Approved routes and alternative paths: the construction of women's rarity in large accounting firms. Evidence from the Big Four France
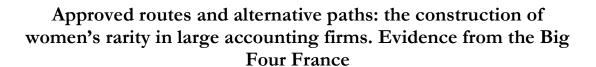
Ioana Lupu

Laboratoire Interdisciplinaire de Recherche dans les Sciences de l'Action (LIRSA)
Conservatoire National des Arts et Métiers (CNAM) Paris, FR

Abstract:

Despite decades of gender-balanced recruitment and clear-cut criteria for promotion based on meritocracy, women in public accounting firms remain proportionally fewer in number in the highest levels of the hierarchy than men. This paper aims to explore the mechanisms fostering women's rarity in top positions within French accounting firms in terms of organizationally constructed approved paths. Drawing on 21 semi-structured interviews with both male and female accountants, the specificities of these approved paths, alongside the construction of alternative, feminised routes, lacking the legitimacy of the former and often implying a derailment of women's careers from a very early stage, will be explored. It is suggested that more than a matter of only lifestyle preferences or practical constraints, this rarity is constructed by the interplay between the two, often resulting in "unintended and unwanted consequences, which retroactively may become unacknowledged conditions of future actions" (Giddens, 1984: 76). The focus of this study is to understand how the discursive and practical components of daily routines contribute to the reproduction of Big Four's gendered culture. Furthermore, this paper invites to question the concept of the glass ceiling and consider the construction of women's rarity in the accounting profession in terms of a labyrinth.

Key words: gender, Big Four, career path, lifestyles, constraints, glass ceiling, France

Introduction

Despite an increased interest, during recent years, in the study of the Big Four firms' culture (e.g. Carnegie and Napier, 2010; Gendron and Spira, 2010; Gerda and Lavelle, 2011; Kornberger et al., 2010), the micro-organizational processes involved in the reproduction of gender in accountancy firms remain an under-studied area (Anderson-Gough et al., 2005). Moreover, most of these studies are set in an Anglo-Saxon context (exception: Dambrin and Lambert, 2008; Komori, 2008) and thus potential differences in the culture of the Big Four, which would lead to better comprehension of the gendering mechanisms, are ignored. The present paper seeks to address this gap in the literature by exploring the mechanisms fostering women's rarity in top positions in French accounting firms, in terms of organizationally constructed paths.

Although the practice of accounting was never officially banned for women in France as it was in England (Dambrin and Lambert, 2008; Lehman, 1992), female public accountants used to be very rare. It was not until the 1980s that the representation of women in French accountancy began to substantially improve, passing from 9% in the early 1980s (Hantrais, 1995) to about 19% in 2010. Yet, compared to other French professions, the feminisation process is seriously behind and advances at a slower pace[1]. Women's rarity in the accountancy profession is accompanied by another phenomenon, also observed in other countries: women's rarity in high positions in the accounting firms. According to data published in 2009[2], the rate of feminisation of Big Four's partners in France varies between 10 and 18%. Thus, using Kanter's expression, women traded the status of tokens[3] for the status of minority (Kanter, 1997). That is, female partners in Big Four firms are no longer treated as exceptions or outsiders, however their new status confers the potential to form coalitions and to influence the group culture. Nevertheless, it seems that the positions entrusted with the highest responsibility and power in firms ("heavy" partners) are not yet open to women (Dirsmith et al., 1997; Dambrin and Lambert, 2008).

This paper aims to develop extant work on the gendering of the Big Four audit firms by focusing on the professional trajectories of female accountants and not only on the early socialization processes (Anderson-Gough, Grey et al., 2001, 2005; Coffey, 1994). Moreover, while extending the knowledge on the gendered practices in the Big Four, my focus is on understanding how the discursive and practical components of daily routines, contribute to the reproduction of the Big Four's gendered culture. The present paper seeks to reveal that existing professional model paths, are constructed as masculine resulting in the existence of approved routes to partnership versus alternative paths. I argue that these career paths are gendered as the approved routes are constructed in such a way as to be more suitable for males, than the majority of females, especially mothers, who decide to have recourse to alternative model paths. Although promoted by the firms, the latter alternative paths lack the legitimacy of approved routes and often imply a derailment of women's careers right from the early stages. A subsequent purpose of the paper is to show that in giving an account of women's professional trajectories, besides constraints and personal preferences, a certain path-dependency has to be taken into account. That is mainly because previous choices may limit the range of choices available in the future. Moreover, this paper invites one to question the concept of the "glass ceiling" and consider the construction of the rarity of women in the accounting profession using the labyrinth metaphor.

---

[1] For example, the proportion of females in 2009 in France was of about 22% for architects, 50% for lawyers and 57% for magistrates.

[2] Data available on the websites of Big Four France.

[3] Kanter (1977) used the word tokens to refer to the relatively few women given prominent positions in a particular occupational setting. Tokens are often treated as symbols or representatives of the marginal social group to which they belong.

Drawing on 21 semi-structured interviews with male and female accountants, I seek to explore the specifics of these approved paths as well as examining the construction of alternative, feminized routes. I also interviewed male accountants as "both sexes need to be invoked in developing capacities to reflect critically about the gendered nature of society" (Alvesson and Billing, 1997: 227). The originality of this study resides in the fact that while focusing on the Big Four firms, I also use interviews of women in other types of accountancy firms. The purpose is to emphasize the continuity of woman's trajectories as they travel from one firm to another or even leave the profession. In doing this, I dwell on theoretical perspectives from sociology and organization theory to frame my analysis (e.g. Giddens, 1984, 1991; Gherardi, 1995; Hakim, 2002).

The paper is structured as follows: the first part represents a short review of two rival approaches in explaining the rarity of women in top positions in organizations: Hakim's preference theory and perspectives emphasizing the impact of practical constraints on career choices. Both of these perspectives throw light on different aspects of the professional and personal life of a woman, though none is satisfactory. Rather, in conceptualising the reproduction of the gendered practices, I rely on Giddens (1984). His research allows me to understand that the individual is part of a social environment that s/he contributes to shaping while, at the same time, being shaped by it. The second part introduces the context and the research methodology, and the third and fourth parts explore the organizational construction of approved routes as viable paths to partnership, while de-legitimising alternative routes, which are largely feminized. Finally, the discussion section questions the use of the "glass ceiling" metaphor to give an account of the relative lack of women in top positions in organizations. While arguing for the use of the labyrinth metaphor as more appropriate to account for the gradual construction of women's rarity in top positions, I also propose a possible explanation for the phenomenon observed by Dambrin and Lambert (2008), namely that women leave the firms even before hitting a "glass ceiling".

1.   Women's rarity in top positions: competing explanations

Over the last three decades, two perspectives, seeking to explain women's rarity in top positions in organizations, have crystallized in opposition to each other[4]: Hakim's preference theory, focusing on individual preferences and choice (Hakim 1991, 1995, 2002, 2003, 2007), versus research emphasizing the importance of structures as constraining factors on women's careers (Crompton and Harris 1998, 1999; Crompton and Lyonette, 2005; Ginn et al., 1996; Procter and Padfield, 1999; Walby, 1990, 1997; Witz, 1992).

The preference theory, developed by Catherine Hakim, is based on longitudinal empirical research in Britain and the United States. This theory intends to explain women's choices between market work and family work (Hakim, 2002). According to Hakim (1991), explanations for the inferior position of women must be sought among "dispositional" factors specific to women rather than among "situational" factors – that is, the nature of the work they do. Thus, the researcher invites the reader to take into account the lifestyle choices as part of free will in the analysis of women's careers, and not only socialization or structural influences. Based on a 1999 national survey in Britain, she asserts that lifestyle preferences are a major determinant of fertility, employment patterns, and job choice. Her research shows the existence of three groups of women regarding work-related preferences: two minority groups, women showing home-centred or work-centred preferences, and a majority group, those showing adaptive lifestyle

---

[4] This opposition is not new, but inherited from the sociological duality, which opposed methodological individualism and holism as explanations for people's choices and behaviour.

preferences, that is those who want to reconcile family life and paid work. Hakim (2002) contends that the group of the "adaptives" will not give priority to paid work. As in order to have access to positions of leadership, it is imperative to give prominence to the work-life balance, she concludes that women wishing to reconcile family and professional life will never make it to the top of the hierarchy. In conclusion, any policy that aims to achieve parity at the highest levels is unrealistic and doomed to failure since it would require people to make some choices about their professional lives which they are not willing to do (Hakim, 2003). Furthermore, Hakim (1991) argues that the best measure of career commitment is full-time work and that commitment to a part-time job is not equal to the commitment of a full-time worker (Hakim, 1995). She contends that women working part-time are less devoted to work and more similar in their attitudes to housewives. Ginn et al. (1996) question Hakim's "measure" of commitment by arguing that equating commitment with hours cannot be justified.

In accounting, Bernardi (1998) explains the rarity of women at senior levels in audit firms is based on their personal choice to prioritize family life at the expense of work. This type of explanation has been criticized by researchers showing that women have the same interest as men in promoting their careers (Reed et al., 1994) and that women managers are no different from men managers (Hull and Umanski, 1997). The present paper also disagrees with Hakim's and Bernardi's conclusions, at least with respect to women professional accountants in France. Thus, my findings lead me to assert that the choice of part-time is more often than not constrained and not a matter of "genuine choice" or real opportunity to choose to what degree they centre their lives on homemaking and/or employment (Hakim, 2002, 2007). Moreover, as my interviews show, for women who have resorted to work arrangements, these are often a last recourse, after having tried, with no success, to balance family life and work.

A second strand explaining women's rarity in top positions highlights the influence of the structures (constraints), such as the social or organizational context or the inequality of the roles in the family. This is considered crucial in the lives of women and men as it is not possible to isolate the subjective preferences of people from the social structure of preferences (Ciancanelli, 1998; Hooks, 1998; Walby, 1990, 1997; Welsh, 1992). Moreover, gender stereotypes make it difficult for people to assume roles beyond what is prescribed for them (Adams and Harte, 1998; Hull and Umansky, 1997; Crompton, 1987). As shown by Walby (1997), the existing gender inequality in the private sphere of the home is central to the understanding of workplace inequality as these spheres are strongly interconnected. One of the more enduring stereotypes in the workplace is that concerning motherhood. Maternity, as associated with family and women's roles in the private sphere is perceived by organizations as signalling a lack of commitment (Maupin, 1993; Hooks and Cheramy, 1994; Windsor and Auyeung, 2006). In France, though women go back to work after maternity leave, and continue working in important numbers even after having had two or more children[5], pregnancy and motherhood are often penalized by audit firms (Dambrin and Lambert, 2008).

Furthermore, constraints arise also from macro-interferences such as those of the welfare state. Hantrais (1993) shows that the French state, by the policies directly oriented towards the protection of working mothers encourage women to continue working even after having children. She concludes that it is as a result of the active involvement of the state that French women manage to counteract some of the negative influences of organizational factors and continue working even when their British or German counterparts stop working due to social pressure and the lack of childcare options. Nevertheless, in France, in spite of women's social

---

[5] Barrère-Maurisson (2006) speaks of the specificity of French women (*l'exception française*), characterised by a high fecundity rate (the highest in Europe in 2008) and by a high employment rate. The employment rate is more than 90% for women with advanced education and one or two children, and about 80% for those with three or more children (INSEE, 2008).

and economic emancipation, the gendered roles appear to remain more or less unchanged, as in private life it is still women who assume most of the household duties (INSEE, 2002). This perspective is often criticized as it does not focus on people as agents of their own lives, but rather it treats them as passive reproducers of existing structures (cf. the critiques addressed by McNey (2000: 16) to Walby, 1990).

