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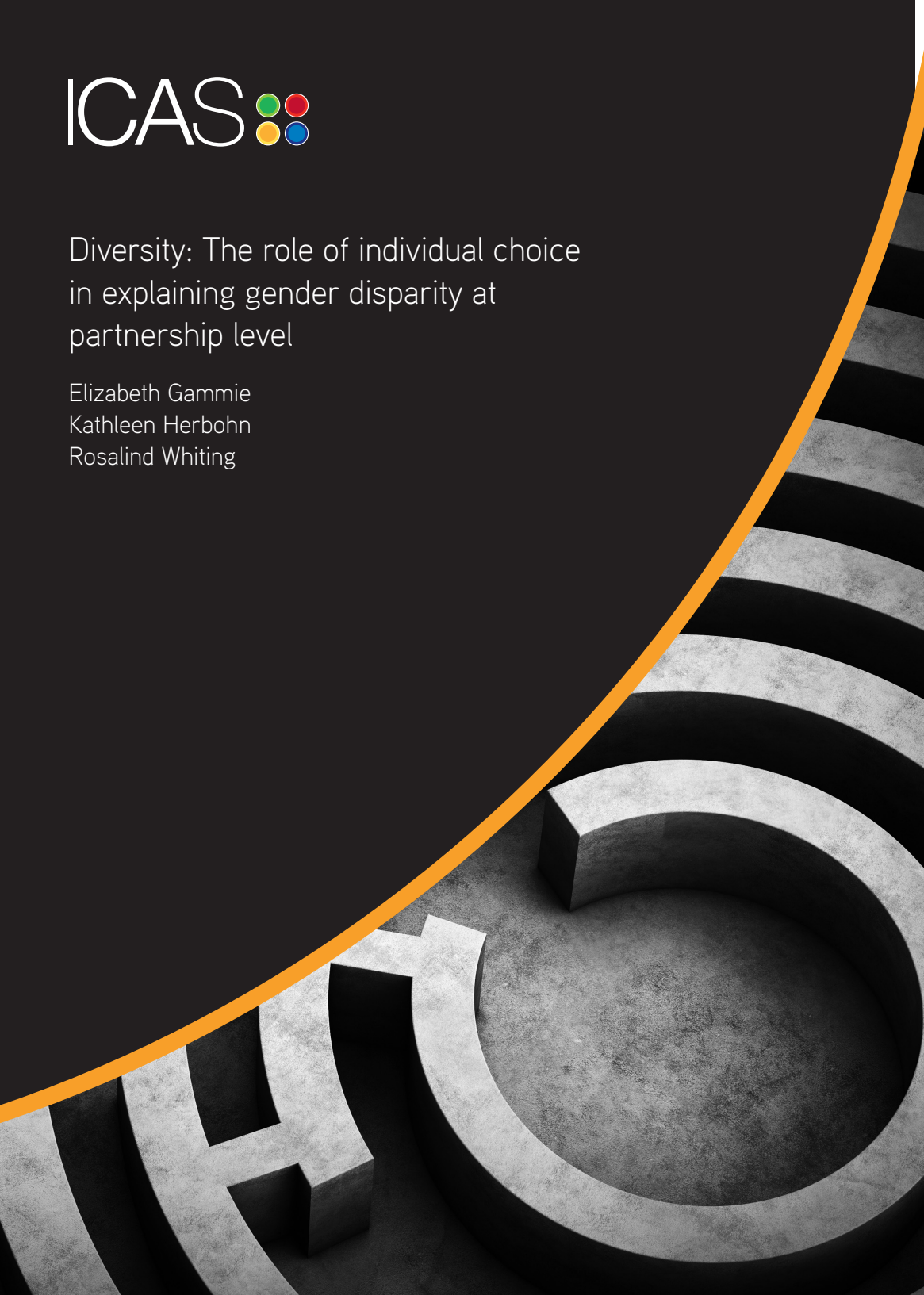
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Diversity: The role of individual choice in explaining gender disparity at partnership level

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DIVERSITY: THE ROLE OF INDIVIDUAL CHOICE IN EXPLAINING GENDER DISPARITY AT PARTNERSHIP LEVEL

by

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CONTENTS

FOREWORD

Women continue to be under-represented at senior levels in the workplace, in spite of several policy initiatives aimed at addressing this imbalance. In professional accounting firms, there is still significant disparity between the number of men and women, particularly at partnership level, despite the large number of women entering the profession. Possible explanations include, on the one hand, organisational and societal barriers to women's employment opportunities, and on the other hand women's own strategies and lifestyle choices, which, according to prior research, contrast with those of men.

This interview-based study of both male and female senior managers and directors within Big 4 and large professional accounting firms investigates these explanatory factors. In other words, it explores the inter-relationship between external pressures and active choices in women's career progression and in the under-representation of women in senior positions. Interviews were undertaken in the UK, Australia and New Zealand.

The research finds that both organisational and societal factors, and strategies and choices act as barriers to women's progression within firms. Organisational and societal factors include long working hours, a lack of networking opportunities, the detrimental effect of a career break or alternative working patterns, traditional gender roles in the household and the prioritisation of men's careers over those of their female partners. Individual strategies differed between being 'work-centred' and being 'adaptive'. 'Adaptive' interviewees combined family and work commitments without being fully committed to a career. While the majority of women interviewed were 'adaptive', the majority of the male interviewees were 'work-centred'.

Professional firms articulate a desire to see more women at partnership level. The authors of this report argue that unless firms can make partnership more attractive to 'adaptive' individuals, firms will be selecting partners from a restricted pool of 'work-centred' individuals, the majority of whom are men. The report concludes with implications for members, professional firms and professional bodies.

The ICAS Strategy and Research Advisory Group has been pleased to support this project. The views expressed do not necessarily represent those of ICAS, but we hope that the report will contribute to an important debate among the ICAS membership and the professional firms on gender diversity and work-life balance.

Lisa Evans
Acting Chair of ICAS Strategy and Research Advisory Group
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EXECUTIVE SUMMARY

Despite more women entering the accountancy profession, with equal numbers of men and women predicted within the profession by 2025-2030 (Gallhofer *et al.*, 2011), professional accounting firms have been widely criticised for failing to promote women to the higher levels of their organisational structures. Whilst the level at which vertical segregation has risen within professional accounting firms, there remains gender disparity at partner level, which is not explained by temporal differences.

Two contrasting views are given in the literature to explain gender disparity at partnership level within professional accounting firms. The first view highlights the continuing structural constraints on women's employment opportunities, caused by organisational and societal dimensions. This view emphasises the barriers that potentially block women's progress to the top. The alternative view suggests gender disparity arises due to the strategies that women adopt and the choices they make in relation to their lifestyle. In other words, when women become mothers they choose to prioritise their children over their career. Men on the other hand do not make this lifestyle choice, they appear to prioritise their careers irrespective of family commitments. Hence, it is argued that it is this choice differential that drives gender disparity at the top of professional accounting firms. However, clearly the structural constraints create the environment in which women make their choices, therefore neither of these views can be considered in isolation, as articulated by Gallhofer *et al.* (2011).

The aim of this research is to explore the inter-relationship between these two views as an explanation for the under-representation of women within the senior ranks of professional accounting firms. Data was collected via semi-structured interviews with senior managers and directors of Big 4 firms and large second-tier firms in three geographical locations, namely the UK, Australia and New Zealand. Through the voices of men (n=11, of whom 10 are fathers and 11 are employed full time) and women (n=16, of whom 12 are mothers and 7 are employed full time), the report evaluates whether women face pressures not experienced by men to follow a different career path once they have children on account of the gendered working practices and culture within professional accounting firms, as previously highlighted in the literature (*inter alia* Haynes, 2008; Kornberger *et al.*, 2010; Crompton and Lyonette, 2011) or whether they actively choose to prioritise their families or other

aspects of their lives ahead of their careers. The report therefore considers life choices taken by modern, prosperous individuals within the privileged western environment within which they are located.

The literature also highlights that employees, irrespective of their gender, are actively seeking a greater balance between their work and non-work lives; however, it is recognised that men and women hold a different view of the sacrifices necessary for career success. Therefore, this research also gives voice to male accountants to explore their choices and to compare and contrast their experiences with their female colleagues. By giving voice to men, the different choices that men and women employed within professional accounting firms make in relation to their families and their careers can be evaluated.

This research answers the call for further work to consider women's priorities. It extends a previous ICAS research monograph, written by Gallhofer and Paisey (2011), by interviewing mothers and non-mothers with a view to exploring the similarities and differences in the experiences of women within the context of the professional accounting firm. In addition, this paper responds to criticisms of gender studies which only give voice to women and do not consider the individual choices of men.

In a similar vein to other interview based research, it must be recognised that the number of interviewees, particularly in relation to men and childless individuals was very small, and that individual choices have already been made prior to these individuals reaching the level of senior manager or director. In addition, as all the research was undertaken with a particular sub-set of professional accountants, namely those who had reached these levels within a particular sub-set of professional accounting firms, the results discussed here may not be generalisable to other settings. However, the research offers insights about the choices these particular interviewees made and why they made them.

Research findings

Organisational dimensions

The data collected from the interviews provided more evidence to the already extensive literature that a career in a professional accounting firm demands significant commitment to the firm in terms of working hours and networking, regardless of country. The working hours are usually undertaken in the confines of the office or client environment, and there is a cultural requirement to be visible to others, including partners, within the firms. In addition, many of the interviewees

articulated an organisational culture of taking work home or coming back to the office, and thus starting another shift in the evening. Individuals at the senior manager and director levels were also expected to network with clients and the local business community. This aspect of the role was of particular relevance to individuals who aspired to partnership. Another facet of the professional accounting firm organisational dimension was the impact on career progression of women if they took a career break to have children and the subsequent ability of the women to cope with balancing the two aspects of their lives.

Societal dimensions

Against this backdrop of reaching senior levels within professional accounting firms, such as senior manager or director, accountants are typically facing some of the most significant changes in their personal lives as they become new parents. The evidence from this study continues to demonstrate that the personal and professional impact of children is typically greater for women compared with men. Most of the women interviewed continued to maintain the stereotypes relating to the gendered division of household and family caring roles. Despite many societal, educational and economical changes which have empowered women to become more engaged in the workforce, the women interviewed were reluctant to engage the support of their husbands in the home and hence alter the traditional division of household labour. Women have changed their working patterns from that of previous generations of women, but they have maintained the responsibility of running the household and, in many instances, delivery of the household tasks. Traditional gender roles therefore continue to be perpetuated in society and this cycle will be difficult to break.

