Lillian's and the Saskatchewan discussion group held at Tara's. Discussion group interviews were tape recorded but only segments were transcribed. The Alberta group was almost four hours long as the friends used the opportunity to have a good visit. Both groups shared stories and laughter and the conversation often overlapped, making effective transcription difficult. Instead of transcribing, I listened to the recordings several times and transcribed only those sections included in this paper. Impressions of and information from the discussion groups were converted to field notes for the purpose of data for analysis.

3.6   Data Analysis

The interviews yielded a large volume of oral data which was converted to written transcripts. The transcripts and accompanying field notes were subject to a variety of data analyses. I used a hybrid method of data analysis (Sykes, 2001), considering the data from a variety of perspectives and applying multiple tools of analysis. Data analysis was conducted with the feminist perspective that the stories of women's lives were valuable in and of themselves and provided a valid perspective from which to begin (Harding, 2004; Smith, 1987). My approach can be stated simply as "interpret the stories (what do they say?) analyze the stories (how do they say it?) deconstruct the stories. Then put together your own story and set against/together with other stories" (Czarniawska, 2003, p. 652).

Interpretation and analysis began with reading the transcripts and field notes and listening to the discussion group recordings, seeking broad themes and patterns. The reading occurred in two directions. The first applied the concepts already identified in the review of the literature, highlighting areas of agreement and disagreement and explanatory frames. The second sought new themes and patterns that emerged from the data and were not already reflected in existing literature. Each theme and pattern was named and assigned a code and then the transcripts were coded for organization and exposition purposes.

Finally, deconstructing the stories of the participants provided insight into the lives of women CAs, their friendships, and the discourses and ideologies used to understand and explain them. People understand themselves and their experiences via the stories they tell. Discourse analysis was used to expose the frames in which several stories were constructed, how they are connected and ways they contradict each other. Specific terms and concepts were linked to broader discourses and then to ideologies.

Theories about silences and subtexts also form part of the data and analysis (Grele in Sangster, 2002, p. 222). It is often in the silences that the workings of power are found. Searching for "the choices, the pain, the stories that lie beyond the 'constraints of acceptable discussion' exposes rationalizations and distortions (Heilbrun cited in Anderson & Jack, 1998, p. 157). Unlike positivist traditions which pursue a 'real' meaning, postmodern discourse analysis asks how meanings are constructed, and considers the implications for identity and agency (Parker & Bolton Discourse Network, 1999). While yielding many valuable insights, a hybrid approach with an emphasis on the multiplicity of postmodernism also complicates the writing process.

3.7   Writing

The postmodern emphasis on fluidity and multiplicity means there can be no "authentic insider" (Lal, 1999). I have disclosed above some of my experiences that influence my involvement with this project. Yet, it is impossible to translate into writing every nuance and reminder that I bring with me in my interpretations. The best I can do is continually remind myself and the reader that the findings discussed below are based on interpretation. They are meant to prompt thought, to illuminate and make visible that which is hidden or taken for granted. I am seeking explanations for how things are and

why they remain that way. I am not searching for an overarching truth or theory, but rather a point of departure to understand the experiences of women CAs and their friendships. Contradictions will be considered a site of exploration rather than something that must be unified. A feminist approach rooted in the conceptual framework discussed above emphasizes the constructed nature of reality and creates room for contradiction and flux.

Out of respect for the participants, their words will be emphasized and interpretation will be expository. I wish the voice of the participants to be heard as much as possible, recognizing that I have constructed this text and chosen which of their words identify and illustrate the issues. I frame their words within theories, discourses, and patterns that create new meanings. Drawing on the participants' words "is not a question of 'quoting literally'; it is a question of recontextualization that is interesting, credible and respectful" (Czarniawska, 2003, p. 659). Quotations have been edited, both to ensure that participants cannot be identified and to make comments more readable. There is a risk that such editing reduces the individuality of each woman's voice; however, reading the transcripts highlights the differences between oral and written language and the participants expressed concern about how their comments, delivered in an informal conversational style, would appear in print. As a result, markers of oral communication such as "um," "ah," false starts and unintentional repetitions were included in the interview transcripts, but they have been removed in the excerpts below unless required for analysis.

3.8   Ethical Issues

I began the project particularly concerned about applying a feminist research framework to analyze information collected from women who may not identify as feminists. I was concerned about changing the participants' views of the profession. I remember the shock of my own worldview shift as feminist theory provided a new framework in which to explain my experiences and I did not want to create a similar experience for the women when I have no solutions to offer. There is an argument to be made that it is just such consciousness-raising that needs to occur; however, causing a dramatic disruption in someone's way of thinking may actually be disempowering if it undermines coping strategies (Millen, 1997). Applying a feminist interpretive framework

also requires caution as researchers must "be concerned about the potential emotional effect alternative readings of personal narratives may have on our living subjects" (Borland, 1991). This is particularly the case in this project where the women broke silences about gender maintained by professional norms and also discussed the close personal relationships they shared with other participants.

Feedback and discussion with the participants required sensitivity. Since some of the participants were already in friendship relationships with one another, I have been sensitive to the impact of the research on their friendship relationships. The release of information from individual interviews was discussed with individual participants before anything was shared in the discussion groups. Information that could negatively impact the friendships was handled with the utmost sensitivity and care. There was a risk that the chance to discuss and enact their friendship relationship in the interview process would result in the participants noticing new things about their friendships, positive or negative. Hopefully, their friendship bonds have been strengthened by the opportunity to share their stories.

The study of a relatively privileged group of women can also considered an ethical issue. The study of women CAs illuminates the operation of power in systems of domination. Their journeys can provide insight into the situations of women in other contexts and contribute to the larger feminist project of social change for a more equitable society for everyone. Just as women in the elite are no more valuable than anyone else, neither are they less valuable. The significant issues in their lives are just as important as anyone else's even with their privilege. In fact, a sense of privilege is one of the factors that acts to silence women CAs and is used to rationalize accepting less than their male peers. The women in this study all come from working to middle-class backgrounds with hopes that hard work and a professional designation would lead to financial security and a challenging career. What does it say about opportunities for women in our society if even these women with education, credentials and resources are facing significant barriers and struggling with competing demands? Furthermore, keeping women out of positions of power in the CA profession keeps women out of power in virtually all other areas of capitalist society. The CA profession works hard to position

itself and its members in leadership positions across all sectors of society. Those members occupying positions of power continue to be men.

3.8.1   Institutional Ethical Guidelines

This project is grounded in feminist research ethics; however, there are some general ethical concerns that I took into account when conducting my research. Many of these concerns are included in the Tri-Council Policy Statement on Ethical Conduct for Research Involving Humans. Informed consent was obtained before each open-ended interview (Appendix A) and reaffirmed for the discussion groups (Appendix B) so that the participants knew the precise nature of my research. The participants were advised that they could withdraw from the research project at any time.

Participants' privacy was assured within the constraints of the project and the information they shared will remain as confidential and anonymous as possible. The use of friendship triads and discussion group interviews posed a challenge to confidentiality and anonymity; the participants were informed of this risk and separate consent was obtained (Appendix B). Pseudonyms are used for all participants and I have attempted to describe their workplaces generically. Participants were provided the opportunity to review the interview transcripts and consent to their use (Appendix C). A report on the findings will be sent to all the participants and many of my interpretations were discussed with the participants. In addition to general ethical concerns, some specific ethical issues arose from my commitment to conducting ethical feminist research. One of those is the dilemma arising from my status as insider and outsider.

3.8.2   Insider/Outsider Dilemma

My identity as a woman CA meant that I started this research with a number of understandings and experiences about what it means to be a woman CA. As a feminist CA who had returned to school, I was both insider and outsider to the project participants. Being a CA meant that participants could reduce some of their explanations about education and training requirements, the UFE experience, and work as a CA. I had to remain mindful of the risk that my experiences or understandings as a woman CA could have created an assumption of shared meaning where none existed (Bloom, 1998; Zavella, 1996). I addressed this risk by asking participants about the meanings and interpretations they assign to terms and experiences, and by getting feedback from

participants about my interpretations. As much as possible, I tried to follow up with questions or paraphrasing to broaden the participants' responses. In keeping with the methodological framework of research relationships, we often exchanged experiences in conversational style.

The participants asked questions to help them ascertain my position as insider/outsider, confirming that categories of insider and outsider are negotiated and shifting. Some of the participants asked me about my CA experiences, particularly wanting to know where I articled. Because prestige, reputation and culture are perceived differently across firms, questions about my articling experience may have been a way for participants to assess my credibility or to determine my position in the profession's informal hierarchy.

Participants also asked questions about my views on gender in the profession. I expected a more sustained effort on their part to portray the profession as equal; however, most participants included an early statement that they did not experience gender issues, but then proceeded to openly discuss gendered problems in the profession. The participants may have felt comfortable expressing concerns because of the confidentiality of the interviews and the independence of the project from the profession. My position as insider/outsider may have also contributed to a combination of increased understanding and a sense of safety to be open about the profession. Everyone knew that I was engaged in Women's and Gender Studies research and most considered me a feminist.

Feminism seems to have been regarded as a departure from the profession and some participants asked me preliminary questions or made statements that made explicit our relative positions as feminist and non-feminist. Sometimes these questions would occur early in the interview and seemed to be a test of whether I would require answers that were negative toward men or the profession. Stereotypes about feminism also seemed to be at play and I often had to situate myself for the participants. I explained my project as an extension of my earlier work on friendship as a means of social change. Participants often warned me at the start of the interview that they might not have much to say about inequality or that they did not believe there are gender issues and I would reassure them that I was not seeking particular answers, but rather was genuinely interested in the way they experienced and understood the profession and their

friendships with other women CAs. Participants would increase the depth of their answers or provide examples of the impact of gender in the profession once I reaffirmed that I was interested in their views and not seeking particular answers. I had the sense that they were ready to defend the profession or stop at answers that reflected the official discourses of the profession if they felt I was seeking only negatives.

In the end, this project benefited from my status as insider and outsider. I was surprised by the sense of mutual recognition I experienced with the participants. My experience as a CA helped create an environment where participants could discuss issues in the profession that might not be understood by someone outside the profession. More than one participant discussed how someone who is not a CA cannot understand their life experiences or get to fully know them. At the same time, my position as outsider and feminist made it possible for the participants to raise issues not typically discussed in the professional context. Some participants had issues, such as cross-sex friendship, in which they were interested in my point of view. Other times, participants would share stories and tell me they were interested to see what they might mean or what I might think. Input from a CA who is also a Women's and Gender Studies academic provided the opportunity to question gender practices and consider explanations other than those put forth in the profession's formal frame of reference.

CHAPTER 4
PROFESSIONALISM AS A DISCURSIVE FRAMEWORK: THE MOBILIZATION OF MASCULINIST DISCOURSES IN THE CA PROFESSION

4.1   Introduction

Discourses rooted in professionalism are mobilized to maintain and reproduce the current masculinist hierarchy and power structure of the CA profession. Larson (1979) theorized that ideological elements of professionalism could be drawn on in the struggles and negotiations that establish and maintain professional status. Key characteristics of professionalism include individualism and autonomy, the importance of knowledge and credentials, the existence of "critical indeterminate knowledge that can only be transmitted through experience," and client service as a notion of selfless service that denies a profit motive (Larson, 1979, p. 622). The ideological beliefs in professionalism are reflected in the discourses, structures and practices of the CA profession and, while the terms are gender-neutral, they are constructed to reflect masculinist norms.

The participants held postfeminist gender-neutral constructions of professionalism and evaluated their experiences in the profession against them. The form of postfeminism adopted by the participants includes a separation from the feminist movement and feminist identities along with a belief that formal barriers to equality have been eliminated resulting in the inclusion of women in traditionally male social structures of work and politics. The participants seem to have adopted liberal feminism without retaining any link to a broader feminist movement.[17] As a result, the women in this study entered the profession with a gender-neutral view of professionalism and what it meant to be a CA, a view propagated by the profession and university accounting programs. Their professionalism was demonstrated by their CA designation which indicated the completion of a rigorous qualification process and confirmed by their conduct. The participants thought of themselves as professionals and cited working hard, producing work of high quality, and providing client service as evidence. The profession's roots in

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[17] Liberal feminism evolved from liberal political theory and advocated for equal rights for women with a focus on equal access to society's institutions and rewards based on merit. Rather than wholesale social change, liberal feminism focuses on improving the existing system from within through reform of oppressive structures and an end to discrimination. The decline of many formal barriers to equality can be credited to early liberal feminist movements (Calas & Smircich, 1999; Nelson, 2006).

auditing require a CA to be trustworthy and to follow professional standards and, as a result, the participants expected CAs in positions of power to demonstrate integrity and fairness.

The participants demonstrated a high level of commitment to professional ideals and experienced disillusionment with the profession as they felt a growing separation between what they regarded as professional behaviour and the actual practices of CAs in positions of power. In response to these contradictions, the participants often appealed to postfeminist gender-neutral discourses of professionalism – i.e. attempted to make a case that they should be treated equitably based on meritorious work. For their part, CAs in positions of authority used indirect closure strategies (since direct strategies barring women's access to the profession were no longer available) to limit the upward mobility of female CAs. These strategies drew on masculinist versions of specific professional characteristics such as client service, competition, commitment, success, challenge and change, domesticity, and choice.

4.2 Client Service

Notions of client service played an important part in the participants' experiences of the profession. Some researchers have documented gender differences in the understanding of client service, with women employing discourses of altruism (Sommerlad & Sanderson, 1998) and care (Whitmarsh *et al.*, 2007) and men drawing on their identities as experts (Coates, 1994). The findings of this study confirm the results of this previous research in part; participants included their expertise as an important part of their work for clients but most of the participants described client service as meeting client needs through quality of work and "being there when needed." Moreover, by meeting client needs, the participants thought they would be able to accomplish their career objective of making a difference through their work. But, participants noticed contradictions between discourses of client service, the profit-orientations of firms, the type of work that was rewarded, and the career aspirations of coworkers.

CAs often provide services, such as audit/assurance,[18] required as a matter of regulation or at the direction of senior management. Audits are often begrudged by

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[18] Audit or assurance work generally refers to the independent assessment of the financial statements of management and the issuing of a report on their fairness, but there are a number of other types of audit/assurance work.

clients and become a form of "dirty work" which negatively impacted the work experience of some participants. Brynn and Mary, for example, found that their internal audit[19] reports were ignored and their work devalued, resulting in feelings of personal devaluation. Mary, especially, felt accountancy was not "a benefit to society," leading to a sense of despondency about work, to the point that she did not want to get up in the morning.

The CA profession draws on discourses of client service in support of expansion of their jurisdictions and services (Robson *et al.*, 1994). Structural changes in the profession have led to the reduction in traditional audit business and the growth of related professional services that are defined by high levels of client service, with client service being defined as continuous availability. CAs are not only required to work long hours in order to meet those needs, but working long hours becomes a central feature of their identity because it is accepted as a demonstration of a high level of professionalism. The women in this study enjoyed working long hours and many cited examples of when they had to work late on important assignments. Notions of client service created a sense of pride that their work could not always be contained between "nine and five" and a belief in autonomy meant that, as a professional, you had the right to set your own hours without the restrictions of labour codes or union membership. However, disappointment set in when the participants found that they could not be continuously available. For example, Lillian, who was assigned to a new area in the firm which was being marketed to clients as an increase in client service, observed that:

> The profession has tried over the years and is getting to the point where, you know, we want to be the, you know, kind of right arm to our clients, there to provide advice when they need it, when they want it. It's not just compliance [auditing]. It's not just doing, you know, the work that we can plan out over the next two months. It's really being there for them to help them make business decisions today. And if you're going to be good at that and worth anything to your clients, you've got to be there – now, you know. And I couldn't.

It is important to note that Lillian had the technical ability to meet the clients' needs; however, the construction of client service to emphasize immediacy of access over the substance and quality of the service required Lillian's continuous availability to the

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[19] Internal audits are conducted within organizations with the intention of reporting problems internally and recommending improvements.

exclusion of all other responsibilities. Lillian's inability to meet a form of client service based on continuous availability arose from the conflict with the intensive mothering discourses that also require complete availability.[20] Lillian was also disappointed to discover at her first equity partnership meeting that the entire plan for the year was based solely on profitability; client service was not raised or discussed. Lillian's experience demonstrates, on the one hand, that the discourse of client service was central to her identity as a professional and that her employers were effectively able to use that same discourse to motivate CAs to work longer and harder thereby enhancing the firm's profits. On the other hand, the discourse of client service was demobilized when it came to the firm's bottom line; at the end of the day, concerns about profitability were primary and improving client service was a discursive strategy for enhancing profits rather than an actual change in the substance of client services.

Integrity and fairness are also important components of professionalism discourse, which have now received a high degree of prominence as a result of well-publicized accounting scandals such as Enron. The notion of independence and the importance of ethical practice have their roots in the auditing function of accountancy and are an important element in the training of CAs. Faced with the challenges of CAs working in corporate environments, several participants expressed concern that corporate interests (read profits), articulated as needs, override professional integrity. Sara, in particular, raised concerns about the ways in which discourses of client service were used to explain questionable behaviours that would benefit the corporation. Sara was uncomfortable with some of the actions her government employer required, such as only disclosing information to the auditor if requested[21] and restricting the level of information she communicated to her staff. She felt that the incidents had not been serious to date, but was concerned that if the corporation expected her to disregard professional and personal ethics on these matters she would eventually encounter a request that required a larger breach in her integrity than she could accept. She was not sure how she would handle

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[20] Complete availability and intensive mothering are discussed further below.
[21] Management signs a letter of representation to the auditors that includes a statement that all the information necessary has been presented to the auditors and that they are not aware of any information that has been withheld.

such a situation, but took her responsibility for honesty as a professional very seriously. Sara's discomfort stemmed from the adoption of discourses of service to support the importance of putting the corporation first which overrode individual concerns about professional ethics.

Client service, through meeting client needs, was an important part of professionalism and CA identity for the women in this study. Yet, their services were not always appreciated, creating a sense that their work was unimportant. Discourses of client service were mobilized by those in power to support practices of continuous availability and the suppression of ethical concerns in order to maximize profitability. Because the participants believed in the concept of client service, they found it difficult to critique and offer alternatives to business practices that referenced client service while seeming to undermine it at the same time.

4.3 Competition

All the participants in this study described themselves as competitive. Their view of competition was based on excellence, "doing your best," but was still comparative in that they wished to excel and perform better than others. They expected recognition and reward for their accomplishments; however, they did not translate their performance excellence into dominance over others or consider it a diminishment of another.

Mary's story revealed her ambivalence about competition, reflecting struggles also described by other participants. Mary was competitive in the sense that she liked to excel by doing her best and cited academic awards in her education and during the CA program. She liked the sense of accomplishing the most she could, but avoided competing directly with others. Mary first became aware of differences in her view of competition and the masculinist view in the profession during university which sanctioned aggressive forms of competition. She avoided applying for jobs at national firms as she perceived them, and the students they were recruiting, as aggressively competitive. During her UFE classes, she also noticed that many of her colleagues seemed to wish failure on others, a form of competition she regarded as negative. Conflicting views of competition caused Mary to struggle to make sense of her identity as a CA.

> So I just thought, "Yeah, I don't fit in with firms [chuckling] because it's competitive." But I am [competitive], like, I did struggle with everyone's perception, you know, I need to get a job that's better and better and better . . . you know, climb the ladder . . . that's what a CA is so that's what you do . . . I want to stop competing with the other people for their perception of what I need [to do] because [of] what they think a CA wants to do. Even my family, though, I find like even when I went part-time they're still struggling with it, like, "Why would you want to do that? Don't you want to get ahead?" and it's not like I don't. I mean, I still think I have good jobs and, I mean, I get paid well. I just would rather be happy.

The growing gap between the competitive behaviours expected of a CA and her self-perception were leading Mary to question continuing in the profession. It was becoming apparent to Mary, through the behaviours and expectations of others, that an integral part of the CA identity was an aggressive competitive urge to "climb the ladder." While she regarded competition as striving to do your best, the dominant view in the profession was that competition required being the best over others. Like the other participants, Mary was not against a hierarchy and accepted that excellence in a meritocracy meant that people may outperform each other and receive different rewards. These findings confirm Lugones and Spelman's (1987) theory of two forms of competition, one based on excellence and another on domination.

Actual practices of competition within the CA profession reflect a system of dominance while the formal discourses of the profession draw on notions of excellence and use slogans such as "the best and the brightest" to imply a competitive, but fair, system based on merit. Competition to enforce dominance and secure positions of power and status is an element of hegemonic masculinity (Hearn, 2002) reinforced by metaphors that compare business conduct to a game, or to life and death survival in a jungle, that requires unfair and unethical actions (Geva, 2001). The construction of competition as a life or death struggle results in a "zero-sum game" (Ely, 1994b) where there can only be one winner. The resultant forms of "cut-throat" and "win-lose" competition are often used to justify unethical practices which caused the participants to question the profession and their places in it.

Masculinist competition is embedded in the CA profession and was raised in many of the participant interviews. Masculinist practices of competition led Karen to feel out-of-step with the other partners in her firm, most of whom were male. Indeed, for the

first several years, Karen was the only female partner in her firm. Once a partner, the partnership meetings and the way business was conducted were not what she expected. Karen described the atmosphere as "very male." Although Karen considered herself competitive, she was uncomfortable with the way competition was carried out in the profession and in business.

> Some of my male [CA firm] partners call me naïve at times . . . and in retrospect, I'd say, yeah, I probably was a little naïve. [But] maybe not in the way [that they think]—I don't think in the way they thought I was. But, you know, even the sense of just how down and dirty and mean and miserable some people could be in order to win. And I've seen women who are like that but not as a group, not to the same extent.

Not only did the "down and dirty," "mean," and "miserable" behaviours conflict with Karen's expectations and standards of behaviour, but her concerns were dismissed by her male colleagues as "naïve," implying that Karen did not understand the system (which she did all too well) and obscuring the questionable ethics of doing anything to "win." In the interview, Karen acknowledged that sometimes only one person can "win," for example when there is only one promotion available, but she did not agree with her colleagues that limited rewards justified such negative means.

The participants were prepared to compete, but expected a form of fair competition with interactions reflecting collegial respect. Participants were upset when they were treated in ways that they perceived as unethical or unfair. For example, Ada found out very early in her career that some partners would sacrifice fairness for competitive advantage. Repeated interactions with a partner Ada described as "slimy" resulted in her leaving the first firm for which she worked before finishing her articling term. She was working hard and secured early promotion but felt that she was underpaid and that the personnel partner was cheating her out of appropriate rewards.

> Well, that was the way they were, yeah. And, I mean, I felt, I mean, there was another incident with the personnel partner . . . The firm made a big deal about trying to get CA students and CAs to bring in business for the firm. Of course, that's the way it works. And the idea was that you would get ten percent of the gross revenue in the first year and five percent for however may years thereafter for bringing in new business. And, um, I had brought in a client. It was a whopping four-hundred dollars but at the end of the year, I sort of said, "Well, ten percent, where's my forty dollars?" And the personnel partner laughed at me and said, "Oh, well, that doesn't count as new business."

Later, however, Ada discovered that acquiring new clients did count, even if only a small amount of revenue was involved.

> One day I was putting a file on his desk and what should be there but his own new business report and, yes, I looked at it and I noticed he'd listed that client and he'd listed himself as the source of the business [chuckle]. And I didn't feel that was gender based. It was just this guy was basically slimy and this is what he was doing to boost his own new business generation record.

Ada felt that she had been mistreated by the personnel partner. That same partner had explained a refusal to move Ada up the pay scale by saying the revenue was a pie and she needed to take less so he could get more and now he had claimed Ada's new business as his own. Ada was not interested in participating in "cut-throat" competition that seemingly encouraged a partner to "cheat" a student out of her new business revenue. As a first experience, Ada only connected the questionable practices in that firm with a particular "slimy" personnel partner rather than seeing this incident as an endemic feature of the corporate culture. By limiting her analysis to the actions of one individual, she was able to maintain a generally favorable view of the profession as a collectivity.