In contrast to these two perspectives, this research argues for a contextualization that goes beyond the opposition between personal preferences and constraints. Thus, I take the view that the analysis of women's trajectories should not be neither a matter of preferences or constraints nor a matter of preferences plus constraints, but rather a matter of the interconnectedness and the mutual influence between the two.

Dwelling on Giddens (1984, 1991), I endeavour to formalize a more dynamic relation between preferences (lifestyles) and constraints (structure). In his view, structures contribute to mould and give shape to the social world; they only exist in and through the actions of human agents (Giddens, 1984). Thus, structures are, "both the medium and the outcome of the practices they recursively organize" (Giddens, 1984: 25); this is what Giddens calls, "duality of structure". The duality of structure explains the continuity of the social reproduction. Thus, structures only exist insomuch as the continuity of the social reproduction is ensured in time and space. Yet, such continuity can only exist in, and through, the activities accomplished and monitored reflexively by spatio-temporally situated actors (Giddens, 1984). Translated in organizational terms, we can understand how the gendered structure is not externally created and imposed as a "masterplan subject to immutable constraints" (Nandhakumar and Jones, 2001: 196), but reproduced by the day-to-day practices of the individuals. Moreover, for Giddens, all the forms of constraint are also, in varying degrees, forms of enablement. They serve to enable certain actions while restraining or preventing others. The constraining dimension of power is translated in various sanctions, ranging from threat or the direct use of force or violence to the most delicate forms of disapproval. Yet, for Giddens, the existence of constraints does not imply the determination of the human agent since the individual has the power to alter them.

Lifestyles are also such routinized practices, routines incorporated into all the aspects of day-to-day life of a person. All the decisions a person makes every day, on how to dress, what to eat, how to work and where to work etc., contributes to the production and reproduction of such routines. All such choices are, "not only decisions about how to act but who to be" (Giddens, 1991: 81). Moreover, in today's society, individuals are increasingly, "forced to negotiate lifestyle choices among a diversity of options" (Giddens, 1991: 5). Yet, the existence of a plurality of choices does not mean that all choices are open to everybody or that people make all their decisions in full realisation of all available alternatives. Giddens repeatedly underlines the limited character of the reflexive monitoring[6] which an individual may exert upon his/her actions. Nevertheless, the agent's capacity to be reflexive and to make conscious choices is not punctual, in relation to a particular event, but rather in relation to a stream of social acts and interactions (Macintosh and Scapens, 1990). As the knowledgeability of human agents is always limited, their actions may have unintended and unwanted consequences, which retroactively may become unacknowledged conditions of future actions (Giddens, 1984: 76). Thus, even if an individual is given 'genuine' opportunities to choose freely the degree of implication in work, her actions may have unintended consequences of which she is unaware when carrying them out. These consequences become conditions of future actions in the sense that an individual's life has to be

---

[6] Reflexive monitoring of action – is, "the purposive, or intentional, character of human behaviour, considered within the flow of activity of the agent; action is not a string of discrete acts, involving an aggregate of intentions, but a continuous process" (Giddens, 1984: 376).

understood in its continuity since actions and decisions are not isolated, but that a sequence of actions forms a trajectory.

An individual's reflexivity, as Giddens (1984) argues, is carried out at two levels of consciousness: discursive and practical. Discursive consciousness, "is what actors are able to say, or to give verbal expression to, about social conditions, including especially the conditions of their own action; it is an awareness which has a discursive form" (id, p. 374). Practical consciousness, "consists of all the things which actors know tacitly about how to 'go on' in the contexts of social life without being able to give them direct discursive expression" (Giddens, 1984: xxiii). Agents' knowledgeability, that is, "what agents know about what they do, and why they do it" is mainly carried in practical consciousness. For instance, each of us applies in our daily behaviour grammatical rules or practical principles of conduct in society. Applying rules is done without consciously accessing these rules each time we use them and without being able to give them a discursive form. In these cases, agents dwell on, "implicit stocks of mutual knowledge which are not directly accessible to the consciousness of the individual agent" (Macintosh and Scapens, 1990: 458) regarding how to behave and to interpret others' behaviour in a social context. Everyday practising of gender is largely carried out in practical consciousness (Martin, 2006). Thus, professionals routinely practise gender dwelling on the tacit knowledge of what it means to act as a man or as a woman. These practices assure the gender's institution perpetuation (Giddens, 1984; Martin, 2006). The example that Giddens gives of the single parent black woman is relevant in this regard (Giddens, 1991). This woman, despite her hard life, full of constraints, is knowledgeable about the factors affecting the lives of women in general and her activities will be influenced by this knowledge. Thus, despite the social constraints or rather because of them, she is forced to explore the possibilities available to her and to make choices concerning the mode of conduct of her life.

Transposed to the present study, Giddens' work sheds light on the way women's choices, and as a consequence their identity construction, are influenced by the work of enduring gender structures in organizations and society. However, these structures are partly produced by the actions of these women. This theory, which I use as a general framework for my research, enables me to adopt a middle position between voluntarist and determinist approaches and to give an account of the actions of human agents based on the interplay between their lifestyle preferences and structural constraints.

In the next section, I outline the research context and methodology of my research. This precedes the analysis of the construction of the organizationally approved routes as an exclusive path to partnership in the Big Four firms.

3. Research context and methodology

3.1. Context

Most research on gender in accounting has been carried out in the Big Four. These large professional services firms are a particularly appropriate site for the analysis of processes and practices explaining women's rarity in high positions. Despite the difficulty of access to information (Anderson-Gough et al., 2005; Dambrin and Lambert, 2008), they have certain characteristics that make them attractive to researchers. They have a professional culture based on standardized processes and practices, a transparent hierarchical structure and types of careers based on the 'up or out' model. This system represents upward mobility as based on meritocracy (Grey, 1998) and forces people to advance or quit their jobs (Ramirez, 2003). The Big Four are

places where accounting practices, "emerge, become standardized and regulated" and where, "professional identities are mediated, formed and transformed" (Cooper and Robson, 2006).

Research has long pointed out the rarity of women in high positions in the Big Four firms (Loft, 1992; Roberts and Coutts, 1992), and the higher turnover of women (Browne, 2005; Lehman, 1992; Pillsbury, et al., 1989). A survey, dating from 2006, of the Top 60 accounting firms in the UK, published in the Accountancy journal indicated that the highest rate of women partners in the Big Four firms was to be found at Ernst and Young (16.8%), while PricewaterhouseCoopers had the lowest rate (8.6%). If we compare this situation with the Big Four in France, the situation is slightly better; the percentage of women partners ranging from 10% (KPMG) to 18% (PricewaterhouseCoopers), according to 2009 data. Furthermore, the adaptation of the Big Four model to the French context (Ramirez, 2007) adds some ingredients that make the study of the French Big Four worthwhile.

In the French context, the Big Four model, of Anglo-Saxon origin, replaced, in the 1970s, the French professional model based on the individual practice and set in motion a reorganization of the professional arena (Ramirez, 2007). Thus, they become the benchmark for the French accounting firms aspiring towards internationalization, epitomizing professional success as well as commercial success. As noted by Ramirez (2003, 2007), the great success of the Big Four firms is to have succeeded in adapting the Anglo-Saxon professional model in the French context. For instance, they are recruiting mainly in France's *grandes écoles,* elite high education institutions, regularly accused of contributing to the social reproduction of elites and in further accentuating the social inequalities of the education system (Albouy and Wanecq, 2003)[7]. Thus, they ensure the most qualified staff in terms of intellectual capital, and also in terms of relational capital, as through their recruitment the Big Four manage to penetrate deeply into the networks of influence that shape the business in France (Ramirez, 2003).

One of the main characteristics of a profession is the obligation of aspiring members to follow a training period and to pass an entrance exam and thence to adhere to a formal standard of practice. In France, after a training period of three years, the trainee has to take a written and oral exam and to present a dissertation of about one hundred pages. The entire process takes about five to six years, as the dissertation exam is especially difficult to pass. Only after having passed these three exams, which together represent the *Diplôme d'Expertise Comptable (DEC)*, may the trainee register with the profession and practise as a public accountant.

The average age to begin training as an accountant in France is rarely less than 26, compared to Great Britain where the average age is 21-22 years old and 70% of the trainees qualify before they are 26 years old (Hantrais, 1995). This analysis becomes more pertinent when we relate the average age of qualifying as an accountant (about 30 years old – Hantrais, 1995) with women's average age when giving birth to their first child (29 years old)[8]. Thus, women are asked implicitly to make a choice between having children and becoming public accountants (Lupu and Lezan, 2009).

As Hanlon suggests, the Big Four culture entails a shift from a 'social service' evaluation mechanism to a 'commercialised' mechanism. This shift has implications for accounting as emphasis will be upon getting the work done as soon as possible by accountants and trying one's

---

[7] The French graduate education system has two speeds: the *grandes écoles*, recruiting top students after highly selective competition and where education fees are quite high, and the public universities, with less drastic conditions of access and requiring symbolic fees.
[8] In France, 50 % of the women with superior studies become mothers before the age of 29 and 70% before the age of 33 (Rendall et al., 2005).

best to please clients (Hanlon, 1994). Thus, the client prevails over other commitments, such as the professional exams:

> "[...] it's not like at school here, we have big responsibilities [in the firm] and it's not the exam that counts. What really counts is meeting the commitments regarding the client, and that's more important than any [professional] exam." (Mounia, supervisor II, Big Four)

Moreover, the Big Four firms do not condition the prolongation of the employment contract or the hierarchical advancement by the passing of the professional exams[9]. Thus, it is not uncommon to find managers or even senior managers in the Big Four, with more than five years of seniority who are not qualified accountants and who have not even started the formal training as public accountants. As shown by my interviews, employees in the Big Four are not required, but merely "encouraged" to begin training and sit the professional exams. The reason is that being a qualified accountant is mandatory only for the signatories of the files, usually partners, so the others can do without the qualification. These professional services firms appear to impose particular norms of appearance or competitiveness which are reproduced within the firms themselves without any relation with professional requirements of the professional bodies (Grey, 1998). Moreover, these firms in giving pre-eminence to the organizational culture to the detriment of the professional one, create a new type of professional submitted to 'commercial' injunctions rather than 'social service' (Hanlon, 1994).

3.2. Research method

The empirical data presented in this paper is drawn from a series of semi-structured interviews with male and female French public accountants and trainees between 2007 and 2009. This data was gathered as part of my doctoral dissertation project. I conducted 21 semi-structured interviews with men and women public accountants and trainees. Two additional interviews were conducted with the partner of a company specialising in recruitment for accounting firms and with a Human Resources (HR) officer from the Big Four, resulting in a total number of interviews of 23. Though the focus of the research is women, I also decided to interview men accountants as I believe that broadening the gender agenda in order to include men and a focus on masculinities and femininities instead of men and women (Alvesson and Billing, 1997: 99) would prove productive for studying the complex and often paradoxical gender relations in organizations. The basic profile of the interviewees can be seen in Table I.

Table I. General characteristics of interviewees

Interviewees	Number of women	Number of men	Total interviewees
Public accountants	14	2	16
Trainees	4	1	5
Others	2	0	2
Total number of interviews	20	3	23

Special attention was given to women's professional trajectories as they travel from one firm to another or even leave the profession. Thus, I included in this study middle-sized and small accounting firms, whereas the gender studies in accounting have been concerned almost exclusively with the Big Four firms. This allowed me to examine, with hindsight, the reasons

---

[9] In contrast with the observations of Anderson-Gough et al., 2000, 2005 in two Bigs in England.

which prompted some women to opt out of the Big Four and to begin exploring some exit paths.

Out of the 21 interviews with professionals, 18 (16 women and 2 men) had, at some point in their careers, worked with a Big Four firm and 8 had quit these firms for different reasons working, at the time of the interview, outside public accounting or in their own firm or being retired.