There was also evidence that men's careers continue to be prioritised over those of their partners. Various reasons were provided for the decision made by each family unit to focus on the careers of the male while their partners assumed primary childcare responsibilities and either moved to part-time employment or left the work force entirely. Reasons included the greater earning power of the work-centred male, the stronger career ambitions of the male interviewee relative to his partner, the preference expressed by his partner to raise any children full-time, and a desire by both the male interviewee and his partner to emulate their own childhood experiences in which their fathers had worked while their mothers had raised the children.

Despite changes that have reduced some of the traditional employment-related barriers, the roles that men and women adopt in their family lives remain very

traditional, as identified above. This has profound implications for the career development of women as there is often a clash in the timing of career progression to partner and the commencement of parenthood. The performance at senior manager and director level is key to laying the foundations for progression (or not) to partner. Yet, it is at this stage that accountants are generally becoming new parents with the subsequent renegotiation of family dynamics to accommodate all of the associated family commitments and activities. As women continue to fulfil the societal role expected of them to care for their families and homes, they are faced with renegotiating their work-lives to accommodate their family-lives. Women, therefore, make work-lifestyle choices at the critical stage in the promotional hierarchy which will mould the rest of their careers.

Choices and strategies

The organisational and societal dimensions combine to cause conflict in women's lives and this is particularly the case following the advent of a family. Women therefore need to make choices and adopt strategies to manage this conflict and many women, and in particular mothers, subsequently restrict their hours as a mechanism to manage this. Whilst there is clearly a desire by these professionally qualified women to return to work after the birth of their children, women make different choices based on their personal preferences, as discussed below.

Four of the female interviewees, three of whom aspired to partner, and who were all employed on a full-time basis could be classified, by the consensus between the interviewee and the authors based on the narrative articulated by the interviewees, as work-centred (i.e. committed to work and competitive activities in the public sphere). Only one of these work-centred women was a mother. The rest of the female interviewees (i.e. 12 out of 16 interviewees, 11 of whom were mothers) were classified as adaptive (i.e. combined home and work activities but not totally committed to a career). They sought to experience the best of both worlds as they compromised between the two conflicting sets of work and family values, prioritising at times their family ahead of their work commitments. Whilst most of these adaptive women (eight out of the 12) engaged in reduced hour contracts, the other four women remained on full-time contracts. Only three out of 12 adaptive women interviewees aspired to be partner with another two adaptive interviewees uncertain. The evidence presented here, therefore does indicate that women following the birth of their children do not appear to have the same focus on their work activities nor do they have the same drive to aspire to partnership as their childless compatriots. This has potential issues for professional accounting firms who would like to see more women reaching partnership.

The majority of men (nine out of the 11 male interviewees), on the other hand, were classified as work-centred and all had partnership aspirations. These interviewees fitted their family life around their work, with their main priority in life being their commitment to work. The remaining two male interviewees classified themselves as adaptive in their work-lifestyle preferences and did not aspire to partnership. Both worked full-time and one was a father while the other was not. Whilst these two interviewees characterised themselves as having strong career ambitions and enjoying the work, they did not wish to commit themselves completely to work to the extent that it took time away from valued aspects of their life outside of work.

Implications and recommendations

These findings have serious implications for professional accounting firms, which articulate a desire to see more women reaching partnership (Deloitte, 2015; EY, 2015). Unless these firms can make partnerships more attractive to adaptive women who respond by changing their aspirations, firms will be selecting from a restricted pool of work-centred individuals, the majority of whom are male. Thus, we are unlikely to see gender equalisation at the partnership level.

The following recommendations at individual, firm and professional body level are made.

Individual

In order for women to facilitate an appropriate work-life balance that is more equivalent to the male experience, individuals may want to consider sharing responsibilities within the home so there is a greater parity of house-related workload.

Firm

Whilst professional accounting firms need continually to review and consider the structural constraints which may hinder greater numbers of women reaching partnership, it is unlikely that, without significant change which would challenge the *modus operandi* of these firms' operations, many more women will aspire to partnership. This is a primary consequence of the absence of societal change in respect of the home sphere whereby women, particularly those with children, are likely to be adaptive and do not aspire to partnership level. Firms therefore need to focus not only on the work-centred women, as a means of increasing the numbers of women who reach partnership level, but also the adaptive women who may, in the current environment within professional accounting firms, not aspire to this

level but who may make different choices if reaching partnership could more readily accommodate adaptive individuals. Firms should therefore have a mechanism for embracing adaptive women in the workforce and for recognising their commitment to the firm within their dual role. Firms also need to recognise and embrace adaptive men and not judge these men for their particular work-lifestyle preference.

From the evidence provided by the individuals in this study, there are several areas that firms should address:

- Recognising the challenges that women face returning to work after the birth of their children, ensuring that staffing levels are commensurate with the requirements of the firm thus alleviating the requirement for staff regularly to work 50-60 hours per week and effectively be on call outside these hours.

- Firms are missing out on the contribution that women can make at partnership level by making this route unattractive to adaptive women. Firms need to recognise that women or men who make use of alternative working schemes still wish to pursue a satisfactory and successful career path but are unavailable at certain times of the week. Firms therefore need to educate staff and partners at all levels in order to create a culture that embraces alternative working arrangements and recognise that these arrangements are acceptable from an internal perspective.

- Managing client expectations so that the 24/7 culture is no longer acceptable.

Professional bodies

Professional bodies should continue to highlight gender and work-life balance issues as these are issues that affect not only the growing body of female membership but the membership at large. Consideration of gender and work-life balance issues should not be restricted to the well-being and career development of women but to the well-being and career development of all members. Supporting and disseminating work of this nature is in the public interest as the results, which highlight the influence of societal pressures in addition to organisational pressures that explain the lack of women who reach partnership, can be used to inform policy makers from firm to government level.

1. BACKGROUND

Despite more women entering the accountancy profession (Ciancanelli *et al.*, 1990; ICAS 2006; FRC, 2016), with equal numbers of men and women predicted within the profession by 2025-2030 (Gallholfer *et al.*, 2011), professional accounting firms have been widely criticised in the literature for failing to promote women to the higher levels of their organisational structures (*inter alia* Fisher, 2006; Perry, 2006; Bilimoria and Piderit, 2007; Gammie *et al.*, 2007; Randstad, 2011). Women who leave the professional accounting firm environment in order to pursue careers in other areas also find that their progression to the highest levels is curtailed (Gammie and Whiting, 2013). Gender disparity at the top of organisations is therefore not limited to professional accounting firms, nor indeed limited to the discipline of accounting as there is evidence of gender disparity at board level (Davies, 2015) and within other professions such as law (Law Society of Scotland, 2015) and medicine (GMC, 2016). However, the focus of this study will be on the experiences of individuals who remain within the professional accounting firm environment.

Whilst the level at which vertical segregation operates has risen within professional accounting firms, there still remains gender disparity at partner level (Dambrin and Lambert, 2008), which is not explained by temporal differences. This is evident from recent ICAS statistics (personal communication ICAS, 2014) that indicate that only 15.7% of partners in professional accountancy firms are female. A similar situation arises in Australia, whereby a 2011-2012 *Business Review Weekly* survey of the top 100 professional accounting firms by revenue revealed that only 11.5% of equity partners (i.e. 277 out of 2404) were women (Khadem, 2012), and New Zealand where 15% of partners at 24 July 2012 were female (Human Rights Commission, 2012). This gender inequality is clearly evident within the Big 4 where females made up only 14% of the partnership pool in 2013 at KPMG and PwC and 15% at Deloitte and Ernst and Young (FRC, 2014). Indeed, the literature suggests that gender inequity at the partnership level remains greater within this environment (Kinard *et al.*, 1998; Gammie *et al.*, 2007; Hambly, 2012) and this is borne out by evidence provided by the FRC (2016). Whilst some progress has been made with PwC and Ernst & Young reporting 17% female representation in 2015, both Deloitte and KPMG have regressed with 14% and 13% of female representation respectively (FRC, 2016). It is clear, therefore, that gender disparity at partner level is still in evidence. However, these statistics are for the overall partner numbers and the statistics for the new partners appointed in 2016 within the Big 4 look more

promising with women accounting for between 28-30% of partners appointed (Deloitte, 2016b, EY 2016, KPMG, 2016, PwC, 2016).

The theoretical explanations

Two key theoretical positions can be identified in the academic literature to explain this gender disparity, namely, equality and difference feminism. Equality feminism, emphasises the continuing structural constraints on women's employment opportunities, both at an organisational and society level (Crompton, 1997: Evetts, 2000), which persist despite the removal of historical and formal barriers (Westcott and Seiler, 1986; Kirkham, 1992; Roberts and Coutts, 1992). Another more recent explanatory theory which is gathering prominence, is the theoretical position of difference feminism which suggests that occupational segregation arises due to the action or choices made by different types of women (Crompton, 1997; Crompton and Harris, 1998).

Equality feminism

The organisational structural constraints highlighted by equality feminism are of particular relevance to the accounting profession, as there is little dissent in the literature that the client focussed, deadline driven and long hours culture with normalised overtime and networking expectations within professional accounting firms remains inherently gendered (Grey, 1998; Peetz *et al*., 2003; Smithson *et al*, 2004; Anderson-Gough *et al*., 2005; Gammie *et al*., 2007; Dambrin and Lambert, 2008; Kornberger *et al*., 2010; Gallhofer *et al*., 2011).

Career success is also based on traditional vertical linear career paths whereby individuals undertake a succession of related jobs, arranged in a hierarchy of prestige, through which they move in an ordered, predictable sequence (Alvesson and Due Billing, 1997; Anderson-Gough *et al*., 2005; Windsor and Auyeung, 2006; Pasewark and Viator, 2006; Haynes, 2008; Dambrin and Lambert, 2008; Whiting, 2008).

In terms of the controlling social attitudes associated with family structure, it is important to consider how gender is constructed and perpetuated in society as this influences the roles that people adopt (Walby, 1997; Bruni *et al*., 2005). Since the rise of industrialisation, the societal expectation of men has been to care for others by sharing the rewards of their independent achievement, whereas, women have been expected to seek personal development by caring for others (Agger, 1998; Gerson, 2002; Smithson and Stokoe, 2005). Indeed:

> *...in almost every culture, women bear the primary responsibility for child care and domestic work, while men have traditionally borne responsibility for providing the family livelihood.* (Giddens, 2006, p467)

Societal, educational and economic changes have diminished some of the employment related gender barriers (Gammie *et al.*, 2007) and subsequently, there has been an increase in working mothers (Risman and Johnson-Sumerford, 1998; McPherson, 2005; ONS, 2005; Walling, 2005) which is significantly higher for professional and managerial women than in other occupational groupings (Walling, 2005). The male breadwinner/female full-time carer family structure is now atypical (Risman and Johnson-Sumerford, 1998; McPherson, 2005) and traditional family roles are being deconstructed (Guest, 2002; Whiting, 2008).