Operating from a view of competition based on excellence of performance, participants in this study were ambivalent about the place of competition in the profession. They identify themselves as competitive but have concerns about competitive practices that seemed unethical or unfair. Their concerns were often dismissed as naïve or stemming from a lack of understanding of the system. The participants understood the system, but disagreed with its masculinist practices of competition (although they continued to regard the practices as gender-neutral).

4.4   Commitment

Commitment, in the context of the ideals of the CA profession, is predicated on the ideology of selfless service, putting client needs above one's own. The women in this study identified themselves as committed to their careers and the profession, and prided themselves on meeting or exceeding client expectations. While the formal discourses of the profession linked commitment to client service, the participants increasingly noticed that commitment was equated with the amount of time "devoted" to the job and was a sign of their allegiance to the firm. CAs must prove their absolute loyalty to the firm and their superiors by remaining completely available, sublimating their own needs.

> Work comes first. Long work days, you know working until seven or eight at night. Not necessarily because work needs to be done but just because people need to see you in the office. If we went for supper from five 'til seven and then came back to the office for an hour, that's still [considered] a good thing, you know? So the box was very much a perception that the firm, in public practice, that the firm was absolutely number one. The willingness to compromise, sacrifice your personal life for the firm. And it did come back to hours. It certainly didn't necessarily have much to do with the results [or] what you were achieving. It was perception of "how hard are you working?" and that always seemed to come back to how many hours were you in the office (Lillian).

Participants were willing to engage in work practices that put work first, citing billable hours, quality of work, unpaid overtime and levels of output as measures of commitment they had met. And although participants were clear that family came first, they were willing to make considerable sacrifices of their family time in order to meet their clients' needs and perform to the standards required by formal firm policies.

Although many of the participants enjoyed working long hours, they were frustrated by the firm's expectations regarding long hours as a substitute for efficient planning. The participants recognized there was often the need to work long hours to meet client needs, but they also began to notice that overtime had become part of regular work planning. At the same time, complete availability also promoted inefficiency in scheduling such that some of the participants' male colleagues were visibly present in the office but spent considerable time in non-work activities such as reading the newspaper or socializing. Mary, in particular, found that she could complete her work with time to spare and was frustrated with the expectation that she spend hours waiting until her supervisors needed her and then be required to work overtime hours.

Constant presence in the office is used to signal a high level of commitment even if it meant returning to work prematurely after a serious illness or maternity leave. For example, I recall a male CA returning to work early after having a heart attack, against the advice of his doctor and another coming in after eye surgery and using a magnifying glass so he could review files. Likewise, the Saskatchewan triad members were critical of a colleague who had returned to work early after having children in order to retain control over certain audits. They thought such gestures of complete availability were unnecessary and based on a false sense of exaggerated self importance or sense of indispensability because the work could be done by someone else while the person was away. At the same

time, the participants were aware that there were risks to being on leave. Sara, for example, had concerns that her commitment would be questioned because the man who replaced her while she was on maternity leave had indicated his availability for full-time hours. Although Sara's position was only part-time, Sara's boss began assigning projects beyond the scope of the original job and Sara was worried that the extra hours her replacement was working would expand the job requirements and/or make it appear as if he was more committed to work and doing a better job.

Norms of complete availability result in full-time workers being perceived as better workers based on the quantity of hours worked rather than the actual output or quality of the work. Equating commitment with complete availability meant that a shift to part-time work was regarded as a lack of commitment and could be used to justify limits on upward mobility such as lower remuneration relative to full-time workers, poor work accommodations, low quality work assignments, and an end to promotions. The participants expected a proportional decline in employment rewards, but they did not regard their part-time status as a reduction in their commitment; rather they saw part-time work as a strategy for maintaining professional commitments in addition to other responsibilities.

Women CAs striving for upward mobility found their commitment was continually judged, tested and found lacking. Expectations and standards of commitment became even more onerous as women CAs progressed through the ranks, making it difficult, if not impossible, to actually demonstrate their full commitment. For example, Lillian's promotion to partner seemed to be a continuation of her upward career trajectory, but it was structured for failure. Lillian's new position was predicated on developing a new practice area built upon complete availability to clients, making it incompatible with her status as part-time worker. The Saskatchewan participants described achieving budgets and deadlines by working overtime hours only to have them made tighter for next year's audit, requiring even more excessive overtime hours. The perpetual cycle of increased performance expectations required more work hours and supported a culture of complete availability.

Practices of complete availability were obscured by the use of masculinist discourses of commitment and client service. Commitment and client service became

equated with complete availability; one serves their clients as they serve the firm, by being available all the time. Therefore, the inability to be completely available is cited as evidence of lack of commitment and used to explain negative career effects. Even though their work environments were different, Lillian's inability to work part-time and excel as a partner and Sara's lack of upward mobility were both explained by their respective firms as a result of their lack of complete availability. Sara's firm used audit responsibilities to justify complete availability whereas Lillian's firm explained complete availability with reference to the shift away from auditing. It was not the type of work or something inherent in the work of the profession that led to complete availability, but rather a masculinist discourse of professionalism and commitment.

Excessive time demands under the rubric of commitment is a form of closure strategy used in professions to limit the participation of women professionals (Brockman, 2001; Sommerlad & Sanderson, 1998) and is rooted in patriarchal systems of liege loyalty (Sommerlad & Sanderson, 1998). Firm norms supported an interpretation of commitment rooted in displays of complete availability such as excessive overtime,[22] refusal to take vacations, and early return from maternity leaves. The participants considered themselves committed to the profession and their clients, but were frustrated with artificial measures and tests of commitment.

4.5 Success

Success has traditionally been defined in terms of wealth, status (Dyke & Murphy, 2006) and power (Hardesty & Jacobs, 1987), reflecting masculinist versions of competition and domination. Women and men may assess success differently, with more women applying a broader range of criteria beyond material measures to include concerns about life balance, relationships, ethics, and work content (Dyke & Murphy, 2006; Hardesty & Jacobs, 1987). Claims that women are more interested in self-fulfillment and men more interested in power (Hardesty & Jacobs, 1987) have led to suggestions that women learn to better understand the masculine approach to success (Evans, 2002; Hardesty & Jacobs, 1987) and that corporations offer different rewards to

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[22] The notion of "excessive overtime" is subjective and participants' views varied on acceptable levels of overtime. Even those who worked part-time believed that overtime was sometimes necessary to meet client needs or deadlines and were willing work extra hours, primarily unpaid. The participants' views on whether overtime was reasonable or excessive were often based on their assessment of its legitimacy.

women (Dyke & Murphy, 2006; Hardesty & Jacobs, 1987). The problem with both approaches is that the masculinist view of success remains the norm and the effects of the glass ceiling on women's possibilities for success are underestimated. The formative power of masculinist discourses over women's views of success are alluded to in the works of Hardesty and Jacobs (1987) and Dyke and Murphy (2006), but neither study explicitly examines the extensive impact of limits to women's access to traditional markers of success.

Women CAs in this study described an interest in traditional markers of success such as money and titles; however, the growing disparities between their understanding of the profession and their experience of masculinist practices around them, combined with barriers to upward mobility, caused them to focus on nonmaterial elements of success. The biggest difference the participants identified between themselves and their masculine colleagues was in what the participants considered as acceptable actions to achieve success. Masculinist discourses of commitment and competition combine to create a sense that one must do whatever it takes to achieve success, including completely sacrificing personal priorities related to family, health and ethics. Closure strategies, including constantly escalating requirements until they are impossible to meet, made the price of conventional success even higher for women.

Traditional markers of success were part of the goals for women in this study. Karen, Lillian and Carleigh all had a strong desire to attain partnership; however, the masculinist version of partnership, combined with escalating tests of commitment through complete availability, made it impossible to maintain. Their definitions of success changed as a result of the loss of their objective. Karen, for example, was disappointed that she could not retain her partnership position, but the cost to her health from the type of work she was repeatedly assigned became an unacceptable trade-off. She expanded her definition of success so that it still included the external markers of success but also included a "sense of accomplishment," "balance," and "a sense of well-being." Lillian also found that she could not maintain a partnership position and Carleigh suspected that Lillian was sabotaged in her efforts. Lillian missed her role as a CA; she "loved" her work and felt most fully herself there, but justified her withdrawal from the

workforce as providing the flexibility to do "exactly what I wanted" which she then defined with reference to participating in her children's activities.

When the participants in this study hit the glass ceiling, they were forced to provide an explanation for their inability to achieve success as traditionally defined. Since they accepted many of the basic tenets of meritocracy, they (and their colleagues) developed individualistic explanations (rather than structural) in which they constructed their identities within existing gendered frameworks of failure or success. Narratives of failure available in discourses of meritocracy and individualism include views that women were not willing to pay the price of success, did not "have what it took" or had a fear of success. Narratives of success, also generated by discourses of meritocracy and individualism, build upon discourses of choice that incorporate gendered references to women's priorities. Employing alternative discourses of success and personal choice enabled the women to retain a sense of agency and maintain their identities as successful women while acknowledging their "choice" was an acceptance of the best they could do under the circumstances.

4.6   Challenge and Change

Formal discourses of professionalism imply a career that will be challenging and dynamic, portraying CAs as beyond the routine tasks of accounting, working in a variety of areas that require the exercise of professional judgment. The most recent textual example of discourses of challenge in the formal discourses of the CA profession is an advertising campaign that features CAs wearing suits while engaged in spectacular sporting feats. For example, in one, a male CA is making a diving catch to field a baseball and, in another, a female CA is suspended in the air in the midst of a soccer kick.[23] Discourses of challenge and change are reinforced in the early stages of the profession with a series of requirements to be met (classes, exams, UFE) and a pattern of increasing responsibilities at work as students advance through training.

Discourses of challenge and change can be drawn on as explanations for work satisfaction and dissatisfaction. For some of the participants, mastery of work skills or remaining at the same level of responsibility led to job dissatisfaction when expectations for challenge and change were not met. Conversely, Hilda and her firm use discourses of

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[23] See www.caadvantage.ca to view the advertising campaign.

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challenge and change to support her involvement in partnership level work without requiring actual promotion or compensation at the partnership level. Participants also described making job changes to increase the level of challenge in their work and to satisfy their need for change.

Discourses of change were used to justify career decisions that result from constrained choices. For example, Karen and Lillian had a difficult task in justifying their movement out of partnership, a very lucrative position regarded by many as the pinnacle of the profession and an important goal for both of them. They drew on "liking change" as an explanation for their resignations from CA firms, but only after relaying extensive lists of strategies they had attempted to retain their positions. Karen now explains her move from partnership to a government position as a transitional job that will move her toward retirement while satisfying her desire to learn new skills. Although Lillian relayed a lengthy struggle to negotiate a way she could stay at work in a partnership capacity, once she was ready to stop struggling she justified her resignation as time to move on, a time for change.

> And I guess there was a little bit of me, that's just who I am, I like change. I like doing different things. I like the new; I like the unknown. And I kind of thought, "Well, hey, that might be kind of fun." You know, "I've done this now, been there done this," you know. "It's been good, I love it, but, I'm ready to move on." So that helped me make the decision to resign.

Lillian, more than any of the participants, emphasized throughout the interview how much she loved her work and that it was really in the work environment that she was able to express her complete self. Because it is hard to explain leaving something so important, Lillian was able to ease the difficulty of resigning by drawing on a positive view of change.

4.7   Domesticity and Intensive Mothering

Motherhood is often touted as the explanation for changes in work status, but it is the combination of particular constructions of motherhood and work in Western capitalist culture that constrains women's choices. Professionalism is supported by a specific version of domesticity that separates responsibility for home and reproductive tasks from work and productive tasks, assigning women to the former and men to the latter. The ideology of domesticity links the discourses of the male breadwinner with the discourse of intensive mothering (Douglas & Michaels, 2004), creating irreconcilable structures

and identities for women: the identity of "good CA" is built upon the male breadwinner with a wife at home taking full responsibility for domestic responsibilities and the identity of "good mother" is built upon the discourse of intensive mothering where a mother is responsible for directly meeting all of her children's needs. This gendered division of labour supported the development of a profession with long hours, complete availability, and conformity with those already in power. When a woman CA becomes a mother her connection to the private sphere is highlighted and discourses of intensive mothering are mobilized.

Belief in shared parenting, acting as partners with equal responsibility for the children, was part of postfeminist beliefs for the women in this study. Many of the women also claimed their spouses believed that parenting should be shared equally; however, their accounts of parenting highlight gendered differences. Only Hilda's spouse, Louis, had substantially altered his work pattern in order to provide intensive parenting to the children. Even then, Hilda referred to him as "high maintenance" and retained her part-time status so she could spend more time with her family. Louis' role was also characterized as a break from work during which he pursued his own interests, rather than as a period of full-time parenting. Similarly, although Lillian and Spencer "had agreed to conduct their lives as a partnership," Lillian had to keep reminding Spencer of this and continually reinforce that her work was as important as his. Furthermore, Lillian described Spencer as "helping her out" when she could not get home for five o'clock, implying that she had primary responsibility for childcare and his parenting was a form of assistance to Lillian, rather than meeting his own responsibilities. As CAs, Lillian and Spencer were both operating within the discourses of the CA profession, but Lillian was also constrained by the discourse of intensive mothering.

The discourse of the male breadwinner model supports the view that the job of the male CA is more important than the woman's and the participants in the study were reluctant to require more involvement from their husbands in domestic work. Mary, for example, was grateful that Brent worked less overtime than he did before they were married and did not feel that she could expect more. Similarly, Sara recognized that Eli already participated more in parenting than many of the other men in his firm. The dilemma of providing intensive parenting when both parents are involved in professions

with excessive time commitments was generally met with limited adjustments on the part of the male CA (he usually retained full-time status with a reduced level of overtime) and continued negotiations by the woman CA (most moved to part-time status).

In spite of the pressure to engage in intensive mothering, none of the participants cited being home full-time as their optimal situation. For example, Hilda enjoyed her work and suggested that if she were home full-time she would be spending most of her time cooking and cleaning, activities in which she is not interested. Mary claimed that some women "are not cut out to be at home all the time" and that she preferred a combination of days at work and days at home with her daughter, Victoria. She saw that Victoria was happy at daycare and felt reassured that she was being a good mother, believing that, as an only child, Victoria benefited from socializing with other children. Even Lillian, the lone participant to be home full-time, expressed concerns that by giving up her career she had lost herself in the process. While she appreciated all the things she could now do with, and for, her children, she identified a risk of over-parenting and over-scheduling children such that they do not develop important life skills such as independence.

Caught between competing discourses of masculinist commitment requiring complete availability at work and intensive mothering requiring complete availability at home, women CAs who are mothers face irreconcilable demands. Lillian's work, in an area of professional practice marketed as having complete access to the partner, created a sense that the needs of Lillian's clients required immediate attention; "you've got to be there – now." There is a strong similarity between "you've got to be there – now" for the clients and "you've got to go now" for the children as revealed in her discussion of conversations between her and her spouse, Spencer, also a CA.

> It was just a day-by-day thing, you know, "This is what happened to me today. I got stuck in this meeting. [I'm] not going to be able to be home by five o'clock. You've got to go now." And "You go get the kids" or, you know, "you go let the nanny go home." Or I'd get a phone call in the middle of the day saying, you know, "I'm stuck downtown until six o'clock. Can you leave at five and go let the nanny go home?" And, "yes," so we just constantly were in, you know, talking to each other about – and there was a lot of juggling.

Getting the children and meeting the needs of the clients are both described as immediate, and the conversation between Lillian and Spencer reveals the tug-of-war between work

and family requirements. Underlying the exchange is the ideology of individualism creating the assumption that resolving this dilemma is the responsibility of the parents and has arisen as the result of their freely made choices. No connection is made to the broader societal issue of a lack of adequate child care and the assumption that client needs require the reorganization of domestic responsibilities to the detriment of previously made non-work commitments is not questioned. Although it is part of the discourses of choice and commitment that the needs of the children are interfering with work, the quote above illustrates that it is actually the structure of work interfering in previous family commitments; it was Lillian or Spencer who was "stuck in a meeting" or "stuck downtown" at a time when they had already scheduled for family commitments.

In the early stages of parenting following maternity leave, many of the participants attempted to develop shared parenting with their husbands, but discourses of intensive mothering created different parenting expectations for mothers and fathers. Lillian's belief in intensive parenting meant that it was important for children to have parents who were "volunteering in the classroom and…taking the kids to dance and watching them dance," but, Spencer did not agree.

> He just didn't look at things the same way I did. To me, that was extremely important to be there . . . He didn't think that was important so he wouldn't go. Or he maybe did go but a lot of grumbling . . . So that's where I was more the one to pick up those types of things and add them to my schedule and I know that because he didn't believe or, you know, it wasn't important for him to do things like that, that would fall on my plate. So I did it. And it just evolved to the point where those were my responsibilities.

Lillian, as the children's mother, felt the normative pressure of discourses of intensive mothering while, Spencer, as the father, could meet his fathering obligations by providing for the family through his work. Although Lillian and Spencer aimed to be equally engaged in parenting, aspects that Lillian considered important were left to her or carried out by Spencer with "a lot of grumbling." Lillian tried to enlist Spencer in intensive parenting by drawing on postfeminist discourses of equal parenting, but Spencer did not see the same value in volunteering at the school or being at ballet lessons. Discourses of intensive mothering make the presence of a mother important at events and lessons, even when she is not actively involved with the children. Discourses of the male breadwinner support his remaining at work; there is no alternative discourse of intensive fathering

requiring otherwise. It was Lillian who worried about the impact on the children if they were not provided with intensive parenting and Lillian who adjusted to meet mothering expectations.

On reflection, it is amazing that Lillian maintained her roles as mother and CA with such intensity into a CA partnership. Lillian strives for excellence and it became difficult to be both an excellent mother and an excellent CA when both have been constructed to require complete availability. Lillian negotiated the conflict by continuing to try to excel at both, doing more and more while attempting to elicit greater involvement in intensive parenting from her spouse. Part of the problem is that discourses of intensive mothering meant that Lillian could only succeed as a good mother through her presence at home while the discourse of the male breadwinner meant Spencer could succeed at being a good father by being at work. Trying to be a partner who was always there for clients and a mother always there for her children became too much. "So I just realized I either had to give in to the profession and give it the number of hours it needed…Or I leave that particular role and reenter, you know, do something else with my designation." Lillian decided to leave and at the time of the interview had been home full-time for three-years.

Professionalism and domesticity are intricately linked. The maintenance of professional work cultures rooted in the male breadwinner model reinforces the structure of the domestic sphere as women's responsibility, while constructing the domestic sphere as women's responsibility makes a professional culture of complete availability possible. Although the participants in this study with children say that they and their spouses intend to engage in equally shared parenting, there are different expectations and practices for mothers than for fathers. The discourse of the male breadwinner means that male CAs can be good CAs and good fathers by being at work. Women CAs face the impossibility of needing to be at home full-time to be considered good mothers and at work full-time to be considered good CAs.

4.8   Choice

Women's choices are constructed within discursive limits that relegate women to subordinate roles. An emphasis on choice resulting from professional characteristics of autonomy and individualism has assigned women complete responsibility for their career

outcomes so that gender issues and problems with the structuring of work remain unrecognized. As a result, there is little or no incentive for firms to make changes since, in the view of the firm, the problem rests with the individual (Sommerlad & Sanderson, 1998). In this study, Mary had the most extensive rationale for choice, drawing on a "cup" metaphor that her partner, Brent, learned about at a workshop. The cup metaphor builds on the notion that there are different versions of success; everyone has different cups to fill and they are different sizes. In comparing the differences between Mary's success and that of Brynn, Mary argued that her cup was filled with more attention to her partner and family while Brynn's was filled with greater interest in work. Explanatory frameworks like differential notions of success or "different cups to fill" are readily drawn on to support arguments that career effects are solely the results of personal choices. The emphasis on choice obscures the constraints imposed upon women by masculinist discourses and structures and crediting "cups" of different sizes exhorts women to accept less, belying postfeminist myths of equal opportunity and the level playing field.

4.9   Summary

The CA profession is constituted through postfeminist discourses of gender-neutrality and meritocracy that the participants in this study shared when they entered the CA profession. The formal ideology of the profession defines success as achieving partnership, a goal that is portrayed as achievable based on merit. But the participants in this study found that professional ideals affirmed masculinist privilege and practices. Often, the masculinist meanings and practices are used by firms, employers, and colleagues to support and justify the pursuit of profit at the expense of ethics. The participants' concerns are dismissed as a lack of understanding, but more often the participants understand but do not accept the interpretation required by the masculinist professional culture.

In their attempts to identify problems and offer solutions, participants also drew on these same discourses of professionalism to signal their discontent with the practices of the firm. Thus, the construction of what it means to be a professional functions as a deeply contested sign which can be mobilized on the one hand by those already in power

to retain the status quo, while on the other hand, those who occupy a subordinate position in the professional hierarchy can mobilize these same discourses to attempt change.

CHAPTER 5
DISCOURSES IN PRACTICE:
WOMEN'S EXPERIENCES OF THE CA PROFESSION

5.1   Introduction

Understanding the experiences of women within the CA profession was one of the key research objectives of this project. This chapter recounts the participants' perceptions of life as women CAs and explores the themes emerging from their accounts. The discourses of professionalism from Chapter Four feature prominently in the discussion below. Discursive practices structured the way the participants experienced the profession, shaping their identities and constraining their choices. This chapter begins with the influence of social and structural change on women in the profession and the path the participants took to become CAs. Experiences in the workplace are explored including entry level positions, the value of work, part-time status, partnership, leaving public practice and accepting less. The chapter closes with reflections on the participants' understanding of the impact of gender on their experience.

5.2   The Influence of Social and Structural Changes

Postfeminist beliefs that society was changing and women were now recognized as equals with equal opportunity to participate in professional work created a sense of optimism when the participants joined the profession. Women's increasing participation in traditionally male professions was used as evidence that women would be judged on their merits, not their gender. At the same time, economic changes resulting from an improving economy and expanded scope of professional services meant more employment opportunities for women. The CA profession now actively markets itself to female students.

Acceptance of women in the profession was not always the case. When Karen was in university in the 1970s, she was warned that women could not secure articling positions in Western Canada. Karen was the only woman hired by the Big 8 firm the year she was recruited but, the very next year, three or four of about a dozen students hired at her firm were women. Karen credits this change in hiring practices to a combination of the emerging boom economy in Calgary creating an "incredible demand" for CAs that "was just gone out of sight" and more women graduating from university business

schools ready to article. The economic context, the growing inclusion of women in business and challenging work combined to create an experience that confirmed Karen's original optimistic outlook.

> So then it was an exciting time. I found it one of the best choices I could have made, really, because Calgary was an exciting place to be. There was incredible demand; compensation was starting to get a little decent as opposed to what it had been. And also we didn't have one really large client, so I saw a lot of different businesses and people. It was a lot of fun. And professionally and intellectually very challenging. And I'd probably say that all the way through until sometime after I became a partner.

"Until sometime after becoming a partner," Karen felt that her choice to become a CA and remain in Calgary was turning out very well.

The partnership experience deteriorated for Karen when her firm merged with another Big 8 firm. At this time, revenues from audit work were in decline and the economy experienced a downturn: "The early 90's were not a good time… So the combination all came together. The wrong city, wrong time. So a lot of change." Tight economic conditions and the demand to maintain profits resulted in "everybody…looking over everybody's shoulder and saying, 'Well, we have to have a target like this and how are we going to do it? There isn't any growth here." Firms, including Karen's, remained extremely profitable, but profit levels were stagnating and increased growth was considered a necessity in the new globalized economy. Firm growth profitability targets could not be met with a decline in traditional services and an economic downturn. There was "a conversation with everybody" and it was decided that Karen would do consulting work outside Calgary. The new realities of the merged firms meant Karen was now part of an international pool of labour.