Table II. Detailed profiles of interviewees

Last position in accounting	Experience (years)	Sex	Firms (description of trajectory)	Number of children	Denomination in the study
Partner	30+	Woman	Big Four/small firm	4	N/A
Partner	30+	Woman	Big Four	0	Catherine, partner Big
Partner	30+	Woman	Big Four/academic/Big	2	Françoise, partner, Big
Partner	30+	Woman	Big Four	0	Florence, partner, Big
Partner	30+	Woman	Big Four/industry/medium-sized firm	2	N/A
Partner	30+	Woman	Big Four/small firm/retired	0	N/A
Partner	30+	Woman	Big Four	2	Francine, partner Big
Partner	20+	Woman	Big Four/medium-sized firm/small firm	3	Pascale, partner, small firm
Manager	20+	Woman	Big Four	0	N/A
Partner	20+	Woman	Big /industry/medium-sized firm	1	Joelle, partner, medium-sized firm
Partner	20+	Woman	Big Four	3	Agnès, partner, Big
Director	10+	Woman	Big Four/professional body	0	Selma, former director, Big
Partner	10+	Woman	industry/medium-sized firm	2	N/A
Senior manager	14	Woman	Big Four/Big Four	2	Christelle, senior manager, Big
Manager	5	Woman	medium-sized firm	0	Sandrine, manager, medium-sized firm
Supervisor I	3	Woman	bank/accounting firm in UK/Big Four	0	Cécile, supervisor I, Big
Supervisor I	<10	Woman	Big Four/industry	Pregnant 1st child	Yael, former supervisor I, Big
Supervisor II	4	Woman	Big Four	0	Mounia, supervisor II, Big
Partner	20+	Male	Big Four/medium-sized firm	4	N/A
Partner	10+	Male	Big Four	2	Léon, partner, Big
Manager	5	Male	small firm	0	Cyril, manager, small firm

The interviews covered several main themes: motivation for choosing the profession, professional trajectory, socialization processes and balancing of family and career. They generally took place in private offices, though especially for the interviews with the trainees, we met in more unofficial places like cafés, terraces, and individual homes. The participants were not known to me, the method used to find respondents was the snowball method, namely on recommendations from the persons already interviewed. Consequently, the sample is not intended to be representative of the whole population. Rather, data collection is guided, according to the principles of theoretical sampling, by concepts from the theory under construction. The issue here is not that of representing a population or increasing the

"generalizability" of statistical results, rather of developing or refining emerging theoretical categories (Charmaz, 2001).

My methodological approach is inspired by constructivist grounded theory (Charmaz, 2006). Unlike classic grounded theory, a constructivist approach gives priority to the studied phenomenon rather than methods, resulting in less rigid strategies of data collection and analysis. This approach sees data, as well as the analysis, as resulting from the interaction between the researcher's personal biography, interests, relationships with participants and context of research. Thus, the resulting theoretical analyses provide interpretive renderings of a reality rather than an objective reporting of the reality (Charmaz, 2001).

The interviews lasted between 45 and 90 minutes, were all digitally recorded, with the permission of the participants, and subsequently transcribed by myself. Notes of my first impression of each participant were made immediately after each meeting. I avoided taking notes during the interviews as I considered it more important to maintain eye contact and to communicate, by gestures, understanding and empathy with the participants. The transcripts were subsequently coded for NVivo 8[10], a qualitative data analysis software package. Thus, I obtained a dictionary of themes that were subsequently completed with codes from the literature review. This process led to the interpretation of the interviews presented in the following sections.

The focus of my research was on analysing women's professional trajectories in an attempt to understand why accounting firms had so few women partners. After having conducted a portion of the interviews it became clear that the question of women's rarity in top positions should be approached from a more processual, temporal stance, considering the notion of trajectory. Themes such as organizational culture, path-dependency careers, and motherhood emerged as highly relevant to understanding women's life trajectories. The interview extracts included in this paper have been chosen for being particularly illuminating of such elements.

4. The organizational construction of the 'approved' routes

Notwithstanding the progress women have made, organizations are gendered places where the prevailing norms and the managerial models are constructed in conformity with a masculine logic (Laufer, 2004). In the same vein, Acker (1992) noticed the gendered nature of the traditional career model, characterized by a linear and continuous progress. Its existence is seen to have long-lasting consequences on women's careers:

> "The career is made masculine with little accommodation made for the women who work in it. Women are expected to conform to the norm in pursuit of their career but as many women have 'broken' career patterns, to allow for the bearing and raising of children, or looking after elderly relatives, this norm is obviously disadvantageous to them" (Wilson, 2003: 21).

Based on previous research, I assert that the professional model appears to be the result of formal and informal processes that concur to maintain the existing gender order in organizations (Anderson-Gough et al., 2005). Its definition, in close relation to temporal organization and appraisal processes view the female professional as less devoted to the organization than her male counterparts. Moreover, informal processes attest to the existence of a parallel, unofficial

---

[10] In some cases, I coded directly on the audio files as NVivo 8 allows, enabling me to note in real time the voice inflexions, emphasis or emotion of the speaker.

structure to which women do not traditionally belong and are directly linked to the socialization processes aimed at turning new recruits into professionals (Grey, 1998). Roberts and Coutts (1992) support the idea that even if women obtained formal qualifications (e.g. academic qualifications) similar to those of men, they still could not go beyond a certain level because they did not acquire the necessary organizational qualifications. These qualifications construct the notion of professional as having more to do with, "appropriate forms of behaviour, or ways of conducting oneself, rather than with issues of accreditation to practise or the possession of "technical" skills" (Grey, 1998: 569).

The following sections aim to present the most salient characteristics of the approved professional model and throw light on its gendered elements and how they influence the lives of women and men. Thus, I present the process of recruitment which ensures the homogeneity of employees and covers up organizationally embedded gendered stereotypes (4.1); the cohort effect which fuels the general upward movement and assigns different positions in a team to a male or a female (4.2); the importance of maintaining rhythm and continuity in order to maintain momentum creating a "bonded" professional (4.3); the construction of the visible professional (4.4) and the focus placed on playing by the rules of the game (4.5).

4.1. Recruitment, first confrontation with the organizational culture

As noted previously, the big Anglo-Saxon firms have adapted, since the 1970s, to the French system by recruiting mainly from *grandes écoles* (Ramirez, 2003) to ensure the most qualified staff in terms of intellectual capital, and also in terms of symbolic capital, involving belonging to the French elites, with parents from the most privileged socio-professional categories.

> "And they [the *Big Four* firms] believe that indeed, people who come from a *grande école* have a potential that allows them to progress faster, write better, etc. and this is what counts. Basically, their point of view is that accounting can be learned, while the rest is more difficult to get. [...] I have experienced during recruitment a sort of selection according to the social background. [...] The governing idea is that someone who belongs to the bourgeoisie is well placed, which means having connections, and ten years later this person will be able to bring new clients, etc. This is not done for nothing" (Selma, former manager, Big).

Recruiting people who have attended the *grandes écoles* ensures the homogeneity of the cohorts entering the firm each year. This logic of recruitment aims at reducing risks and increasing the chances of recruiting people with a profile that fits the culture of the firm:

> "This model [of recruitment] is good for everybody, it's good for the schools that train them, it suits us well because we know that training levels are homogeneous, the guys are pretty well behaved, they come mainly from good families [...], so there is no risk" (HR officer, Big).

These young people that come from *grandes écoles* are the product of an educational system oriented towards companies and intending to form "men of action" (Abraham, 2005). Thus, many new recruits bring with them a compatible 'pre-organizational gender culture' in terms of their attitudes and behaviour. When entering large auditing and accounting firms, the recruits are already formatted and socialized so as to be able to integrate into the culture of these firms, which are highly formalized.

This preoccupation with homogeneity and the reduction of risks appears to contradict the declared objectives of the human resource policies to value diversity and gender balance[11]. Moreover, if the HR departments in the Big Four firms put up a concern for fair recruitment and for removing any element that can bias the selection process, fairness is more of an appearance than a reality. Indeed, two testimonies of people from different firms show that, under the pretext of maintaining gender balance, the fact that more women had better records than men was not taken into account during recruitment:

> "It's old memories, but 15 years ago I was sometimes obliged to slow down the recruitment of women. It was because women were easily recruited, they sold themselves better. … And sometimes I was obliged to say: "Be a little bit harder on women", because we had something like 65% of contracts with women and only 35% with men. … Because after all, we are in an activity where there is anyway a very strong turnover and therefore I had to begin with a team, and additionally it would have meant to shoot ourselves in the foot because we knew very well that in the young years there are maternities etc. and this could ruin a year group" (Catherine, partner, Big).

The statement of this partner shows that recruitment is done in anticipation of the fact that women will transgress the strict rules of the professional game by becoming mothers. The assumption behind this forced "slowdown" in the recruitment is not the concern for equality, but rather fear of motherhood, perceived as an event that affects the internal organization and threatens to "ruin a year group (fr. *promotion*)". Against this situation that is detrimental to the company, action must be taken and the natural course of things must be altered:

> "Had we left the things to be done naturally, in terms of recruitment, and interview and everything, today we would have had more women than men because women's records, young women's records, are qualitatively better" (Francine, partner, Big).

The statistics have shown it for many years: women outperform men with regard to the degree of education and formal qualifications, but the labour market simply does not reflect this fact in terms of salary and hierarchical position (Baudelot and Establet, 2007). Thus, policies officially favouring gender-balanced recruitment in fact hide an injustice against women, by covering up the fear of organizations regarding young women who become mothers and thus can "ruin" a generation by their temporary disengagement from work. In spite of the existence of gender-balanced recruitment policies, patriarchal relations in the workplace appear resistant to change (Walby, 1997: 41).

I argue that this recruitment policy conducted over the years (at least 15 years, as the testimonies show), coupled with a stronger turnover of women[12]contribute to the fact that fewer women than men are present at senior management levels. Thus, gender-balanced recruitment hides discrimination against women, which continues to develop unhindered because it is disguised. The irony of the situation is that, in this case, a woman is the one who, as a partner in charge of human resources and therefore a representative of the management, becomes the agent of the sifting of women to be recruited. Women are thus simultaneously victims and agents of the inequality system (Anderson-Gough, et al., 2005; Thane, 1992).

---

[11] Some firms like PwC highlight the fact that today women represent 52% of employees (http://www.pwcrecrute.com/la-diversite-une-realite-chez-pwc.html).

[12] Larger firms have difficulty retaining women (Browne, 2005; Pillsbury et al., 1989).

4.2. Team socialization: the cohort effect

Teamwork within a pyramidal organization is a salient feature of the organization of activity in large firms[13]. One of the recruitment criteria is the ability to integrate into the existing teams.

> Teamwork also means to show solidarity with each other. The way to success goes through the pooling of talents" (web site *Big 4*).

Therefore, being part of a team means acting in accord with others, supporting others in the development and proper functioning of missions, being supported by them and getting answers and advice if necessary.

Another feature of these firms is that the staff is very young, the average age being around 33 (according to information available on the firms' websites). For young people recruited the same year, with similar profiles, the feeling of belonging to the same generation is very strong. These are people who integrate into the firm the same year, who form and evolve together, who meet and work together in teams assigned to different missions. Belonging to a team, to a year group and identifying with your peers seem to have an 'appeasing' effect and also a driving effect on the motivation to work overtime:

> "When we joined [Big 4] it was good that we all came together, it was like in school. We came together about ten of us, most of us from the province. [...] we used to meet each other in the evening after work. I was not alone [...]. We were leaving work at 11 in the night, but I would say it was like at school. We worked a lot" (Pascale, partner, small firm).