However, changing gender roles are yet to translate to the division of responsibility for family (Bussey and Bandura, 1999; Greenhaus *et al.*, 2000; Anxo *et al.*, 2007). Women maintain stereotypes relating to the gendered division of roles (Barker and Monks, 1998; Harkness, 2003; Anderson-Gough *et al.*, 2005; Crompton and Lyonette, 2011). Women are more likely than men to adopt flexible working arrangements (Smithson *et al.*, 2004; Lovejoy and Stone, 2012) and mothers rather than fathers withdraw from the workforce or work shorter hours to care for their children (Gornick and Myers, 2009; Lewis, 2009). Thus for women, the home and life spheres intermingle and influence each other (Jenkins, 2004), as women confront the issue of balancing the seemingly incompatible demands of their paid and parental work (Runté and Mills, 2004; Houston, 2005; Lewis, 2006). This results in conflict between women's desires to progress in their professional lives and their idealised views of motherhood (Haynes, 2008; Woodward, 2007). Men's careers continue to be prioritised over that of their partners (Smithson *et al.*, 2004; Craig *et al.*, 2012; Schober and Scott, 2012), and so the gendered stratification of paid and unpaid work remains (Crompton and Lyonette, 2011).

Connecting the organisational and societal dimensions, researchers have indicated that gender-based discrimination in partnership promotion decisions exists, since there is an observed tendency to negatively evaluate women in stereotypical male occupations (Kottke and Agars, 2005; Uhlmann and Cohen, 2005; Anderson-Gough *et al.*, 2005; Kumra and Vinnicombe, 2008). This is due to women, irrespective of their motherhood status, being stereotyped as the primary carers of children and are therefore perceived as less committed to a paid employment role due to competing priorities (Schein, 2001; Gatrell, 2005; Windsor and Auyeung, 2006;

Haynes, 2008; Brown, 2010; Sanders *et al*, 2011). This stereotypical view of women is exacerbated if women seek flexible or alternative working arrangements (Anderson-Gough *et al*., 2005; Windsor and Auyeung, 2006; Dambrin and Lambert, 2008; Haynes, 2008, Johnson *et al*., 2008) as evidence suggests that these practices are not fully accepted in professional accounting firms (Charron and Lowe, 2005; Gammie *et al*., 2007; Johnson *et al*., 2008; Lightbody, 2008; Kornberger *et al*., 2010) and their adoption is likely to compromise the individual adopter's career progression (Bernardi, 1998; Mavin, 2000; Almer *et al*., 2003; Frank and Lowe, 2003; Smithson *et al*., 2004; Johnson *et al*., 2008; Lewis and Humbert, 2010; Crompton and Lyonette, 2011). Thus, if women opt to engage in these alternative working practices in order to avoid the home/work conflict and achieve an acceptable work/family balance, women are, in effect, excluding themselves from a potential partnership place by embarking on a slower 'mummy track' (Laufer, 2005; Gammie *et al*., 2007; Chafetz, 1997; Dambrin and Lambert, 2008). In fact, Dambrin and Lambert (2008) suggest that motherhood is a driver for women's scarcity at the top of professional auditing firms. Thus it can be seen that the equality feminism literature, which concentrates on cultural/structural explanations, tends to focus on the determinants or constraints on women's careers (Evetts, 2000).

Difference feminism

Difference feminism addresses the choices that women make and the strategies that they pursue in light of the conditions created and maintained by the cultural and structural constraints (Evetts, 2000). Hakim, in her work on preference theory (Hakim, 1998, 2000, 2003, 2004, 2006 and 2008), argues that in prosperous modern societies, women's preferences become a central determinant of life choices, in particular between an emphasis on activities related to children and family life, or on employment and competitive activities in the public sphere. Whilst Hakim recognises that social-structural arrangements and the economic environment still constrain women's choices to some extent, she advocates that social structural factors are of declining importance (Hakim, 2008). Hence, both men and women have the freedom to choose their own biography, values and lifestyle, making their own decisions, as there are no longer universal certainties, collectively agreed conventions or fixed models of the good life (ibid). This qualitative new scenario for women has been afforded by five separate but related societal changes, namely:

• the contraceptive revolution;

- the equal opportunities revolution;

- the expansion of white collar occupations, which are more attractive to women than most blue collar occupations;

- the creation of jobs for secondary earners who do not want to give priority to paid work at the expense of other life interests; and

- the increasing importance of attitudes, values and personal preferences in the life-style choices of affluent modern societies (Hakim, 2000).

Another central tenet of preference theory is that women are heterogeneous in their preferences and priorities in the conflict between family and employment and in the current environment women are also heterogeneous in their employment patterns and histories (ibid). Hakim subsequently identifies that once genuine choices are open to women, they choose between three different lifestyles, home-centred, work-centred or adaptive which are set out as sociological ideal-types (Hakim 2000, 2004). Kirby (2003) provided further support for preference theory by articulating that most women with partners regard themselves as secondary earners once they have family responsibilities. Gallholfer *et al.* (2011) also found evidence to suggest that some mothers prefer to work part-time rather than full-time and their work-lifestyle was based on a preference for combining motherhood and employment rather than structural constraints which had prevented them from working full-time. The difference feminists would therefore argue that preference/action theory, rather than equality theory associated with cultural and structural dimensions, explains the absence of women at the top of professional accounting firms as women choose to prioritise children over career and men prioritise career over family life (Hakim, 2000).

The ability of women to choose is, however, contested in the literature, as is the nature of Hakim's classification of women into the three ideal-types. In terms of Hakim's structure, critics have questioned the static nature of the adaptive label[1] which accommodates:

> ...*the great majority of women who transfer to part-time work after they have children... who seek to devote as much time and effort to their family work as to their paid jobs.* (Hakim, 2008, p209)

For example, women's orientations to work and careers fluctuate, thus women alternate between part-time and full-time work dependent on lifestyle constraints

experienced at different times in their life span (Tomlinson, 2006). Gallhofer *et al.* (2011) also question the classification of women into the three broad categories, highlighting that the professional accountants in their study were not easily classified and this was particularly the case if full-time working was taken as a proxy for work-centred women. However, Hakim (2003) in her national distribution analysis indicated that only 24% of women in full-time work were in fact work-centred, with the majority, 62%, categorised as adaptive and 14% as family centred. Therefore, categorising women based purely on their work orientation is not appropriate. Interestingly, Hakim (2003) only classified 50% of full-time working men as work-centred, with the remaining men falling into the adaptive category.

In terms of the ability to choose, it has been suggested that Hakim has understated the social constraints affecting women's careers (McRae, 2003). For example, Crompton *et al.* (2003) suggested that whilst women do indeed take most of the responsibility for childcare, this so-called choice has been tempered by a lack of childcare alternatives. Thus, women's choices have been structured and restricted by care networks (Tomlinson, 2006), although any restriction posed by an inability to find suitable childcare may have diminished due to the expansion of nursery provision, particularly in developed countries (Gammie *et al.*, 2007). Other researchers have emphasised that it is the stereotypical gender role, deeply embedded in taken-for-granted organisational practices and structures, which drives the choice of lifestyle for women (Jenkins, 2004; Dick and Hyde, 2006). Until these gendered roles are destroyed and new perceived roles of equal parental responsibility are created, women are coerced into their lifestyle group (Jenkins, 2004) as the organisational culture within professional accounting firms renders it difficult to be a mother, have a senior career and achieve an appropriate work-life balance simultaneously (Dambrin and Lambert, 2008).

Summary

Whilst equality feminism focuses on the organisational and societal barriers which combined with discrimination shape women's careers, difference feminism focuses on women's preferences whilst also recognising that these preferences are inter-related with structural constraints which in turn emanate from the components of equality feminism (Kan, 2007; Gallhofer *et al.*, 2011). Thus, preference theory cannot be regarded as a universal theory, but rather a situated theory, as articulated by Gallhofer *et al.* (2011):

> *...neither an emphasis on structural constraints, nor an emphasis*

on preferences, can provide a holistic picture of the complexities involved in a women's work-lifestyle choices. Rather than seeing structural constraints and preferences as a dichotomy, there should be recognition of the specific interrelationship between structural constraints and individual preferences (p448-449).

Research aim

The aim of this research is to explore further this inter-relationship as an explanation for the under-representation of women within the senior ranks of professional accounting firms. Through the voices of women in three geographical locations this research evaluates whether women are forced onto the 'mummy track' on account of the gendered working practices and culture within professional accounting firms, or whether they actively choose to prioritise their families or other aspects of their lives ahead of their careers.

In addition, recognising that employees irrespective of their gender are actively seeking a greater balance between their work and non-work lives (Guest, 2002; Dambrin and Lambert, 2008), the literature suggests that men and women hold a different view of the sacrifices necessary for career success (McCracken, 2000). Therefore, this research also gives voice to male accountants to explore their choices and to compare and contrast their experiences with their female colleagues. By giving voice to men, the project evaluates the different choices that men and women employed within professional accounting firms make in relation to their families and their careers.

This research therefore answers the call for further work to consider women's priorities (Kirby, 2003; Gammie *et al.*, 2011, Gallhofer *et al.*, 2011). It extends the work of Gallhofer *et al.* (2011) by interviewing mothers and non-mothers with a view to exploring the similarities and differences in the experiences of women with and without children within the context of the professional accounting firm. In addition, this paper responds to criticisms of gender studies which only give voice to women and do not consider the individual choices of men.

2. RESEARCH APPROACH

In order to explore career-lifestyle choices, resulting from the complex interplay between priorities and structural constraints, a qualitative approach based on semi-structured interviews with both female and male qualified accountants employed across a variety of service lines within professional accounting firms was utilised. Professional accounting firms have a very clear hierarchical ladder and partnership route (the 'up or out model') with internal promotion at their core (Dambrin and Lambert, 2008). Thus, it should be easy to identify the obstacles to, and opportunities for, promotion to partner that are available to accountants. Data was collected via 27 in-depth interviews[2] with accountants who were employed either as senior managers or directors in 'Big 4' or large second-tier professional accounting firms[3] in the UK, Australia and New Zealand[4]. The sample composition was as follows:

- New Zealand – two male senior managers and directors (Big 4 firms), seven female senior managers and directors (two from Big 4 firms and five from large firms).

- UK – seven male senior managers and directors (three Big 4 firms and four large firms), four female senior managers and directors (two from Big 4 firms and two from large firms).

- Australia – two male senior managers and directors (Big 4 firms), five female senior managers and directors (three from Big 4 firms and two from large firms).

The gender split of the 27 interviews was slightly uneven with 16 females and 11 males. This discrepancy arose due to the difficulty of enlisting males who were willing to take part in a gender study. Whilst the selection of the UK interviewees tried to redress the gender discrepancy this subsequently caused a country imbalance. However, the three countries are from the same cultural cluster (Hofstede, 1980) and have similar educational and human freedom systems (McMahon, 2013). In addition, accountants migrate between the different countries (Iredale, 2001) and as no geographical differences were apparent in a previous gender study (Whiting *et al.*, 2014), this country imbalance is unlikely to impinge on the results generated. The employment patterns and family circumstances of the interviewees can be found in Table 2.1.