In addition to being assigned work outside the country, Karen was given responsibility to develop a new practice area, expanding the scope of the firm's professional practice areas. After the merger there was a push for fewer partners and holding onto the audits was "a game of politics and . . . luck as well." It is unclear which came first, Karen's assignment to a newer, high risk practice away from the office or the consolidation of traditional audit files among fewer partners. From Karen's descriptions, it sounds like they were coterminous. Karen was encouraged to work internationally to develop a new area of practice as a result of a decline in audit files and, therefore, was

away from the office, describing herself as "very removed," while the redistribution of audits was solidified. A second year working long hours out of the country in a cut-throat environment where her work was seen as an imposition by the client was taking its toll on Karen's health as well as on her enjoyment of work and the profession. Karen was told that there was no place for her in the Calgary office and she "decided" to leave the firm. At first Karen describes her leaving as "failing to put it [a risk assessment practice] together here in Calgary." But, then she characterizes it as a failure to "become a person who held on to all the audits."

The early stages of restructuring had created an opportunity for Karen to enter the CA profession as the demand for workers grew to meet the expanded scope of professional services. Later restructuring in the form of consolidations through mergers had the opposite effect as partnership ranks were reduced to provide increased profits to those remaining (Baskerville & Hay, 2006). Negotiations for firm status also affected men within the firm, with Karen estimating that equal numbers of men and women left the firm. The difference, she says, is that of forty partners, only three were women and two of them left the firm.

5.3   Path to the Profession

Structural changes in broader society as a result of the feminist movement meant that by the time the participants from the Alberta and Saskatchewan triads entered university about fifty percent of accounting students were women. Most of the participants did very little career planning before entering university or the profession and describe "ending up" as a CA. Hilda uses the phrase "by default" to describe how she became a CA, Lillian calls her career path a "total fluke" and Carleigh refers to the CA profession as "something you kind of almost fall in to." Lillian's story represents an "accidental" path to the profession.

> I certainly never ever set out to become a CA. Going back to my high school, making that decision as to what route I wanted to take in university, I had a variety of different unsolicited advice from various teachers suggesting I do everything from law to medicine to, I mean, you name it. And to be honest with you, I had a lot of interests in those various fields as well, medicine, engineering, law.
>
> Decided to go into business as opposed to arts and do a pre, you know, just do a kind of start off my university studies with a business background and – feeling that it would open up a few more doors than going into the arts program. And in

my second year, then, when you had to choose a major, again, I did choose accounting and I don't know why.

I expect it was because it was looked at, I think, in college at that time, that if you could get into accounting, you should, you know. It was just the mentality that they restricted the number of entrants into the—It did [require a fairly high average]. It was almost like if you've got the average to do it, you should do it.

So I kind of thought, again, "Well, heck I'll do that. I mean, it can't hurt." I then did the accounting and then very quickly you get caught up in that CA interviewing, for CA designation which, again, never really – was never my end goal to be a CA. But [I] thought, again, it couldn't hurt in the grand scheme of my career.

The participants in this study are high achievers; all the participants were academically successful in high school and several were the top students in their class. The women were interested in upward mobility and many knew they wanted to enter a profession, but did not have specific career goals. The restricted entry into business school and the accounting major combined with professional discourses that position the CA profession as superior to other accounting designations supported the participants' notions of excellence and meritocracy and their identities as successful high-achievers.

Looking back, the participants are not sure why their career goals were vague. Vague career goals may be reflective of shifting cultural gender norms and a lack of knowledge about professional opportunities for women. Participants made comments about wanting to be a professional and, although the economic benefits of the professions were important, the perception that they would be helping people by providing a service was also a key component of their career decisions. Nonetheless, participants specifically wished to avoid professions traditionally linked to women, such as teaching or nursing. Medicine or engineering were also mentioned but deemed outside participants' interests for a variety of reasons. As high performing students in an era of new opportunities for women, these participants grew up hearing that "they could be anything they wanted." But, their decisions about university were based on a limited understanding of careers. For example: medicine was ruled out because of the long hours required in internship and residency or because of the physical aspects of medicine, particularly working with blood; engineering was regarded as too masculine and did not meet the goal of helping people; and business and law were perceived as possibilities for helping others from within high status profession that had clearly defined stages ending in partnership.

Law was cited as an early choice for some of the participants, and they entered business school to meet their pre-law requirements. Reflected in many of the participants' stories is the idea that business school and a CA were steps toward an as yet undefined career in something else. Many of the participants started business school unsure of their direction, considering business a "pre" as Lillian puts it. Once in the business milieu, participants followed their grades right through the CA designation process with explanations similar to their original thoughts about a business degree, "it can't hurt" to have a CA designation. Their belief in meritocracy and the importance of credentials in securing success created a sense that a degree or designation will be useful regardless of what they do in the future. Getting a CA, then, followed a progression, almost by default, from the initial selection of business for their undergraduate education.

5.4 Entry Level Positions

The accidental path to the profession explains why many of the participants admit to beginning work with only a vague knowledge of what a CA did. Learning the work and role of a CA was demanding; however, a sense of optimism still prevailed as the articling process was conceived of as a challenge to be met, part of the test to see if you can become a CA. Sara described articling as a process of being "born and bred." When I asked her to elaborate she explained, "Like now, we're just at work. But there [when articling at a firm] you were still being formed and developed and [asking], 'is this what you really want to do?' and 'can you pass it?' and 'are you good enough?" The early part of Sara's career was a time of transformation and development and while she was being tested, she was also testing the profession, asking "is this what you really want to do?"

Articling is a time of becoming a CA – developing an identity as a CA, not just developing work skills. At first, whether they want to be a CA is not the main consideration for the participants, because they might not have the choice if they did not pass or were not "good enough." Passing and proving that you are good enough are immediate concerns that take precedence over the work or the professional environment. Long hours and low pay combined with unfamiliarity with the work and the firm culture were all part of the articling experience; if you could pass your exams and get good performance reviews, you could advance. In the beginning, belief in the profession as a meritocracy was confirmed; difficulties were considered part of "paying your dues" or

"earning your ticket" and the implicit assumption was that the situation would improve once you became a full-fledged CA.

One of the strategies adopted to minimize dissatisfaction with work and the profession was the use of downward comparisons. The Saskatchewan triad maintained their sense of optimism with the belief that the culture and work practices in their regional firm, while bad, were still better than at a national or international firm. They saw other CA firms as having more negative competition and less compensation. All firms required considerable overtime from their students and this was usually unpaid, but their regional firm had a form of flex time that allowed students to bank overtime hours and take the time off later.

The entry level of the profession is difficult and the participants came to the profession as high achievers who enjoyed meeting challenges. The participants were very individualistic and believed in upward mobility based on merit. They set out to learn the culture of the profession and excel, fully believing that their early patterns of success would continue. They were willing to prove themselves as CAs and did not really consider themselves *women* CAs, but CAs like their male colleagues; they wanted to be accepted on the same terms as everyone else.

5.5   The Value of Work

CAs often provide services that are required as a matter of regulation or at the direction of senior management, such as external audit/assurance, internal audit, or risk management. These services are often greeted with animosity by clients and this resentment is often taken out on the auditors themselves. In conducting internal audits for her company, Brynn felt a sense of hostility from those whose departments she was auditing while at the same time management was ignoring her reports. Organizational changes were not being made so she was finding the same problems and writing up the same results in report after report and asking herself to what purpose. She was not feeling valued at work and her frustration with work was made worse by a situation of apparent pay inequity. In spite of her qualifications, including a bachelor's degree, a CA, and a specialist designation with the Institute of Internal Auditors, Brynn was paid less than male executives in operational roles. These executives often had no post-secondary

education at all. Brynn thought her lower pay levels were the direct result of the lack of importance placed on internal audit.

As with audits, the advantages of risk management were not always readily apparent to the clients receiving the service. Hostility toward her work was one of the reasons Karen cited for leaving public practice.

> I also wasn't finding it [the work] that satisfactory . . . and certainly at one point what I was doing wasn't valued by my clients. It was a necessary evil sort of thing . . . It wasn't a positive experience either for the staff or for ourselves. It was something that was imposed by the circumstances of time and certain people's agendas. And it was very time consuming. So the people I was dealing with didn't see a positive.

Karen's firm had moved into risk management when it was still an emerging field of practice and the clients' staff involved in the experience sensed that the work was, at best, "a necessary evil" and at worst a result of politics "imposed by the circumstances of time and certain people's agendas." Karen valued making a difference and meeting client needs and having her clients not value her work made a difficult work situation unbearable.

5.6   Part-time Work

Part-time work emerged in the study as one of the primary strategies the participants adopted in their attempts to negotiate the profession, particularly among participants with children. Of the eight participants, four had part-time status over the course of their career and a fifth tried, but could not negotiate a part-time position. Part-time options are increasingly being made available in the work place and most participants tended to view it as just another way of organizing work, a scheduling tool. The discourses of postfeminism and meritocracy led participants to believe that the quality of their work and their level of skill would remain the key measures of performance, but soon found that their status as part-time workers was of greater consequence in the distribution of rewards.

Working part-time but coming in on days off is linked to discourses of excellence, meritocracy and commitment. For many, adopting part-time status is a way to work hours more typically associated with full-time work in fields that lack the long hours work culture. For example, Sara was scheduled to work three days per week at her regional firm, but found that she typically worked full weeks when needed and only worked three

days a week whenever she could. Part-time in this context meant occasionally working a minimum of three days a week, but often working more, an arrangement Sara described as "tough to manage." Many of the participants classified as part-time workers and paid part-time wages worked the equivalent of full-time hours.

> Well, I'm theoretically four days a week. Uh, so I get, uh, I get compensated basically eighty percent of what my equivalents in a full-time position would. But, you know, that said, I, I, I mean, as you've been in the firm so you know that chargeable hours are kind of what everybody's measured by and, um, you know, I certainly have more hours than a lot of my full-time counterparts. Um. So I mean, I work fours days a week. I go in on Fridays, Um, fairly often. Um, so I work, last year I think I worked maybe three to – about 320 hours overtime. Um. So I probably work too hard [laughter followed by pause] in some ways (Hilda).

Part-time status can be a means of managing work and domestic commitments rather than necessarily meaning working less than full-time. Even though Hilda works part-time, she tends to go in on her days off, accumulating enough overtime to surpass the number of hours many full-time workers charge to clients. Her part-time classification provides flexibility to take Friday off if required, as being at work that day is beyond her required hours. To have the potential for Fridays off, Hilda accepts compensation that is eighty percent of her full-time colleagues' even though she works more hours than many of her colleagues. Her overtime is unpaid, but she receives bonuses. More importantly, Hilda points out that she has high chargeable hours and that is "what everybody's measured by." Although chargeable hours are touted as the ultimate measure, if that were the case Hilda would be considered a full-time employee and eligible for promotion beyond manager.

Becoming mothers marked a significant change in the status of female CAs. The availability of part-time work positions combined with post feminist discourses of equality prompted them to think that they would be treated as equals upon return to work, but, they soon found that part-time status was equated with reduced commitment to work and their status as mothers had linked them to the devalued work of home. The participants continued to identify themselves as committed to the profession and their work but other CAs equated their part-time status with a lack of commitment which was then used to justify limits on their upward mobility.

I got junk! I got low profile audits. Ones that my partner did not necessarily care about. And they would be, on the day, um, you know, it got talked about where somebody sat in terms of position or money, he would say, "Well, I see her as being above you because she's worked on these jobs." And I say, "Well, you made the decision to give her those jobs." It's a little diffi . . . you know, I'm in a . . . It's kind of a catch-22 in that, you know, he's only willing to give it . . . And it's all just females in the group, it's not like he's preferring . . . But it was a female who didn't have kids.

So. Yeah. That made it difficult. It was a girl who's been there, probably had four years less experience than me and he says "Oh, she's far beyond you in terms of experience." You know? [chuckles]. So I was just getting the same jobs year after year and. Yeah. Was just feeling almost pushed out of there. And I would never be getting a window office and, yeah. And I would never be promoted past manager (Sara).

Part-time status removed most of the participants from the path of upward mobility. Sara's firm had reacted positively to her suggestion that she return part-time which had bolstered her optimism that her career success would continue. Unbeknownst to her, her partner held assumptions about part-time work that resulted in less interesting work, assignments of lower status, the loss of upward mobility, and the denial of perks like a window office. The partner's response to Sara's concerns about watching a junior colleague surpass her implied that he assumed Sara was aware of this trade-off when she returned to work part-time, but Sara thought she was returning with the same status as before she left, just with a change in total hours worked.

Part-time workers are regarded as less committed and therefore, as less valuable employees resulting in their work being regarded as less valuable as well. Consequently, the routine, less interesting projects are handed down to part-time employees, reinforcing their reduced status. But, in an apparent contradiction to most of the participants, Hilda cites the example of being assigned work that requires skills and experience at the partnership level as evidence that her national firm continues to value her as a part-time employee. The discourse of challenge is used to describe the assignment of partnership work to Hilda as a positive element of work; however, the firm is receiving partnership work without according Hilda partnership benefits. Assignments of lower status, that underutilize abilities, and work of higher status, more appropriate to abilities but under-compensated, are both forms of segregating women's labour without providing equitable rewards. Firms justify their practices with reference to masculinist discourses of

commitment that classify part-time workers as less committed and, therefore, less valuable.

The first members of each triad to return to work part-time after becoming mothers were more optimistic about their continued career success. But observing the experiences of their friends regarding the costs of part-time status influenced the participants' expectations. Because of Lillian's experience, Carleigh did not push for a part-time partnership and because of Sara's experience, Mary was better prepared for negative impacts when she decided to return to work part-time. Others in Mary's life also doubted the wisdom of working part-time. Mary's partner at the firm was less enthusiastic about it than Sara's had been and expressed his concern and surprise that Mary wanted to become less involved in her career. Mary recognized that returning to work part-time would impact her career negatively and found it hard to explain her desire for part-time work to the firm partner. Even her family discouraged her from working part-time and expressed concern that it would limit her career potential. However, Mary was concerned for her health and quality of life if she attempted to manage her domestic commitments while working full-time and was not as concerned about upward mobility as Sara.

Once the impact of part-time status on upward mobility is recognized, some participants negotiated for more equitable treatment. Sara, for example, tried to negotiate a way to stay upwardly mobile at work and meet her goal of working part-time.

> I was working sixty-five percent at that point. So that's when I went to the associate partner of personnel and said, "So what if I was eighty percent." I said, "You guys need to stop and think about this. Do you want to make it a blanket, "If you're part-time you'll never be promoted?" I said, "Does it matter what degree of part-time? 'Cause," I said, "you look across government and you are going to find tons of women, especially, who are at eighty percent!" So. And they never did get back to me with an answer on that. Because I said, "If all you need me to do is start coming four days a week and I'll start getting treated like an equal," I said, "I'd be willing to do that."

Sara tried to find the rationale for the limits placed on her for working part-time, but there was none. Although she wanted to work toward a solution, neither the associate partner of personnel nor the partner responsible for her work area took enough interest in her career plan to discuss the issue. Sara saw the changes as a wider issue of policy for the firm and tried to reference changes in their government clients as support, but the

partners perceived it as Sara's personal problem to solve. The partners thought that if Sara was committed to her career she would work full-time and, to them, it was her "choice" to do otherwise and she must accept the consequences.

The excessive career penalties associated with part-time status are attributed to individual choice and lack of commitment. The participants attempted to counter denigration of their status by drawing on elements of professionalism to illustrate their commitment, citing chargeable hours, customer service, quality of work and levels of output that are all very high in addition to unpaid overtime and the sacrifice of personal and family priorities. These measures of commitment are made explicit in firm discourses and reflected in formal policies; however, the higher the participants rose in the firm, the more they began to see that informal norms and firm culture supported another interpretation of commitment rooted in displays of availability.

Part-time status creates a seemingly gender-neutral target for mobilizing masculinist discourses and limiting the upward mobility of women. Working part-time, particularly when connected to women with children, is perceived as a departure from professional norms of commitment and antithetical to the profession's long hours work culture. Prior to having children, Lillian could remain in "the box" of working long hours and putting the firm first. Lillian was interested in upward mobility in the profession, rising through her firm in a traditional career trajectory and thriving on it. She returned to work part-time after having children and felt that, while there were some changes, opportunity remained. But, even though the shift to part-time follows the arrival of children, the impacts are not recognized as related to gender.

> I would have to say that I never ever really felt that there was any, um, any difference based on gender. I never felt discrimination. I never felt sexual harassment. I never felt . . . I really honestly felt very much the same as all of my colleagues whether male or female. And always felt that I was being treated – the same – as them. And still, and I have to say that was pretty consistent all the way through my career. Um, the few changes that maybe did occur had nothing to do with me being a female, of being, you know, had nothing to do with my gender, was more with my work arrangement. Um, once I had children, after having our first . . . and when I went back to the firm [after maternity leave] wanting to do a reduced work week, that's where maybe I could say there were some differences; there were some people that viewed my arrangement differently. Some accepting of it, some kind of skeptical of it, some totally disagreeing with, you know, how it should or could work. But I really believe

that, I mean, it had nothing to do with me being a female. It had everything to do with me wanting to work less than 'the norm.' I was no longer fitting into 'the box.'

Lillian interpreted her colleagues' mixed response to her part-time status as the result of the change in work arrangements rather than to gender. Work arrangements are presented as gender-neutral practice but, in fact, are constructed through masculinist norms. Lillian did not perceive her colleagues' change in attitude as related to gender since it did not involve overt forms of discrimination like sexual harassment. The gender relations that structured the work arrangements were invisible to Lillian even though they resulted in various forms of material and social inequity.

The ability to better balance paid and domestic work responsibilities can create a sense that part-time work is a viable solution. Lillian was able to return to work part-time and felt the arrangement was working well in spite of the first inklings of negative judgments. Lillian's enjoyment of challenge and sense of ability to achieve led her to believe that she would prove the doubters wrong about the ability to excel as a part-time employee. She worked three days a week with two days off and found this just right.

I never, ever felt pressure when I was working. Like, for me, it was just – it was working out well. So I never ever felt that, "I've got too much on my plate. I can't handle this." I mean that was never part of my reality – until I made partner. Up until that time, it was very much – I had the best of everything. I mean, I could go downtown and do this wonderful job three days a week, you know, the accolades, the promotions, the – I mean, it was just wonderful. The, the sense of achievement, you know, what it did for me, personally, was wonderful. And then I could stay home a couple days a week and be "the mom" and, you know, be in the schools and get to know the other stay-at-home moms and, you know, I could pretend that that was also my world. So, I had the best of everything . . . I just always knew that I was working because I liked doing what I was doing.

Lillian's optimism seemed well placed, she "had the best of everything," enjoying her work and home life. Interestingly, she has the most positive things to say about work life; her descriptions about work are the most clear and vibrant. She went downtown and did a "wonderful job" that rewarded her with "accolades," "promotions," and a "sense of achievement." It was her time away from work where she was "pretending." She felt at ease in her identity as a CA but the identity of stay-at-home mom felt artificial, as if she were merely passing in the "world" surrounding her children and the school. The CA identity fit Lillian's sense of herself, but she clearly marks a division between the time

before partnership and the time after; the fit of a CA identity and a work experience that was "the best of everything" ended once she reached partnership.

5.7   Partnership

Partnership is regarded by many as the pinnacle of the profession. The financial rewards are great, with the average equity partner salary of $203,952 and rising (Tabone, 2005), as are the advantages of joining the economic elite. CA firm partners exert considerable influence on the profession, as well as on the regulations of economic firms and activities since they are disproportionately represented on professional standard setting bodies (Boyd, 2004). Equity partners in international firms also become part of a global network, expanding their sphere of influential contacts. Partnership encompasses a whole new set of expectations and just as there are ideals for workers and CAs, there are also ideals for partners.

Partnership is described as a "way of life," an all-encompassing identity (Covaleski *et al.*, 1998, p. 314). Partners monitor non-partner CAs for "the potential to appear and behave like a partner" and non-partner CAs reported that those whose behaviours mimicked the behaviours of particular partnership mentors were those recognized as having "partnership potential" (Covaleski *et al.*, 1998, p. 314). The realization that partnership required the adoption of a particular identity was a concern to many of the women CAs in this study, who unsuccessfully sought role models in their firms' partnership ranks and witnessed the operation of an "old boys' club."

5.7.1   The "Old Boys' Club"

The old adage, "it's not what you know, it's who you know," speaks to the importance of informal networks. Women are often "intentionally excluded from the 'old boy' network that links the most influential members in the organization" (Kanter and O'Leary & Ickovics cited in Gaffney *et al.*, 2001). Women CAs at the level of manager and above are less likely than men to receive informal counseling or belong to informal communication networks within their firms (Gaffney *et al.*, 2001; Pillsbury *et al.*, 1989). Women's exclusion can mean that they are removed from decision-making spheres and removed from the awareness of senior managers when it comes time for mentoring, promotion and rewards (Milwid, 1990), contributing to the glass-ceiling effect for women CAs (Gaffney *et al.*, 2001). Being "out of sight, out of mind" for promotions may explain

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the continued insistence by male elites that women have "not been in the pipeline" long enough to be in upper management even though women make up a significant portion of the labour pool (Frederick & Atkinson, 1997).

The pipeline, however, may be the result of the informal networks through which select junior men are able to elicit the support of more senior members of the firm. The participants began to see inconsistencies between the formal professional values of merit and the rewards for male colleagues who were included in the informal networks of partners. The participants were particularly frustrated with non-work behaviours leading to upward mobility. For example, the Alberta discussion group found that staying late to go out to dinner or to read the newspaper was considered by partners a demonstration of commitment and thought to be more important than going home to be with family. Lillian felt "hanging out" with people from the firm and frequently going to dinner together made sense when they were first starting, especially when many were new to the city or dating colleagues. Her male colleagues (married, with children or not) remained available and interested in socializing as it was their spouses who took care of domestic responsibilities, but Lillian (married, with children) retained considerable domestic responsibilities and no longer had the time or the desire to spend so much time socializing with colleagues. Lillian and the other participants also shared a work ethic that privileged completing tasks over socializing during work time, which was in part structured by the pressure of part-time employment to use their time effectively. Their strong work ethic, part-time status and belief in meritocracy combined to create a disparaging view of men using office time to read the paper, shirk work or waste time in other ways; however, the participants also recognized that for the men who identified with the partners, these behaviours were part of their inclusion in the "old boys' club."

The accelerated pace of advancement for male colleagues included in the "old boy's club" was a heated issue for the Saskatchewan triad members. Mary was particularly frustrated with what she described as "playing the game… making it look like your job is top priority. Working tons of hours, like you have nothing else to do." Part of Mary's frustration came from her ability to work very efficiently and get high volumes of quality work done in short periods of time. She thought she would be rewarded for this effort, but was still seen as uncommitted because of her desire to reduce

the time she spent at work. Her frustration was compounded by the preferential treatment received by her male colleague, Jeremy, who became the protégé of one of the partners and was able to rapidly advance through the ranks.

Partner mentors actively assess possible protégé's loyalty to the firm and their potential mentor as well as their ability to appear and behave like a partner (Covaleski *et al.*, 1998). Non-partner CAs can improve their level of success by mimicking the behaviours of their mentors and thereby affirming the mentor's identity (Covaleski *et al.*, 1998). Jeremy was described by Mary and others in her office as "a Nolan clone," strongly mimicking the behaviours and attitudes of the firm's second most senior partner, Nolan. Jeremy started work at the Saskatchewan firm after Mary, Sarah, and Brynn, yet he rose through the ranks very quickly. The triad members attributed Jeremy's accelerated promotions to his similarities with the members of upper management, particularly their second most senior partner, Nolan. Here is how Mary described Jeremy during our interview:

> We talk about Jeremy . . . He's a big . . . I think you have to be a big bullshitter, kind of the B.S. factor gets you up [in the hierarchy]. Part of it's playing the game, as you know, being able to talk your way like you are so important and know all this stuff and you're interested. Like, I don't know what the word is but, you know, talking the game. Because I didn't know what he was doing [for work] . . . and the people under him didn't like him. But at the top they just [love him], you know, depends which way you suck up, I guess. And, yeah, they don't look really closely at what truly matters or what the person is really accomplishing and doing…And if you – suck up to certain people, too, then they like that and that's playing the game, too, where I just – couldn't do that either. [Mary chuckles.] Going, you know, fishing and or – it's not just the fishing, because that's fine. I mean, to socialize but, you know, [there is] a certain way about [it].