The team is an element of cohesion and stability within the firm in the sense that it is like a crucible, holding the various individualities and personalities. We can understand better the identity value involved in a team, when compared with the solitude and distress felt by employees of small firms:

> "When you are a small firm in this profession it's easy to feel isolated and lost, which can make you become depressed and feel that you lose grasp of things. Because you feel like losing grasp when the importance of a case makes you feel that you are alone" (Cyril, manager, small firm).

Moreover, the monitoring of the new entrants is very strict and the activity is controlled through different hierarchical filters:

> "Whatever you do, it is reviewed first by the head of mission, then by managers, and then it comes down to the assistants. So it is really tightly controlled, the probability of error is very low" (Yael, former supervisor, Big).

It is apparent that in the case of new recruits, the construction of professional identity appears to be strictly controlled by the institution, as supervision is trying to avoid any blunder. At the bottom of the hierarchical ladder, the disciplinary surveillance is strict as the de-socialization risks are greater. Individuals are not left to themselves, they have only marginal access to inventing their identity (Kaufmann, 2004).

---

[13] Unlike jobs involving direct work with clients, people in support jobs (about 20% of staff) are not organised into hierarchical teams, but in a fairly horizontal and independent manner.

Within teams the role of men and women is often differentiated in order to make better use of the gender-specific characteristics of each. Women are expected to be caring, gentle, patient and have the ability to listen (Haynes and Fearful, 2008). As a woman partner recalls, her firm had the practice of sending women missions to "tame" the most difficult clients:

> "So sometimes, during a mission, it happened to me; when I was young in the field, there was this expression "to send in a rescue mission", only women, when customers were really twisted, unmanageable, we were sent on a feminine mission" (Catherine, partner, Big).

The same partner recounts how, during a difficult year the Big Four had to lay off employees. She had just been promoted partner and HR manager. At that time she was the only female partner and the other male partners went on vacation and left her alone to manage the layoff interviews as she was, "the chick with a soft side" (Catherine, partner Big Four, single, no children).

According to Ferguson (1984), women are perceived as feminine because they lack power and this is a way to articulate the demand for subordination. For Gherardi (1995) sexualisation of the employment relationship is an instrument of the organization to control the individuals. In her view, this sexualisation is particularly evident in the "boundary roles" - where an employee comes in contact with clients or with the environment outside the organization. Thus, female sexuality, stigmatized or neutralized in other circumstances, is used as a "commercial and organizational resource" (Wilson, 2003: 199).

> "[…] women are very often used to socialize the group that comes into contact with the organization, especially when this group is particularly difficult, deviant, obstructive or does not readily accept authority" (Gherardi, 1995: 43).

4.3. Pace, rhythm and continuity: fuelling the general momentum

As noted by other researchers, issues of time and its use are central to the process of socialization and identity construction of professional accountants (Anderson–Gough, et al., 2001, 2005; Coffey, 1994). New entrants are being exposed to hard work, and integration within the team also means adjusting to the work pace of the other colleagues. Once they succeed in following the pace, in internalising in a certain way the rhythm of the firm, this rhythm becomes a habit, a part of the daily routine:

> "The beginning is difficult because you have to keep a rapid pace. So at the beginning there were weekends, every weekend, and Saturdays, all full, Sundays also, and then you started to keep the pace" (Selma, former director, Big).

This daily routine is thus created by the repeated actions of agents that could have acted otherwise. This steady pace of work with busy schedules indicates that routinization is essential to maintaining the personality of the agent (Giddens, 1984: 109).

Selma, former director in a Big Four firm, recalls how pressure increased along with hierarchical advancement. One of the biggest challenges of a professional is to cope year after year with a pace that is more and more rapid. The pressure is to always work harder and increase your marginal productivity.

> "In order to continue to advance, I should have been even better, even more efficient, work even harder, although I was already …" [putting her hand to her throat and suggesting suffocation]. "So, enough is enough" (Selma, former director, Big).

The workload was so big during certain periods that, in order to cope with it, it was necessary to get involved in a rhythm of work that others, outside the organization, did not understand:

> "I really became a robot. I thought it was normal. It shocked me when everyone around me, my husband, my parents and friends asked me, "But are you crazy?" I replied, "But no, that's normal." It's like brainwashing. You are in a kind of mental system where you are under an increasing demand and you say to yourself that it doesn't matter, that afterward you'll get some rest… but that time never comes..." (Yael, former supervisor, Big).

As we see from the previous quotation, this general movement is so strong, so overwhelming that people are carried away by it. Professionals will sometimes characterize themselves as "absorbed", "transformed into robots" or being "formatted" in order to describe the frenetic pace of work in which their professional lives are led. Though the rhythm is imposed by the outside, it is internalised by the professionals and it fuels the general movement of the cohorts.

The relation with time that women in positions of responsibility have is different from that of their male counterparts, who, by comparison, may seem more relaxed.

> "I think the image we project can be scary because ultimately, what do we project as an image? [...] They see someone who is always running, who is constantly juggling with those problems from the office, this is already too much, and there are also the personal problems. And then, as we try to be efficient, we are always moving, and we have less time than men to take the time" (Agnes, partner, Big).

As a result of their double responsibility, women are more likely to condense different activities into a limited time and give a secondary place to the networking activities. This need stems from the role they are supposed to have in relation to their children. They cannot simply spend their time "chatting" with people, since free time is a resource that women possess in smaller amounts than men. To a greater extent than the time of a man, a woman's time is a matter of negotiation with the organization, with the firms, with the family (Davies, 1990). Having time, being free from domestic (pre)occupations means having more strength in the social competition; it is what makes possible the phenomenon of "homosociality" and thus provides the means to reproduce and maintain the position of men in society at large (Davies, 1990; 238).

The career model in the Big Four implies continuous upward progression. For example, in one of the Big Four surveyed, the professionals were changing rank every year in the first three years. They started as qualified assistants, then became experienced assistants, and the third year, seniors. After three years as seniors, there is the move to the rank of manager, with different levels, and after five or six years at this level, "if all goes well, co-option [as] a partner in the audit firm is imaginable after ten years" (Françoise, partner, Big).

Compared to this model of linear progression, women's careers often take a different turn (Eagly and Carli, 2007; Fearfull and Kamenou, 2006; Hewlett, 2007).. If they decide to have children, they will stop working for longer or shorter periods of time as a result of the maternity leave and thus they will be at a disadvantage in this race against the clock. Meanwhile, their male colleagues are promoted, the firm also develops, and when they return from maternity leave, they meet with a firm that is different from the one they left, and in which the configuration of hierarchical positions has changed. Even their position, while remaining the same, has also changed – as, we should not forget, individual positions are relative to other positions of the same hierarchical network - and the network itself is redrawn from one year to another. Thus, the internal organization of the Big Four firms resembles a huge escalator, always moving, and if someone steps off for a moment (maternity leave, for example), it is difficult to get back on and regain

one's position. Entire cohorts move this way along a well-defined trajectory. Taking a step outside means losing the pace and the momentum that fuel the general advancement. As a women partner puts it:

> "[W]hen they return it is complicated because life goes on, people do not wait, her team has progressed, her cases have been reassigned. She is not expected anymore when she returns" (Florence, partner, Big).

This organization, with yearly progress requires a steady and continuous pace of work and development. The reward is dynamism in terms of career and remuneration, which is specific to this kind of organization. Internalising this pace of constant hierarchical change makes it difficult, at some point, to bear the situation of no longer evolving. This lack of acceptance makes people who have reached the end of the hierarchical ladder, though are not considered "appropriate" to become partners, to leave the firms:

> "But it is hard to stay if you are no longer promoted. At some point, it is difficult to bear. Then, one must accept to resist frustration because if you are not promoted, your salary is not increasing, a lot of people do not accept this" (Florence, partner, Big).

The career model characterized by a continuous, rapid ascent is at the core of the hierarchical organization of the Big Four. This model works like an escalator which does not accommodate those who do not progress anymore. Moreover, as is apparent from the quotations above, the approved professional is one that is "bonded" with the firm in that that s/he should remain, in spite of the events of their family life, connected to the rhythm of the firm. As expressed by a woman partner, maternity should be a "non-event" for the firm.

4.4. Constructing the visible professional

Professionals are continuously submitted to evaluation practices aimed to assess and measure their performances. Through disciplinary techniques such as management by objectives or mentoring, the subjects are not only homogenised, but also individualised and made visible by procedures that measure individual differences (in terms of performance and behaviour) with the norm or standard (Covaleski et al., 1998). The standard is therefore not only a constraint towards consistency, but also a device for measuring each individual's deviation from the norm (Foucault, 1975). Thus, each individual is exposed, made visible by the contact with the standard that sets up the devices, "to measure in quantitative terms and rank in terms of value the capacity, the level, the 'nature' of individuals" (Foucault, 1975: 215)[14].

The assessment practices in the Big Four are generally considered by the interviewees as transparent. Nevertheless, on certain points, such as work time there is an obvious gap between official rhetoric and organizational reality as understood by the staff:

> "The number of hours [of work] is not an official evaluation criterion. Officially they do not say you will be promoted if you do a lot of overtime. Naturally, their discourse cannot be like that. But, in fact, it is actually the truth. […] Had I worked late hours and made a greater physical effort for the mission that determined my promotion, I would have been promoted" (Cecile, supervisor I, Big).

The need to work overtime as, "compulsory rite of passage" has been reported before in the literature as part of the culture of these firms (Anderson-Gough et al., 2005; Coffey, 1994).

---

[14] My own translation.

Contrary to these studies, I found that this requirement was not explicit, which does not prevent it from being sensed by the employees. This parallel reality constructed by unspoken requirements builds reservoirs of practical knowledge on how "really" things have to be done and make employees act according to these non-explicit expectations.

The last step in the annual assessment, at the end of which are decided the promotions or the salary rise, is the discussion of summaries of evaluations within the staff committee. An important role in this process is played by people called mentors or counsellors (the word used in French means godmother or godfather). Each employee has a counsellor who is either a partner or a senior manager. They have to communicate and explain the decisions taken by the evaluation committee, as the latter never communicates directly on its decisions. Furthermore, as stated by one interviewee, the counsellor may have an influence on decisions taken at the time of creation of the summary record to be forwarded to the evaluation committee. This process that apparently is very transparent and has clear evaluation criteria seems to enjoy undisputable objectivity. Yet, different forms of power are never absent from these relationships:

> "When we had meetings to discuss on younger people, managers attended these meetings, there were members who were... loud-mouthed, demanding etc., and then some made sure to boost their teams, to obtain the biggest salary raises for their teams in order to ensure their loyalty. There are others who are let's not say neglecting their team's interest, but who are not used with these dealings. So this kind of power game made that, among people with equal qualities, some were clearly favoured and supported by the person with more power" (Selma, former director, Big).

As the above quote suggests, managers sometimes adopt (toward their teams) parental attitudes of protection and develop fidelity by using their influence in order to help them advance faster and reward them with salary rises. This case demonstrates how it is possible to bypass the mechanisms that are put in place to ensure transparency and fairness in promotions.

The "theatrical" side of the organizational career is always present during dinners and informal outings, especially at the highest levels. To get noticed, the appropriate course of action is to display oneself, to be a worldly person who knows how to entertain others. Passing to the "other side" by becoming a partner, Francine understood how the co-option of partners worked. She realised that women relied too much on their technical skills without giving much attention to the 'political' aspects of the co-option process:

> "[…] women are more discreet, less prominent, and have this impression that if you work well it would be enough. And actually that's not enough. We see that men spend their time within the hierarchy, within professional structures, to let people know what they did and what they accomplished, and promotions are effectively based on that. [...] I know it, I can actually apply this to myself, I probably kept back too much … and didn't make the noise that I could have made. It's probably still true today" (Francine, partner Big).