Table 2.1   Employment patterns and family circumstances

	Female	Male	Total
Director	9	7	16
Senior manager	7	4	11
Total	16	11	27
Full-time working	7	11	18
Part-time working	9	-	9
Total	16	11	27
Aspiring to partnership	6	9	15
Undecided	3	-	3
Not aspiring to partnership	7	2	9
Total	16	11	27
Married or living with partner	14	10	24
Living alone	2[1]	1[2]	3
Total	16	11	27
Parents	12	10	22
Non-parents	4	1	5
Total	16	11	27

Notes
1. Neither of these women had children and one was a widow.
2. This individual was divorced and had custody of his children every second weekend.

The majority of both the women and men were parents, with 75% of the women
(i.e. 12 out of 16 interviewees) and 91% of the men (i.e. 10 out of 11 interviewees)
being parents[5]. However, whilst all of the men interviewed worked on a full-
time basis less than half of the women (44%, seven out of 16 interviewees)
were employed on this basis. Eighty two per cent of men interviewed aspired to
partnership (i.e. nine out of 11 interviewees), with the remaining two not holding
any partnership aspirations. In contrast, only 38% of women interviewees aspired
to becoming partners (i.e. six out of 16 interviewees), the remaining women

interviewees were either undecided (i.e. three out of 16 interviewees) or had actively ruled out pursuing a partnership position (i.e. seven out of 16 interviewees). The average duration of the interviews was 50 minutes, and they ranged from 34 minutes to one hour and 10 minutes. The interviews were semi-structured in nature and guided by an interview protocol[6]. The aim of the interviews was threefold:

- to collect background career information on the interviewee relating to work history, qualifications and working arrangements;

- to explore their family background in terms of dependents, support of partner, responsibility for household tasks and planning; and

- to discuss career experiences, choices, pressures and motivations.

The data collection was restricted to qualified accountants who had reached the position of senior manager or director[7] because, by this stage in their lives, when they are aged around 26 years onwards, it is likely that women and men will have either started to make work-lifestyle choices[8] or will have started to contemplate the choices they may need to make in the foreseeable future (Dambrin and Lambert, 2008). There is also evidence that women reach these levels at similar rates to men (Morley *et al.*, 2001; Reed, 2003; Gammie *et al.*, 2007; Gammie *et al.*, 2011) and therefore the stumbling block for future progression happens at this juncture, which subsequently results in gender disparity at the partnerhip level. Interviewees were also only drawn from 'Big 4' and large second-tier (>10 partners) professional accounting firms as this is where it has been suggested that gender inequity remains the greatest (Kinard *et al.*, 1998; Gammie *et al.*, 2007), and where there is evidence of stereotypical discrimination (Gammie *et al.*, 2011).

The perceptions of both mothers and non-mothers were sought. Whilst there is little dissent in the literature regarding the impact of motherhood on women's lifestyle choices (Laufer, 2005; Gammie *et al.*, 2007; Dambrin and Lambert, 2008; Gallhofer *et al.*, 2011), it is of interest to understand whether it is motherhood that underpins the gender disparity at the partnership table in professional accountancy firms. Despite the belief of half of the respondents in the Gallhofer *et al.* (2011) study that professional accountancy women at the top of their organisations have no family commitments, this may not be reflective of reality. For example, five out of the seven female partners interviewed in the Gammie *et al.* (2007) study were mothers and the remaining two still had an opportunity to start a family as both were in their early 30s. Mothers therefore do reach partnership level. In

addition, non-mothers comprise a significant proportion of females in professional accounting firms. For example, in the Gammie *et al.* (2007) study 34% of women, aged 30 and above, employed in professional accounting firms were childless. This statistic raises questions about the choices these childless women have made or barriers they have encountered, as their careers would not appear to have been hampered by family commitments. They may also be making 'choices' in anticipation of future desires or perceived barriers. These women also deserve a voice.

The male voice is also important and often neglected in gender research. Notwithstanding the organisational evidence that men in large firms and fathers in general are positively regarded for promotion as they are stable and supported by their partners (Schneer and Reitman, 2002; Gammie *et al.*, 2011), unless we give voice to the male lifestyle and experience it is difficult to evaluate and understand the controlling societal choices that women make in the context of their family and work arrangements. This study therefore includes men, both fathers and non-fathers who have reached the same organisational position as the female interviewees, namely, senior manager or director.

It is, however, important to stress the limitations of the research approach. In a similar vein to much interview-based research the number of interviewees is small and this is particularly the case for men and individuals without children. The restriction of the interviewees to those who had already reached either senior manager or director level ignores the choices that individuals may have made prior to reaching this career stage within the professional accounting firm environment. For example, it is quite possible that men and women who stay with professional accounting firms may do so for different reasons, which may result in a selection bias as perhaps it is only men who aspire to partnership who remain. The reluctance of men to be interviewed for a gender study, particularly in New Zealand, may also have resulted in some self-selection bias. Finally, the research has been undertaken within a particular sub-set of professional accounting firms and therefore our findings may not be generalisable to other types of professional accounting firms or other environments outside of the professional accounting firm.

3. INTERVIEW FINDINGS AND DISCUSSION

This chapter reports the results of the interview findings under the following sections: organisational dimensions; societal dimensions; and the choices and strategies employed by men and women in relation to their careers.

Organisational dimensions

The data collected from the interviews provided more evidence to the already extensive literature (*inter alia* Gammie *et al.*, 2007; Dambrin and Lambert, 2008; Gallhofer *et al.*, 2011) that a career in a professional accounting firm demands significant commitment to the firm in terms of working hours and networking, regardless of country.

The average hours worked by the majority of directors and senior managers who were employed on full-time contracts was 50+ and 50 hours per week respectively, irrespective of gender. These hours were reduced to 40 for the majority of directors and 36 for the majority of senior managers (all female) who were employed on alternative working arrangement contracts (part-time contracts). Individuals on alternative working arrangements typically worked an average of 36 hours (for four day-contracts) and 30-36 hours (for three day-contracts) per week respectively.

Twelve of the 15 interviewees who aspired to partnership routinely worked between 50 to 60 hours per week. It should be noted that one of these qualified accountants was on a flexible working arrangement which should have only committed them to four days per week but this woman intimated that realistically she worked in excess of 50 hours per week. Interestingly there was no evidence that the individuals who aspired to partnership and were employed on full-time contracts worked any longer hours than those who did not. Thus, there was clearly pressure to undertake onerous hours within the professional accounting firm even when career progression was not being sought. There were no discernible gender differences in terms of hours worked apart from the fact that it was only women who utilised alternative working arrangements.

These hours, were usually undertaken in the confines of the office or client environment, and interviewees believed there was a cultural requirement to be

visible to others including partners and other staff within the firms as evidenced by the following comment:

> *There is probably a perception that if you are not at your desk at 5.30pm slogging away then you are not committed to the cause. Somebody leaving at 5.00pm, sometimes people can be looking around and saying, 'It is only 5.00pm, why are they leaving the office?'.* (Male, full-time, director, Big 4 firm, father (2 children <10 years old), UK)

However, in addition, many of the interviewees articulated an organisational culture of taking work home or coming back to the office, and thus starting another shift in the evening:

> *I actually have a bit of a routine. I'm usually in about eight-ish, not always. I always try and leave about half past five, because of family routine. There are particular days in the week where I know that I can come back* [to the office] *at night. I live about 100 yards from here, so it's not far.* (Male, full-time, senior manager, Big 4 firm, father (2 children <5 years old), UK)

Whilst men adopted this strategy as they wanted to have dinner with their families, the women articulated their second shift experience in terms of leaving work to collect the children, cooking the evening meal, putting the children to bed and then starting work again as a mechanism to deliver on the unrealistic expectations of the alternative working week output:

> *…I like to just make sure that I am contributing and as I say, a couple of nights a week, when the girls have gone to bed, the laptop will be booted up and I'll do an hour… we're coming up to a very busy season now in my area of* [name of area] *and so what I like to try and do is, because I do the pick up every night virtually and my other half, he can wander in at like half seven, eight at night. It is just harder for me; I have to make the plans to say, 'Right, I want to work late one night this week' …But I have to then put several things in place to be able to do that, you know, who is going to pick the girls up, feed them and put them to bed and all that sort of stuff.* (Female, director, Big 4, mother (2 children <10 years' old), UK)

Individuals at both the senior manager and director levels were also expected to network with clients and the local business community at various events often in the evenings and weekends. This aspect of the role is of particular relevance to individuals who aspire to partnership, as individuals must demonstrate their ability to build relationships with clients, and generate new business, thus creating new revenue streams and additional profits so that their inclusion at the partnership table does not result in a diminution of profit share (Burrowes, 2006; Gammie *et al.*, 2007; Kumra and Vinnicombe, 2008). For example, of the 15 interviewees with partnership aspirations, eight were pro-actively involved in networking, and six were not yet significantly engaged but all noted the vital role of networking to attaining partnership:

> *...one of our career plan KPIs is definitely on the sales and especially as you move from manager to director... So not only do you have to keep an eye on the jobs that are happening but you also need to be looking out for the next jobs and trying to bring those in... definitely there's been a lot of after-hours activities to gain the extra sales... I suppose joining up with different associations and groups and just trying to get out there into the market and just to speak to people, so. And I suppose quite a lot of times those sorts of hours don't crop up on your timesheets, it's just something that's going on in the background. But yeah, there's been quite a bit of that, just trying to build the networks.* (Male, director, full-time, Big 4 firm, no children, Australia)

In contrast, the nine interviewees who did not aspire to partner reported no significant commitment to networking activities. Therefore, if you aspire to partnership a commitment to business development is seen as important.

Depending on the area of specialisation, this business development will involve both before and after hours networking activities, such as business breakfasts and dinners, attending sporting events, and other social events. One director in corporate finance described a typical week's non-technical, networking schedule:

> *So this week, Monday, I was in* [name of city] *out for dinner with clients. Last night I was out with* [name of firm] *lawyers. Friday night's a dinner, Saturday* [name of stadium] *for football with lawyers and bankers... I suppose the business development is self-fulfilling, in that if you're never out, no-one ever knows you. But if*

you're out, people get to know you and I guess it helps; it develops business for the firm but also helps your career. (Male, full-time, director, large firm, father (1 child <5 years' old), UK)

Interviewees suggested that in areas such as corporate finance these networking activities are significant, whereas they were of lesser importance in areas such as tax and forensic accounting. However, even then the interviewees observed that they needed to engage in internal networking within their firm to develop a profile and therefore secure internal referrals.