Mary felt that Jeremy lacked substance and his work was sub par, yet his ability to befriend a partner and go fishing with him secured the admiration of the partnership. Mary described the speed of Jeremy's ascent through the organization as "crazy" and Jeremy told others at work that the partners let him know that "there's great things for him in the organization." Such comments were unheard of in the firm and she thought that Jeremy was being groomed for an equity partnership as soon as an opportunity became available.

Discrepancies between discourses of meritocracy and actual rewards at the firm were highlighted by the preferential treatment Jeremy received when he left the firm for a period of time for other employment and then returned. When Jeremy was leaving the firm sent out an email that Mary describes as "three paragraphs about how great this person is." Sara says that the partners were very upset that he was leaving and were "going on as if it were a big loss to the firm." Sara and Mary were not alone in their negative reaction: "Everyone around him that worked with him's kind of like, 'What?! What are we, chopped liver?' And 'we don't really see it, but…' So that, I know it made everyone bitter but…he was obviously doing the right thing." Even though Jeremy's work contribution was unclear, his relationship to and adoption of his mentor's style gave Jeremy unearned advantages. The unusually strong response of the partners to Jeremy's leaving, in an industry with constant turnover, indicated that his approach to work, with its emphasis on emulating and bonding with the partners over demonstrable output, was "doing the right thing." Yet, to the participants in the study, an approach that favours appearances over output is unethical.

When Jeremy returned to the firm, the disparity between him and the female participants grew as the partners rewarded Jeremy as if they "just couldn't live without him;" he became an associate partner and was given a higher salary. In comparison, when Sara, senior to Jeremy, returned from maternity leave and reduced her work hours to part-time she was penalized with lower quality work and denied an office. When Sara asked her partner at the firm why there was such a discrepancy between her treatment and Jeremy's she was told "Yeah, you, you're valued less." The only additional value that could be ascribed to Jeremy, other than his friendship with and similarity to Nolan, was his computer training. Mary recognized that Jeremy's computer skills were important, but was skeptical of their quality given the low level of his audit work and his propensity to exaggerate his accomplishments.

> He did lots [with computers] but, how do you know what. Nobody knows what. Nobody knows what the [computer guys] are doing! [Mary laughs.] And then so everyone liked him because of his value for their computer system because he made it. And then, you know, he was a CA, but he was never very good. I would have seen that. He was a good talker…I mean his computer side is important and that, but, he's definitely not as good [as the computer specialist the firm

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already had], but he hangs out with Nolan and Ralph [the senior partner], which
is odd…And now he's probably . . . a senior associate partner.

The partners invoked discourses of meritocracy to justify their choice to accelerate Jeremy's promotions. Jeremy's computer skills were drawn on as an explanation for his rapid rise through the firm, but the participants in the Saskatchewan triad credited his friendships with the two most senior partners in the office.

Women's exclusion from informal networks is one of their barriers to advancement. Jeremy's story illustrates the ways in which these barriers function and demonstrate the power of professional hierarchies to reproduce themselves in their own image. Sommerlad and Sanderson (1998) found that measures of commitment are often really "measures of conformity." Jeremy's conformity to the lifestyle and identities of the partners garnered him privileged treatment in the firm while disadvantaging women, and some men as it turns out. Eli, another CA with considerable computer experience, but dissimilar from the partners, was also passed by Jeremy, demonstrating that patriarchy retains a hierarchy among men as well and that masculinist discourses privilege a particular form of masculinity (Connell, 2005). Eli, while technically skilled in the same fields as Jeremy, was smaller in stature, quieter, and not interested in "playing the game." Eli shared many of the interests of the partners, such as fishing, sports and golf, but he rejected hyper-masculine practices such as cut-throat competition. As a result of "masculinity politics" (Connell, 2005), Eli's upward mobility in the firm's hierarchy was slower than Jeremy's.

The contrast between Jeremy's treatment and the treatment of his colleagues illustrates the ways in which similar work (audit skills) and seemingly neutral measures of performance output can be differentially valued. Perceptions of skill and ability are influenced by one's place in the social hierarchy (Jenson, 1988). The partners in the firm took Jeremy's affirmation of their identities as a sign of his potential equality with them and, therefore, constructed his identity as highly skilled. Even though Mary and Sara demonstrated a high level of dedication to their work as well as high levels of performance, they were still perceived by the partners as less valuable than Jeremy who had a lower output and weaker audit skills. In this example, we also see two different forms of commitment operating. In Mary and Sara's case, their commitment was to the work itself – providing high quality service to their clients. In Jeremy's case, his

commitment was expressed in relation to the firm, generally, and the partners, particularly, by mimicking their behaviour and cultivating their friendship. Mary and Sara's part-time status, constituted by their position as mothers, structured the partners' perceptions of their commitment. As a result, Mary and Sara were perceived as less committed because they did not conform to the values of the partners, whereas Jeremy did. Jeremy was perceived as more committed because he was more similar to the partners. Worse, the women's devaluation was blamed on them. Any effects of the devaluation - reduced compensation, poor assignments and lack or upward mobility - were considered the women's responsibility as a result of their "choice" to work part-time.

The Saskatchewan participants were uncertain about the partners' knowledge of Jeremy's competence and productivity. Their belief in meritocracy combined with the formal values of the profession and the firm have led them to believe that the quantity and quality of work is of utmost importance, but Jeremy's example indicates otherwise. Jeremy's similarities to Nolan and his ability to create the appearance of commitment through ready availability activated the patronage of the partners. The partners, particularly Nolan, had their identities affirmed by Jeremy's emulation of their style of talk, creating an interest in spending more time with him informally. Rewarding Jeremy confirmed the value of the partners' identities and their approach to work. The participants were unwilling to engage in these "games" and were uncertain they would even have the chance as women.

Advice books for women in business often encourage women to become involved in networks, the presumption being that women are unaware of the importance of informal networks (Gaffney *et al.*, 2001). The participants in this study were well aware of informal networks; however, they did not feel welcome in them. As a partner, Karen felt out-of-step with the other partners, most of whom were male. Indeed, for the first several years, Karen was the only woman partner in her firm. Although she described early partnership meetings as having a "collegial atmosphere," this collegiality did not include her.

> [I had] a good professional friendship . . . even more than a professional
> friendship. But maybe not as many as some of the men might have had. But I
> think that was a function of the individual. I wasn't the most outgoing person

nor was I the most insular. There were a lot of people I felt comfortable with. The whole atmosphere I felt uncomfortable with, is perhaps a better way of putting it . . . it was a very male atmosphere. I felt a little out of step with some of what was going on."

Karen had attained partnership, a goal she was "very keen" to achieve. Although she knew some of the other partners individually, she did not feel comfortable within the collective. While she initially framed her discussion of the partner meetings in individual terms, she quickly negated this and shifted to a more context-based explanation, "the whole atmosphere I felt uncomfortable with."

Exclusion from partnership networks can have severe career consequences. The vulnerability of women who advance without a broad base of support from male colleagues was an issue identified by Carleigh. She declined equity partnership because she could not muster support.

> But I just didn't want to kind of go down that [partnership path] without the support of [colleagues] – so I talked to a bunch of the guys in our office and was very open with them [about wanting eighty percent] and if they said they aren't going to support what I wanted, I'm not going to push it. You don't want to be sitting in the club going, "Hi, I'm here," and then they're like, "only because you fought your way in," right. Because you have to work amongst these people and you really want somebody to – you want them to truly support you, not to be forced to accept you.

Carleigh was conscious of the need for support from the other partners and the potential risks of accepting partnership after seeing Lillian sabotaged by escalating demands and lack of support. The effect of not having support was illustrated in the case of Karen, as discussed above. She felt outside the partnership network and when her firm went through a merger while she was working out of the country, there was no one to advocate on her behalf. There was a push for fewer partners and who held onto the audits was "a game of politics and you have to – some of it's luck as well." Karen was encouraged to work internationally to develop a new area of practice as a result of a decline in audit files and, therefore, was away from the office, describing herself as "very removed," while the redistribution of audits was solidified. Karen says that because she did not "become a person who held on to all the audits" she was sent out of the country, ostensibly to develop a risk management practice. But, after a year away there was no interest in the firm (read partnership group) for her to return and start a risk management practice in Calgary, so she resigned her partnership position and left public practice.

Without a base of support in the partnership network, Karen had been vulnerable to the effects of changes within her firm.

5.7.2 Partnership Identity

Comparisons between the participants' identities and that of a partner led to ambivalence toward partnership for many of the participants. The firms of the Alberta and Saskatchewan participants each had only one woman partner. In each discussion group, the fates of women partners were discussed as cautionary tales about women as CA firm partners. The Alberta triad described Eve as having sacrificed herself and her family to partnership and, as a result, was now on extended leave due to extensive burnout and serious family problems. The Saskatchewan triad used Page's example for their cautionary tale, a woman partner they described as acting like a man and, despite superior competence, lacking respect from her male colleagues.

Drawing on these cautionary tales, the participants were ambivalent about becoming partner. Some of Hilda's uncertainty arose because, while she was certain she could do the work of a partner (having already taken some on), she was not certain she could act as she perceives a partner must. Hilda's ambivalence over the situation was revealed in her repeated use of interjections such as "I don't know" and false starts like "And plus like I don't, you know? I certainly, you know? um." before she began a coherent train of thought. Even though the participants felt that they could do the job, their ambivalence arose from conflicting gendered perceptions of partnership identity and notions of the self. Partnership identities were constructed within a masculinist discourse of partners as demanding, "hard-nosed perfectionists," an identity which the participants felt that they either could not, or did not, want to live up to.

Hilda thought being a demanding hard-nosed perfectionist was "something outside [her] ability" and a way of being she was not interested in adopting even if she could. She did wonder if others might describe her as "hard-nosed" even if she does not consider herself to be. Rather than demanding perfection, she drew on discourses of excellence; "people should try their best and do their best" and "do a good job" for her. While she expected a partner to demand staff work late she "understood" and "appreciated" that other life responsibilities may require people to leave at five o'clock. While she did not think it was reasonable to require people to stay late when they had

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other commitments (read family), her acceptance of discourses of professionalism led her to concede that partners might have to require people to work late or face completing the work on their own.

As a manager, Hilda was already working late, unique in her position in the firm as a woman whose husband acts as a stay-at-home parent. She felt that if she could not reconcile her ambivalence about requiring others to stay late and adopt what she believed was the appropriate partnership identity she would end up doing all the work herself. She cited disparaging comments Carleigh and Lillian had made about people who go home at five o'clock as evidence of the attitude required by partners, considering them more like partners than she: less understanding of others' multiple commitments and more demanding of perfection.

Ascension into partnership reveals a "new starting line" with new expectations to be met in order to achieve partnership ideals (Covaleski *et al.*, 1998, p. 319). In Lillian's case, the ideals for partnership were even more pronounced as her partnership position was established in connection to a new type of high-end business service that promised greater immediate access to the partner. Lillian's desire to excel compounded the problems created by greater expectations. Behaviours she felt were acceptable before clashed with her perception of partnership identity which was highly gendered. For example, she felt that it was not appropriate for a partner to say she had to leave to take a child to ballet or to read at the school (activities she believed were required to be a great mother), and that to be a great partner - the type of partner she would strive to be - she had to be available to take client calls and provide service every day of the week at all hours. Lillian had been working toward partnership and being offered the opportunity while remaining part-time seemed ideal; however, the position was specifically structured with the gendered expectation of complete availability. Thus, Lillian's opportunity was structured to make success impossible; a partnership opportunity that promises full access and availability at all times is a form of sabotage when paired with part-time work.

5.8   Leaving Public Practice

The majority of CAs, approximately two-thirds, work outside public practice (CICA, 2006a).[24] Until recently, articling with a CA firm in public practice was a required part of qualifying for a CA designation, but not all CAs enter the profession with the intention of a career in public practice; many start with career goals that assume moving outside public practice into other fields. Others develop career goals outside public practice in response to opportunities they see as positive. But, exclusionary practices in the CA profession lead some who intend a career in public accounting to leave when they would rather stay.

At the time of writing, only two participants remained in public practice. Ada and the Saskatchewan triad members left public practice early in their careers. Ada and Brynn described their decisions as moving toward opportunities based on specific goals while Mary and Sara described feeling forced out. Like Mary and Sara, Karen and Lillian left public practice because they were unable to negotiate suitable work arrangements, although they had risen to the partnership level. The costs of leaving public practice partnership are high: Lillian spoke of partnership profit targets of $800,000 to $1,000,000 per partner before she left the workforce and Karen saw her income drop by hundreds of thousands of dollars in a shift to civil service. The costs to themselves of staying in the profession must have been perceived of as very high to forego such an income.

A CA designation is a recognized credential for many positions and provides access to employment in a wide range of fields. Leaving public practice is an intentional career goal for many CAs, but for others, particularly women, leaving public practice is the result of exclusionary practices that I have detailed in this chapter. Unfortunately, masculinist discourses of professionalism have permeated many fields of work (Dent & Whitehead, 2002) and women CAs continue to encounter similar barriers as they did in public practice. Thus women CAs have few opportunities to practice without bumping up against the glass ceiling. In contrast, some groups of female professionals are able to carve out new niches in their work which allows them to pursue creative and rewarding careers. For example, Adams and Tancred (2000) found that some women architects end

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[24] Public practice refers to the provision of certain professional services to clients. Public accountants work in firms or as sole-practitioners.

their registration with the profession and pursue related opportunities that lead to innovations in the field. The ability of women CAs to engage in innovative practices is limited by professional regulation of services. While an architect may decertify and continue to practice innovative architecture, a CA cannot withdraw from membership and continue to engage in public accounting.

The high rate of attrition of women leaving public practice is framed within a discourse of choice by the profession itself. The decision to leave is presented as the pursuit of 'new opportunities,' "time to move on," or "looking for new challenges" – all of which obscure the exclusionary strategies which have pushed female CAs to the decision to leave. Attrition from the CA profession is further concealed by the continued inclusion of members working in any field, including those who have left the workforce, as long as they continue to pay their dues and meet continuing education requirements. Sara, for example, is employed in a job she says has nothing to do with any of the technical skills of her designation, but, because she maintains her membership, her move is not considered attrition. In fact, the movement of Sara and other CAs into roles unrelated to their designation is framed within discourses of the profession as part of the "CA Advantage" and used to support the profession's stated goal of "dominat[ing] all senior financial positions and advisory roles" in all sectors of the economy (CICA, 2006a).

For Sara and other participants, the clash between their experience of the profession and professional discourses leads to uncertainty and confusion. On one hand, Sara feels "pushed out" of her firm by the masculinist work practices of the profession, but, on the other hand, she has internalized the message that her CA designation provides her with opportunities to move into a broad range of employment areas. The participants find themselves excluded from many of the opportunities they wish to pursue; however, they also realize that their CA designation is regarded positively and can play an important part in securing employment.

5.9 Accepting Less

Exclusion from opportunity and the inability to negotiate outcomes that meet personal and professional goals results in many of the participants resigning themselves to accepting less from their career. "Accepting less" is a loaded term, fraught with

multiple interpretations and risks, but I have deliberately chosen it to emphasize the way that participants identified equitable solutions that met their goals but were constrained in their choices as a result of the discursive and structural effects discussed throughout this dissertation. Use of the term "accepting" is not meant to imply that the participants accept these outcomes without struggle (because they come after considerable negotiation) but rather, to emphasize that the participants accept less after their attempts to negotiate more prove futile and the costs of continuing to struggle are assessed as too high. The participants described attempts at a wide range of options and the deliberations undertaken to decide that they must accept less and move on; all the participants (except Ada) implied that their situations were the best they could do given the many obstacles they faced. In order to carry on, they developed positive justifications for finding themselves in places that were less than merited and they resigned themselves to accepting less.

One of the ways participants accepted less was working in positions for which they are overqualified. Mary, Carleigh and Hilda have all made that decision after observing their friends unsuccessfully negotiate strategies of upward mobility. Mary saw the way Sara suffered on her return to work part-time and how her attempts at change were rebuffed while Carleigh and Hilda saw Lillian rise to partnership only to resign from a career at which she excelled and loved. Participants eliminated strategies from their repertoire of choices as a result of observing friends' unsuccessful negotiations. For example, Mary sought options to remain at work in a way that retained her values but did not sacrifice her health as she tried to meet professional and domestic work demands, but, after watching Sara struggle unsuccessfully for equitable treatment as a part-time worker in the firm environment, she decided she had to leave the firm and eventually began working in jobs for which she was overqualified.

Being overqualified for positions can result in a reduction in pay. Even though Mary had passed the UFE a year ahead of Brynn and had been above her at the firm, Mary went to work for Brynn in a job that was also lower paying and full-time rather than part-time as she had hoped. But, she was comfortable with Brynn and felt that Brynn would understand about her needing time off for health issues. In her quest to return to part-time work, Mary continued to seek alternative employment, applying for jobs for

which she was overqualified in the hopes that they would be less demanding. She found that her CA worked against her in this regard, as employers could not understand why she would be applying for lower level jobs. She found it hard to explain, too, but came back to the idea that a lower level position would be less demanding and allow her to maintain her health and meet both professional and domestic work demands. While Mary very clearly specified that she did not want to withdraw from the workforce and be a "stay-at-home mother," she recognized that several of her friends were taking that option and resigning their CA memberships. She admitted that, while it was not what she wanted, she might withdraw from the workforce if another solution could not be found.

Accepting less is also a strategy used to remain in the firm environment. Hilda and Carleigh have remained with their firm and adopted a strategy of accepting limited upward mobility. Holding positions below partnership is a tactic to stave off the negotiation and resignation decisions that Lillian faced when she became a partner in the firm. Carleigh, although ambitious and excited by the possibility of full partnership, attempted unsuccessfully to muster support for an eighty percent position and accepted an associate partner title rather than join the partnership group without full support. Associate partnership is a level of employment that includes work tasks formerly done by partners with some increase in financial reward but no equity interest and no participation in partner meetings that develop the direction of the firm. She is proud of her title, but commented on the way that the title allows the firm to count her as a woman in their partnership statistics without actually including her in partnership.

Although Hilda has been approached about pursuing partnership, it has not been formally offered. Still, Hilda sees herself as having foregone partnership in order to work part-time. Her belief that she would have had a partnership opportunity otherwise was supported by the high levels of bonuses she achieved each year and the fact she performed some partner tasks as a result of her abilities. Hilda's position as manager allows her to continue to excel within the parameters of the position while working part-time. She sometimes asks herself if she should be accepting a partnership position and feels that one would be available if she decided to pursue it, although Carleigh believes that once your name is off the list of potential partners it is very difficult to get back on.

Once a decision to accept less has been made the individual moves on with justifications that support their decision; however, people around them wonder if they are really happy where they are. Carleigh thinks that Hilda has some regrets about staying at the level of manager and wanted to continue up the firm hierarchy. Carleigh knew that she would not be happy remaining at manager and Carleigh has her doubts that Hilda is happy with her position.

> With Hilda . . . I've probably leap-frogged her. And I don't think she holds that against me by any means, but I think that's just made it a bit difficult in some situations. And I'm not sure that she wants it. Sometimes I think she does [want to be partner] but she doesn't want to admit it kind of a thing. So I kind of get a bit of a, you know, she always makes comments that she wouldn't want to be a partner, there's too much risk. But then she's still there and the actions she's taking kind of don't really agree with some of the comments sometimes

Carleigh senses contradictions in what Hilda says about work and how she acts. She senses Hilda's ambivalence about her choice to accept less and recognizes that Hilda's explanations are not always congruent with actions like working long hours and striving for top performance bonuses. Meanwhile, Carleigh's acceptance of less, in the form of associate partnership rather than equity partnership, means that her glass-ceiling is above Hilda's at manager. Carleigh sees that moving to associate partner rather than equity partner is a move beyond the level at which Hilda accepted less, but not so high as to risk a repeat of Lillian's experience that resulted in Lillian's withdrawal from the workforce.

5.10   Withdrawal from the Workforce

Representations of professional women leaving the workforce, ostensibly to stay home with their children, frequently appear in mainstream media (Hirshman, 2005). Rather than interpreting women leaving the workforce as a sign of problems with the structure of professional and domestic work, many of these stories have a celebratory air as if the women are returning to their rightful place. The discourse of intensive mothering offers a ready justification for women who leave their careers, whether or not caring for their children was their primary motive.

One of the surprises I experienced working on this project was the number of non-CA women who would confide in me about their struggles with balancing employment and domestic work resulting in the decision to withdraw from the workforce. At the hockey rink, at school – women would tell me that in spite of all they tried to remain in

the workforce, in the end it was easier to withdraw. Of course, the women recounting these trials belong to an economic class that makes the option of leaving work possible, but while that is often considered a privilege, it is also a precipitating factor in the end of their career life. As the income of the husband increases, the male breadwinner model supports the idea that the wife is the best person to care for the children and that her income is secondary, making the option of her leaving work altogether not just possible, but the preferred option. The women found it difficult to be home and missed their jobs and careers but had the justification that they were doing it for their children.

Lillian was the only participant to have completely withdrawn from the workforce, but all the participants (other than Karen) knew of women CAs who considered themselves "full-time" or "stay-at-home" mothers. As a partner in her CA firm, Lillian reached the point where she felt that if work was going well, her children were suffering and if mothering was going well, work was suffering. She could not excel at both at the same time, creating a dilemma. Lillian explained during the interview that she was in an impossible situation and summarized her discussion in the following exchange.

> Lillian: It's one of those funny things where I was now doing what I really loved doing [at work]. And having a really hard time giving it the time that it needed because I also loved being a mother. And I also loved spending time with my kids. And the two were really pulling at me.
>
> Kim: It almost does sound irreconcilable.
>
> Lillian: It is.

While Lillian loved her work, discourses of intensive mothering led her to believe that her children were paying too high a price for her absence for her to remain a partner. She emotionally resigned herself to the inability to successfully negotiate the competing demands of professional and domestic work and then literally resigned her position at the firm. The discourses of intensive mothering and the male breadwinner structured her "love" of work and family as incompatible while at the same time providing a socially accepted explanation for her departure.

5.11 Understanding the Impact of Gender

It is difficult for CAs to speak about issues in the profession from a gendered perspective. Feminist theories that could provide a frame for women's experiences in the

profession are not part of professional training, making it difficult to articulate issues. Discourses of postfeminism and meritocracy combine in a message that the profession is a place of equality and any successes or failures are directly attributable to the merit of the individual. Without a feminist frame of reference, it is unclear how things like quality of life, long hours, and forms of competition requiring ruthlessness are related to gender. Indeed, the early stages of equal exploitation help to confirm the image that the profession is open to women and men equally. Even though all the participants relayed examples of discrimination, most generally assert that there is no gender discrimination, claim that they have not experienced it, and provide various forms of evidence to support their claim. For example, the poor treatment of women and men during articling and their experience in entry-level positions is presented as proof that men and women are treated equally – equally badly according to Ada.

> Well, let me tell you a story and this is an honest response by me but when I was at the Big 8 firm, I was – I think I was in my second year of articling. And I had a candidate and I don't frankly remember if the candidate was male or female. It must have been female because a concern was, "Does the firm discriminate against women?" And my honest response to the candidate was, "No, the firm treats women and men equally." To myself (under my breath, not to the candidate) [I said,] "Treats them equally badly." [laughs]. So I did not feel I was treated well, but I did not see it as related to gender issues. It was, I was, you know, unpaid, poorly paid labour is what it amounted to.