Scholars have long ago pointed to different socialization as a source of inequality between men and women (for accounting research, see Czarniawska, 2008). For these authors, one way to explain the rarity of women in top management positions is to point to the socialization of women, at least traditionally, focused on the development of traits and abilities which are incompatible with top positions (Alvesson and Billing, 1997).

Moreover, career advancement is dependent on doing more visible things and diminishing the part of those that are not visible, which can wear you out without bringing any reward:

"So, you have to make yourself seen, you need visibility. You have to do only what is useful, it serves no purpose to do useless things that are not visible; that's how it is. If you don't act like that, you get exhausted by things that are not visible, and there's no point in that" (Françoise, partner, Big).

The socialization process also has the role of instilling the idea that certain practices are more desirable than others. Thus, professionals know what practices should be privileged, invest more time in them and make them more visible.

The Big Four's culture is one of visibility that penalizes women who have a lower capacity to make themselves visible. Career interruptions due to maternity leave are a case of such a lack of visibility. Women routinely returning from maternity leave find themselves shunted aside ("*mises au placard*", as a women former senior manager in a Big puts it) as their files were given out. This makes it difficult for them to re-embed in the organizational structure:

"There was strong competition and even though I was equally competent, *given the fact that they couldn't see me in the future* (fr. *projeter*) *because of my maternity leave*, I couldn't find my files because I had been replaced during the maternity leave. In the absence of a global planning, they wouldn't promote me. So, I was not promoted that year. […] in people's minds I had been absent in order to have children and so it was only normal not to be promoted" (Christelle, senior manager, Big).

Having been replaced on the files as a result of maternity leave, Christelle was finally penalized by the inability of the firm to integrate her when she returned. She had been 'erased' from the working schedules of the firm while being absent and thus, they refused to promote her even if she had worked a whole audit season before going on maternity leave.

This aspect of visibility is also apparent in the terminology used to refer to people working with the clients (front jobs) in order to distinguish them from those working in support functions. The former find themselves in the first lines, exposed to the client and thus expected to demonstrate appropriate 'front-stage' behaviour towards clients (Anderson-Gough, et al., 2001; cf. Goffman, 1959).

4.5. Playing by the rules of the game

Organizational culture is often presented as a game. This metaphor returns several times during the interviews. The focus is not on playful aspects; on the contrary, on rules and the importance of being a team player. Compliance with organizational norms legitimizes the emerging professional identity (Anderson-Gough, et al., 2000). These rules are detailed and supervision, especially at the lower levels of the hierarchy, is quite tough. These rules are not a matter of negotiation, and the obligation to formally abide by them is stated clearly:

"[Organizational] culture is quite strong. You adhere to it or you don't. Every year we hire a number of young people who are good, essentially very good, who did a lot of interesting things professionally, but they just do not feel right. There are rules, [...] we accept them or we don't. If you do not want to play by the rules of the game, it cannot work. Clearly, these rules are more and more tight and detailed" (Florence, partner, Big).

The previous quote makes the point that fitting into the organizational culture seems to be more a question of how you behave than who you are (see also Grey, 1998). In this sense, certain behaviours are seen as appropriate and others as not. In the Big Four, the strict rules of the game

have the advantage of not leaving people to themselves. Staying and persevering on the "approved" path contributes to a sense of ontological security (Giddens, 1991). Ontological security, "explains, to a large extent, why agents routinely reproduce social terms, even those which they might readily recognize as excessively coercive" (Macintosh and Scapens, 1990). Nevertheless, as I will try to show in the following paragraphs, abiding by the organizational rules appears not to work for many women or even produce unwanted consequences.

Let us consider the case of the formal mentoring schemes which are intended to facilitate women's access to positions of responsibility. Large firms often set up formal mentoring schemes and sometimes this kind of system encourages assigning female mentors to women and male mentors to men. However, as even in positions of management women generally have less power and influence than men, they fail to open doors for their protégées:

> "And there, where I worked most of my career, there was a woman mentor with whom I got along very well, with whom I could talk very frankly, but even she was not fully within the system. That is to say she was a woman who was not … in the networking aspect, regarding anticipation, so she could not give me that kind of advice, actually. We were just making a point about my yearly review, but it was fairly static" (Selma, former director, Big).

Despite the good intentions that drive the policies of female mentoring, they appear to produce adverse effects such as creating secondary women networks outside the main network of power. Thus, these women mentors cannot advise their protégées on how to introduce themselves into the main network, nor give advice or warnings on professional development.

The role of the mentor should be to help young people build their career in a perspective of anticipation, to push them to be more selective in choosing the files to work on and to advise them on how to avoid organizational pitfalls. Yet women partners or women in positions of responsibility often have neither the power nor the organizational knowledge to help their protégées, since their own status is secondary. They are often second-rate partners, as Dambrin and Lambert (2008) have pointed out. Selma states ingenuously that she was not aware that she could have been more demanding or refuse certain files without being penalized:

> "I was like a little good student, I was very well-behaved. When I was asked, when someone was asking me to work for them I used to say yes and I never dared to say "well, no, your file doesn't interest me, no, I don't care", and do everything to leave the case". Then I saw, at one point when I was manager, I had some young people who wanted to do some things, who really were insistent, it is true that this was something that I would not do; nobody had told me this was possible, that we would not be penalized, that we would not necessarily be judged negatively" (Selma, former director, Big).

Lacking proper mentoring, Selma always played the role of the good girl and failed to assert her own interests. She got enmeshed in a quagmire of files without perspectives and she eventually opted out as: "the files on which I was working no longer allowed me to progress" (Selma, former director, Big).

As reported by other researchers, in the organizational world, women still lack successful female role models. As a consequence, their choice of models often falls on men, which can lead to networking failures, since behaviours that are tolerated or accepted from a man are not necessarily tolerated or accepted when they come from a woman. One such example is constituted by women in high positions committed to their career who are criticized for

neglecting their mothering roles. As one woman, former director put it, "they worked as if they had no children" (Selma, former director, Big). On the other hand, men were never criticized for their work involvement and for neglecting their children. It is apparent that motherhood is seen as part of a female's identity whereas the male professional is dissociated from fatherhood. There is undeniably a social pressure for women to assume their roles as mothers and to reduce their involvement in work, which is not expected of men when they are fathers. As noted by previous research, parenthood still affects mothers' and fathers' careers in different ways (Crompton, 2006; Crompton, Lewis and Lyonette, 2007). Between the factors derailing women from their way up, motherhood looms large (Dambrin and Lambert, 2008; Padavic and Reskin 2002; Windsor and Auyeung, 2006). In the accounting context, mothers are still subjected to subtle practices of power, questioning their commitment and belonging in the accounting context (Haynes, 2007).

According to internal studies carried out by the Big Four, many young women managers today reject the model of professional success embodied by the women partners as not compatible with their aspirations of a more balanced family and working life:

> "[...] in order to be in the male system, you have to play by the rules of this game ... and the rules of the game are that no matter what happens next to me, it's not my problem. I have the rule of the game, I play the game, like in a football match. While you, you are responsible for children, the family, which does not mean that men aren't responsible" (Françoise, partner, Big).

In order to be in the system, one must accept the rule of the game to the end, a rule described by Françoise as inconsistent with the responsibility toward children and family. These women (and there is also a minority of men in the same situation) find it hard to accept organizational life and all its competition, the relentless pursuit of bigger and bigger profits, often involving brutal clashes and doubtful morality. They have difficulty in accepting the rules of a game that does not match their personal values and in which they do not recognise themselves. As noted by Ibarra (2004), women found it difficult to envisage adopting styles of interaction, "that they felt to be dramatically at odds with their self-concepts" (p. 21).

Generally, women, if they want to become mothers will have a different career evolution than most of the men. Their trajectories are rarely linear and often maintain the same intensity throughout its duration as a result of their involvement in family life, which is greater than that of a man. Yet, the career paths offered by the firms do not reflect this specificity and therefore women are often penalized.

5. Alternatives to the approved route

The linear career model and ascendancy in large firms does not correspond to the wishes, in terms of life balance, for everyone. It is mainly women who challenge this prevailing model and try to build professional trajectories allowing them to balance family and career. The result is often, as I will show in the next sections, the marginalisation of these women often fed by the stereotypes associated with women's lifestyle choices that still persist in organizations.
Some tracks stand out as alternatives to the approved route: part-time (5.1), support functions and narrow specialisation (5.2) and early exits (5.3).

5.1. Part-time work: a blind alley?

Generally, regardless of size, firms are unwilling to grant alternative work arrangements for maternity and childcare. Work arrangements are often toughly negotiated (Lupu, 2011) and penalizing for women (Dambrin and Lambert, 2008; Windsor and Auyeung, 2006), who represent the majority of those resorting to this kind of arrangement.

Part-time working mothers sometimes encounter fierce opposition from some male colleagues who refuse to accept their constraints in terms of time:

"[...] we have a few women working part-time. Once they had children, they usually needed until things stabilised a bit, as their children grew up, went to school, often they were not here on Wednesdays. And there were men partners to whom we had to expressly impose, tell them again and again that when they took an appointment with the client they were not obliged to take it on Wednesday. *Because there were some who were rebels, who did the opposite on purpose, to piss everybody off"* (laughter) (Catherine, partner, Big).

The above quote shows that there are cases when men occupying higher positions make life difficult for part-time working women from their teams. Thus, one can speak of organizational marginalisation of these women by their exclusion from participation in certain meetings with the client, which builds for them a second-rate position in the teams. The cause of this discriminatory behaviour can also be found in the difficulty for managers to manage part-time professionals within organizational systems designed for full-time employment (Dick, 2004; Edwards and Robinson, 1999).

The decision to switch to part-time work is difficult for most women. They may at first try to turn to less absorbing positions and with less travelling, as Christelle did. The psychological pressure that these mothers have to undergo can be very strong and after a while, as shown by the case of Pascale, they decide to adjust their work schedules:

"So I used to work five days a week, but in the evenings I had to pick up my daughter from the nursery at 7 pm. And it was horrible because every evening from 6 pm or 6.30 pm I was saying to myself, "well, I hope that nobody will come to see me, nobody is going to ring, and I won't have any meetings". And, then in the evening, I went to pick her. She was tired, me too. It didn't work" (Pascale, partner, small firm).

As indicated by the above quote, women overwhelmed by family responsibilities aim to make themselves invisible and hope that their colleagues will not notice their presence anymore in order to be able to leave when the time is due to pick the kids from the kindergarten, for example. Big Four's professional model of flexibility and availability and ultimate unpredictability clashes with the need of predictability of care responsibility (Halrynjo and Lyng, 2009).

Working part-time is often not a favourable arrangement for women, as it often means that they will work the same number of hours, yet will be paid less (Anderson-Gough et al., 2005):

"Working four days out of five was rather difficult [...]; the danger was to eventually end up doing the same work as before but on a smaller salary" (Selma, former director, Big).

Alternative work arrangements and other family-friendly programmes are perceived to improve the work environment and to retain valued employees (Frank and Lowe, 2003), yet in order to be organizationally acceptable, they also have to be professionally and organizationally acceptable (Barker and Monks, 1993), which they are often not, at present:

> "[Part-time work] is something looked down on because it's more complicated to manage at the planning level and then it shows that we're not available; it also shows that between professional and private life, the employer prefers that professional life be the priority" (Sandrine, supervisor, medium-sized firm).

At present, work arrangements are mostly tolerated and often toughly negotiated (Lupu, 2011) in the Big Four in France and people using them are diverted from the partnership track. Moreover, as my research shows, they are mostly open to senior women who have already proved themselves.