Another facet of the professional accounting firm organisational dimension is the fact that career success is based on linear career paths (*inter alia* Haynes, 2008; Dambrin and Lambert, 2008, Whiting, 2008). Several mothers highlighted the challenges that taking a career break and then returning to work had on both their careers and their ability to cope with balancing the two aspects of their lives:

I struggled a lot coming back the first time, partly because I was out of the workforce for 12 months... I completely switched off for those 12 months. And so coming back I struggled big time. I resigned after three, four, five months or something. You know, I'd had conversations with my boss... you know, you come back and you're away from your first-born, so you've got all that. I withdrew my resignation (chuckling) and carried on basically and just tried to make it work... I think after six months it kind of became a bit more comfortable... this sounds like I'm such a loser. (Female, flexible working arrangements (3 days per week), senior manager, Big 4 firm, mother (2 children <5 years' old), Australia)

The male interviewees on the other hand did not suffer from the same work absence following the birth of their children, as in all cases, the male interviewees who were fathers only took two weeks parental leave following the birth of their children, which is the equivalent absence of having an annual holiday.

Whilst there is already extensive literature on the structural constraints which impede career progression within a professional accounting firm, in order to evaluate the choices women make it is important to understand the work environment in which they operate. The evidence from these interviews provides further evidence that a career in a professional accounting firm is characterised by long hours, commitment to clients, internal and external networking and linear

career paths. These constraints disadvantage women who have had a leave of absence to have children and who are then faced with trying to fit the added responsibility of children into their working lives.

Societal dimensions

Against this backdrop of reaching senior levels, namely senior manager or director, within professional accounting firms, accountants are typically facing some of the most significant changes in their personal lives as they become new parents. For example, two thirds of the interviewees (i.e. 18 out of 27) were aged between 30 to 40 years of age, and either had plans to start a family (i.e. two interviewees) or had already started a family with all of their children under the age of five years (i.e. 16 interviewees)[9].

The evidence from this study continues to demonstrate that the personal and professional impact of children is typically greater for women compared with men. Women continue to maintain the gendered division of household and family caring roles as previously suggested in the literature (Barker and Monks, 1998; Anderson-Gough *et al.*, 2005; Gammie *et al.*, 2007; Whiting, 2008; Crompton and Lyonette, 2011). For example, two thirds of the women with children (i.e. eight out of 12 interviewees) described themselves as the primary care-givers for their children and being responsible for most household chores. The remaining mothers either shared family and household duties evenly with their partners (i.e. two out of 12 interviewees), or responsibility for these tasks were assumed by their partners (i.e. two out of 12 interviewees). In contrast, 80% of men with children (i.e. eight out of 10 interviewees) described their partners as the primary carers with responsibility for the bulk of household chores, while the remaining two male interviewees shared family and household duties evenly with their partners. Typical female quotations in this regard are as follows:

> *I would be completely responsible for the planning and the appointments and all that sort of care. So I would still be the primary carer seven days a week. My husband and I both drop* [name of child] *off in the mornings on the days that I'm at work and then we actually have a nanny pick him up two of the days early and then we rotate who picks him up on the third day.* (Female, flexible working arrangements (4 days per week), director, Big 4 firm, mother (1 child <5 years' old), Australia)

I think that any woman would say they wish their husband did a lot more around the house... it's not half and half. He'd be the first to say it would be more like 80:20. If he's, if he happens to be home, and I, you know, he might, you know, quite often cook the tea but I would say I would do it 80% of the time and he's away quite a bit because he does shift work and so I generally tend to do the majority of the house stuff. (Female, full-time, director, Big 4 firm, mother (3 teenagers), New Zealand)

Some of the men were, however, keen to stress that they did their fair share, as evidenced by the following quote:

I do my fair share, it has to be. I walk the dog, which counts for something. (Male, full-time, senior manager, large firm, father (1 child <5 years' old), UK)

Other men laid the blame for their lack of activity on their partners, by simply accepting that women were in charge of the household task allocation:

My wife pretty much does the vast majority of the household activities. It is that I get let off and I don't get things to do, I do, do things. So things like shopping, cleaning, washing and ironing, my wife pretty much does all of that... on a normal week, my responsibilities start and end with taking the dog out, and taking the wheelie bin along the end of the road every second week. (Male, full-time, director, Big 4 firm, father (2 children <10 years' old), UK)

(names wife) does the bulk of the housework and the cooking and such like. Not that I'm not willing to do it; I would if she asked me. But she's at home more than I am. Again she starts early and finishes early. She has flexi-time as well, so she's probably in the house much more than I am. (Male, full-time, director, non-Big 4 firm, father (1 child <5 years' old), UK)

Despite many societal, educational and economical changes which have empowered women to become more engaged in the workforce, the quotations above indicate that there is an unequal distribution of household labour. The narrative from the men and women interviewed in this study provides further

evidence that traditional gender roles continue to be perpetuated in society (Bruni *et al.*, 2005) and this cycle will be difficult to break as evidenced by the following comments:

> *...the only way we could have a family was if she stopped... our family backgrounds, both of us, mother has stayed at home and raised kids. And I suppose tradition more than pressure... felt right, I suppose because of what we were exposed to as kids and in these early years I'd like my partner to be bringing up my daughter rather than someone else.* (Male, full-time, director Big 4 firm, father (1 child <5 years' old), New Zealand)

> *...my husband wants me to be at home. He thinks it's better if I would be at home. Wouldn't it be better if... maybe our kids would be something if one of us is at home? And I'm pretty sure he means me although he has mentioned he would, but I'd be a control freak and say you haven't done X, Y, Z, so there's no point you being home. ... I don't know. I don't really mind. I don't have a career progression to be a partner or a CFO or a CEO.* (Female, senior manager, flexible working arrangements (3 days per week), mother (2 children <5 years' old), Australia)

> *I think, I suppose, I'm quite traditional. So, before I would go in to the office at half past seven and that has got later to get the kids organised and things. I will make the conscious decision to go home every night at half past five to have tea with them and put them to bed. Because I guess that is what my wife and I were used to when we were kids... We didn't want somebody else to raise the kids. Because, again, that's what we both had.* (Male, full-time, Big 4 firm, father (2 children <5 years' old), UK)

In this latter case the wife had given up her work on the birth of her children and the decision had been taken that she would not return to work until the children were at school and then only on a part-time basis as again this was the experience that they had received as children.

Unless this cycle can be broken women face intense pressures to deliver on all aspects of their lives as they continue to be the primary care-giver, assume responsibility for the majority of household tasks, and yet still achieve a high level

at work. This can have detrimental consequences as evidenced by the following comments:

> *It's a lot of pressure... I don't think I need to be a part of it if it's making the rest of my life a complete nightmare... I have to run out the door at 5:00 to pick up my kid because his kindy shuts at 5:30pm. And then I have to run and get* [name of child] *from after school care and bring them home. And then I was getting really grumpy at them because I needed them to be asleep because I had another two or three hours of work to do... and then I knew they'd be keeping me up all night you know. And my husband sits there at night watching me work on the laptop and just looks at me going mm when are we going to talk and do you think maybe? ... he goes well what about you and I have some time together? And then we start going at it, ah stop it, leave me alone. ... But at work I am achieving all my goals and they were very shocked that the rest of my life was falling apart because at work it's not.* (Female, flexible working arrangements (3 days per week), senior manager, Big 4 firm, mother (2 children <5 years' old), Australia)

> *I felt unhappy with me staying home full-time, but I do feel guilty for coming to work some days but I put that on myself. I don't get it from anyone else. Then I absolutely feel guilty about the work situation as well. Some days honestly I feel like I'm doing a rubbish job at work so leave early and then I'm only there for the kids for three hours.* (Female, full-time, senior manager, Big 4 firm, mother (2 children <5 years' old), New Zealand)

Women are therefore caught between a rock and a hard place. On the one hand they have earned the right to a professional level job through many years of significant study, which is perhaps why more professional women return to work after the birth of their children than in other occupational groupings (Walling, 2005). Hence, they are reluctant to relinquish the job opportunities that their hard earned efforts have made available. On the other hand, trying to maintain their traditional role as a wife/partner and mother within the demands of their professional work arena, causes conflict.

Another facet of gender construction in the literature is how men's careers continue to be prioritised over that of their partners (Smithson *et al.*, 2004; Craig *et al.*, 2012; Schober and Scott, 2012). This can range from the wife giving up work to the wife restricting her hours in order not to disrupt her husband's work commitments. All the male interviewees' partners had been employed in a professional capacity – five accountants, two HR managers, one marketing consultant and one nurse – and they had been employed on a full-time basis prior to the arrival of children. However, at this point, four of the men's partners had quit their employment, five had moved to part-time employment and at the time of interview one was on parental leave with plans to return to work on a part-time basis only. Various reasons were provided for the decision made by each family unit to focus on the careers of the male interviewees, while their partners assumed primary childcare responsibilities and either moved to part-time employment or left the work force entirely. Reasons include the greater earning power of the work-centred male, the stronger career ambitions of the male interviewee relative to their partner, the preference expressed by their partner to raise any children full-time, and a desire by both the interviewee and their partner to emulate their own childhood experiences in which their fathers had worked while their mothers had raised the children:

> *I have suggested that she goes back full-time and I go back part-time but it's been kicked into touch. But no, I guess to a certain extent I probably earn double she does. So financially it does make sense. At least double, probably.* (Male, full-time, director, non-Big 4 firm, father (1 child <5 years' old), UK)

> *My wife giving up work completely wasn't the plan... she was going to go back, but she just enjoyed it too much.* [Was there any discussion that she'd have gone back to work and you could have stayed at home?] *No. I guess I was slightly more driven to be honest.* (Male, full-time, senior manager, Big 4 firm, father (2 children <5 years' old), UK)

> *Just being honest about that, the nature of the profession, it is very demanding. So to have two parents working long hours simultaneously would mean there would be school clubs, and nurseries and babysitting almost all the time. That is just something we just didn't want to have, so, 'Right fine, I am going*

to be working heavily, my wife is going to be working reduced hours, but that means she has got time to look after the children'. (Male, full-time, director, non-Big 4 firm, father (3 children <10 years' old), Australia)

Even when couples were still at the family planning stage, discussions had taken place about respective work commitments and in two out of three instances the discussion had centred round the mother reducing her hours or making adjustments to her working week in order to accommodate the potential new addition to the family:

Obviously if I want children sometime soon then I need to plan that out to see how much I suppose for me I'd want to continue to work. Try to work full-time or at least four days a week. So therefore I need to maybe consider assistance with childcare and stuff like that. So it's unlikely that I take a lot of time off work. [if you were to have a family, do you think that you would have a high level of spousal support]... *I think the nature of our jobs, it's probably more likely that I would need to arrange more of the family and stuff like that...* (Female, full-time, director, Non-Big 4 firm, no children, Australia)

