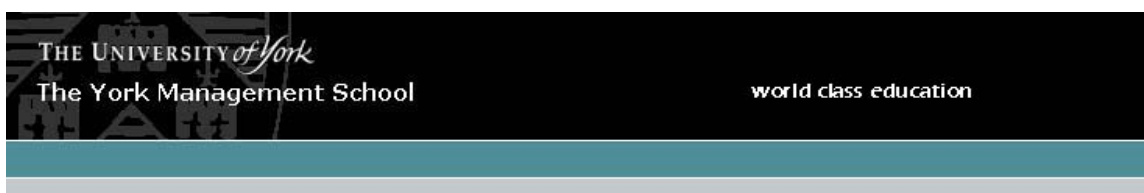


promoting access to White Rose research papers



Universities of Leeds, Sheffield and York
<http://eprints.whiterose.ac.uk/>



White Rose Research Online URL for this paper:
<http://eprints.whiterose.ac.uk/2576/>

Published work

Haynes, K. (2006). *(Re)figuring Accounting and Maternal Bodies: the Gendered Embodiment of Accounting Professionals* Working Paper. Department of Management Studies, University of York, York.



University of York
Department of Management Studies
Working Paper 16
January 2006

ISSN Number: 1743-4041

**(Re)figuring Accounting and Maternal Bodies: the
Gendered Embodiment of Accounting Professionals**

**Kathryn Haynes
Department of Management Studies**

**This paper is circulated for discussion purposes only and its contents should be
considered preliminary.**

Abstract

This paper examines the relationship between the body and the self for women accounting professionals. It explores how they come to embody the identity of accountant and what happens when forms of organisational and professional embodiment coincide with other forms of gendered embodied self, such as that experienced during pregnancy and in early motherhood. These forms of embodiment can be seen simultaneously both as a mechanism of social control, and as a form of self-expression and empowerment for women.

Keywords: socialisation, embodiment, accounting profession, body, feminism, pregnancy.

(Re)figuring Accounting and Maternal Bodies: the Gendered Embodiment of Accounting Professionals

Introduction - The Body and the Self

In conditions of high modernity, the body has become increasingly central to a person's sense of self-identity (Giddens, 1991; Shilling, 1993). Not only the body, but also the self, have become commodities. Turner (1996, p. 195) suggests that 'with mass culture and consumerism came a new self, a more visible self, and the body comes to symbolise overtly the status of the personal self'. The rise of popular interest in the body is evidenced by newspapers, magazines and televisions, which are crammed with features on diet, exercise, health issues and fashion, or even more acute cases including extreme body building, cosmetic surgery or genetic engineering. While most individuals do not possess the resources or the inclination radically to reconstruct their bodies, the body is no longer subject to the constraints and limitations that once characterised its existence. Body image is used to achieve what Featherstone has described as the 'marketable self' (Featherstone, 1991, p. 171). Even apparently more mundane transformations using diet or exercise can be extremely difficult for individuals to achieve, causing a detrimental lack of self-esteem in regard to body-image (Bordo, 1993; Orbach, 1998; Wolf, 1991). Awareness of the body involves individuals being conscious of, and actively concerned about, the 'management, maintenance and appearance of their bodies' together with a 'practical recognition of the significance of bodies; both as personal resources and as social symbols which give off messages about a person's self-identity' (Shilling, 1993, p. 5).

Medical and biological knowledge have constructed the body as an object which Dale (2001, p. 9) calls 'the body-as-organism...about which there can be objective knowledge of a universal kind...into its constituent parts and systems.' Outside of the medical literature, however, the body has rarely been a focus for investigation in its own right. It has been described as 'an absent presence' in both sociology (Shilling, 1993, p. 9) and organisational theory (Dale, 2001, p. 20). Similarly, there has been very little emphasis on the body itself within the accounting literature. Yet the body is also a socially constructed phenomenon, influenced by social and cultural forces, as well as a phenomenologically lived entity, through which

we experience our everyday lives. Human beings have bodies that allow us to see, smell, taste, and listen, and also to act, think and feel, both physically and emotionally. The body, as an integral component of human agency, is a central concern of personal identity, and relates to the structure and functioning of organisations. We all know ‘what it is to have or to be a body’ (Turner, 1991, p. 22), even if we are unhappy with the body that we inhabit. The notion of ‘embodiment’ emphasises this *lived* body, as the subject who knows the world through bodily perception, rather than as an object of scientific knowledge (Dale, 2001). Our experiences of embodiment provide a basis for theorising social commonality, social inequalities and the construction of difference.