There is, of course, nothing questionable about firms demanding from their staff the necessary excellence and time investment to maximise profits. What is questionable is that in order to make this demand they adopt a contradictory rhetoric based on personal accomplishment while subjecting their employees to a, "process of assessment and sanction ever more sophisticated and challenging" (Marzano, 2008: 93).

Beechey and Perkins (1987), quoted by Sheridan (2004) maintain that gender enters into the construction of part-time jobs and that the division existent between full-time and part time work is an essential contemporary expression of gender within the sphere of production. That is, full-time work is appreciated in the organizational context, while part-time work is constructed as a partial disengagement, as a lack of loyalty and in consequence, not compatible with management positions:

> "And they keep telling us even today [...] that a partner cannot work part-time. Which is completely stupid, because we have clients who work part-time, and I do not see why people working in the firm couldn't do the same. But it's still...off, it will take some time..." (Florence, partner, Big).

It is perhaps not fortuitous that it is women who overwhelmingly resort to part-time work. This time arrangement was initially conceived in order to allow women to accommodate career and family life. As shown previously, working part-time may lead to "blind alleys", as it is a solution that may look good for the moment, yet which may lead to women being stuck in positions without prospects of advancement. While allowing women to work and have a family life, it also constructs for them an identity as disengaged professionals, not fit for the higher management functions. Moreover, as argued by Crompton and Sanderson (1990: 60), part-time work also serves, "to perpetrate and reinforce the existing gender division of labour in both the public and private spheres".

5.2. Unusual tracks to partnership: narrow specialisation and staff support functions

In their study on two Big Four accounting firms, Dambrin and Lambert (2008) shed light on two alternatives to the 'up or out' model, for the women who are not partners and who want to stay with the firm: specialising in a particular domain of auditing, or a lateral move into a staff support function. My findings corroborate the findings of Dambrin and Lambert. If they decide to stay in the audit business, women may choose to specialise in a certain subject, that is, become experts in a certain field. This may sometimes be seen as a strategy of rapid access to partnership (Dambrin and Lambert, 2008). Nevertheless, specialising narrowly, especially in early career, limits the chances to become a partner since a partner is a manager and s/he has to have a wider perspective on the business:

"In the early days of my career, I worked on a variety of projects including non-audit work. I had the opportunity to be on one job, which widened my knowledge of the banking sector. This meant I didn't become too specialised which might have limited my opportunities to become a partner" (Agnès, partner, Big).

Another path that is not valued in a firm is moving into a staff support function, or as I termed it, taking an unusual track. It is unusual in contrast with the approved route which constitutes the usual way to make it to partnership.

Support functions represent approximately 20% of the total number of employees hired by the Big Four firms, according to one Big Four website. Compared to those in "front jobs" which are directly exposed to the clients, those working in support positions are working in the "backstage". As the organizational terminology indicates, these functions are ancillary to the main activity and, as such, less valuable than the main activity – the production of fees.

"[The staff support function] is particularly difficult because it's something that is absolutely not recognised inside the audit firms. They do need a technical department, but for them it lacks the commercial side, the turnover side, so it's surely not the royal way to become partner" (Françoise, partner, Big).

Though technical competence is prized by the firm, it does not constitute a sufficiently high status to become partner. Managerial qualities and commercial success seem to weigh more in the choice of partners. Thus, organizational culture places technical competence in the service of the client and that of a result-oriented and performance-driven logic. This corroborates Kirkham (1997) who argues that promotion and advancement in the large accounting firms appear to be dependent on economic rather than professional success. Thus, one of the paradoxes of the women's evolution in organizations seems to be that they have acquired positions of expertise, though not positions of authority (Savage, 1992; Witz, 1992). As the following quote shows, their expertise is generally recognised by the firms, yet their ability as managers is not:

"Often, what I see is that men find it easier to integrate as managers than women. Being accepted is more difficult for women etc., they are experts but find it hard to be managers. Men, they become less experts, but are more managers, have more easiness. [...] I think this is because when they are promoted, women are not promoted through management, but rather through expertise, through their knowledge" (Leon, partner, Big).

The tracks presented above are alternative tracks versus the main tracks - those working with the clients and being directly profitable to the firm by bringing money in. It appears that, "being in the business of doing business", as one of the women partners put it, is the surest way of becoming a partner.

5.3. Taking an early exit

Women are often perceived as less ambitious than men. However, if they appear that way, the fault must first be sought on the side of organizational structures that offer women fewer prospects of development and less likelihood of having a challenging job than men (Kanter, 1977). It is apparent that women, just like men, need to grow, to take responsibility during their

careers, to do interesting work, otherwise they may lose motivation and stop progressing. Moreover, the fact that women are leaving large firms to set up their own structures shows that they have the capacity and willingness to lead and they try to assert themselves in a less inhibitive environment.

As a side effect of the approved professional model which has shown itself to be inflexible and with little accommodation for family life, we are witnessing an exodus of women from public accounting to the corporate sector. Thus, large firms are especially confronted with a high and costly turnover (Browne, 2005). The main destinations of women's migration are businesses outside accounting (private practice). Sometimes, starting a practice, that is, becoming owners, is also considered an alternative. Starting up an accounting practice is envisaged as both an alternative to the organizational career and a solution to the "glass ceiling" (Laufer, 2004). This departure is generally accompanied by a smaller remuneration and a decrease in social status, as the partner of the recruitment firm told me. Nevertheless, being on one's own has certain undeniable advantages. Pascale, who has just set up her own firm, is able, through the new organization of her professional life, to grant more time to networking and to expand her client base. In the firm where Pascale was a partner before, she was held busy by organizational tasks and had little time to develop her network of clients:

> "[…] I used to spend a lot of time with team management that was used by other partners. So, I had limited availability for my own clients. Today I manage only five people by myself, I do not spend my life doing it, they are independent, they know what they have to do, so I'm outside a lot. I'm with clients a lot of time, I'm with colleagues, with peers, so they do not forget me and they send me files. So I'm on the phone a lot, or out, and everything runs smoothly" (Pascale, partner, small firm).

Moving out of the public profession or setting out on her own may also be seen as an exit from the labyrinth, a refusal, "to play by the rules of the game", yet sometimes what seems to be an exit from a labyrinth may only be the entrance into another.

In France, entering private practice is equivalent to leaving the public accounting profession and implicitly the withdrawal of the right to be a member of the public profession. The main reasons for entering private accounting are generally the search for more flexibility in order to reconcile family life and professional life. Yet, life in a non-accounting business compared to public practice is less dynamic and the tasks are less challenging and less complex, as Joelle, partner in a medium-sized firm asserts. Moreover, she did not like the fact that the quality of staff was very heterogeneous, contrary to large professional firms where people were all well trained and intelligent. Thus, after working less than a year as chief accountant in a company, she decided to return to public accounting and became partner of a small accounting firm which was run by two other women.

According to other testimonies that I received, there are women who leave the firms and spend a few years in industry in order to better balance professional and personal life, especially when the children are small, and then return to the firm. After working for ten years in a large firm, Selma is now working for one of the professional bodies and declares herself not yet ready to return to the life in a firm:

> "And it is true that in the short term I do not necessarily want that. However, I do not see myself in a fully retracted position until the end of my career. So I know I should very quickly return to the race, in the pool, but not yet" (Selma, former director, Big).

Nevertheless, as she cannot conceive of a static career till the end, she envisages, in the more distant future, returning to a firm with all the pressure and the competition that goes along with this choice.

6. Discussion

In light of the empirical evidence presented previously, the present section questions the relevance of the glass ceiling metaphor to explain women's opting out, as the findings of Dambrin and Lambert (2008) suggest that women leave firms even before hitting a ceiling. Much of the extant literature on the vertical segregation in audit firms presents a rather static picture of the glass ceiling as a barrier that tends to rise, settling at the highest echelons of the profession (Dambrin and Lambert, 2008; Hull and Umansky, 1997). Drawing on Eagly and Carli (2007), I argue that the maze metaphor, with its focus on trajectory, progress and continuity, is more appropriate than the glass ceiling for shedding light on the multitude of ups, downs and sideway moves marking women's career paths.

The metaphor of the glass ceiling is recurrent in the accounting literature on gender[15]. The term, which first appeared in the United States in the late 1980s, was quickly adopted by researchers to identify the barriers that prevented women from achieving the highest levels in organizations. This term describes the phenomenon of vertical segregation in occupations (Wirth, 2001, Hull and Umansky, 1997). The connotation of the glass ceiling metaphor within the context of the organizational hierarchy is that of an invisible barrier which blocks women from going any further up (ILO, 2004; Wirth, 2001). It is argued that the glass ceiling may exist at different levels, depending on the extent to which women can progress in organizational structures; in some countries or companies, the glass ceiling may be closer to the corporate head, while in others it may be at junior management level or even lower (ILO, 2004).

In recent years, the metaphor of the glass ceiling has come under increasing criticizm. Thus, for Wirth (2001), the "glass ceiling" does not explain the fact that women managers tend to be concentrated in certain sectors that are less central and strategic for the organization, such as human resources or administration. She proposes that this metaphor be complemented with the term "glass walls". Other researchers have also questioned the accuracy of the metaphor "glass ceiling", arguing that it does not capture the complex practices and processes that concur to maintain the existing gender order in organizations (Acker, 2009). More evocative metaphors have been proposed, such as "leaden sky" (Marry, 2004) or "labyrinth" (Eagly and Carli, 2007). Buscatto and Marry (2009) contend that the "glass ceiling" metaphor has now reached its limits, and that it tends to enclose the analysis of gender inequalities in a static, horizontal and one-dimensional vision.

At first glance, the question of the adequacy of the glass ceiling metaphor may seem of little importance. Management researchers may appear destined to deal with deeper things than the fact of using one metaphor or another to describe a phenomenon. However, my understanding of the role of the metaphors and how they work, as well as of language in general, begs me to examine its adequacy. The words we use are never neutral but imbued with our knowledge of the world. Moreover, they also have a performative role, that of creating the reality they describe:

---

[15] About 25% of the articles on this subject study various aspects related to the existence of the glass ceiling (Dambrin and Lambert, 2006).

> Metaphors are 'a way of seeing and a way of thinking', but they also indicate or create how people understand their world (Morgan, 1986: 228).

In addition, the widespread use of the glass ceiling metaphor both in research and in everyday language may reduce some of the complexity of the issue while introducing certain inadequate ideas such as that of a unique obstacle. Hence, the need to pay attention to the vocabulary, as well as to the assumptions subjacent to words.

The word "labyrinth" appeared in the context of the myth of Theseus and the Minotaur, where it designated a man-made place (built by the architect Daedalus). This connotation is essential in order to convey the idea of the social inscription of the labyrinth. Its function seemed to be that of a prison where one can enter freely but cannot exit easily. Theseus eventually came out using Ariadne's thread, but how many women are deprived of this help? Being mentored is like being given an Ariadne's thread that will ultimately guide one to the desired goal. In line with previous research, my interviews suggest that women are often not aware of the importance of networking or, because of the family ties, cannot give it the required time. The labyrinth metaphor is an ideal instrument for exploring women's often intricate professional trajectories and in spite of recurring obstacles it conveys the idea of possibility. As all labyrinths contain a viable route to the goal, it is understood that goals are attainable (Eagly and Carli, 2007). As my empirical research showed, it is not about one main obstacle, but a series of obstacles building up in time and often determining a change of career course. Moreover, the moves in the labyrinth are not random, but are often motivated by the wish to balance family and career and to cope with professional demands.