The impact of this male prioritisation and segmented career development is further enhanced by the maintenance of the traditional male role to provide for their family (Agger, 1998; Gerson, 2002; Smithson and Stokoe, 2005). Rather than cutting back on their work activities, following the birth of their children, men highlighted a stronger commitment to their work:

Before, I had [serious health issue], *which would have been in the 12 months before her birth. And looking back to her being born and having that, that probably changed my whole persona in terms of work. I could have went* [sic] *either way. I could have went, 'Well, I might die at any time. I'll just live life to the full,' or, 'I'll maybe put more effort into work so that if I'm not here, then they'll have more money and there will be more to provide for them if I'm not here.' I kind of went the latter way.... I feel a pressure to be the breadwinner in the family. I suppose that would stem from when I was eight or nine, my dad died. So life was very tough when I was brought up.... There was no money going to*

be supporting you, so it was... I didn't want that for my children.
(Male, full-time, director, large firm, father (1 child <5 years' old),
UK)

*I think I've always been competitive and driven to succeed. Then
the children coming along, I want to push myself as far as I can go
to be able to provide as well as I can for them... Pre-family, I might
have just settled for senior manager. I think maybe this* [family]
*gives you the spur and belief. I think being partner, in a big four,
opens up a number of possibilities in terms of your career...* (Male,
full-time, director, Big 4 firm, father (2 children <5 years' old),
UK)

Very few of the male interviewees indicated that the birth of their children resulted
in alterations to their working patterns, apart from leaving the office by a certain
time or utilising the occasional flexible working arrangement to accommodate an
event where parents are expected to attend:

[name of mentoring partner]'s *drop dead thing is that he wants
to be at home for dinner with his girls every night so he'll do that
bar that one night a week. And then he'll work after that or he'll
work early but that's his one thing.* (Female, full-time, director,
large firm, mother (1 child <10 years' old), New Zealand)

If you would have asked me that a year ago [did having children
influence your working activities], *I would have said 'No' but I
think over the last year... There was one point maybe a year ago
when I just realised that I wasn't actually spending enough time
with them. It is interesting, because that is when I made more
of an effort to start doing things a bit more flexibly, and actually
not missing the sports morning. Actually saying, 'I know it is on
a work day, but actually I am just going to go to it, and the three
hours that I am going to miss in the office, I will do that at another
point.* (Male, full-time, director, Big 4 firm, father (2 children <5
years' old), UK)

In both these scenarios, however, the men were keen to point out that they
had worked additional hours to cover for their absence and thus they were still
demonstrating their full commitment to their professional accounting firm.

In summary, despite changes which have diminished some of the traditional employment related barriers, the roles that men and women in this sample adopt in their family-lives remain very traditional. This has profound implications for the career development of women as there is clearly a clash in the timing of career progression to partner and the commencement of parenthood. The performance at senior manager and director level is key to laying the foundations for progression (or not) to partner. Yet, it is at this stage that many accountants are becoming new parents with the subsequent renegotiation of family dynamics to accommodate all of the associated family commitments and activities. As mothers continue to fulfil the societal role expected of them as they care for their families and homes, they are faced with renegotiating their work-lives to accommodate their family-lives. Mothers, therefore, make work-lifestyle choices at the critical stage in the promotional hierarchy which will mould the rest of their careers as indicated by the following comment:

> *And where I am today is a reflection of the choices I made back then definitely.* (Female, full-time, director, Big 4 firm, mother (3 teenagers), New Zealand)

Men, on the other hand, generally appear to carry on as they did before parenthood with minimal adjustment to their working lives but with the added motivation and incentive to provide for their families.

Choices and strategies

The organisational dimensions of long hours, networking and linear career paths within professional accounting firms combined with the societal dimensions of traditional family roles and the prioritisation of men's career over that of their partners, as discussed above, cause conflict in women's lives. Women, therefore, have to make choices and adopt strategies to manage this conflict, and many women subsequently restrict their hours as a mechanism for this. For example, over half of the women interviewees were engaged in reduced working arrangements (i.e. nine out of 16 interviewees), which ranged from three working days (five interviewees) to four working days (four interviewees) per week. Motherhood drove this flexibility as eight out of these nine[10] interviewees were mothers and only four mothers continued to work full-time. None of the men adopted reduced hours, despite the fact that 10 out of the 11 men interviewed were fathers. Whilst the equality feminists would argue that women are coerced into adopting alternative working arrangements to achieve a suitable work-lifestyle

balance, the difference feminists suggest that preferences around family differ between women and men. This proposition was further explored in the interviews.

Whilst all of these professionally qualified women who we interviewed had returned to work after the birth of their children, women made different choices based on their personal preferences. Four of the female interviewees, who were all employed on a full-time basis, could be classified as work-centred[12], and only one of these work-centred women was a mother. This sociological classification (work-centred, adaptive, home centred) was determined by consensus between the interviewee and the authors, based on the narrative articulated by the interviewees. This enabled consistency as the three authors had extensively read the literature on these classifications and had conferred on their understanding. Whilst this mother had made minor adjustments to her working week she was willing to compromise time with her child to remain at work:

> So my one thing is that I wanted to spend one afternoon with my son after school so I can go two or three days without seeing him because I know I'll have that... I'll miss [name of child]'s dinner two or three times a week but... I'll have that afternoon... (Female, full-time, director, large firm, mother (1 child <10 years' old), New Zealand)

This woman was, however, supported by her husband and she felt enabled to make this choice as her career unusually had been prioritised over that of her husband:

> My husband is more flexible. He only effectively works three and a half days a week... he has always been aiming for that, so that when we had a child, he could be more involved, you know, he could do pick-ups and drop-offs so it was kind of a decision... so that is helpful for saying yes to networking and being able to do a lot of other things. ...If he was full-time in a high powered really, yeah, it would be really hard. (Female, full-time, director, large firm, mother (1 child <10 years' old), New Zealand)

Of the other three work-centred women, one woman had made the decision not to start a family as her main priority in life was work:

> ...I've never had that maternal instinct. I've never wanted children... so it's obviously easier for me to do the long hours and

that sort of thing. (Female, full-time, director, non-Big 4 firm, no children, New Zealand)

The remaining two women had plans to start a family within the next two to three years. Whilst the subsequent birth of a child could change the focus of these women from that of work to that of family, one of the women had already agreed with her husband that she would remain work-centred as he was more suited to being the primary carer:

> *I've already had that conversation with my husband as well in terms of if we have a baby he's going to be the primary carer...*
> *I think I have achieved what I've achieved in the area that I've done it in because I've got certain personality traits and I'm not sure that that is 100% aligned with looking after a small child. ...*
> *whereas he's a very nurturing man.* (Female, full-time, director, Big 4 firm, no children, Australia)

Unsurprisingly, three out of four work-centred women aspired to partner and the fourth was unsure until she understood the expectations of being a partner in more detail. This result is consistent with a key tenant of preference theory that in:

> *...the long run, it is work-centred people who are most likely to become high achievers in demanding occupations. At the highest echelons, ability alone is not enough. Long hours of work, motivation and a strong career focus also count heavily.* (Hakim, 2008, p209)

The rest of the female interviewees (i.e. 12 out of 16 interviewees) sought to experience the best of both worlds as they compromised between the two conflicting sets of work and family values and could thus be classified as adaptive (Hakim, 2000, 2008). These women adapted their work-life around their family[12], prioritising at times this facet of their lives ahead of their work commitments:

> *When I was on maternity leave I was so home-based. I was always going to come back to work but yeah, I was totally committed to home. When I'm here I'm totally committed to here. Well I am kind of adaptive. I do my best to be. I get really annoyed when the kids are sick and I have to go, but if I'm at home I get kind of annoyed*

as well when I have to do work with the kids... (Female, full-time, senior manager, Big 4 firm, mother (2 children <5 years' old), New Zealand)

No. I was never going to be a stay-at-home mum. Absolutely not (laughing), it sounds awful saying that... but on the other hand I think my whole perception changed when I had [name of child]. *Because I think previously I was so career-motivated and so career-focused. I still love my job, and I'm still ambitious, but I'm not prepared to give up my time with* [name of child] *for my clients.* (Female, flexible working arrangements (4 days per week), director, Big 4 firm, mother (1 child <5 years' old), UK)

I'm not one of these people who is a home bird, in terms of, 'Let's make some cushions.' It's just not me, you know? At the moment, yes, I feel it is fine. What would make me change is if I couldn't fit it in around the girls. The girls are my priority, as much as I love my job and I feel loyalty to [name of firm] *and I enjoy what I do; it just all works because it is working with them.* (Female, full-time, director, Big 4 firm, mother (2 children <10 years' old), UK)

Whilst most of these adaptive women (nine out of the 12) engaged in reduced hour contracts, the other three women remained on full-time contracts. Thus, the evidence here provides further support for the Gallhofer *et al.* (2011) study, which observed that 'full-time employment' does not automatically indicate a work-centred individual who is 'committed to work' as suggested by Hakim (2000, p153). Similar to the Gallhofer *et al.* (2011) study, this study also found that some of the adaptive women working full-time (i.e. 2 out of 3 interviewees) had made a work-lifestyle choice to reduce their working hours to 45 to 50 hours per week as they wanted to spend more time with their children. This is below what is perceived to be the single 'norm' of 50 to 60 hours for upwardly mobile senior managers and directors in large professional accounting firms.