Ada's experience is typical of the early stages of articling when the most visible aspects of the job are things like long hours, low pay and attempting to pass exams while learning new work and cultural practices. These challenges are shared with the men starting out in the office and with many formal barriers removed the experiences of men and women in the early stages of the profession are quite similar (Gaffney *et al.*, 2001).

The large number of women entering the profession is also cited as evidence that women are welcome in the profession, but the participants acknowledge that women are underrepresented at the senior levels.

> Well, I thought about it a lot yesterday after we left [the discussion group] and, um, like I don't really [see gender issues], I mean, maybe when you look around there's lots of men more in senior positions and all that. But I never really thought of it, you know, as being different. Like when I got into the program…they seemed to be, at least in our office, accepting of women and men and that, but. Sometimes, I guess when I look at senior management, but I just maybe thought [that] was, you know, because women, not as many women were

CAs back then. I was thinking. I think, that being a CA is very competitive and, I mean in order to succeed maybe you have to give up, or there's a perception [that you have to give up] quality of life, like we were talking about some successful women CAs or what other CAs term as successful, you know, [you] have to work lots of hours and be ruthless.

This excerpt from Mary's interview reveals the complicated maneuvering required to discuss gender in the profession and is typical of several of the participants' responses. Mary began by stating the official position that she does not see gender issues, although she had not even completed her statement before she interjected with the possibility that "lots of men more in senior positions" could be an issue. She justified her first postfeminist statement with evidence that staff at her firm were treated equally "at first."

Use of the qualifier, "at first" implies that equal treatment did not last. Similarly, use of the word "seemed" implies that first appearances that women were accepted proved false, an illusion and not reality. Mary attempted to explain why male-dominated upper management could be excluded as evidence in support of discrimination, relying on the historical number of women CAs. But, her line of thought quickly shifted again to the possible explanations of competition in the profession and the requirement to give up your quality of life, work lots of hours and be ruthless for anyone, but particularly a woman, to succeed as a CA. This model of work and professionalism is based on a masculinist work model or the male breadwinner, assuming that any domestic needs, including the care of children, are taken care of by someone else (a wife) providing domestic labour. The qualities of this ideal worker/professional are masculine, but their power lies in the way they are considered gender-neutral.

If the participants tend to deny or downplay gender inequities, they are nonetheless aware of the structural constraints, particularly juggling the demands of paid employment and unpaid domestic labour.

I've never really been one to maybe pay that much attention to the fact that I am a woman in the CA firm. Maybe I'm naïve, maybe, um, because I'm not paying attention to it, I'm not seeing stuff that's there. But, um, like I said, I believe I have every opportunity that my male counterparts do. Um, But I think just given the nature of who we are or who I am, um, [pause] you know, and the fact that – I mean, I'm in a better position than a lot of women at the firm are because I do have a, um, you know, Louis at home and that kind of thing, which a lot of the men have. Like, they, you know, their spouse is at home, they're taking care of the home front and they can basically commit whatever they need to at work. But I work with a lot of women that, you know, their husbands work as well

and, I mean, it only makes sense that they can't commit as much to the firm as maybe some of their male counterparts can. Um, But I don't know, like, I don't know if I'd put that in the category of ah . . . inequity. I would put it more in that's just the way things are almost. But I've never, um, I guess I feel like I've had it good.

Like Mary, Hilda begins this passage by discounting the impact of gender in CA firms, but then she relates a gendered analysis of what it takes to be successful and identifies support in the domestic sphere as a critical determinant. Hilda has structured her domestic life in the patriarchal model of breadwinner at work and spouse at home, creating the situation "a lot of the men have." Unlike the men though, Hilda cannot use her work role to fulfill her role as mother. It is not enough for her to be the provider; she retains part-time status so that she can also engage in a socially acceptable level of mothering. As a result, she remains at the level of manager, even with spousal support at home, while many of her male colleagues continue to be upwardly mobile.

Hilda did recognize that other women in the firm find it more difficult because they do not have someone "taking care of the home front." Interestingly, when comparing her situation with the situation of women with more domestic responsibilities she ends by saying that the women cannot "commit as much to the firm as maybe some of their *male* counterparts can" rather than saying "as I can," signaling a difference between herself as a woman with a man at home and a man with a woman at home. This is a highly gendered situation and while Hilda seemed aware that gender is implicated, she was not sure it is inequity or "just the way things are," a phrase which signals the naturalizing of gender relations.

Recognizing the effects of gender in differential pay levels was also difficult for the participants. For example, early in our interview, Brynn said that gender was not an issue in her organization because all four professional accountants working at her company were women. But, later she mentions that the professional accountants in her company (women) were not rewarded with respect or equal compensation. Brynn connects lower pay and less respect to the women's work roles as accountants rather than to gender, allowing her to retain a view of her workplace as free of gender discrimination. While other issues such as valuing operations over corporate functions probably come into play, gender is in operation with women in the organization clearly linked to lower status jobs and accorded lower pay.

Although the participants were careful to distance themselves from connecting their decisions to gender, relying on gender-neutral post feminist discourses, their actions were still linked to gender by their colleagues. Carleigh expressed frustration that gender was often invoked as an explanation of her opportunities and choices by male colleagues.

> They [the men in the firm] don't think less of you because you're a woman but they wonder why you're not doing more. And that's because you're a woman, do you know what I mean? Like, because of, like, for me, because I did not take the full partner role, they kind of questioned that. And they think that is entirely because I'm a woman. And for whatever reasons in their mind, that is. They don't get that it's the decision from a personal perspective that's really driving it. "But you're good – we offered it." "You said ['no']!, like, "What do you mean you said no?" Like, that is so foreign to them that anybody would say no that they don't quite get that.

It seemed to Carleigh that she was maintaining some sense of personal autonomy by turning down the partnership and pursuing an atypical career path. She was trying to engage with the profession on her own terms. To the men in the firm, it appeared that Carleigh was making an illogical career move and they connected her willingness to accept less than was offered to her gender, an interpretation that may have been bolstered by her interest in part-time work and its connection to women.

The participants get glimpses of gender inequities but are unable to articulate their experiences as gendered and discriminatory. Without a feminist frame of reference, the participants draw on a narrow definition of discrimination as formal and overt. They do not consider themselves as experiencing discrimination because their experiences in the profession are free of formal barriers to their admission and they are not experiencing overt sexual harassment. Postfeminist discourse tells them that the battle for equality has been won and they have no framework or language to understand and articulate new, more subtle and informal, forms of discrimination (Benokraitis, 1997). Meanwhile, the profession has discourses of professionalism available to interpret the women's experiences as the result of "choice" and lack of "commitment." The participants sense that something unfair, even inequitable, is occurring in their experience of the profession but are reticent to make the connection to gender or classify barriers as discrimination.

5.12   Summary

Social changes in the status of women have resulted in the removal of many formal barriers to women's inclusion in the profession which, combined with

postfeminist discourses of professionalism, have led many women to believe that the CA profession will provide a fulfilling career. Structural changes in the profession have created a demand for more CAs, thus expanding the field for women, while simultaneously moving toward operating firms as business ventures with an emphasis on profitability and increased mobilization of masculinist discourses. Many of the participants followed an "accidental" career path to become a CA; vague career goals combined with a quest for excellence to direct them into the profession. Once there, entry level positions acted as a training ground for developing their new identities as CAs as they worked long hours and overcame challenges such as the UFE. As their careers progressed, many of the participants moved into part-time work as a strategy for organizing their work and personal lives, but part-time status marked them as less committed to the profession and exacted excessive career penalties. Some participants achieved partnership within their firms where they discovered new identity requirements. Accepting partnership came with risks and if unable to mobilize the support of male colleagues, women found themselves leaving public practice for other employment or withdrawing from the workforce. While moving from public practice into other fields is common for CAs, many of the participants felt forced out of their firms. Women CAs come to accept less: lower level careers, excessively reduced pay and benefits in exchange for part-time work, or working in jobs for with they are overqualified. Gender structures the experiences of women in the CA profession, but its role is obscured for the participants by masculinist discourses of postfeminism, meritocracy, and individualism that portray the profession as a place of opportunity where career outcomes are seen as the result of individual success or failure.

CHAPTER 6
STAGES OF ENGAGEMENT WITH THE PROFESSION:
EFFECTS OF THE GLASS CEILING AND THE GLASS BOX

6.1   Introduction

Studies of career development have typically focused on individual choices and the impact of workers' strategic decisions as they move through the ranks. Most developmental models assume that once careers begin they eventually reach a level of stability that is maintained until exit. But the career paths of women CAs differ significantly from the stages in existing developmental models which generally follow the career path of white, middle-class men. Most studies of women's career progression focus on workforce entry and overemphasize a connection to domestic roles (S. D. Phillips & Imhoff, 1997). None of the models I reviewed seemed to capture the pattern revealed in the stories of this study's participants. The closest is Hardesty and Jacobs' conceptualization of "landings" in their 1986 study of women working in corporations. The term, "landings" signifies the outcomes resulting from contradictions between women's mythical expectations of work and corporate realities. For example, women expect work to be fulfilling then find the realities of work to be mundane, resulting in a landing of reduced expectations or a career shift. For Hardesty and Jacobs, landings occur after a woman struggles with her expectations and realities. My study examines women's experiences a step earlier to explore the role of ideology and discourse in constructing both the expectations and the realities (structures and practices) that result in these landings. By applying a postmodern approach to the experiences of women CAs, this study connects women's expectations to postfeminist discourses and explores their experiences of masculinist discourses and the related structures and practices that women CAs are forced to negotiate as they attempt to find a place within the profession.

In this study, I identified five stages through which the women progressed once they joined the profession: early optimism, disillusionment and the glass ceiling, negotiation and the glass box, resignation, and justification. The participants joined the profession with a sense of optimism about their prospects. They knew that the process of becoming a CA would be difficult but, with a record of success, they felt that hard work combined with their abilities would see them climb through the ranks of the profession.

Disillusionment began with encountering the glass ceiling and experiencing treatment by their superiors that contradicted the professional ideal of meritocracy and conflicted with their identities as successful women. The participants would try to remedy the situation with a variety of negotiated solutions. Sometimes that solution would involve moving into a new employment situation and a sense of optimism would be reestablished until the next experience of disillusionment. Eventually, most of the participants reached a point where none of their solutions were working and they resigned themselves to a result that they considered the best they could do.

Women CAs are engaged in a complicated relationship with the CA profession. While each woman's experience was unique, influenced by the interaction of a number of factors, a pattern of engagement with the profession marked by similar stages emerged from the participant interviews. Their narratives then incorporated discourses that justified the result. The use of stages facilitates the discussion of the participants' engagement with the profession and is meant to be descriptive, not prescriptive. The stages are neither conceived of as linear nor presented as a universal model.

6.2 Early Optimism

The participants entered the profession with a sense of optimism about their chances of success. Optimism can be defined as "hopefulness and confidence about the future or the successful outcome of something; a tendency to take a favourable or hopeful view" (Simpson, 2004). The participants believed that they had bright futures in the CA profession and that barriers to women had been removed, or soon would be, given the increased number of women entering the profession. This optimism was due, in part, to the social changes around them, opening up opportunities for women in unprecedented numbers. The optimism of the triad members was also reinforced by their path to the profession as high performing students and postfeminist discourses which heralded the profession as a place where women could succeed. Early optimism was maintained by entry level discourses of challenge and the need to 'pay your dues' as part of earning the CA designation. During this stage, participants were occupied with learning professional norms and the content of the work while developing their identity as CAs and passing professional exams.

The entry level of the profession is difficult for everyone, men and women alike. The participants came to the profession as high achievers who enjoyed meeting challenges and they believed in upward mobility based upon individual merit. They set out to adopt the culture of the profession and their identities as CAs, expecting to excel based on their early patterns of success. At first, they were rewarded with increased responsibility and promotions. They were excited to prove themselves and did not accord importance to their identities as women; they want to be accepted on the same terms as their male colleagues. Optimism continued until different career points for the participants, depending on a variety of factors discussed below. Incidents that contradicted their optimistic views of the profession began to occur, creating doubt about themselves and the profession. The role of gender in explaining their experiences was unclear to them and they were not aware that their growing sense of disillusionment was an effect of subtle discrimination and their encounters with the glass ceiling.

6.3 Disillusionment and the Glass Ceiling

The shift from early optimism varied among the participants. Conceptualizing this stage as disillusionment emphasized the participants' shift in consciousness as their experiences in the profession began to contradict their understanding of the profession. Their understanding of the profession was illusory, built upon postfeminist versions of the discourses of professionalism, individualism and meritocracy. For example, the participants' beliefs led them to expect equitable treatment and prevented them from characterizing inequities as related to gender.

> The initial stage is very open and is very welcoming. Women are great workers and they're perceived as being great workers and intelligent, capable contributors. And so they're welcomed at the junior rank and to middle and then all of a sudden, call it a glass ceiling, call it whatever you want, but something isn't . . . they aren't getting through (Karen).

Initial encounters of the glass ceiling, an invisible barrier preventing the advancement of women and minorities, struck the participants as anomalous given post feminist discourse that the profession is a place of equity. Disillusionment came at different times and in different ways for the participants but, regardless of the level, it can be regarded as hitting the glass ceiling. Most participants described their careers as stalling or saw themselves unfairly passed by for promotions or rewards. Initially, they questioned their own behaviours and choices as a result of their belief in individualism. During this stage,

participants tried to reconcile their understanding of the profession with their experiences. Often, the inequities were related to gender, but gender-neutral discourses of the profession obscured the links. The participants experienced conflicting emotions in this stage and were uncertain about what was happening, undermining their confidence and even leading to depression. Some participants' levels of commitment to work and the profession came under question by those around them. Colleagues, supervisors, senior members of the firm, and even family interpreted moves to new jobs or changes to part-time hours as signals that career was not important to the women.

Most research on the glass ceiling is sociological and focuses on discrimination and its effects (Powell, 1999; Wirth, 2001). The glass ceiling is characterized statistically or structurally in sociological studies and is revealed by analyzing its effects. From a postmodern perspective, most sociological studies analyze the material effects of discourses rather than studying the way discourses constitute the glass ceiling. My approach highlights the importance of ideology and discourse in the formation of barriers to women and moves beyond the impact of the glass ceiling to its cause by reconceptualizing it as the combined effect of gendered discourses and practices that act to limit women's upward mobility.

This study explores the way discourses become crystallized in what we call the glass ceiling. The events that are characterized as experiences of the glass ceiling are the material effects and practices constituted through masculinist discursive frameworks in the everyday work lives of women and men. Discourses create real effects; ideologies and practices are not opposites, but rather sides of the same phenomenon. The participants' everyday behaviours and decisions were based on their understandings of the discourses of professionalism, individualism and meritocracy; however, they began to notice that others' interpretations of the terms differed. For example, participants considered themselves very committed to their careers, but shifts to part-time work were interpreted as lack of commitment by others.

The cause of their disillusionment was often obscured during this stage, in part by the way that professional discourses and firm cultures conflate work and the profession. The participants' experience of work was also their experience of the profession and part of what they associated with a CA identity. Their status as professionals and their

identities as CAs obscured their roles as workers so that dissatisfaction with work became emblematic of dissatisfaction with the profession. The conflation of work and the profession also enabled firms to draw on discourses of professionalism to construct particular forms of work commitment that normalize excessive work requirements. It was difficult to know whether growing disillusionment was a reflection of their particular work situation or reflective of broader professional issues. Participants continued to regard the profession as a postfeminist meritocracy. They remained convinced that if they worked hard and exceeded performance standards they would receive appropriate rewards, but, performance standards were not the measure that counted, rather conformity to masculinist work norms and professional discourses took precedence. Participants still remained committed to their careers as CAs. Although disillusioned, they faced their growing disillusionment as a challenge and attempted a variety of strategies to negotiate solutions that fulfilled competing expectations in a way that also supported their own goals.

6.4   Negotiation and the Glass Box

Operating from their belief in individualism and meritocracy, the participants in this study attempted to negotiate their own solutions to the problems they were experiencing at work. They held themselves to high performance standards and met or exceeded formal targets for work quality and quantity. Their postfeminist expectations of fairness and equity in the profession combined with a record of success created the expectation that rewards and recognition would follow. Instead, they found that standards of performance were shifting and often obscure. The women also started to recognize differences between their conduct and the way partners conducted themselves. The identity of "partner" no longer seemed an identity congruent with their self-perceptions. The participants began to realize that their understanding of commitment, competition, and client service was not the same understanding held by those in power in the profession. The participants in this study actively negotiated for a place in the profession but masculinity was mobilized in a variety of professional closure strategies and limited their success.

The participants attempted to negotiate outcomes that resulted in a sense of satisfaction with their life and confirmed their identities. They considered themselves

successful women and were used to overcoming obstacles on their way to achievement. They were seeking a balance of professional and personal satisfaction and attempted to achieve this goal by using a variety of strategies to negotiate a place in the profession. These strategies included working long hours, taking on new practice areas, accepting partnership, declining partnership and working at jobs for which they were overqualified. Each strategy was countered by a combination of discursive shifts and material practices that limited their success, creating a "glass box." Postfeminist views of the profession attribute career outcomes primarily to choice; however, this study reveals that none of the "choices" available led to career equity for women as each negotiation was met with a masculinist counter-mobilization of discourses.

The participants did not just experience limits on their upward mobility as captured by the concept of the glass ceiling but the CA identity created invisible barriers that further boxed women CAs into particular roles. Most participants used narratives of "fit," but Lillian particularly described the work and identity norms of the profession as a box. Once a woman had done something outside the norm, stepped out of the box, she was unable to achieve traditional measures of success. For many of the participants, moving to part-time work was the most significant move outside the "box" or professional norm. Part-time work resulted in shifts in the perceptions of those around them and led to changes in the quality of work assignments and rewards.

Participants developed solutions that would enable them to continue to work at a level that reflected their standards while meeting their other life objectives as well, but the expectations within the profession are unyielding and supported by masculinist versions of discourses of commitment. Negotiating a workable solution is even more difficult when the women are also mothers who become enmeshed in discourses of professionalism and intensive mothering. Since both are built on complete availability, they are irreconcilable. The negotiation stage often ends with the participants accepting a solution that does not meet their needs. They resign themselves to the situation with a sense that it is the best they can do within their constrained choices.

6.5   Resignation

Resignation is used in both the figurative and literal senses. After negotiation, the participants experienced a sense of resignation that there could be no resolution to their

dilemmas and a less than optimum solution must be accepted. In many cases, this sense was followed by the decision to resign a position. To outsiders, the participants' decisions may appear sudden, even irrational, but they were arrived at after considerable negotiation intended to resolve dilemmas with positive outcomes. Some participants described feeling "forced out" and "pushed out" but most referred to a sense that no one cared if they stayed. Caplan's (1993) analogy of discrimination as a "ton of feathers" is apropos; participants did not cite one particular thing as the reason for resigning, but rather a collection of difficulties, some which appeared minor to themselves and others.

Most participants had visions for possible solutions that would have led to positive outcomes, not just for themselves but also for their firms, companies, clients, and the profession as a whole. They came to realize that those in power were not interested in the innovative solutions they had developed; in fact, the masculinist conditions which led to the dilemmas the women faced were not considered problems at all. Eventually the participants resigned themselves to the fact that there was no interest in changing and they had to settle for the best option available.

6.6   Justification

There were contradictions between a participant's account of events leading to resignation and the discourses used in the justification narratives. Part of the reason explanations and justifications vary within the same participant's account is the way discourses are naturalized, making the outcomes seem inevitable. The contradictions between formal discourses of professionalism and informal norms and practices leave no explanatory framework for the women to draw on in understanding how disillusionment occurred and why their negotiations failed.

The participants in this study perceived themselves as women who successfully meet challenges. Their identities as successful, independent, and competent women are threatened by the inability to negotiate the constrained choices of the profession. Justifications that emphasize personal choice (rather than external constraints) maintain a sense of identity that incorporates individualistic notions of success, independence and competence and contribute to a sense of personal agency. The corollary to this narrative is that when individuals do not live up to their or the profession's expectations, they experience failure which is attributed to their own personal shortcomings. Adopting a

discourse of choice avoids the alternative narrative of failure, but the participants all wondered if they could have done better had they chosen differently. The dominant discourses of the profession do not recognize the role of masculinist discourses and practices in constrained choice and limited agency. In spite of all the factors the participants can list that constrained their choices and all the strategies that they tried, there is a kernel of doubt that maybe they just were not good enough. Self-doubts, supported by individualistic notions that their career results are due only to their own choices and failings, lead to a sense of shame and shame leads to silence. The dominant discourses of the profession are the only explanations heard and they structure "choices" such that the current hierarchy of the profession is reconstituted.

6.7 Ada's Case: Resignation Leads to Satisfaction

Traditional career stage models often include a lengthy stage of career satisfaction and, of the participants, only Ada has followed this pattern. Like many of the other participants, Ada became disillusioned with elements of the profession while working at public practice firms. Over time she also realized that she was not particularly interested in auditing as a career. In contrast to the other participants' vague career goals and uncertainty about the work of accounting, Ada was very methodical and conducted a thorough investigation of careers before deciding to pursue accounting. Ada had returned to university after working for a few years and, when she began work at a CA firm she was also already in a committed relationship with the man she would eventually marry. Being a CA was a calculated career decision for Ada that held much less emotional attachment than for the other participants. As a result, she was not as willing to spend time negotiating a place within the firm environment and saw moving to new positions as rational steps in a career path. Once Ada was disillusioned with the firm environment she researched a new, but related career option, academia, and made the shift with optimism.

Ada expresses satisfaction with her career and is happy with her work and life arrangement. One of the reasons for her success is that, without children, she is not constrained by the discourses or the material requirements of mothering, although as Karen's case illustrates, not having children is no guarantee. Ada admits that her personality would probably be considered more masculine than feminine, helping her to fit into the masculinist academic environment where she participates in the long hours

work culture, working 2500 hours each year plus "volunteering" on professional and academic committees. Ada's identity is also based in large part upon narratives of isolation, beginning in a lonely childhood, and this has resulted in a low level of affiliation needs; Ada is happy to be left alone by her colleagues to accomplish her work and is not concerned about being excluded.

A constellation of particular qualities has resulted in Ada experiencing career satisfaction rather than resignation. She applied a calculated approach when selecting accounting as a career and to her later move into academia. A lifetime of isolation has reduced her affiliation needs so that she is not bothered by exclusionary practices at work as long as she can carry out her research program and she can meet her friendship needs with her relationship with her husband and his circle of friends. Furthermore, Ada has adopted the masculinist practices of her workplace and has no children. This combination of factors contributes to Ada experiencing satisfaction with her life, a combination of factors not seen in any of the other participants.

6.8   Summary

The women CAs in this study entered the CA profession optimistic about their chances of success. They had a history of high performance and believed post feminist discourse promoting the profession as a place of equality. Broader social changes in the status of women supported an optimistic view; however, the profession is structured within masculine discourses of professionalism and the male breadwinner. As women proceeded in the profession they encountered situations that led them to question the profession and their place in it. The masculine content of the profession's framing discourses are mobilized by men in the profession and the women (and some men) experience detrimental material effects.

Many of the participants had children later in their career and experienced the combined effects of the male breadwinner and intensive mothering discourses. Their commitment to the profession was queried by senior levels of management when they moved to part-time status but what was being measured was the level of conformity to dominant masculinist norms. The participants attempted to negotiate solutions to the disparity in their perception of themselves as successful CAs and their treatment in the profession, but they faced constrained choices, a glass box.

The participants believed that the partners perceived them as less committed. Also, partners showed no interest in changing practices that privileged male CAs and reproduced current hierarchies. The participants became resigned to the inability to negotiate outcomes that met their objectives and made the best career choices they could from within the discursive parameters of constrained choice. Often, these choices limited upward mobility and resulted in reduced economic rewards. The explanations provided for the constrained choices differed from those given in the account of the events leading up to resignation. In keeping with the individualistic ethos which permeates the CA profession, the participants adopted the profession's dominant discourse of choice which supported their identities as successful, independent women with control over their own lives, but which had the unintended consequence of reconstituting existing hierarchies in the profession.