The organizational labyrinth has a main way and several sideways that may lead those who take them to end the game and to exit before reaching partnership. As we have seen, the organizationally approved path to partnership is a linear path characterized by continuous ascent. Contrary to this professional model, the career paths of the majority of female professionals, and especially mothers, are much more twisted, with detours, blind alleys, unusual paths and early exits. The labyrinth metaphor allows a focus on trajectory and progress as well as throwing light on the impact between women's career choices and the existing constraints, in terms of routes available, for example. Women are more inclined because of family responsibilities to choose secondary roads over approved ones, as the former are constructed in order to allow balancing career and family while the latter are not. Thus, women may opt for jobs with less travel that are usually technical positions, support for the audit business and which are, as I have shown, less prestigious than "front" jobs. In addition, the organizational maze should be seen as hierarchical so that those located in higher positions have more visibility than the others on the way to follow in order to obtain partnership. The others have little information on the way to go or any existing shortcuts and thus may find themselves stuck in positions without opportunities. That is why having a mentor who can stretch a thread becomes vital for "survival" in the maze.

Contrary to the linear, upward advancement put forward by the glass ceiling, the maze metaphor suggests the idea of a winding trajectory with many twists and turns, blind alleys, detours and unusual paths. This is often the career pattern of women who, under pressure of family responsibilities, are taking detours from the straight road to partnership. It is mostly women who interrupt their careers when taking maternity leave and ask for flexible work-time schedules in order to balance family and professional commitments. Thus, they may find themselves stuck on blind alleys with little perspective of professional progress. They have the freedom to choose their lifestyles (the road to take), but not all the paths will take them to the desired destination. Additionally, the steps previously taken in a certain direction may limit the range of choices available in the future: "[e]arlier choices are not determinate of later ones, but they help form

contingencies" (Clegg et al., 2006: 202). For example, having chosen at some point to work part-time and/or not to dedicate time to building a relational network may mean a definitive push aside from the partnership track.

This perspective in terms of trajectory, implying continuity as well as incorporating the past experiences in terms of discursive and practical knowledge, allow me to explain Dambrin and Lambert's (2008) finding. These researchers found that women take alternative trajectories to the "up or out" model even before hitting a "ceiling", which makes it all the more difficult to identify any glass ceiling. As asserted earlier, this study calls into question the appropriateness of the glass ceiling to account for women's rarity in management, since women's trajectories are far from linear, particularly after they become mothers. The understanding of the fact that they will not be made partners dawns on them gradually, as they see their women colleagues pushed aside, their files taken away from them or their not receiving a deserved promotion as a penalization for motherhood, or even as they come to the understanding that part-time workers are never co-opted as partners. All of this knowledge, with its discursive as well as practical components, contributes to women gradually deciding to abandon the quest for partnership. I have argued that, rather than being a single insurmountable barrier, it is more a case of previous choices of direction in the labyrinth limiting the range of choices one finally has. Motherhood is one decisive turning point in the life of a woman (Dambrin and Lambert, 2008; Padavic and Reskin 2002; Windsor and Auyeung, 2006) when difficult choices are forced on her: to work part-time or not to work part-time? To go into a support function or to insist on working with clients? To invest in socializing or to go home after work? These questions are the result of the construction of the professional model as being irreconcilable with the demands of a family life. Moreover, this perspective in terms of trajectory allows an understanding of how, when making choices about their careers, women take into account not only lifestyle preferences and existing constraints, but they constantly evaluate their perspectives and current situation. In doing this they dwell on discursive and non-discursive stocks of knowledge they have accumulated thanks to their exposure to socialization practices. Although women might desire the linear career model, their work experiences have taught them "to attenuate their aspirations to fit the context of structural constraints" (Fearfull and Kamenou, 2006: 885).

7. Conclusion

This paper contributes to an understanding of key organizational practices that contribute to "the reproduction of a gender predominance in large audit firms" (Anderson-Gough et al., 2005).
The analysis of women's trajectories as reflexively constructed paths, which incorporate both choice of lifestyle and the fact that agents have limited competence, has led me to highlight two types of organizational trajectories. On the one hand, I highlighted the existence of an approved organizational path to partnership. This path is characterized by linear, constant upward mobility, which leaves little margin for identity creativity. Nevertheless, this approved career model, which is promoted in all the brochures, appears to conceal the existence of a sort of maze pattern for all those who do not fit into the organizational mould. Thus, this professional model, constructed as masculine, does not appeal to a majority of women, and especially mothers, who often decide to have recourse to alternative models. On the other hand, I identified several alternative paths that women may choose to follow in order to balance their professional and family aspirations: part-time work, narrow specialization, support jobs, and the early voluntary exit from the path to partnership. Although promoted by the firms, these models lack the

legitimacy of approved routes and often imply a derailment of women's careers right from the early stages because previous choices forge the paths available in the future. The analysis of the approved career model allow me to argue that more than a matter of only lifestyle preferences or practical constraints, women's rarity in top positions is constructed by the interplay between the two, often resulting in "unintended and unwanted consequences, which retroactively may become unacknowledged conditions of future actions" (Giddens, 1984: 76). Moreover, this research highlights the difficulties of women who, having stepped off the track at least once to raise children, care for elderly parents, or manage other family demands, find it difficult to get back on track. Thus, many women are lost and organizations miss the chance to leverage this talent pool. As Hewlett (2007) asserts, companies need to create on-ramps in order to keep talented women on the road to success. Moreover, research shows that career success could be achieved by those with higher levels of family responsibilities, if the employing organization does not demand rigid conformance with the linear career model (Whiting, 2008).

These findings led me to question the static, misleading image that the glass ceiling contributes to the rarity of women in accounting. The maze metaphor, with its focus on trajectory, progress and continuity might be a better alternative to the glass ceiling.

Based on my findings I argued that women's rarity in top positions in organizations is constructed with each step they take in their professional journey, and each step induces a relative thinning out of the number of women in competition for the top. In order to understand this process, I analyzed the key characteristics of the approved professional model. Thus, I showed how the recruitment process is designed to ensure the homogeneity of employees with the aim of reducing uncertainty and risks, such as maternity. Then, I focused on the importance of the cohort effect for the securing of identity and belonging, and I showed how difficult it is for anyone interrupting a career to re-embed in the organizational structure. Moreover, the relation women have with time is different from that of their male counterparts, mainly because of the uneven distribution of roles in the family sphere. I also argued that the approved professionals are constructed as visible first because their behavior is constantly evaluated against professional norms, and second because they are expected to make themselves visible by various practices. Finally, I showed how the injunction to play by the rules of the game was at the core of the professional model of Big Four.

My research corroborates previous research which acknowledged that those who followed a male linear career model demonstrated higher levels of career success (Whiting, 2008). While it is understandable that firms prefer their employees to be dedicated to their professional rather than to their personal lives, the question that should be asked is: should this viewpoint be so prevailing that alternative modes of operation are undermined?

References:

Abraham YM. Du souci scolaire au sérieux managérial, ou comment devenir un HEC. Revue française de sociologie. 2007;48:37-66.

Acker J. Gendering Organizational Theory. In: Mills AJ, Tancred P, editors. Gendering Organizational Analysis. London: SAGE Publications; 1992. p. 248-60.

Acker J. From glass ceiling to inequality regimes. Sociologie du Travail. 2009;51:199-217.

Adams CA, Harte G. The changing portrayal of the employment of women in British banks' and retail companies' corporate annual reports. Accounting, Organizations and Society 1998;23(8):781–812.

Albouy V, Wanecq T. Les inégalités sociales d'accès aux grandes écoles. Economie et Statistique. 2003;361:27-52.

Alvesson M, Due Billing Y. Understanding gender and organizations. London: SAGE Publications; 1997.

Anderson-Gough F, C. G, Robson K. In the Name of the Client: The Service Ethic in Two Professional Service Firms. Human Relations. 2000;53:1151 - 74.

Anderson-Gough F, Grey C, Robson K. Tests of time: organizational time-reckoning and the making of accountants in two multi-national accounting firms. Accounting, Organizations and Society. 2001;26:99-122.

Anderson-Gough F, Grey C, Robson K. Helping Them to Forget. The organizational embedding of gender relations in public audit firms. Accounting, Organizations and Society 2005;30(5):469–90.

Barker PC, Monks K. Irish women accountants and career progression: a research note. Accounting, Organizations and Society 1998;23(8):813–23.

Barrère-Maurisson, M.-A. (2006), "Les femmes françaises créent l'exception", MATISSE– Groupe Division Familiale du Travail, available at : http://matisse.univ-paris1.fr/gdft

Baudelot, C., Establet, R. (2007), *Quoi de neuf chez les filles*, Nathan.

Bernardi RA. The implications of lifestyle preference on a public accounting career: an exploratory study. Critical Perspectives on Accounting 1998;9:335–51.

Browne, M. (2005), Flextime to the Nth degree, *Journal of Accountancy*, Vol. 200, No. 3.

Buscatto M, Marry C. « Le plafond de verre dans tous ses éclats ». La féminisation des professions supérieures au xxe siècle. Sociologie du Travail. 2009;51:170-82.

Carnegie GD, Napier CJ. Traditional accountants and business professionals: Portraying the accounting profession after Enron. Accounting, Organizations and Society. 2010;35:360-76.

Charmaz, K. (2001), Grounded Theory: Methodology and Theory Construction, International Encyclopedia of the Social & Behavioral Sciences, pp. 6396-6399.

Charmaz K. Constructing grounded theory: a practical guide through qualitative analysis. London: SAGE Publications; 2006.

Ciancanelli P. Survey research and the limited imagination. Critical Perspectives on Accounting 1998;9:387–9.

Clegg, S. R., Courpasson, D. and Phillips, N. (2006), *Power and Organizations*, Sage Publications, pp. 457.

Coffey A. 'Timing is everything'; graduate accountants, time and organizational commitment. Sociology. 1994;28:943-56.

Cooper DJ, Robson K. Accounting, professions and regulation: Locating the sites of professionalization. Accounting, Organizations and Society. 2006;31:415-44.

Covaleski MA, Dirsmith MW, Heian JB, Samuel S. The Calculated and the Avowed: Techniques of Discipline and Struggles over Identity in Big Six Public Accounting Firms. Administrative Science Quarterly. 1998;43:293-327.

Crompton R. Gender and accountancy: a response to Tinker and Neimark. Accounting Organizations and Society 1987;12(1):103–10.

Crompton, R. **(**2006), *Employment and the Family. The Reconfiguration of Work and Family life in Contemporary Societies*, Cambridge: Cambridge University Press.

Crompton, R., Lewis, S. and Lyonette, C. 2007 'Continuities, Change and Transformations' in R.

Crompton, S. Lewis and C. Lyonette (eds) *Women, Men, Work and Family in Europe*, New York: Palgrave Macmillan.

Crompton, R. and Lyonette, C. **(**2005), 'The New Gender Essentialism – Domestic and Family "Choices" and Their Relation to Attitudes', *British Journal of Sociology* 56(4): 601–20.

Crompton, R., Harris, F. **(**1998), 'ExplainingWomen's Employment Patterns: "Orientations to Work" Revisited', *British Journal of Sociology* 49(1): 118–36.

Crompton R, Sanderson K. Gendered jobs and social change. London: Unwin Hyman; 1990.

Czarniawska, B. (2008), Accounting and gender across times and places: an excursion
into fiction, Accounting, Organizations and Society, Vol. 33 No. 1, pp. 33-47.

Dambrin, C., Lambert, C. (2006), "Le deuxième sexe dans la profession comptable, réflexions
théoriques et méthodologiques", *Revue CCA*, vol. 12, numéro spécial.

Dambrin C, Lambert C. Mothering or auditing? The case of two Big Four in France.
Accounting, Auditing and Accountability Journal 2008;21(4):474–506.

Davies K. Women, Time and the Weaving of the Strands of Everyday Life: Avebury; 1990.

Dick, P. (2004), Between a rock and a hard place: the dilemmas of managing part-time working
in the police-service. *Personnel Review*, 18,3, 302–21.