With evidence that only a minority of women are work-centred and most are adaptive, a key issue is whether a preference for combining motherhood and work precludes a choice to also aspire to partner. The interview analysis reveals that an adaptive woman's profile is less likely to include partnership aspirations. Only three out of 12 adaptive women interviewees aspired to be partner with another two adaptive interviewees uncertain. Of these three women, two worked on a full-

time basis and the sole female on a fractional contract who aspired to partnership actually worked in excess of 50 hours per week despite the fact that she was only contracted for a four day week. This would suggest that women who work a genuine reduced hour week do not aspire to partnership status. The unattractive aspects of partnership that were raised included the level of commitment to the firm that is required in terms of long hours and networking obligations which necessitate sacrificing family time:

> *...the partners, they do work longer hours. They might have, you know, a couple of extra weeks' leave a year but, you know, I see the hours that they put in, I'm not dedicated enough to. To me it's still just a job and it funds my lifestyle. I work to live, not live to work.* (Female, flexible working arrangements (3 days per week), large firm, mother (2 children – 1 teenager and 1 <10 years' old), New Zealand)

> *I feel that I lack the energy for that aspiration to partner. I think that's what's gone. It's just that the kids have sucked more of that out of me than otherwise I had before. That focus has gone a little bit...I've got a different focus now. Yeah, so certainly, so when it comes to the networking stuff I'm sort of 'oh', you know. I never used to think like that at all.* (Female, flexible working arrangements (4 days per week), senior manager, large firm, mother (2 children <10 years' old), New Zealand)

> *I think it's the sheer number of external engagements, appointments, dinners, breakfasts, seminars, that while I think at director level you can say 'I'm sorry, I can't go to that' the expectation for the partners to be there I think is so significant. Quite rightly so, because they are the face of* [name of Big 4 firm] *in* [name of city]... *Whether I am comfortable with this choice, I think if you'd asked me five years ago I'd have said 'No, I want to be a partner and I want to do this.' Actually now, when I see the additional hours on top of what I do that they do, then actually I'd rather have the time with* [name of child]. (Female, flexible working arrangements (4 days per week), director, Big 4 firm, mother (1 child <5 years' old), UK)

Another interviewee was not attracted to the role which required the additional responsibility of growing the business:

> *I really like the content of what I do but I don't aspire to be a partner anymore because of the sales requirement. ... I don't want to give up or make the compromise that I see that you have to make when you are a partner with family... and also my skill-set doesn't lie with getting people to like me and trying to win work. ...I just don't like doing it. And that's a big hurdle. And if you don't enjoy doing it, you don't particularly want to put a lot of effort into going that next step because that's a big part of that role.* (Female, flexible working arrangements (4 days per week), director, Big 4 firm, mother (1 child <5 years' old), Australia)

Whilst others shunned the added stress of partnership with the need to meet key performance indicators:

> *The big carrot these firms hold out is partnership ... but to me it's not a carrot. They just all look ridiculously stressed and the partnership model doesn't appeal to me because I just look at them and go you're not really in control of anything. I feel like they're hamstrung business owners. Just because they're only a partner in a very large firm I think and they've still got bosses who have bosses who have bosses who suddenly say I want you to sell $3 million work this year. And you go mm the market's not buying any work, what am I going to do? And I've got this team of people who need to have their measures and they all start getting cranky when they're not working and yeah so I don't ... doesn't appeal to me...* (Female, flexible working arrangements (3 days per week), senior manager, Big 4 firm, mother (2 children <5 years' old), Australia)

> *So for me personally I am choosing not to make partner, because I don't think I can make it work, even with flexible working arrangements, whatever's out there... I just don't want to put myself through it. I don't think... my goal has never been to make partner... So I think for me I made a choice when I had my children that I just confirmed that I would not and have no aspirations to actually make partner... I just don't think I would want to put*

myself through that added pressure in terms of responsibility and ownership and financial impact if you don't get it right as a partner. (Female, flexible working arrangements (3 days per week), senior manager, Big 4 firm, mother (2 children <5 years' old), Australia)

Women would therefore appear to look at the current partners in their professional accounting firm and instead of being inspired are actually discouraged from following in their footsteps:

I think it's more the active choice. So I have actually been since having these very authentic, we call them, real conversations with my colleagues and my boss, they have said, 'Oh we really thought you were on the track for partnership you know two or three years down the track.' And I just said, 'Thank you, that's really nice that you think of me like that but I don't look at you and want to be you. Sorry. I want to be something else right now and I'm not willing to be this just because in three years' time I might be that.' And I don't know, is that something about our generation these days we want to be happy now? (Female, flexible working arrangements (3 days per week), senior manager, Big 4 firm, mother (2 children <5 years' old), Australia)

The evidence presented here, whilst highlighting that the stress associated with being a partner is not attractive to many women, also lends further support to Hakim's preference theory that women following the birth of their children do not have the same committed focus on their work activities nor do they have the same drive to aspire to partnership. The advent of motherhood therefore changes both behaviour and aspirations. This has potential issues for professional accounting firms who would like to see more women at the partnership table. Even where firms appear to be prepared to offer part-time partnerships this was not an attractive proposition:

I've said I don't want it (laughing). Some of the regional partners were up and there was a question, I think it was one of the senior regional partners. I actually said 'You know what? I don't think you can be a part-time female partner.' Everyone else round the table clearly was male, and you could see the sharp intake of breath of them, 'Oh, but you see we can make it work and we

can do this.' I said 'But actually, I'm very successful, I enjoy doing what I do. But that extra piece of committing yourself 100% to the partnership, when you are the primary carer for a pre-school child.' I've seen female partners who've done it and worked full-time, and not enjoyed any family time, because your phone goes and you are at the beck and call of your clients. Particularly in the Big Four. It's just not something that at the minute I would even consider. (Female, flexible working arrangements (4 days per week), director, Big 4 firm, mother (1 child <5 years' old), UK)

Our analysis would therefore suggest that the interviewees' choice not to pursue partnership truly reflects their preferences. However, whilst the quotations above do articulate the desire to spend quality time with their children, many of the women articulated this choice within an environment which exerted many internal and external pressures.

The majority of men (nine out of the 11 male interviewees), on the other hand, were classified as work-centred. That is, these interviewees fitted their family life around their work, with their main priority in life being their commitment to work. To illustrate:

I tend to try and organise the rest of my life around the job, so that's work-centred. I don't always want to be that person, but naturally I am. (Laughter) (Male, full-time, senior manager, non-Big 4 firm, father (1 child <5 years' old), UK)

However, the male interviewees with a work-centred preference were not homogenous in their work practices. For example, five of the nine work-centred interviewees were at the extreme of the work-centred spectrum. Their work practices are typified by the following:

I don't have a family life during the weekdays. I pay attention to myself during the weekends by going to the gym more, seeing my friends, drink or whatever... it's more like I am a person, as you can tell, who likes or has to live by extremes probably. I don't know.... it's probably a male thing... I like to focus on one thing during a certain moment, during the weekday is work and makes it easier, I think, for myself... and actually the firm loves it because they can call me at 10:00pm, 11:00pm at night, during the week

days and the weekends. (Male, full-time, Big 4, father (1 child <5 years' old), Australia)

In contrast with the extreme work-centred preference described above, the remaining four work-centred male interviewees placed themselves more toward the adaptive end of the work-centred spectrum. They characterised themselves as being more flexible with their work to accommodate family activities and achieved this work-lifestyle balance in several ways:

> *Probably the bulk of my day is at work, so it's probably, if you look at how I spend my time, it's largely work-centred. But there's an adaptive aspect in terms of I could be flexible and move things around to fit in. There's equal importance in my diary for things that are to do with the kids, as opposed to just being work, in terms of everything gets equal opportunity to fit around that.* (Male, full-time, director, non-Big 4 firm, father (3 children <10 years' old), UK)

> *Also at weekends, I will only work first thing in the morning because my wife and my daughter are both owls, so if I come in here at half past seven and go home at half past ten they're still in bed. So I don't get grief.* (Male, full-time, senior manager, non-Big 4, father (1 child <5 years' old), UK)

The remaining two male interviewees classified themselves as adaptive in their work-lifestyle preferences. Both worked full-time averaging between 45-50 and 50-60 hours per week respectively. One was a father while the other was not. Both interviewees characterised themselves as having strong career ambitions and enjoying the work. However, they did not wish to commit themselves completely to work to the extent that it took time away from valued aspects of their life outside of work:

> *At the moment I would probably say that I'm home-centred or adaptive, somewhere in between them at the moment... my focus is on my family and making sure that they are happy. I provide for them, I spend time to create their upbringing. However, I've still got strong ambitions.* (Male, full-time, senior manager, Big 4, father (2 children <5 years' old), UK)

I'd have to say that I am adaptive. It's almost like when I would leave the house for work in the morning until I've finished work in the evening I'm very much switched on in a work mode.... But then I also like to get home and to be able to switch off and forget about work for the evening. So I'd definitely say it would be somewhere in between... I'm not totally career driven but I love the work that I do if that makes sense. (Male, full-time, director, Big 4 firm, no children, Australia)

All of the nine male senior manager and director interviewees characterised by a work-centred preference had partnership aspirations. This result is not surprising since a work-centred lifestyle is characterised by marketplace values, that include an achievement orientation, individualism, competitive rivalry and excellence (Hakim, 2000). The following extract illustrates the often long-held nature of the partnership career ambition of the work-centred interviewees:

...I do want to be a partner... It's my career goal since I've been about 16 years' old. (Male, full-time, director, Big 4 firm, father (1 child <5 years' old), New Zealand)

That is not to say that the work-centred male interviewees were unaware of the potential costs of their partnership aspirations. As one of the directors at the extreme of the work-centred spectrum explained:

...we see partners running at 100 miles per hour as well... One of the things I'm concerned about is, I don't think that's sustainable in this environment where you've got your Blackberry and your mobile phone. You're working at nights, and potentially weekends... Our partners get counselling around lifestyle counselling, eating the right things to prolong their lives as partners because they're burning themselves out. As a partner I don't want to be burnt out and not be able to spend time on the job or with my family by the time I'm 50. (Male, full-time, director, Big 4 firm, father (2 children <5 years' old), UK)

In contrast, neither of the adaptive male interviewees aspired to partnership. In fact, both of the adaptive men commented that their adaptive work-lifestyle preference was a likely impediment to career progression. For example, one interview observed:

I'd have to say that I am adaptive... And I would imagine that that's probably at the moment the one thing that would be holding me back from going the next level in terms of going up to partnership. (Male, full-time, director Big 4 firm, no children, Australia)

The interviewee went on to provide an example of how an adaptive work-lifestyle preference worked to his detriment:

...whenever I socialise, I like to socialise with people that I don't have to talk about work to and generally people that aren't involved in the profession and that I'm not trying to drum up work with. Whereas I think if you go to that next step of a partner, it's almost like every social occasion is a business occasion as well. So I suppose that's been something just more recently that I've come to that realisation that I don't think it would be for me. (Male, full-time, director, Big 4 firm, no children, Australia)

Similarly, the other adaptive male noted that his preference to be flexible in his work practices to spend time with his family had been viewed negatively from above by partners and also from below by some of the individuals he managed in his team:

It is a bit of a sandwich, I guess. Speaking to the partners, I always wait for them and in the appraisals it has been mentioned. But my answer is, 'That is what we agreed, I work from home.' That is, kind of, the end of the discussion... There are others that I've probably worked closer with and some of my appraisees that I look after, they fully understand. But I guess it's the ones I don't work with. They will see me going out the door at half past five, then think, 'Where's he off to?'. (Male, full-time, senior manager, Big 4 firm, father (2 children <5 years' old), UK)

The end result was that the interviewee was no longer interested in pursuing a partnership:

If I'm being totally honest and open and frank; no, I won't be going down the partnership type route. (Male, full-time, senior manager, Big 4 firm, father (2 children <5 years' old), UK)

Summary

In summary, our analysis indicates that, within our sample, the majority of male senior managers and directors within professional accounting firms are work-centred. It further suggests that the interviewees' choice to pursue or not to pursue partnership reflects their work-lifestyle preferences. This is particularly the case for the work-centred men, who in many cases had been striving to attain this goal for many years. In contrast, both adaptive male interviewees clearly saw that their work-lifestyle choices driven by their adaptive preference had been detrimental to any partnership career aspirations they might have held. Both interviewees were ambitious but did not wish to compromise their preferred lifestyles to prioritise career progression. As one of the adaptive men explained:

> *It's just not going to be all out, twelve hour days just to get somewhere in my career.* (Male, full-time, senior manager, Big 4 firm, father (2 children <5 years' old), UK)

The majority of women, in contrast to the men, were adaptive in their work-lifestyle preference and the change in focus from work-centred to adaptive was in the main caused by the advent of family. Very few adaptive women (25%) were seeking partnership and a myriad of reasons were put forward for this choice. Work-centred women, on the other hand, were more likely to aspire to partnership but work-centred women were very much in the minority with only 25% of the female senior managers and directors being classified as such. This has serious implications for the ability of professional accounting firms to significantly alter the gender balance at the partnership table as professional accounting firms will have a relatively small pool of women who aspire to partnership from which to promote.