CHAPTER 7
SOMEONE TO COUNT ON:
FRIENDSHIPS OF WOMEN CHARTERED ACCOUNTANTS

7.1   Introduction

It was the friendships of women CAs that brought me to this project as I began to wonder why the growing number of women CAs in friendship groups was not leading to increased activism by women. In addition, I was struck by the stark contrast between women whose close friends were other women CAs and women CAs with no friends at all. Exploring how women CAs talk about and understand their friendships with other women CAs acts as a window into the profession and the many ways women negotiate their identities in a masculinist terrain. The context of the CA profession resulted in both barriers and opportunities for the development of friendships among women CAs. Those participants who did develop friendships experienced many benefits such as support, guidance and "being fully known."

7.2   Friendships in the Context of the CA profession

Friendships are influenced by the contexts in which they develop (R. G. Adams & Allan, 1998). The masculinist culture of the CA profession influenced the ability of the women CAs in this project to develop and maintain friendships with other women CAs. The need to conform to masculine behaviour expectations separated some women from others, preventing the formation of friendships. Conversely, the need for identification and support while meeting rigorous qualification requirements, learning new jobs and navigating unfamiliar norms of the profession created opportunities for the development of close friendships. As women, crafting an identity as a CA requires the adoption (consciously or unconsciously) of a gender strategy. Some women CAs adopted a gender-neutral strategy that led to isolation; other women CAs adopted strategies of passing (i.e. performing masculine behaviours) leading to distancing and still others, those forming friendships with other women CAs, adopted a postfeminist gender strategy. The gender identity strategy that a woman developed influenced her friendship outcomes.

7.2.1   Isolation and Gender-Neutrality

Discourses of professionalism that promise neutrality and rationality convince many women to adopt a strategy of gender-neutrality when working in a masculinist professional environment (Barrett, 2002). Rather than embracing masculinist practices, women professionals may be trying to draw attention away from gender as a relevant characteristic and attempting to accentuate identification as a co-worker or 'fellow' professional. Women engaging the gender-neutral strategy attempt to distance themselves from men and women and from masculinity and femininity. Barrett (2002) found that distancing from men and women and adopting a strict no-nonsense work identity has the significant downside of isolation and that women adopting a gender-neutral strategy have considerable difficulty developing and maintaining good working relationships.

Isolation was a concern for the two participants in this study who were not part of friendship triads. Karen experienced isolation as she was excluded from the men's friendship groups and lacked enough women colleagues to offer other opportunities. By far the greatest level of isolation was experienced by Ada, who commented early in the research process that "women CAs have no friends." In speculating on why some women CAs are friendless, Lillian thought it was primarily the result of individual preference, but Ada's example demonstrates the complex interplay of factors that can interfere in the development of personal relationships. Ada's isolation was the combination of many elements including the use of gender-neutrality as a strategy for negotiating the masculinist profession, an identity build around narratives of isolation, and joining the profession later than her peers.

Use of a gender-neutral strategy can result in isolation, but can also provide a way to maintain separation from others for those with low affiliation needs. A pattern of difference, of being the "other," has permeated Ada's life and led to low affiliation needs and expectations, so, as she says, having few friends as a woman CA is not much different than at any other point in her life. Her focus on work, the way she downplays gender characteristics and the limited scope of her personal relationships support the description of her gender strategy as gender-neutral. But, rather than the gender-neutral strategy causing her separation from others, it seems that, for her, a preference for separation supported the use of gender-neutrality. Ada described a life of relative

isolation in a family that moved often with parents who did not parent "proactively." She grew up feeling "different" and believes that "being a woman is just one way of being different." She "knows what it's like to be different, in terms of being "outside of" those around her: growing up non-Ukrainian in a Ukrainian neighborhood, being Protestant in a Catholic high school, being Christian in a predominantly Jewish high school, being a middle-class student surrounded by upper-class students, and working a summer as one of a handful of women at a northern mine. Adopting a strategy of gender-neutrality maintained Ada's separation from both men and women in the profession and fit her narrative of isolation.

The last main contributing factor to Ada's isolation was that she began the process of becoming a CA eight years after completing high school. When she returned to university from a career in graphic design, she was much older than her peers and already settled into a long-term relationship with the man she would later marry. She was not interested in parties and drinking as were many of the younger undergraduates. Also, as a long-term resident of the city in which she was working, she had other group and social involvements already established. This trend continued as she entered the CA student environment in a firm which, like university, was rife with long hours of work followed by bouts of excessive drinking. As a result, Ada distanced herself from her peers, once again limiting her friendship opportunities and confirming her separation from others.

While Ada did not have friends, neither did the women CAs around her, further normalizing her practices of isolation. One woman CA above her in the firm made overtures of friendship, but the woman's behaviours, perhaps a reflection of a gender strategy of hyper-masculine assimilation, repelled her.

> There was one woman who I would say became my friend at the firm but I found her incredibly domineering and controlling. Uh, she had passed the UFE a couple of years before I even started with the firm. And she wanted to be the mentor to me that I didn't necessarily want. [K & A. laugh]. And I've, I've always been an incredibly independent person so it got to be a bit much. Like, "Let me do it my way and leave me alone." [chuckling].

Ada justified calling this woman a "friend" because she attended a party the woman held that was not strictly a work function, but the description of the relationship hardly sounded friendly; "domineering and controlling" behaviours do not mesh well with

"incredible independence." Although Ada's overriding narrative was one of isolation, she recognized that it was more socially acceptable to be a person with friends, and thus she summoned up (for the interview) an almost fictive example of a friend. But, what is most interesting about Ada's rejection of this woman as a mentor is that it illustrates the individualist ethos so much admired within the profession (at least at the rhetorical level). Moreover, in adopting a gender-neutral strategy, Ada was resisting an assimilation gender strategy requiring a hyper-masculine gender performance that was touted as necessary in order to succeed. There was very little friendship potential between Ada and this woman because of Ada's adoption of gender-neutrality and the woman's adoption of a masculine gender performance as her gender identity strategy.

7.2.2   Distance and Assimilation

For some women in masculinist professions and occupations, identification with professional expectations leads to a strategy of assimilation and attempts to meet masculine norms (Barrett, 2002; Ely, 1994a; Kanter, 1977). Women in a masculinist profession adopting a strategy of assimilation accent masculine behaviours and downplay connections with women in order to support a form of masculinity seen as separation from all that is feminine. As a result, an assimilation strategy has a distancing effect where women adopting masculinist norms attempt to separate themselves from the category of woman and from associations or personal relationships with other women. But, since discourses of gender are prescriptive as well as descriptive, women engaging in masculine behaviours are often regarded with disapproval by their colleagues (Haslett *et al.*, 1991) and the strategy of acting like a man will not work for a woman (Ely, 1994b). Women can attempt to assimilate into the male culture, but the assumed link between gender and biological sex means that women always remain connected to the feminine and can be called back to the feminine at any time.

A notorious example of an assimilation/distancing strategy in the CA profession is the case of Ann Hopkins who was denied partnership at Price Waterhouse because partners believed her appearance and mannerisms were overtly masculine ("Price Waterhouse vs. Hopkins", 1989). The office managing partner suggested that Hopkins "walk more femininely, wear make-up, have her hair styled, and wear jewellery" ("Price

Waterhouse vs. Hopkins", 1989) obviously assessing Hopkins as a *woman* CA rather than as a CA.

Assimilation/distancing strategies can be considered a form of "passing," which is the practice of performing identity in such a way that you are seen as belonging to the dominant group. Dominant practices and identities "continually pass themselves off as being merely natural, the undisputed and unmarked norm, rather than as a set of highly visible, and frequently commodified practices . . . with their own compulsive behaviours and codes" (Schlossberg, 2001), but passing highlights the performativity of these codes. Practices of passing that I have observed in the CA profession include subdued dress, participation in masculine banter, drinking, and the suppression of female sexuality. Signs that an assimilation strategy are working are comments like, "but you're not like other women," "hanging out with the guys," "you've got balls," or "just one of the boys." But, performing a masculine identity has different consequences for a woman than a man.

> As a passing subject, a convincing performance of, for example, "whiteness" or "straightness" or "womanliness" [or CA-ness] requires not just culture but skill; the seams must not show . . . Passing . . . can be understood at the most basic level as an attempt to control the process of signification itself . . . [but] this control is often illusory or fleeting at best (Schlossberg, 2001).

Passing as masculine with the biological markers of female makes the process tenuous. Maintaining a masculine identity as a woman requires a perfect performance and men will continually challenge women to reaffirm their commitment to masculine ideals in contrast to the feminine (Barrett, 2002).

Attempting to pass as one of the boys within masculine norms is a conservative approach, and while it may allow some women to make gains, it acts to reinforce the status quo of hegemonic masculinity while requiring women to exist in a state of erasure and denial. Nonetheless, for some women, becoming one of the boys provides a means to attain some measure of success in what is otherwise a man's world, albeit as an honorary man, or token (Kanter, 1977). This seems to be borne out in the CA profession as a study of the personality profiles of partners found those few women who did attain partnership tested as masculine (Davidson & Dalby, 1993). For many women, though, the price of adopting masculine gender performance is considered too high. The impact of masculine gender performance on friendships between women CAs was evident in this study in the

use of cautionary tales about masculine women partners in the firms of each of the friendship triads.

7.2.2.1 Cautionary Tales: Eve and Page

The implications of masculine gender performance for friendships among women CAs was made evident by the triad members' use of Eve and Page as cautionary tales. Both friendship triads identified a senior woman who had reached the highest level in the triad's respective firms and had adopted masculine professional norms in a gender strategy of assimilation as well as having no women CA friends. While women who achieve high-level positions are often promoted as role models by the profession, the participants considered them a form of cautionary tale which acts as a warning to others, cautioning them to avoid the same choices and consequences as the tale's character.

For the Alberta participants, Eve's story served as a caution about the negative impact of long-hours work culture on personal health, family members, and the inability to befriend other women. Eve was considered by the participants as more aligned with the male partners and the interests of the firm than as identifying with any of the women on staff. Carleigh went so far as to cite Eve as a reason that a group for women would not work at the firm. During the Alberta discussion group, the participants felt that difficulties experienced by members of Eve's family could be directly attributed to the excessive demands of partnership. Eve had been a partner for only three or four years and was taking an extended leave of absence of 18 to 24 months to attend to serious family issues and was seen as experiencing a form of breakdown herself. The triad regarded Eve as friendless and thought that her extreme allegiance to the status quo made it difficult to relate to her.

The tendency for women adopting an assimilationist strategy is to place primary loyalty with the organization and the men in leadership. When the Alberta firm had a meeting ostensibly to discuss gender issues, Eve was very outspoken, dominating the meeting with the partnership's postfeminist discourse and claiming that everything was fine, touting formal programs such as part-time work while supporting long-hours work culture. Eve's identification with the male elite made her suspect in the eyes of the Alberta triad. "It would just be a farce," Carleigh said about trying to enlist Eve's support on gender issues, since Eve's allegiance was to the men in power. Carleigh believed Eve

would report anything the women said back to the partnership, making her untrustworthy and eliminating her as a potential friend.

Like Eve, the Saskatchewan triad thought that Page put the interests of the firm first. Sara spent quite a bit of her interview discussing Page, first introducing her as an example of a "strong female CA" that proved the profession was changing to be more equitable but then going on to say that if Page or "women like her" were in charge of the profession, nothing would change for women. Sara respected Page professionally, considering her the best partner in the office from a technical standpoint and said that she "gets more done than any of the men in the office" and "could show them up in a meeting at the drop of a hat! She's just always able to pull out these points that they might not necessarily know." Sara felt that Page had to be the best, "likes to shine above all" and "has to work hard to prove herself." But, Sara recognized that the masculine context of the profession created a difficult situation for Page.

> [Page is] the only one [woman] up there with all the guys . . . She's had to be very competitive and very driven and prove that she can put work first, not necessarily be gone [from work] for her family . . . I think she takes it to extremes, I mean, she's more driven and gets more done than any of the men in the office do. But, again, maybe it just gets to the point where you feel like you're caught, like you have to prove yourself.

Page's situation as the only woman partner meant that she was constantly in the company of men and measured by their standards. However, in order to become and remain one of the boys, her performance was taken to extremes. As a result, the Saskatchewan participants would rather work for a male partner than for Page, as Page expected her staff to adopt a hyper-masculine approach to work and identity.

Avoiding identification with women can be a preservation strategy for women in a masculinist work environment. Page particularly avoided identification around motherhood, a strategy that helped her to maintain a masculine identity with her male colleagues. Page had two children but returned to work full-time and was adamantly against women remaining home to care for children. Even though Page was a mother, she maintained the standards of the long-hours work culture and insisted that other women do the same. As a result, the triad members felt that Page treated women employees worse than the male partners did. Page would counter any request dealing with family with the response that she was at work and she was also a mother, whereas male partners would

draw on their wives' involvement with the children to understand why a mother might need to leave work.[25] Because Page was the only female partner, Sara generalized that "women are harder on women" and the prospect of being transferred to Page's group during a firm reorganization contributed to Sara's decision to leave the firm.

The biggest risk with an assimilation strategy is that while a female can adopt masculine characteristics, she continues to be regarded as a woman or "other" by the men. Page was characterized by the participants as different from the women, but was also seen as different from the men. Page's extreme efforts have not "necessarily brought her the respect that she would want. She's trying to prove she's better than the men;" (Sara) however, the men will not concede the point. Sara does not think the male partners would acknowledge that Page knows more than they do or that she does more than they do. In fact, Sara believes that they might turn Page's productivity against her and male partners might claim that she does needless work or does not delegate enough. Page has tried to emulate the masculinity practices of her colleagues but, in the end, was neither accepted as one of them nor granted a level of respect commensurate with her abilities.

The very small number of women in the upper levels of the firm environment means that the only female models of success available to the triad members are women CAs who have adopted a strategy of gender assimilation and distanced themselves from other women. Rather than serve as role models, the women's experiences become cautionary tales, acting as examples of behaviours and choices to avoid.

7.2.3 "It's Not Just You": Coming Together and Postfeminism

People often prefer to be friends with others like themselves (Block & Greenberg, 1985; Hartup, 1993). The participants in this study befriended women based on shared values and similar gender strategies to negotiating the profession. The participants' experiences reveal that the friendships began with an initiating action or event. The Saskatchewan triad members bonded over their shared experiences at the entry level of the profession, while the Alberta triad members became friends later in their careers.

The entry level to the profession is a chaotic time with qualification classes and exams all while learning new work skills and negotiating an unfamiliar firm culture with

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[25] The impacts of male partners viewing women CAs as more connected to their roles as mothers than as CAs or potential firm partners is explored in the previous chapters.

masculinist norms. It was during this time that I, personally, made many close friends. The participants recounted similar experiences of spending long hours with colleagues, working, studying, traveling, and socializing. In some ways, it seems inevitable that close friendships would develop, yet, as described above, that is not always the case.

For the Saskatchewan triad members, friendship was an aid to making sense of a new environment. Mary and Brynn completed university in Saskatoon and the very next day they reported to work at their regional firm in Regina. They were familiar with each other from classes together, but did not consider each other friends. Brynn did not have a car, so Mary offered to drive her to their first day of work and then neither would have to go to the firm alone. Their friendship "was just instant," seeming to begin immediately although they had known each other as acquaintances for some time. Their shared experience of a new job and both being alone in a new city resulted in an instant bond.

Difficulties at work can also provide an opportunity for friendship to develop. Mary began her new job with optimism, but found herself working for a difficult manager. One day, as she sat disheartened by her desk, Sara approached and started a conversation, "So I just mentioned to Mary, like I said, 'If you're having a tough time, it's not just you.' and she was like, 'What?!' You know, she was so grateful to have heard that." Mary was grateful, "Sara sat next to me and had similar background issues, [laughing] working for the same people. So she was able to help me get through some of that stress." Mary was surprised, and then relieved, to hear that Sara had worked with Mary's manager previously and shared similar experiences. Although Sara was still a university student working on a cooperative term at the time, she had worked at the firm previously and was familiar with much of the culture and the people. With the "understand[ing] that everybody can relate to your experience and what you're going through it's like, you're just, you're not just a fool anymore" (Sara). Mary shared Sara's sentiments, reassured to know that she was not alone and that the issue was more about the manager than her competence. Mary, Brynn and Sara got together to discuss their experiences, excited that they were like others and supported, thus beginning their close friendship.

The friendships in the Alberta triad demonstrate the possibility of shifting from colleague to friend beyond the entry level. The friendships in the Alberta triad began with

Lillian and Hilda's. While they were work colleagues, their friendship began outside work when they were on maternity leave at the same time. Lillian called Hilda to see if she would be interested in joining her at a baby play group. They joined together and continued to meet as part of the group until they began getting together on their own outside the group and with their spouses as families. They also had their second children close together and were off on maternity leave at the same time again, providing further opportunity to enhance their friendship. Lillian returned to the firm after her second maternity leave but Hilda decided to remain home. During this time, Carleigh, who had already qualified as a CA at a different firm, moved to the firm where Lillian and Hilda worked. She rose quickly in the firm and found herself in a new firm above the level of most of her peers. She admired Lillian and decided to befriend her. She proactively sought Lillian out for casual discussions. While not a parent herself, Carleigh enjoys children and is actively involved in the lives of her twin sister's children and she bonded with Lillian over shared anecdotes. Hilda began to hear about Carleigh from Lillian and when Hilda returned to work, she and Carleigh began a professional relationship. Carleigh began to follow the lives of Hilda's children and entertained them when they would come by the office, enhancing her relationship with Hilda. The friendships in the Alberta triad developed as the result of an interesting mix of interactions both outside and at the workplace.

The CA profession brought the participants into proximity so that they were available to each other as friends. Particularly for the Saskatchewan triad, the environment of the profession and the firm formed a shared experience over which the members could bond. But, although the beginning of friendships are often described as "instant" or "hitting it off," the stories in this section reveal that the friendships began with an action: Mary offered to give Brynn a ride to the first day of work; Sara sat beside Mary and told her that she was not alone in her experience; Lillian called Hilda to join a baby play group; and Carleigh sought out Lillian and Hilda, taking an active interest in their children. From these early actions, the triad members built strong and lasting friendships.

7.3   The Friendships

Although circumstances created the opportunities for friendship, the women became and remained friends because they shared common values. The women in both triads describe each other as "very different, yet the same." Their personalities and styles were different, but their values were the same and they "just enjoy talking to each other." Some of the values espoused in both triads were putting family first, an interest in children, excellence at work, and the rejection of cut-throat competition. They developed a sense that their friends were "good people" and their frequent interactions supported that continued view.

The friendship triads had some interesting similarities and differences. In both groups, two of the women were married with children and one is single. Each triad had one pair that considered each other "best friends." The members of the triads acted as family substitutes, or a form of extended family, for the members. While all the women in each triad were very close to each other, one person in each triad was preferred by both the others. The friendships within the triads provided support, guidance and being fully known. Although their friendships were strong, like any other relationship they require maintenance for them to continue. The friends negotiated changes in parental status and managed conflict and competition.

7.3.1   Friendship Benefits

Friendships are complex interpersonal relationships, embodying many characteristics that shift over time. The participants of this study in close friendships with other women CAs described benefits of support, guidance, and being "fully known." They describe their friends as "always there for them" and turn to each other for help and advice. There is a shared sense that they know each other very well, having revealed their true selves and been accepted by each other; in that acceptance is the essence of true friendship.

7.3.1.1 Support

Women often turn to their close friends as their primary source of support (Block & Greenberg, 1985). The friends in this study relied on each other for a variety of forms of support including listening, understanding, and providing assistance in time of need. The friends talk to each other often, sharing information, telling stories and seeking

affirmation and advice. Close friendships also act as a source of support in times of crisis (Duck, 1991). I was able to see the support network of the Saskatchewan triad in action when Mary became ill during the Regina interviews and it was Brynn and Sara that she called for support. In the middle of the night, Brynn went to Mary's house to look after her daughter, Victoria, so Mary could be taken into the hospital. By our first scheduled interview time at nine in the morning, she and Sara had developed a schedule of care for Victoria. Similarly, Lillian was battling breast cancer at the time of the interviews. Although she has an extensive network of friends, it was her women CA friends that she turned to first for support. "Going through what I just went through the last two months [breast cancer diagnosis and chemotherapy], you know who I called first? Who I told? Three CAs. They're very much my best friends . . . And I know tons of other women." One of the defining features of their friendship is the sense that their friends are "there for them." The friends are completely comfortable with each other and know that they can rely on each other as needed.

7.3.1.2 Guidance

Women often turn to their close friends when they need input on decisions or are trying to make sense of their circumstances (Block & Greenberg, 1985). The participants discussed a wide range of issues with their CA friends, including work. Carleigh relayed a typical discussion she and Hilda might have regarding how much overtime to work. Hilda is concerned that Carleigh spends too much time at work, but Carleigh thinks that Hilda is ignoring the fact that she also works more than she should.

> "You work too hard," [Hilda will caution Carleigh].
>
> "Pot, kettle, black," [Carleigh will reply].
>
> Like, you know?
>
> "Well, you care [about work] just as much as I do. Like, you're there at seven o'clock when a client needs," [Carleigh will tell Hilda] . . .
>
> Like, "Yes, do you work as much [as I do]?" [Carleigh will ask Hilda].
>
> "No" [Hilda will counter].
>
> "But, you also are part-time" [Carleigh explains]. "And you also do have excuses. Were you working as hard as I was ten years ago? You probably were. Should I learn from your mistakes? Absolutely, I should, but realize that I'm making similar decisions to what you were."

Carleigh respects Hilda's experience and is willing to learn from it, but she also wants her friend to acknowledge that she is trying her best to negotiate the firm environment and that requires long hours.

Although the participants talked about work, discussions moved beyond work to include all aspects of life. Sara listed some of the problems she discussed with Mary and Brynn, particularly regarding decisions. This included applying for a new job, but also issues of infertility and motherhood.

> [Brynn and Mary helped me with] deciding to apply for [my current] job, and whether I wanted to go do that, and trying to have this second kid was a huge struggle and talked to them about that, all the time. You know, especially since Mary had that, a lot of the same [fertility] issues. I mean, that was so easy to be able to discuss with someone and, "What should we do now [that this treatment did not work]?" and "Do you quit [trying to have more kids]? Do you keep trying? What do you do?" So, I mean definitely, having conversations about all of, all of that sort of stuff."

So, while Sara discussed her job change with Mary and Brynn, she spent considerable time getting their input on a decision as serious as whether or not to have another child and the choices that involved.

Discussions were far reaching, exploring core values such as the importance of money as well as the small details of everyday life. Hilda described some of the things she discussed with Lillian and Carleigh.

> We certainly talk about everything from, you know, how to raise kids to, whether money's important to, why do you have to have the best granite on your kitchen counter [laughing]. Um, that kind of thing. And, you know, "Why did you do that"? and "Hilda, like, why don't you do this to your hair?" kind of thing . . . would certainly go to Lillian if I had any serious kind of thing.

The topics covered range from the serious to the mundane but most of Hilda's list pertains to the domestic sphere indicating, not surprisingly, that the friendships among the women helped sustain the feminine areas of their lives. Hair can be a marker of femininity and including such a topic in their discussions demonstrates that the participants wish to retain elements of femininity in their identity. Similarly, the Saskatchewan participants talked about doing "girl things" together like shopping. Their friendship circles with other women CAs provided a place where their identity as women and CAs could be treated as compatible, where it was as acceptable to talk about work and to construct feminine elements of their identity as well. Perhaps such a broad range

of topics in which they receive support and guidance reflects the participants' sense of being fully known and their feelings of safety with their women CA friends.