Dirsmith MW, Heian JB, Covaleski MA. Structure and agency in an institutionalized setting: The
application and social transformation of control in the Big Six. Accounting, Organizations and
Society. 1997;22:1-27.

Eagley, A. H., Carli, L. L. (2007), "Leadership", *Harvard Business Review*, September 2007, hbr.org.

Edwards, C. and Robinson, O. (1999) Managing part-timers in the police service: a study of
inflexibility. *Human Resource Management Journal*, 9,4, 5–18.

Fearfull A, Kamenou N. How do you account for it? A critical exploration of career
opportunities for and experiences of ethnic minority women. Critical Perspectives on
Accounting 2006;17(7):883–901.

Ferguson, K. E. (1984), *The Feminist case against Bureaucracy*, Temple University Press.

Foucault (1975), *Surveiller et punir. Naissance de la prison*, Editions Gallimard, pp. 360.

Frank KE, Lowe DJ. An examination of alternative work arrangements in private accounting
practice. Accounting Horizons 2003;17(2):139–51.

Gallhofer, S. (1998), "The Silences Of Mainstream Feminist Accounting Research", *Critical
Perspectives on Accounting*, Vol. 9, pp. 355-375.

Gendron, Y., Spira, L. F. (2010), Identity narratives under threat: A study of former members of
Arthur Andersen*, Accounting, Organizations and Society*, no. 35, pp. 275–300.

Gherardi, S. (1995), *Gender, Symbolism and Organizational Culture*, SAGE Publications.

Giddens, A. (1984), "*The Constitution of Society. Outline of the Theory of Structuration*", Cambridge
Polity Press.

Giddens, A. (1991), "*Modernity and Self-Identity. Self and Society in the Late Modern Age*", Stanford
University Press.

Ginn, J.A., Brannen, S., Dale, J., Dex, A., Elias, S., Moss, P., Pahl, P., Roberts, J. and Rurbery, J.
(1996), 'Feminist Fallacies: a Reply to Hakim on Women's Employment', *British Journal of
Sociology,* vol. 47, no. 1, pp. 167–74.

Goffman, E. (1959), *The presentation of self in everyday life*, Harmondsworth: Penguin.

Grey, C. (1998), "On being a professional in a 'Big Six' firm", *Accounting, Organizations and Society*,
vol. 23, nos 5/6, pp. 569-87.

Hakim, C. 1991, Grateful slaves and self-made women: fact and fantasy in women's work
orientations, *European Sociological Review,* Vol. 7 No. 2, pp. 101-121.

Hakim, C. 1995 '5 Feminist Myths about Womens' Employment', *British Journal of Sociology* 46(3):
429–55.

Hakim, C. 2002 'Lifestyles Preferences as Determinants of Women's Differentiated Labour
Market Careers', *Work and Occupations,* vol. 29, no. 4, pp. 428–59.

Hakim, C. (2003), The Search for Equality, *Work and Occupations*, Vol. 30, No. 4, pp. 401-411.

Hakim, C. 2007 'Dancing with the Devil? Essentialism and Other Feminist Heresies', *British
Journal of Sociology, vol.* 58, no. 1, pp. 123–32.

Halrynjo, S. and Lyng, S. T. (2009), Preferences, constraints or schemas of devotion? Exploring
Norwegian mothers' withdrawals from high-commitment careers, *The British Journal of Sociology,*
Volume 60, Issue 2, pp. 321-343,

Hanlon, G. (1994), "*The commercialization of accountancy; flexible accumulation and the transformation of the
service class*", Basingstoke: MacMillan.

Hantrais L. A comparative perspective on gender and accountancy. The European Accounting Review 1995;4(2):197–215.

Haynes K. (Re)figuring accounting and maternal bodies: the gendered embodiment of accounting professionals. Accounting, Organizations and Society 2008;33(4–5):328–48.

Haynes K, Fearfull A. Exploring ourselves: exploiting and resisting gendered identities of women academics in accounting and management. Pacific Accounting Review 2008;20(2):185–204.

Herda DN, Lavelle JJ. The effects of organizational fairness and commitment on the extent of benefits big four alumni provide their former firm. Accounting, Organizations and Society. 2011;36:156-66.

Hewlett SA. Off-Ramps and On-Ramps, Keeping Women on the Road to Success: Harvard Business School Press; 2007.

Hooks, K., and Cheramy, S. (1994), Facts and myths about women CPAs: What firms don't know could hurt them, *Journal of Accountancy*, 178(4), pp. 79-86.

Hooks KL. The danger of misguided conclusions. Critical Perspectives on Accounting 1998;9(3):377–85.

Hull RP, Umansky PH. An examination of gender stereotyping as an explanation for vertical job segregation in public accounting. Accounting, Organizations and Society 1997;22(6):507–28.

Ibarra, H. (2004), "Becoming Yourself: Identity, Networks and the Dynamics of Role Transition", INSEAD Working Paper Series, No. 2004/21/OB.

ILO (2004), Breaking through the Glass Ceiling: Women in Management, International Labour Office, Geneva.

INSEE (2008), "Enquêtes annuelles de recensement de 2004 à 2007 - L'activité des femmes est toujours sensible au nombre d'enfants", no. 1171, janvier.

INSEE (2002), "Préface : L'évolution des temps sociaux au travers des enquêtes Emploi du temps", *Economie et Statistique*, No. 352-353, septembre, available at : http://www.insee.fr/fr/publications-et-services/sommaire.asp?id=33).

Kanter, R. M. (1977), *Men and women of the corporation*, 1993 edition, Harper Collins Publishers.

Kaufmann J-C. L'invention de soi. Une theorie de l'identité: Armand Colin; 2004.

Kirkham, L.M. (1992), "Integrating herstory and history in accountancy", *Accounting, Organizations and Society*, Vol. 17, Nos 3/4, pp. 287-97.

Komori N. Toward the feminization of accounting practice. Lessons from the experiences of Japanese women in the accounting profession. Accounting, Auditing and Accountability Journal 2008;21(4):507–38.

Kornberger M, Carter C, Ross-Smith A. Changing gender domination in a Big Four accounting firm: Flexibility, performance and client service in practice. Accounting, Organizations and Society. 2010;35:775-91.

Laufer, J. (2004), "Femmes et carrières : la question du plafond de verre", *Revue française de gestion* 2004/4, No. 151, p. 117-127.

Lehman, C. R. (1992), "Herstory" in Accounting: the First Eighty Years ", *Accounting, Organizations and Society*, Vol. 17, No. 3/4, pp. 261-285.

Loft, A. (1992), Accountancy and the Gendered Division of Labour: A Review Essay, Accounting, Organizations and Society, vol. 17, no. 3/4, pp. 367-378.

Lupu (Ioan), I. and Lezan, S. (2008), "Féminisation de la profession comptable libérale : Quels enjeux ?", *L'Expert-Comptable de demain,* No. 97.

Lupu, I. (2011), Accounting for the identity construction. The negotiation of self in the French accounting profession, Doctoral dissertation, Conservatoire national des Arts et Métiers, Paris.

Macintosh, N. B. and Scapens, R. W. (1990), Structuration Theory in Management Accounting, *Accounting, Organizations and Society*, vol. 15, no. 5, pp. 455-477.

Marry, C., 2004. Les femmes ingénieurs. Une révolution respectueuse. Belin, Paris.

Martin, P. Y. (2006), Practising Gender at Work: Further Thoughts on Reflexivity, *Gender, Work and Organization*, Vol. 13, No. 3, pp. 254-276.

Marzano, M. (2008), *Extension du domaine de la manipulation. De l'entreprise à la vie privée*, Grasset, pp. 283.

Maupin, R.J., (1993), "Why are there so few women accounting partners? Male and female accountants disagree", *Managerial Auditing Journal*, 8(5), pp. 10-18.

McNey, L. (2000), Gender and Agency: reconfiguring the subject in feminist and social theory, Polity Press.

Morgan, G. (1986), *Images of Organization*, Sage Publications, London.

Nandhakumar, J. and Jones, M. (2001), Accounting for time; managing time in project-based teamworking, *Accounting, Organizations and Society,* vol. 26, pp. 193-214.

Padavic, I. and Reskin, B. 2002 *Women and Men at Work*, Second Edition, Thousand Oaks: Pine Forge Press.

Pillsbury, C.M, Cappazolli. L., Ciampa, A. (1989), "A Synthesis Of Research Studies Regarding The Upward Mobility Of Women In Public Accounting ", *Accounting Horizons*, March, pp. 63-70.

Procter, I. and Padfield, M. 1999 'Work Orientations and Women'sWork: A Critique of Hakim's Theory of the Heterogenity of Women', *Gender, Work and Organization*, 6(3): 152–62.

Ramirez, C., (2003), "Du Commissariat aux Comptes à l'Audit", *Actes de la recherche en sciences sociales*, Volume 146, No. 1, pp. 62 – 79.

Ramirez, C., (2007), "Exporting professional models: the expansion of the multinational audit firm and the transformation of the French accountancy profession since 1970", *Cahier de Recherche du Groupe HEC*, no. 864/2007, source: www.hec.fr.

Reed SA, Kratchman SH, Strawser RS. Job satisfaction, organizational commitment, and turnover intentions of United States accountants. The impact of the locus of control and gender. Accounting, Auditing and Accountability Journal 1994;7(1):31–58.

Rendall, M., Couet, C., Lappegard, T., Rønsen, M., Robert-Bobée, I., Smallwood, S. (2005), "First births by age and education in 1950s and 1960s birth cohort in Britain, France and Norway", *Population Trends*, no. 121, autumn 2005, available at : http://www.statistics.gox .ukldownloads/theme_population PT 121_V I .pdf

Roberts J, Coutts JA. Feminization and professionalization: a review of an emerging literature on the development of accounting in the United Kingdom. Accounting, Organizations and Society 1992;17(3/4):379–95.

Savage M. (1992), Women's expertise, men's authority: gendered organizations and the contemporary middle class, pp. 124-151, in Savage and Witz (eds.), *Gender and Bureaucracy*, Oxford: Blackwell.

Sheridan, A. (2004), "Chronic Presenteeism: The Multiple Dimensions to Men's Absence from Part-Time Work", *Gender, Work and Organization*, Vol. 11, No. 2, pp. 207-225.

Thane, P. (1992), The History of the gender Division of Labour in Britain: Reflections on "Herstory" in Accounting: The First Eight Years, Accounting Organizations and Society, Vol. 17. No. 3/4, pp. 299-312.

Walby, S. (1990), *Theorizing Patriarchy*, Blackwell.

Walby, S. (1997), *"Gender transformations",* London: Routledge.

Welsh, M. J. (1992), The construction of gender: some insights from feminist psychology, Accounting, Auditing & Accountability Journal, vol. 5, no. 3, pp. 120-132.

Whiting RH. New Zealand chartered accountants' work/family strategies and consequences for career success. Pacific Accounting Review. 2008;20:111 - 37.

Wilson FM. Organizational Behavior and Gender. 2nd edition ed: Ashgate; 2003.

Windsor C, Auyeung P. The effect of gender and dependent children on professional accountant's career progression. Critical Perspectives on Accounting 2006;17(6):828–44.

Wirth L. Breaking through the glass ceiling: women in management. Geneva: International Labour Office; 2001.

Witz, A. (1992), *Professions and Patriarchy*. Taylor and Francis. Retrieved 6 March 2010, from http://lib.myilibrary.com/Browse/open.asp?ID=32599andloc=6, Publisher: London; New York : Routledge.

Witz, A and Savage, M. (1992), Theoretical Introduction. The Gender of Organizations, pp. 3-62, in: Savage, M. and Witz, A. (eds.), *Gender and Bureaucracy*, Oxford: Blackwell.