4. CONCLUSIONS AND RECOMMENDATIONS

Professional accounting firms have received much attention and criticism in the literature for their gendered working practices and failing to promote women to their higher echelons. Through the voices of male and female senior managers and directors, this study explores the choices that these individuals made as a potential explanation for the continuing gender disparity at partnership level within professional accounting firms. By examining choices made by both men and women within the constraints of organisational practices and societal expectations, the research sheds light on the contemporary male and female experience with a view to providing recommendations at individual, firm and professional body levels.

The evidence from this study provides further support to the contention that career progression to partnership within a professional accounting firm does not easily accommodate motherhood. The long-hours culture, the need to service increasing client demands, combined with the requirement to network extensively with clients, potential clients and the local business community, traverses across traditional family time. This is further exacerbated when women take leave of absence from their work for the birth of their children which does not fit with the traditional linear career path and this absence is likely to come at a critical stage in the promotion process.

Whilst women cannot delegate to, or share the act of giving birth with their partner, this study provides an interesting insight to the continuing presence of traditional societal expectations of both men and women. Despite the apparent willingness of men to get involved in the household tasks, the women bore the brunt of the activities. The male career, in the main, was also prioritised over that of their partner following the birth of children. As mothers reduced their hours to accommodate the new addition to the household the fathers became more focussed on their careers as they strove to provide a good lifestyle for their family. This results in a double career hit for mothers. Interestingly, the narrative provided by the interviewees indicated that much of this behaviour was conditioned. The men and women in our sample were keen to emulate the positive experiences they had had as children where the father had provided for the family and the mother had stayed at home to look after the children. As this behaviour perpetuates from one generation to another breaking down these societal constraints will remain a significant challenge.

Mothers and fathers therefore make choices based on their preferences which are underpinned both by their own childhood experiences and their working environment. Whilst the women were keen to return to work for their professional accounting firm following the birth of their children, the women, with one exception[13], were now adaptive in their work-lifestyle preference, thus giving the two spheres of their lives, that of family and that of work, equal prominence. In the majority of cases the women also returned to work following the birth of their children on a part-time basis. Whilst this type of working would not necessarily preclude them from a partnership position (Gammie *et al.*, 2007), these adaptive women did not generally have partnership aspirations. Whilst the reasons for this lack of ambition were varied, and illustrated structural constraints such as long hours, networking obligations, not to mention the stress involved in such a position, the women also highlighted the importance of their family and the desire to spend quality time with their children. By adapting their work-lives around their family responsibilities they achieved a level of happiness and contentment with their position, and there was no indication from the women that they were aggrieved about the choices they had made. The men, on the other hand, irrespective of fatherhood, were in the majority work-centred and for those in this category all had aspirations for partnership.

By contrast, with one exception[14], the women, who were not mothers, worked full-time and were classified as work-centred. Motherhood, therefore was the catalyst for change in terms of lifestyle, whereas for men, fatherhood had minimal impact on their lifestyle choices. These findings have serious implications for professional accounting firms which articulate a desire to see more women at the partnership table. Unless these firms can make partnerships more attractive to adaptive women who respond by changing their aspirations, firms will be selecting from a restricted pool of work-centred individuals, the majority of whom are male. Thus, we are unlikely to see equalisation at the partnership table.

The following recommendations at individual, firm and professional body level are made.

Individual

In order for women to facilitate an appropriate work-life balance that is more equivalent to the male experience, individuals may want to consider sharing responsibilities within the home, so there is a greater parity of house-related workload.

Firm

Whilst professional accounting firms need continually to review and consider the structural constraints which may hinder greater numbers of women reaching partnership, it is unlikely that, without significant change which would challenge the *modus operandi* of these firms operations, more women will aspire to partnership. This is a primary consequence of the absence of societal change in respect of the home sphere whereby women, particularly those with children, are likely to be adaptive and do not aspire to reach partnership level. Firms therefore need to focus not only on the work-centred women, as a means of increasing the numbers of women who reach partnership level, but also the adaptive women who may not aspire to this level in the current environment within professional accounting firms, but who may make different choices if reaching partnership could more readily accommodate adaptive individuals. Firms should therefore have a mechanism for embracing adaptive women in the workforce and for recognising their commitment to the firm within their dual role. Firms also need to recognise and embrace adaptive men and not judge these men for their particular work-lifestyle preference.

From the evidence provided by these individuals in this study, there are several areas that firms should address:

- Recognising the challenges that women face returning to work after the birth of their children, ensuring that staffing levels are commensurate with the requirements of the firm thus alleviating the requirement for staff to regularly work 50-60 hours per week and effectively be on call outside these hours.

- Firms are missing out on the contribution that women can make at partnership level by making this route unattractive to adaptive women. Firms need to recognise that women or men who make use of alternative working schemes still wish to pursue a satisfactory and successful career path but are unavailable at certain times of the week. Firms therefore need to educate staff and partners at all levels in order to create a culture that embraces alternative working arrangements and recognise that these arrangements are acceptable from an internal perspective.

- Managing client expectations so that the 24/7 culture is no longer acceptable.

Professional bodies

Professional bodies should continue to highlight gender and work-life balance issues as these are matters that affect not only the growing body of female membership but the membership at large. Consideration of gender and work-life balance issues should not be restricted to the well-being and career development of women but to the well-being and career development of all members. Supporting and disseminating work of this nature is in the public interest as the results, which highlight the influence of societal pressures in addition to organisational pressures that explain the lack of women who reach partnership, can be used to inform policy makers from firm to government level.

Recommendations for further research

Professional firms have articulated a desire to see more women reaching partnership (*inter alia* Deloitte, 2015; EY, 2015) and there is evidence that firms are taking steps to create workplaces and ways of working that work for both men and women (Deloitte, 2016a). Examples of these initiatives include a series of programmes to identify high performing women, a return to work programme, a sponsorship initiative for senior women and a work agility framework (Deloitte, 2016b).

Whilst it will take time to evaluate the impact of these initiatives, the early indications are promising. In 2016, females made up 25% of KPMG partners appointed in Australia ((KPMG, 2016), 28% of PwC partners in the UK (PwC, 2016), 29% of EY partners in the UK (EY, 2016) and 30% of Deloitte partners in the UK (Deloitte, 2016b). Deloitte also promoted 5 part-time individuals to partner in 2016 (*ibid*).

However, further work is required to analyse and monitor the impact of any of these initiatives on adaptive women and the subsequent gender balance at partnership level.

ENDNOTES

1. Women who prefer to combine employment and family work without giving a fixed priority to either.
2. 24 of the interviews were undertaken face-to-face and 3 were conducted over the telephone.
3. Defined as firms with greater than 10 partners in the branch/office in which the interviewees worked.
4. In light of the cultural similarities between the countries, namely: (1) predominantly Anglo in cultural heritage and English as their national language, (2) small power distance, weak uncertainty avoidance, individualist, and masculine culture (Hofstede, 1980); and (3) strong educational facilities, existence of gender equality legislation and similar approaches to law and accountancy, it is not envisaged that work-lifestyle choices will be dissimilar. However, this triangular approach should increase validity and generalisability of the findings.
5. Whilst the interviewees were predominantly parents no further attempt was made to extend the sample to non-parents as previous research has highlighted that parenthood has the most profound impact on female career progression (*inter alia* Dambin and Lambert, 2008, Whiting *et al.*, 2014). Thus, parenthood is a key focus of this study.
6. A copy of the interview protocol is available upon request from the authors.
7. Whilst promotion practices will differ dependent on different firms, promotion to manager usually happens within 1-3 years after qualifying, therefore in the age range 23-26. Promotion to senior manager usually happens within 3-5 years after qualifying, in the age range 26-28. Many staff do not progress any further than this stage.
8. In the Gammie *et al.*, (2007) study the average age for women to get married was 26, and the average age of mothers for their first born was 30.
9. Of the remaining nine interviewees all who were aged 40-50 years old, four had children under the age of 10 years old, two had teenagers and three did not have children.
10. The one female who was working on a part-time basis who was not a mother had adopted this type of working following the death of her partner.

11. The evidence from this study adds further evidence to the literature which highlights that full-time working does not necessarily equate to work-centred (Hakim, 2003; Gallhofer *et al.*, 2011). Whilst seven women were employed on a full-time basis, only four of these women were classified as work-centred.

12. 11 of the 12 adaptive women were mothers – the remaining adaptive woman had recently suffered the bereavement of her partner which had refocused her priorities.

13. Only one mother was classified as work-centred.

14. One non-mother was employed on a fractional contract following the death of her partner.

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Women continue to be under-represented at senior levels in the workplace and there have been a number of policy initiatives aimed at addressing this imbalance. Despite the large number of women entering the accounting profession there is still significant disparity between the number of men and women at partnership level in professional accounting firms.

This interview-based study of both male and female senior managers and directors within Big 4 and large professional accounting firms investigates this issue. Interviews were undertaken in the UK, Australia and New Zealand.

The research finds that both organisational and societal factors act as barriers to women's progression within the firms. These include the long hours, the requirement to network, the detrimental effect of a career break or alternative working patterns, the traditional gender roles undertaken in the household and the prioritisation of men's careers over their female partners. Women's choices to deal with work and family commitments can often lead to them being classified as 'adaptive' rather than 'work-centred' as they sought to compromise between conflicting work and family commitments.

Professional firms articulate a desire to see more women at partnership level, and initiatives within the firms has seen an increasing number of women reaching partnership in recent times. The authors of the report argue that unless firms can make reaching partnership more attractive to 'adaptive' individuals firms will be selecting partners from a restricted pool of work-centred individuals, the majority of whom are men.

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