7.3.1.3 Fully Known

The participants' sense that they were "fully known" and accepted by their friends was borne out in the interviews with an uncanny similarity between participants' descriptions of themselves and the descriptions given by their friends. For example, Brynn described herself as an "easy going" but "stubborn" person, saying also that "there's certain things I will absolutely not do and they know it and they accept that, I think [laughing]." Sara, in turn, described Brynn as "very steadfast in what she likes to do and what she doesn't like to do and she's not afraid to say so!" Sara listed some things that Brynn would not do such as go to a movie or concert she was not interested in even if all her friends were going. But then Sara added that she "can't help but respect that, that she [Brynn] feels confident enough to say 'I'm happy enough to stay at home by myself tonight if that's what I enjoy more,' that's great." Brynn's friends recognized and accepted this aspect of her identity and she sensed that about them, considering it an important element of their friendship. The combination of feeling fully known and accepted was powerful and facilitated their friendships.

Knowing a person at work and away from work provides multiple perspectives on the same person. It is not that they are different versions of themselves at work and home, but rather that work and personal environments create opportunities for the utilization of different characteristics. The participants in friendship triads regard themselves as the having the same identities at work and away from work and their friends agree. They have adopted neither an assimilation strategy nor a typical gender-neutral strategy. Rather, they have adopted a postfeminist gender strategy in that they think men and women should have the same opportunities and receive equal treatment while being allowed to act in ways that are "true" to themselves, not conforming their identities or compromising their ethics to meet masculine norms.

The friendships with other women CAs are the friendships that became the most important to the participants because both the work and personal aspects of their lives were understood: "When you do make these friendships within the profession there is that commonality of, you know, they understand that other side of your world . . .

whereas a lot of my friends that have never seen me in a professional role, they're only seeing a little bit of me" (Lillian). Lillian used the term "evolve" to describe the way her friendships with women CAs moved to a different level than those with other women. Because work was as an important part of their identities, an understanding of both work and personal aspects of their lives enhanced the depth of their friendships, helping the friendships to evolve to a deeper level.

> How you behave in the workforce strongly depicts who you are and what you're all about. And I think, you know, kind of puts on the table certain characteristics that just make that friendship that much stronger . . . Seeing someone both in a family environment as well as in a professional environment? Really, you know, adds a lot to [understanding] that personality and who they are (Lillian).

Insight into both the personal and professional parts of life allow for a closer friendship as more areas of life and identity can be understood amongst the friends.

7.3.2 Friendship Maintenance

In order to continue, friendships require maintenance through relationship events and life changes (Duck, 1991). The biggest impact on the established friendships in this study was motherhood, with a differential impact on the friends with children and those without. The friendships were facilitated by each group having a member that remained single and without children who retained greater flexibility in scheduling, allowing for continued contact. As described above, the Alberta triad friendships began with Lillian and Hilda's connection via new motherhood while Carleigh relied on her interest in children to nurture her relationships with the other two members. In comparison, the Saskatchewan triad friendships began when all the members were single and without children and the arrival of children shifted the relationships. As a result of the arrival of children, the time the friends spent together and the duration of their activities were reduced.

> Well, Sara would obviously have a new child and Sara and Eli [would have] less time to spend with their friends and even when we did get together, "Well, we have to go home because we've got a child and they have to go to bed": and that sort of thing. And you understand that, but it is a big shift because you're used to being free and able to, if you want, to stay out until two o'clock in the morning or whatever time, go all night type of thing. You just did it and now it's like . . . we're having a good time and, umph, there it goes! [laughs] (Brynn).

Brynn described the friendships as "shifting" and while she understood that the situation for her friends with children had changed, she also was aware that there were impacts on the friendship. While Brynn was not the one with a child, in a way, her friend's new attachment had also curtailed her freedom and activities. The arrival of children also changed the friendship dynamics within the Saskatchewan triad. While Brynn and Mary remain best friends, Mary and Sara's friendship has grown as they bond over the shared experience of parenting.

The flexibility of the single friends without children in each triad also played a role in maintaining the triads. Both Brynn and Carleigh were willing to use the flexibility of their schedule to meet when convenient for their friends with children. Neither begrudged the accommodation, but recognized that making themselves more flexible facilitated the continuation of their close friendships with the other triad members. Both triads describe themselves as forming extended families. The single triad members became *de facto* aunts to their friends' children and joined in many family events. Many of the members were on their own, removed from family when they began working at their firms, and friends stood in for family to provide support and at holidays. Even Carleigh, who was very close to her family in Calgary, felt that the friendship triad was "like family." In the case of these women CA friends, family symbolizes closeness, support, and a long term commitment.

Maintaining the friendships also involved the management of conflict and competition, both of which are complicated elements of women's friendships (Goodman & O'Brien, 2000; Miner & Longino, 1987). Competition was seen by the women as antithetical to friendship and was to be avoided amongst friends. Conflict was often avoided as well, but some of the women felt addressing conflict directly was the best approach. Conflict is inevitable in friendships because one woman's wants can never match another's exactly (Block & Greenberg, 1985). Women's friendships are typically classified within a binary of betrayal and perfection with conflict represented as a relationship-ending disaster. Discourses of betrayal portray women as unable to befriend one another or maintain friendships (Fillion, 1996; Mooney, 2005) while discourses of the ideal feminine friendship depict women's friendships as free from strife, lasting forever (Block & Greenberg, 1985). However, conflict can be a healthy part of friendship

relationships and successfully negotiating conflict within a friendship can build relationship strength (Berry & Traeder, 1995).

The participants in this study revealed two strategies for dealing with conflict: discussion and letting go. The strategy of discussion involves openly addressing issues of disagreement of potential conflict with the other friend and either negotiating an agreement or agreeing to disagree. The strategy of letting go is a form of conflict avoidance where issues believed to lead to conflict are avoided and grievances are not raised with the other friend but "let go" as unimportant in the overall relationship. While each participant claimed preference for one strategy over another, most drew on both strategies from time to time based on their assessment of the situation. Hilda, Carleigh, and Sara preferred the discussion strategy while Brynn, Mary, and Lillian preferred letting things go. As each triad had a combination of people who preferred discussion and letting things go, some topics that were assumed to have been discussed had really been let go. Some topics are considered "tiptoe" issues, those areas where triad members know to tread lightly in conversations with each other. So, while the Saskatchewan group members said that they can talk about anything, they had boundaries that precluded certain topics.

Observing "tiptoe" areas kept conflict in the Saskatchewan triad to a minimum. The Saskatchewan members said that they did not fight, but some reported feeling "annoyed" or a sense of "uncomfortable-ness." Mary and Brynn both described their conflict style as "suck it up" and Brynn's motto, which Mary quoted, is "Do you want to be right or do you want peace?" Sara prefers to say whatever she is feeling and get issues out in the open; however, her strong responses on some issues meant that Brynn and Mary relied on the strategy of letting go even more than they would like. All the Saskatchewan triad members agreed that nothing very serious had arisen among them that would require a confrontation and neither could they imagine an issue that would lead to a big disagreement. Nonetheless, there were some expressions of nervousness that the friends might not be able to handle a big conflict should one arise. One of the pitfalls of letting disagreements pass uncommented upon is that conflict resolution skills have not been tested or practiced on smaller issues before larger ones occur.

While conflict is often seen as a negative part of relationships, it can be the meaning one ascribes to conflict that makes the difference. Most of the participants readily declared that they did not fight, but Carleigh and Hilda were enthusiastic in their proclamation that they fought and argued. For them, conflict is an exchange of views that occurs within a framework of a strong relationship and leaves no lingering negative emotions.

> We do [fight]. Carleigh and I do for sure…We argue…[about] a lot of things . . . work things . . . With work stuff it's more we just each have such a high need to be heard that we don't probably listen as well to each other as we should . . . I pretty much say what I think and I don't hold a lot of punches. I say what I think and, sometimes, Carleigh doesn't like to hear it [laughter]. Or vice versa, right? So we've had some out and out, I mean fights. Like, not physical fights but arguments such that, usually it's her that storms out of the room. But, I mean, we apologize and go on (Hilda).

Carleigh relayed the same type of experience where view points were so strongly held and expressed that heated arguments developed. Sometimes Carleigh needs a break and will leave the room, slamming the door, but they always return to finish their discussion. Carleigh says that she and Hilda will discuss issues until they work it out or agree to disagree. Both describe themselves as the type that "doesn't hold a grudge" and that they are "over it as soon as I'm done the conversation" (Carleigh). They credit this style of conflict to their families where loud arguments occurred and then everyone moved on very quickly. Carleigh pointed out the apparent inconsistency that you "hurt the people you care about the most" because you feel safe enough to tell them what you are really thinking. In this context, disagreements are part of being your true self around friends.

Competition is another potentially negative aspect of friendship that the participants managed and it emerged as a key issue in the development of friendships between these women CAs. The participants avoided friendships with women with whom they were in direct competition, ruling out women they worked with directly in the same group or under the same boss. Direct competition is often a "taboo" subject among women and many women are not socialized in a way that allows for direct competition within the framework of a relationship (Miner & Longino, 1987). Competition was often the first concept cited when participants started to explain how some women became friends and others did not.

The participants treated the separation of competition and friendship as a common sense notion that required no explanation. Direct competition was perceived as the biggest risk to friendships with other women at work. When discussing how friendships started, participants consistently noted they were not competing with their friends as part of their explanations. Also, the biggest expected difference between friendships in the workplace and outside the workplace was direct competition for external rewards. In addition to direct competition, the external trappings of success that implied competition in the hierarchical structure of the profession were also an issue. When asked how competition would have changed her friendship experience at work, Brynn thought that competition would have led to "tension" and "stress" because the women were "all at the same point in life and we all wanted to have successful careers and go places and do things and if one started advancing before the other that would have been difficult." The Saskatchewan triad's friendships were based on their shared experiences at the firm and the advancement of one over the other at the early stages of the relationship may have weakened their relationship.

Because competition among friends was considered taboo, participants avoided competition with their friends and framed their narratives to negate competition while emphasizing other explanations rooted in discourses of merit, fairness, excellence, or choice as a means of preserving friendships. For example, Brynn explained Mary's promotion to supervisor before her and Sara as a result of Mary passing the UFE, so it was "for a good reason, there was nothing I could be upset with her for." Similarly, Brynn working as Mary's boss was described as the result of choice rather than the result of competition. Mary working for Brynn even though Mary qualified as a CA first was framed as Mary choosing to leave public practice for a job with more balance and a boss understanding of her health issues rather than as the result of competition. Choice was also used by Carleigh and Hilda to explain Carleigh's advancement to associate partner while Hilda "chooses" to remain at the level of manager.[26] Reframing issues that could be conceived as competition maintains a supportive environment in the friendship when support and competition are considered incompatible.

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[26] Factors that act to constrain Hilda's options and to construct them as choice are discussed in the previous chapters.

## 7.4	Impact of Friendships on Activism

Women's friendships have the potential of acting as a base for social action (K. A. Morrison, 2000; Raymond, 1986; Todd, 2002). This potential is not always realized and often women rely on their friendships for support and coping in difficult circumstances without engaging in social action (Block & Greenberg, 1985). This certainly was the case when I belonged to the Women CA Group of British Columbia where women friends freely shared discriminatory incidents but, rather than take action, used their friendships to convince each other to remain silent outside the group for fear of retaliation.

The participants in this study revealed a number of reasons why they did not engage in activism: postfeminist discourses tell them to be grateful and that enough change has already occurred; they recognize that they lack a critical mass to make change and they lack the time and energy to act for change. At the core of their reasons is their sense of powerlessness within the profession. They believe that they are unable to make a difference and so, to even try would just be making them a target for no reason. The participants clearly stated that women lack the "power" and "resources" to effect change and are isolated from one another.

One problem is having the critical mass necessary to effect change. Carleigh described making a difference in the profession as "too high of a hill to climb, so why start? It's not that it's sixty percent men, forty percent women, it's ninety-five/five. So that ratio is daunting. And there isn't enough critical mass to maybe [make change]." While formal postfeminist discourses of the profession emphasize the equal numbers of men and women entering the profession, the ratio of men to women in positions of power remains very skewed towards men. Those few women in positions of power remain isolated from their women colleagues, further preventing change.

> You need other women [to make changes] and you need to be a woman of position but typically if a woman is of position, they're alone . . . [and you] have to be careful where you spend/expend [your power and influence]. Most women don't have enough left over after looking after themselves and their careers . . . to make change (Karen).

Karen thought that a woman with enough male allies "to give [a change] credibility" might be able to do something if it benefited the entire partnership group. Many women CAs, including the participants, could identify changes that would benefit women and improve the profession such as more balanced work hours, part-time work without

punishment, replacing masculinist competition with excellence, focusing on merit rather than participation in gamesmanship and the old boys' club, and returning to forms of client service that focus on meeting clients' needs rather than profit. For example, Karen included "subtle" changes like "a little different way of doing work or thinking or espousing a position" and Brynn thought the profession would be "more reasonable" if it adopted some of the changes women suggested amongst themselves.

The perceived inability to create change limits women's interest in attempting any form of action. Carleigh is often told "well, you could make the difference and you could be that trail blazer" but she asks herself "Why? I'm willing to for awhile but if I'm going to butt my head for three or four years, I'm going to get sick of it." Similarly, Karen was concerned that women were "backing out" of the profession and the broader field of business because "why take on a battle you can't win…I don't think you can win it right now." Mary summarized it well: "We had no power. They didn't care if we left or [not] and you can't make them change unless they (pause) care."

Postfeminist discourses, that the profession is already a place of equality, obscure the need for activism. Women CAs recognize that they are privileged in many ways, with their education affording them job opportunities and income levels unimagined by women in the past and still unavailable to most women today. Participants draw on different versions of history to explain why they are not involved in activism. All compare the past to the present and arrive at interpretations that justify inaction such as 'it's not as bad as it used to be," "we should be grateful," or downplay the issues of women in the profession as being less serious than other issues in the world. Although Karen believed that there are significant issues for women in the profession, she compared her present situation to the past and is grateful for the changes that have taken place: "Quite frankly, I spend half my time still thinking 'I am so thankful so much has changed." In contrast, Ada dismissed the concerns of women within the profession as small issues.

> Look at history, because I think women's issues, the importance of them or the need to focus on them changes based on where we are in history . . . Women don't have the vote – Yes, that's an issue. That's something to get upset about. That's something to deal with. Women (pause) being not invited to golf tournaments. Yes, that's an issue but, to me, it's not as dramatic as to whether you have the right to vote and participate in a democratic system.

Both Karen and Ada are, in effect, downplaying the present situation but with different interpretations. The downward comparison of existing conditions to a worse time is a strategy to diffuse an issue. Similarly, urging women to accept current conditions with gratitude is another form of keeping women in their place by characterizing a desire for equality as a form of selfishness. Women are being encouraged to settle for less and do so gladly.

Blurring the differences between formal and informal equality was another strategy used to trivialize the concerns of women CAs. Ada scoffed at women complaining about "not being invited to golf tournaments" and compared that to not having the vote, as if the complaints of women CAs are about petty slights, perhaps like a child not being invited to a birthday party. Ada is focused only on the formal, ignoring or refusing to see the micro-inequities that prevent substantive equality, excusing her from acting for change. Ironically, Ada continued her discussion from above by saying, "So while I'm sympathetic to the issues, I think there are other social issues that are more burning [chuckling] than [women] – like if I was going to devote my time to a social issue, it wouldn't be women." When Ada used the term "burning," she seemed aware for a moment that she was inadvertently referencing a significant repercussive action against women and gave an embarrassed chuckle, but, nevertheless, carried on to distance herself from women's issues.

Karen had a different view of history than Ada. She referred to waves of feminism and felt that the needs of women today were every bit as important as those of yesterday. She too, referenced the witch burnings, but in her case it was to illustrate that the risk of advancing or stepping out too far as a woman is part of our shared history, a constant unspoken reminder that "uppity women" will pay a significant price.

> Well, historically over centuries, there's been incredible peaks and troughs. So, you know, I forget the time, but way back in the 1500s or something like that, women were doing outstanding things and all of a sudden [laughing and gesturing] they were being burned at the stake as witches! (Karen).

The "waves" metaphor helped Karen explain the lack of activism among women CAs as being related to their time in history, the implication being that we are now in a trough in the waves of feminism. Unfortunately, those troughs are also associated with times of risk for women, especially women "doing outstanding things," motivating women to set aside excellence and seek the safety of silence. Nonetheless, the women in this project are agentic, operating from within a matrix of ideas formed by the discourses of professionalism and producing contradictory effects. The participants have achieved a level of privilege and power most women in Western history have been unable to attain but remain constrained by masculinism. They act from within a matrix of relations, of which their friendships with other women CAs are but one element. While friendships with other women CAs can provide many benefits such as support, guidance and being fully known, the women's position as subordinates in the matrix of relations within the profession and in larger society makes activism a risky proposition.

7.5 Summary

The context of the CA profession influenced the friendships of women CAs as women adopting gender strategies of assimilation or neutrality remained separated from other women whereas those adopting a postfeminist strategy developed close friends. Women in the profession lack a critical mass to make change as many remain isolated from one another and few achieve positions of power. Close friends benefited from support, guidance and being fully known, but the women's friendships within a broader matrix of relations did not result in activism. Masculinist discourses of professionalism constrained the participants' agency while postfeminist discourses emphasized that changes toward equality are finished. The participants feel powerless within the masculinist profession and draw on a broader history of persecution of women to justify their limited ability to engage in activism.

CHAPTER 8
CONCLUSION

8.1   Introduction

I began this research project with the belief that women CAs' experiences of the profession and their friendships with each other were interconnected. My results indicated that, indeed, there was a connection, but the findings went far beyond a study of the friendship among women CAs to encompass a broader study of the gendered processes in the construction of the CA profession and the professional identities of women CAs. This project emphasizes the nexus of relations through which individuals develop and enact their identities and the ways in which power and agency are exercised in the micro-politics of the everyday lives of women CAs. Discourses are invoked in complex negotiations of meaning and practices with reference to power. This project reveals that power is nuanced, dispersed across individuals and discourses, but is also evident in specific sites as individuals with more power exercised it in such a way as to reproduce their ideological beliefs and support their privilege.

Although the women CAs in this study felt the material effects of actions of the profession's elite members when they hit the "glass ceiling," they lacked a language or gendered lens to understand fully their dissatisfaction with the workplace culture. As the women attempted to negotiate solutions to the constraints imposed by the profession's elite, masculinist discourses were mobilized by those in power in new ways resulting in further constraints upon the women, containing them within a "glass box."

The dominant ideology of professionalism constructs both individual and collective identities while structuring workplace relations. The power of the ideology of professionalism lies in its values (Freidson, 1986; Larson, 1979) – meritocracy, competition, and success – which are seemingly neutral and transcend class, race, and most particularly in this case, gender. These values, which are widely held in liberal democratic societies, are translated into discourses and enacted upon in site-specific discursive practices. In the workplace, masculinist discourses are mobilized in everyday actions creating the structures of the profession that offer advantage to men, particularly those most similar to the existing elite, but exclude most women.

These discursive practices are not only imposed from above but, following Giddens (1976, 1984), must also be reproduced by subordinates in order to be effective. Thus, the participants in this study were involved in complex negotiations of meaning and practices related to professionalism. But the terrain of debate was not a level playing field due to power differentials. The participants' narratives revealed a particular pattern of engagement with the profession characterized by stages of early optimism, disillusionment and the glass ceiling, negotiation and the glass box, resignation and justification. Glass ceilings and glass boxes are constituted via a matrix of interrelated factors which, when crystallized as structures, act to limit equal opportunity for women in the profession. The masculinist discursive practices had a significant impact not only on the participants' career aspirations, but also on their friendship relationships, which were, in part, constituted by their relationship to the profession (as students and new entrants). The maintenance of the friendships was also shaped by the need for support against the masculinist strategies that were mobilized against the participants.

This chapter will discuss the project's contributions to epistemological, methodological, professions and friendship literatures followed by directions for further research and implications for the profession.

8.2   Epistemological and Methodological Contributions

I began this project intent on combining postmodern theories of discourse with sociological theories of context and structuration. Giddens' theories emphasizing agency and the material effects of discourse supplemented Foucault's theories of subjects constructed within discourse. Although this synthesis complicated the analysis of the data, the approach has been worthwhile; this project demonstrates the interconnections among discourses, material practices, and structures, and their relationships to identity and agency as well as illuminating the mobilization of power in the everyday to reconstitute current hierarchies. This study highlights the dual-sided nature of discursive practices which are both prescriptive and material. Discursive practices are carried out by embodied subjects and result in material effects such as particular ways of organizing and compensating work. Additionally, the prescriptive side of discursive practices constitutes some actions as more acceptable or appropriate than others, creating templates for future "choices." This study explores the complicated interaction of both facets of discursive

practices in the reconstitution of gendered hierarchies within the CA profession and provides a theoretical framework to explain women's continued subordination in spite of their increased membership numbers.

The early emphasis of this project was on the friendships (or the lack thereof) among women CAs. While I anticipated that there would be the opportunity to tease out insights into the profession, I did not anticipate the directness of the participants when discussing inequality in the profession. From my past experiences as a woman CA, I expected women CAs to be defensive about the profession's treatment of women, reflecting the postfeminist discourses that have been adopted by the profession's institutions, and as a result, I also expected the participants to be somewhat reticent to discuss inequity in the profession for fear of reprisals.

Since the focus of the interviews was on friendship, and not work per se, the interviews mirrored, to some degree, the functioning of the friendship networks among women CAs where the topic of work was intermingled with other issues. Thus, the focus on friendships may have enabled a more open discussion of the participants' perceptions of the profession. In addition, being interviewed as part of a friendship group may have enhanced some of the participants' comfort levels and elicited stories that they might have shared only with each other. The safe, confidential environment of the interviews, where the participants' responses remained anonymous from those in power, combined with my dual identity as a feminist scholar and a CA, helped to create a space for the exploration of a backlog of incidents and the concomitant pent up frustration and confusion. The CA profession, as constructed today, has neither a space nor the language for the discussion of what women CAs have experienced and witnessed.

The participants often engaged only indirectly in their critiques of the profession, beginning with the statement that they had not personally experienced discrimination or that gender issues did not exist in the profession; but then they proceeded to relate stories rife with examples demonstrating gender disadvantage and discrimination. The results of this study indicate that discrimination has become more covert (Benokraitis, 1997); it is insidious and difficult to name as professional discourses shift and women engage in self-censorship in response to internal and external constraints. Even when the experiences are recognized as related to gender, the ideology of individualism makes each incident

seem isolated rather than part of a larger pattern of systemic discrimination. Masculinist discourses are mobilized by different agents so that the micro-inequities accrued seem isolated and too petty to raise on their own. And, while the participants lack a discourse in which to frame their experience, there are strong counter discourses, such as postfeminism, individualism, and meritocracy, which are mobilized to refute any issues raised.

8.3   Contributions to Literature on the Professions

Traditional social science theories represent professionals as a collective of individuals, but this study demonstrates that the accounting profession is constructed through a nexus of gendered relations linking discourses of professionalism and domesticity. The CA profession is a patriarchal hierarchy supported by a particular form of masculinity requiring demonstrations of affiliation and hyper-masculine practices such as cut-throat competition. Those who progress through the hierarchy are formally qualified for their positions, but it is their similarity to those already in power and their willingness to engage in masculinist discursive practices that garner their (unearned) advantages and access to rewards to the exclusion of others. Formal barriers to the profession have largely been removed and women are allowed entry to the profession, but insidious closure strategies exclude women from upward mobility and exclusionary strategies become more direct as women move through the ranks.

One of the key ways in which women are excluded from the higher echelons of the CA profession is through practices of segmentation and stratification; women are channeled into the lower status and undervalued areas of work (segments of the profession) while many men (but not all) are guided into other, higher status areas. The results of this study confirm the work of previous research in which women in other professions, such as medicine (Benoit, 2000, p. 16), law (Nelson, 2006, p. 221), and the academy (J. C. Williams, 2005), have been clustered in low status specialties. The experiences of the participants in this study indicate that the future of accountancy may reflect similar trends. Segmentation is particularly significant in the CA profession as there remains an assumption that the rising number of women members will inevitably lead to equality (Tabone, 2007), but equality cannot be achieved if women are channeled into lower status segments of the profession.