This paper examines the relationship between the body and the self, and in particular the gendered aspects of that self, for women accounting professionals, with reference to literature on the sociology of the body, feminist theory and professional socialisation. I explore how a group of women accountants came to embody the identity of accountant, and examine the embodied practices which are necessary to transform someone into such a professional, such that they look, sound, behave and feel the part, and are perceived by other fellow professionals, clients and the public as representative of the profession. I critique and extend the existing literature on professional socialisation, which, I suggest, largely fails to examine the effects of gender on the embodiment and socialisation of accounting professionals. I argue that the body becomes a vehicle for displaying conformity, or indeed non-conformity, to social norms. As such, I apply Bourdieu’s (1986) notion of embodied capital, which suggests that particular bodily dispositions, such as posture and accent, and visible characteristics, such as weight and size, carry differing exchange values in specific social milieux. Within the organisational context, there is a range of masculinities and femininities ascribed to individuals (Connell, 1987), but female concealment of bodily processes, such as menstruation, lactation and menopause, may arise from the need to conform to the disciplined bodily basis of organisations, which take the male body as the norm (Halford, Savage & Witz, 1997). I consider, therefore, what happens when forms of organisational and professional embodiment, such as those found with in the accounting profession, come into contact with other forms of gendered embodied self, such as those experienced by the women accounting professionals in this study, during pregnancy and in early motherhood. Pregnancy represents a particular

embodied episode, during which a woman has little jurisdiction over her body's appearance and demeanour, and which belies the modern Western conviction that we possess our own bodies and are able to mould them accordingly (Warren & Brewis, 2004). The paper asks, therefore, whether there is a difference between the embodiment of professional women accountants and the gendered embodiment of women as mothers. If so, it considers the implications for women and the profession in terms of social justice and social equality

The paper draws from the extensive oral history narratives of fifteen women accountants, who are also mothers, gathered over a two-year period. I examine the experience of the women in re-conceptualising their sense of self in the process of bodily renegotiation. This occurs in part through the response of others to their changing embodiment, as the corporeal forms of both mother and accountant interact, bringing potential clashes and conflicts. I also reflect on my own experiences of embodiment whilst working within the accounting profession.

The paper is structured as follows: firstly, I introduce the approach to the body in organisational theory and from a feminist perspective, before describing the oral history research methodology and context. I then critique and extend the current literature on professional socialisation and the body in accounting, with a discussion of the influence of gender in this process. I apply Bourdieu's (1984) theory of social reproduction to the empirical material to evaluate the process of learning to embody the self, and gendered behaviour. I then consider the implications for social inequality when other forms of gendered embodiment, those of the fertile pregnant body and early motherhood, clash with the embodiment of accounting. Finally, I draw out some implications for the refiguring of accounting and maternal bodies.

The Body, Identity and Feminism

Cartesian philosophy has heavily influenced the approach to the body in the 'Western' intellectual tradition and in organisational theory (Dale, 2001; Shilling, 1993; Turner, 1996). Descartes divided human experience into two realms: the thinking or spiritual substance, *res cogitans* or mind; and the extended substance, *res extensa* or body (Grosz, 1994). This dualistic separation of subject and object has centred value, meaning and knowledge on the mind and largely dismissed the body as mere material,

or a container for the mind or soul. The body functions according to the laws of nature, and the mind has no place in the natural world, such that consciousness is privileged over corporeality, in a form of 'objectified disembodiment' (Dale, 2001, p. 204). The Cartesian view of the rational self separates emotion and passion from the mind by the control of reason, and divides off from the mind all that could be associated with the body through experience, growth, or physical change. In this lies the philosophical basis for seeing knowledge as being unconnected to the body.

In more recent organisational theory, however, this dualism of mind and body, or bifurcation of being, is seen as being value laden and failing to be neutral (Grosz, 1994). The inherent opposition of these binary terms places them as either privileged or subservient by focusing on one at the expense of the other: mind and body, reason and passion, self and other. Such reductionism, when terms are defined in mutually exclusive ways, denies any interaction between mind and body, with no way of reconciling them, understanding their mutual influences or explaining their apparent parallels. The notion of embodiment, however, rejects the dichotomous and dualistic separation of subject and object, the Cartesian split between mind and body, by suggesting that the body is *both* subject and object, nature and culture, knower and known.