Unlike medicine and law, formal specialization within the CA profession is a relatively recent phenomenon and, while portrayed as "progress" by the profession, the effect is to reorder the hierarchies within accountancy. Upward mobility has been restructured now so that status, power, and income are contingent upon successful entry into the new domains of practice within the firm and the accounting profession more generally. The contrast in language – between "progress" and "traditional" – provides an entry point into understanding the devaluing (read the domestication or feminization) of audit and accounting as "routine" and "dull" work while the new specializations are characterized as "interesting" and "challenging."

The entry of large numbers of women into the male-dominated professions in the 1960s and 1970s generally coincided with structural changes in the economy, particularly with the expansion of the service sector (Benoit, 2000). Notwithstanding the powerful push from the feminist movement of that time to get women into the paid workforce and the professions in particular, the expansion of the economy resulted in a need for a new labour pool since there were not enough men to fill all the jobs. Similarly, in accountancy, the initial upsurge of women into the profession was shaped by structural changes. The internationalization of capital and the CA firms' search for new markets have resulted in a shift in the profession away from accountancy and audit to "professional services" and increased the demand for CAs. More recently, globalization and increased regulatory requirements have continued to expand the demand for CAs.

The previous literature on women in the professions primarily focused on the struggles women faced when they first started entering traditionally male professions; these studies ably demonstrated the exclusionary strategies mobilized by male-dominated professions either to keep women out of the professions (e.g. medicine and law), or to include them within the division of labour but subordinate them to the male-dominated profession (e.g. nursing). While women professionals have won many of these battles, many commentators have observed the phenomenon of "the glass ceiling" – the invisible barrier which limits women's upward mobility in a profession or occupation (A. M. Morrison *et al.*, 1992; S. D. Phillips & Imhoff, 1997; Powell, 1999). Generally, the glass ceiling has been demonstrated through statistics which document the clustering of women below certain levels or within particular sub-specialties. The focus of this research has

been on the effects of the glass-ceiling (e.g. lower status and pay), but few theorists have demonstrated how the glass ceiling is constituted. In this study, I have demonstrated that the glass ceiling represents the crystallization of masculinist discourses and discursive practices that are mobilized under the ideological banner of professionalism. I have also expanded upon the theory of a glass ceiling to develop the concept of a "glass box" that exercises constraints on women in several directions. The participants not only experienced limits on their upward mobility, but each negotiation strategy attempted in response to barriers was countered by a combination of discursive shifts and material practices that "boxed" in the participants, preventing not only upward career movement, but also lateral career movements and even limited their access to jobs for which they are overqualified.

Shifts in market opportunities and structural changes within accounting firms have led to changes in the workplace values and to the reformulation of the concepts of "client service," "competition," and "commitment." These discourses appear value-neutral and coherent with stable, taken-for-granted meanings; however, the participants often held different conceptions of the discourses than their male (and male-identified) colleagues as well as the dominant professional culture. For example, client service was perceived by the participants as providing excellent service with integrity and fairness; but the dominant masculinist discourse of client service meant continuous availability and an emphasis on profit regardless of the benefit to the client. Similarly, competition was conceived of by the participants as based in excellence and meritocracy but was practiced in the CA firm culture as a form of "cut-throat" competition in which colleagues engaged in unsavoury practices in order to "get ahead." Participants were disadvantaged by "cut-throat" practices such as the appropriation of their work and/or the lack of proper acknowledgement of their work by their male colleagues. Such practices diminished their chances for promotion, and ultimately access to monetary and other rewards. Finally, the participants and the firms both used discourses of commitment, but while the participants emphasized loyalty and service, the firms measured commitment through practices that were unrelated to work or service quality. The participants found that their upwardly mobile male colleagues demonstrated their commitment by "playing the game," a form of loyalty that gave the appearance of being committed (e.g. staying

late at the office) but did not result in measurable improvements in the quality of the work or their productivity. (Indeed, one could argue that the exact opposite was true!).

As a result of the deployment of masculinist discourses of "client service," "competition," and "commitment," the participants became less satisfied with their work. The participants reformulated their definitions of success, since they recognized that they could not or would not measure up to the masculinist model and its related practices, but still held individualist notions of success. They reinterpreted their experience of the glass-ceiling as having benefits outside traditional notions of success and invoked discourses of challenge and change to retain a sense of work satisfaction.

Not only are these masculinist practices and values entrenched in CA firms, this study found that discourses of professionalism are contingent upon discourses of domesticity. The CA profession remains steeped in the gender ideology of the male breadwinner model; the partners of the firms in this study are of the generation who were the male breadwinners with a supporting wife in the background. This model continues to influence the culture of the firms, even though the upcoming generation of women and men are often dual-career couples. The partners reproduce their identities as professionals and male breadwinners in the next generation of partners by requiring others to adopt the partners' identity behaviours and ideological beliefs through masculinist material work practices. For example, the long-hours culture and the practice of continuous availability are predicated on a model that someone is at home looking after children and taking care of the household. For single women and men, childless couples, or individuals with stay-at-home partners, this work practice may be sustainable, but for women with children, this work practice is very difficult to maintain over the long term.

Within the CA firm culture, the discourse of domesticity serves as an absent referent (Homans, 1986) in the construction of the professional CA; domesticity remains invisible to the partners and many CAs working within the firm, except, perhaps, to women who are struggling to balance professional and domestic work. Both the participants and their firms accept the practices of "intensive mothering," an ideology which is widely held in contemporary Western Canadian culture. This study demonstrated that the high standards associated with intensive mothering position women CAs as women first and, therefore, women continue to be defined by their relationship to

the domestic sphere and men to the workplace. As a result of the pervasiveness of this ideology, which is enforced by internal and external norms, gendered discourses related to intensive mothering can be mobilized without either firms or male spouses having to make direct demands.

In order to meet the demands of intensive mothering and the masculinist discourses of professionalism, women face constrained choices in balancing domestic and professional work – the result of which is "choices" that limit their upward mobility. Even when the participants try to resist the pressure of competing demands, standards of intensive mothering are imposed so that mothers retaining full-time work status are regarded as mothering failures and mothers adopting part-time work status are regarded as workplace failures. These options severely constrain the choices available to women professionals, yet discourses of choice are prominent as explanations for women's career results (precluding the impact of all other factors).

In spite of discourses of choice, participants recognize that they have hit the glass-ceiling (without using the term) and many used narratives of incarceration to describe their sense of being trapped as they faced constrained choices. Because of a lack of viable options, the participants select the best of their limited choices and reframe their experience in a positive light that retains a sense of personal agency. At the same time, they unintentionally reconstitute existing hierarchies in the profession by disconnecting their reduced status from their gender and the effects of masculinist practices of the profession. The results of this study indicate that further work should be done on the notion of choice and agency and the role of gendered constraints in the construction of women CAs' (and other women professionals') career decisions. Work on relational autonomy in the area of feminist health care ethics is promising because it draws upon a broader conception of choice that goes beyond the immediate decision as an exercise in rational agency to a consideration of the factors that structure that choice (Sherwin, 1998). The women in this study were making choices, but the discourses and structures of the profession restricted their autonomy.

8.4   Contributions to the Friendship Literature

The friendships of women CAs were central to this project, building upon theories of social cognition and structural influences on relationship development. This study

supports social cognition theory that individuals prefer friendships with those who confirm their identities. In addition, this study suggests that the parameters of social cognition theory could be expanded beyond socio-demographic and occupational variables to include the impact of similarities in gender and workplace strategies. The gender identity strategies adopted by participants to function as women in a masculinist profession figured prominently in their ability to develop friendships as well as whom they chose to befriend. Women adopting gender strategies of assimilation or neutrality remained separated from other women while a postfeminist gender strategy led to the development of close friends (if there were women available to befriend).

The structures of the profession also influenced the development of friendships, both positively and negatively. Some women were brought together as students negotiating credentialing requirements and when they entered the profession and were learning its cultural practices. Conversely, the culture of cut-throat competition prevented the development of friendships and the minority status of women in higher levels of the profession led to isolation. This study reveals the complexity of factors that enter into the development of friendship relationships, relationships that are often assumed to be a matter of proximity and individual preference.

The participants who had close friendships with other women CAs reported benefits of support, guidance, and being "fully known." Such close friendships have the possibility of leading to activism (Raymond, 1986), but there is also a risk that the friendships can remain focused on coping and support with no movement toward social action (Block & Greenberg, 1985). The women in this study did not move from friendship to activism. While the participants believe in equality as an element of meritocracy, they do not have an explicit gender agenda; in fact, they participate in postfeminist discourses of the profession that deny the existence of gender issues while simultaneously seeing very little possibility for change. Some of the participants tried to address inequity individually but saw no effect; indeed they felt the negative repercussions of challenging the gender order, and discouraged other women CAs from attempting to raise issues.

Confronting gender issues, even when framing them in gender-neutral terms (e.g. as issues of general fairness) often resulted in the participants' inability to maintain their

illusions about workplace culture and forced a career change. For example, a common response of firms to women who raised concerns about their treatment at work was a variant on the theme "if you do not like it, leave." Such a strong response destroys the illusion of being a valued part of the firm/profession and highlights women's disposability as workers. There is no room for negotiation, and the women are forced either to accept substandard treatment or leave. Yet, framing the issue in this way constructs "leaving" as an individual choice rather than a response to, what is in effect, a strong disciplinary measure. With the risk of such extreme outcomes, friends may discourage activism as a means of protecting each other from professional sanctions.

Since the participants relied heavily on postfeminist discourses and the ideologies of individualism and meritocracy to explain their experiences in the profession, they also accepted sole responsibility for their career "choices." In some cases, the participants were able to redefine success with varying degrees of satisfaction; in most cases, the participants experienced a sense of shame since they were unable to measure up to the masculinist model of success. Thus, not only were the participants' career aspirations dimmed or derailed by hitting the glass ceiling and becoming trapped in the glass box, but these structural constraints also had disciplinary effects as shame leads to silence and discourages activism.

8.5   Future Research

While goals of formal equality have been advanced considerably in the CA profession, there remains much to be done to alleviate subtle discrimination and informal inequity. Continued research on the state of the profession and the mobilization of power to maintain the status quo is imperative. The silencing of women and exclusion from funding act as deterrents to research, but a profession that, in its own words, seeks global domination of all sectors of the economy (The Council of Senior Executives' Strategic Planning Task Force, 2004) requires closer examination. Discourse and context analysis of the many texts produced by the profession would help us better understand the way power is deployed by the profession's elite and the relationship between the motivations and aspirations of the elite and the global economy, as well as the potential impact on women CAs. Studying the professional elite and the way they mobilize power and justify

continued inequity would contribute substantially to our understanding of the profession with an eye to developing strategies for intervention.

The experiences of the participants suggest that the profession may be becoming segmented, with women occupying areas of the profession that have less status and lower rewards. The restructuring of the CA profession into specialties parallels the segmented structure of other professions (e.g. medicine and law) demonstrating a marked need for research into gender segmentation in the CA profession specifically, and the professions generally. However, feminist information about the profession will not enable change without a broader discussion about the goals of the profession and debate about the meanings and assumptions associated with discourses of professionalism. More work must be done on what it means to be a CA; professional ideals need to be discussed in practical terms and considered in the context of women's lives.

Although this study focused on the impact of masculinist discourses on women, it became clear that these discourses also impacted men. Future research should explore the ways in which the hierarchies of masculinity are constituted, how the identities of those in power are reproduced through the current material practices and structures, and how junior colleagues adopt the identities of the more senior and powerful elite. In addition, this research revealed the need to study the relationships of women CAs with men CAs. Although the focus of this study was on friendships between and among women, many of the participants reported having friendships with male CAs. While cross-sex friendship is generally under-researched, it may be of particular importance in the lives of women who are making their way through masculinist environments. Future research could examine cross-sex friendships with regards to shifts over time, the impacts of changes in marital status, the effects of the glass-ceiling and the glass box, and the kinds of benefits resulting for their members. The significance of cross-sex friendships may not be limited to friendship dyads but may have critical implications in the formation and maintenance of professional networks, particularly in light of the current emphasis on networking, and as individuals move forward in their careers to encounter differences rooted in gendered discourses.

Since the majority of the married participants in this study were married to CAs, research should focus on the role of the professional context in the development and

maintenance of heterosexual romantic relationships and the shifts in these relationships over time, particularly in regard to changes when families expand to include children. One might think that sharing a profession with a spouse would create a mutual understanding of career demands that would benefit women's advancement, but the experiences of this study's participants indicate otherwise. In trying to balance the male breadwinner and intensive mothering discourses, female CAs face the same dilemma other affluent Western women face in balancing work and family in a society that does not provide adequate childcare. In spite of intentions to share family responsibilities, gendered notions of the division of domestic labour significantly impacted the decisions in dual-CA families.

In fact, the pressure to leave work for mothering may be even greater for women CAs since the high levels of compensation in the profession make it economically feasible for one income earner to support a family; the combination of male-breadwinner and intensive mothering discourses favour the father in the earner role. Differential gendered impacts of career mobility on married CAs' careers may also impact the division of paid and domestic work; new power dynamics may be introduced into the relationship as the male partner (free from the effects of the glass ceiling) climbs the corporate ladder more quickly, out-earns his spouse and accrues a higher status in the profession. Research could explore the way gendered structures in the profession collide with gendered structures of the family and intimate relationships in dual-CA families.

Future research should also explore issues of race, ethnicity and sexuality. This study would have been enhanced had I been able to interview a more diverse population, but the homogeneity of the CA population in Saskatchewan and Alberta prevented it. The relative uniformity of the CA profession may indicate that masculinist discourses of professionalism are intertwined with assumptions of whiteness and heteronormativity; the homogeneity of the CA profession itself raises questions about how it has been constituted in a particular way in Western Canada. This situation may contrast with the experiences of CAs working in larger urban centres, such as Vancouver or Toronto, which have more diverse populations more generally. Do discourses of race and sexuality shape the culture of CA firms and the profession in these specific sites, and if so, what form do these discursive practices take?

The relationship between identity and friendship could also be further theorized in future research. The complex ways that friendships build upon identity to then influence future identity development could be explored by examining situations (including, but not limited to, paid labour) where elements of identity are devalued. In addition, further research could be conducted into friendship relationships among women in different contexts to determine how, and in what ways, contexts shape friendships.

The findings of this project also highlight the need to situate research within the broader societal context. The structure of the profession, and women's place in it, are constituted by broader societal structures related to the family such as childcare, maternity leave, the scheduling of children's activities, and an under-resourced education system that requires parental volunteers for essential tasks. In addition, this research has demonstrated that long-hours work cultures, preferential benefits for full-time over part-time workers, and privileging paid employment over domestic labour all support the masculinist structure of the CA profession and these links should be explored further.

Issues related to women in the CA profession remain under-researched, but even the research that is available is not readily accessible to most CAs. The participants recognized inequitable situations, but lacked a discursive framework within which to link their experiences with the broader conditions within the profession. Information about issues and patterns such as the stages of engagement with the profession could go a long way in helping women see that they are not alone; their experiences are part of a larger pattern.

8.6   Implications for the Profession

Despite these bleak findings, many women CAs still feel passionately about the CA profession. Several of the participants expressed their strong loyalty and connection to the profession, one even going so far as to use the term "love." The women continue to hope that the profession will live up to its postfeminist ideology and that accountancy will become a place of equality for women. The participants in this study have a vision for the profession that is worth aspiring to: a profession that puts the needs of clients first while acting with integrity; a profession that honours its members and supports their development as whole individuals who participate in their communities and families; a profession that applies its ability to develop innovative solutions to the problems of

inequity. Freidson (1994, 2001) argued that the professions must return to earlier ideals that perceived professionals as conducting "good works" if they are to maintain their protected practice status. Since the CA profession claims that it models best practices, it should be leading the way in innovative practices of equitable employment. The participants in this study demonstrate that the profession is successful in attracting a high calibre of women to its ranks and that the women want to pursue their passion for their work. Now the profession must build upon that success to re-imagine itself as a place where all its members are free to realize their full potential, creating a better profession in the process.

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Appendix A

Consent Form – Interview

My name is Kim Morrison. I am a researcher on a project entitled: *The Friendships of Women Chartered Accountants.* This project is part of my Doctoral program in the Department of Interdisciplinary Studies at the University of Saskatchewan. The purpose of the study is to find out more about the friendships among women CAs, especially within the context of the profession. One possible benefit of the study is insights into how the friendships of women CAs might improve equity within the profession. There is very little risk involved in your participation. One possibility is discomfort arising from the discussion of equity issues and the potential of looking at professional issues in a new way.

I am the principal investigator of this project and I may be contacted at xxx-xxxx[27] should you have any questions. If you have concerns that I have not dealt with, you may also contact one of my supervisors, Dr. Lesley Biggs in the Department of Women's and Gender Studies at xxx-xxxx or Dr. Colin Boyd in the Department of Management and Marketing at xxx-xxxx or the Department of Research Services at xxx-xxxx (fax xxx-xxxx). This research project was reviewed and approved on ethical grounds by the University of Saskatchewan Behavioural Research Ethic Board on

———————————————.

Thank you for your willingness to participate in this research project. Your participation is very much appreciated. Just before we start the interview, I would like to reassure you that as a participant in this project you have several very definite rights.

- Your participation in this interview is entirely voluntary.
- You are free to refuse to answer any question at any time.
- You are free to withdraw from the interview at any time and if you do your data will be deleted from the study and destroyed.
- This interview will be kept strictly confidential and will be available only to me, my supervisors, and, possibly, a transcriptionist. Information from the interview may be used in the focus groups, but you will have a chance to review the transcript first and exclude anything you like from the focus groups. There will be a separate consent form for the focus groups.
- Because the participants for this study include women from friendship groups that are known to each other, it is possible that you may be identifiable to other people on the basis of what you have said. After your interview, and prior to the data being included in the final report, you will be given the opportunity to review the transcript of your interview, and to add, alter, or delete information from the transcripts as you see fit.

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[27] Telephone numbers have been removed for publication.

- You will be asked to sign a Transcript Release Form once you are satisfied with the accuracy of the transcript. The tapes and transcripts of all interviews conducted for this research will be securely stored by Professor Lesley Biggs (the supervising faculty member) at the University of Saskatchewan for the requisite period of 5 years. After this period has elapsed, the tapes and transcripts will be destroyed.
- Excerpts of this interview may be made part of the final research report, but under no circumstances will your name or identifying characteristics be included in this report.

The process of understanding, interpreting, and analyzing your stories may require follow-up conversations or meetings which would be scheduled at your convenience.

I would be grateful if you would sign this form to show that I have read you its contents and that you have received a copy of the consent form for your own records.

Consent to Participate: *I have read and understood the description provided above; I have been provided with an opportunity to ask questions and my questions have been answered satisfactorily. I consent to participate in the study described above, understanding that I may withdraw this consent at any time. A copy of this consent form has been given to me for my records.*

_____   _____
(signature of participant)   (printed)

_____
(signature of researcher)

_____ (date)

Feedback: Would you like a report on the results of this research project? YES   NO

(circle one).

Recording: Do you agree to having our interview taped? YES   NO (circle one).

If yes, please sign here: _____

Appendix B

Consent Form – Focus Group

Once again, let me introduce myself. My name is Kim Morrison. I am a researcher on a project entitled: *The Friendships of Women Chartered Accountants* in which you have been an interview participant. This project is part of my Doctoral program in the Department of Interdisciplinary studies at the University of Saskatchewan.

I am the principal investigator of this project and I may be contacted at xxx-xxxx should you have any questions. If you have concerns that I have not dealt with, you may also contact one of my supervisors, Dr. Lesley Biggs in the Department of Women's and Gender Studies at xxx-xxxx or Dr. Colin Boyd in the Department of Management and Marketing at xxx-xxxx or the Department of Research Services at xxx-xxxx (fax xxx-xxxx). This research project was reviewed and approved on ethical grounds by the University of Saskatchewan Behavioural Research Ethic Board on

_____.

Thank you for your willingness to participate in a focus group. Your participation is very much appreciated. Just before we start the focus group, I would like to remind you that as a participant in this project you have several very definite rights.

- Your participation in this focus group is entirely voluntary.
- You are free to refuse to answer any question at any time.
- You are free to withdraw from the focus group at any time and if you do your data will be deleted from the study and destroyed.
- This focus group data will be kept strictly confidential and will be available only to me, my supervisors, and, possibly, a transcriptionist.
- You will be asked to sign a Transcript Release Form once you are satisfied with the accuracy of the transcript.
- The tapes and transcripts of all focus groups conducted for this research will be securely stored by Professor Lesley Biggs (the supervising faculty member) at the University of Saskatchewan for the requisite period of 5 years. After this period has elapsed, the tapes and transcripts will be destroyed.
- Excerpts of this focus group may be made part of the final research report, but under no circumstances will your name or identifying characteristics be included in this report. There are limits to my control over confidentiality within focus groups as discussed below.

<div align="center">Continued…..</div>

I would be grateful if you would sign this form to show that I have read you its contents and that you have received a copy of the consent form for your own records.

Consent to Participate: *I have read and understood the description provided above; I have been provided with an opportunity to ask questions and my questions have been answered satisfactorily. I consent to participate in the study described above, understanding that I may withdraw this consent at any time. A copy of this consent form has been given to me for my records.*

_____   _____

(signature of participant)   (printed)

_____

(signature of researcher

_____ (date)

Recording: Do you agree to having our interview taped? YES   NO (circle one).

If yes, please sign here: _____

Confidentiality Limits within Focus Groups: The researcher will undertake to safeguard the confidentiality of the discussion, but cannot guarantee that other members of the group will do so. Please respect the confidentiality of the other members of the group by not disclosing the contents of this discussion outside the group, and be aware that others may not respect your confidentiality.

Please read and sign below if you agree to honour these conditions of confidentiality and understand that confidentiality hinges on the other participants honouring them as well.

I agree to keep all discussions that occur within this project's focus group confidential. I will not repeat what has been discussed outside the confines of this project.

_____

(signature of participant)

Appendix C

Transcript Release Form

I, _____, have reviewed the complete transcript of my

personal interview conducted as part of the study, *The Friendships of Women Chartered*

Accountants. I acknowledge that the transcript accurately reflects what I said in my

personal interview with Kim Morrison. I hereby authorize the release of this transcript to

Kim Morrison to be used in the manner described in the consent form. I have received a

copy of this Transcript Release Form for my own records.

_____   _____
Participant   Date

_____   _____
Kim Morrison, Researcher   Date

Appendix D

Interview Guide

Opening demographic questions:

Name

Age

Length of time a CA

Year graduated university

Type of CA program

Marital status

Parenting status

Guiding Questions.

- What does being a CA mean to you?
- How would you describe a successful CA?
- What does it mean to be a woman CA? Are there any issues specific to women CAs?
- The CA profession has been described as a masculine profession. What do you think about that description?
- What kind of friendships do you have with other women CAs?
- Has being a CA impacted any of your friendships?
- How do you perceive others respond to your friendships?
- Are your friendships different at work or away from work?
- What have been the benefits of these friendships?
- Have there been any problems with your friendships with other women CAs?
- Do you believe these friendships influence your ability to improve equality for women in the profession? Why or why not?

Appendix E

Focus Group Topic Guide

Start with discussion of post-interview thoughts/feelings.
      - Any issues they would like to discuss?

Unpack concepts:
      - CA
      - success
      - women CAs – possibly with visual aid from CA magazine

Discuss profession as masculine and any issues specific to women CAs.

Discuss their friendships in the triad. Attempt to elicit sharing of anecdotes.
      - Does the profession impact the friendships?
      - Are the friendships different at work or away from work?
      - What have been the benefits of these friendships?
      - Do you believe these friendships influence your ability to improve equality for women in the profession? Why or why not?

Summarize ideas discussed, reflect, additional comments, conclusion.