Feminist scholars argue that the mind/body dualism has become representationally aligned, and associated with another dualism: that which has been constructed between male and female. The two dualisms have become connected, since masculinity is linked with the mind, with knowledge and science, while femininity is connected with the body with nature and emotions. Dale (2001, p. 26) suggests that: 'those whose identities are associated with the body, emotions, nature – for example, women, the "lower" classes, people from other racial groups, people with mental or physical "abnormalities"' are denied rights as self-determining individuals because of assumptions based around the rational mind/irrational body dualism. Grosz (1994) argues that female sexuality and women's powers of reproduction are the defining cultural characteristics of women under patriarchy, making them appear vulnerable and in need of protection or special treatment, such that:

Women's corporeal specificity is used to explain and justify the different (read: unequal) social positions and cognitive abilities of the two sexes. By implication, women's bodies are presumed to be incapable of men's achievements, being weaker, more prone to (hormonal) irregularities, intrusions, and unpredictabilities.

(Grosz, 1994, p. 14)

The female body has been seen as the 'other: mysterious, unruly, threatening to erupt and challenge the patriarchal order' (Davis, 1997, p. 5), through 'distraction from knowledge, seduction away from God, capitulation to sexual desire, violence or aggression, failure of will, even death' (Bordo, 1993, p. 5). What Davis (1997, p. 5) describes as the 'anti-body bias' in organisational theory masks a 'distinctively masculine fear of femininity and a desire to keep the female body and all the unruliness which it represented at bay'. As a result those individuals who are associated with the body have been marginalised within the study of organisations. In addition, human reproduction has been devalued compared with the value placed on production in the construction of knowledge about people and organisations. This paper is an attempt to redress that balance and bring an understanding of the female body into accounting.

Research Methodology and Context

The empirical data presented in this paper is drawn from a series of oral history narratives obtained from fifteen women over a two-year period, as part of a larger study. The term 'oral history' encapsulates various forms of in-depth life history interviews, biographical interviews, and personal narratives. Reinharz (1992, p. 130) argues that oral history is different from simple autobiography in terms of the 'degree to which the subject controls and shapes the text'. Both involve a person telling their own life-story, but oral history is interactive, drawing on another person's questions. I use the term oral history to encapsulate in-depth personal narratives, in which I encourage participants to reflect on their identity, aspirations, emotions and experiences.

Despite the proliferation of oral history in historical research (Thompson, 1988; Vansina, 1985; Yow, 1994), it has rarely been used extensively in the

accounting context. Collins and Bloom (1991, p. 23) did call for the use of oral history in accounting but largely to suggest it should be used to ‘supplement and clarify the written record’ and verify other forms of history rather than as a methodology in its own right. Carnegie and Napier (1996, p. 29) reviewed the role of history within accounting, specifically arguing that ‘oral history’s greatest potential lies in its ability to capture the testimony of those effectively excluded from organisational archives’, and ‘provide much insight into the effect of accounting on the managed and the governed’. However, Hammond and Sikka (1996, p. 91), giving Mumford (1991) and Parker (1994) as examples, suggest the actual main concern of oral history in accounting ‘has been to give visibility to the views of well-known accountants rather than to give voice to the people who have been excluded, oppressed and exploited in the onward march of the institutions of accountancy’. While, more recently, biographical approaches to accounting research have become more common (Hammond, 2002; Kim, 2004; McNicholas, Humphries & Gallhofer, 2004) as researchers recognise the rich resource that such methods elucidate, there is still a suggestion that the accounting context renders some of its participants ‘voiceless’. For the women in my study it is likely no written or other form of record already exists which may be used to document their experiences. Indeed, the oral history narratives may be the first time they have had the opportunity to voice their identities. Kyriacou (2000) recognised this in her choice of the oral history method to provide insights into the lives of ethnic minority women accountants. An oral history methodology has the potential to enable the voices of those marginalised to be heard by capturing their lived experience, thus offering ‘deeper and different understandings of the role and influence of accounting’ (Hammond & Sikka, 1996, p. 92).

All the women in the study were professionally qualified accountants, eight with the Institute of Chartered Accountants in England and Wales (ICAEW), two with the Chartered Institute of Management Accountants (CIMA), two with the Chartered Association of Certified Accountants (ACCA), one with the Association of Accounting Technicians (AAT), and two with the Institute of Chartered Accountants in Scotland (ICAS). Additionally two women had Chartered Institute of Taxation (CIoT) membership. Their names have been changed to protect their identity¹.

¹ The women are known as Alice, Amanda, Anne, Annette, Caroline, Deborah, Hannah, Judith, Julie, Katy, Lorna, Maureen, Melissa, Nicky, and Susan.

The women were aged between 26 and 45 at the time of the obtaining the narratives, and were spread geographically around the UK, although five of them worked for the same large accounting practice. All the women, except one, had one or more children and was, or had been, working in a professional accounting role at the time when they became pregnant. Some of the women were known to me, but the majority were obtained from 'snowballing techniques' (Bailey, 2000; Bailey, 2001), whereby they were referred to me through contacts. The women gave oral history accounts of their experiences as both a professional accountant and a mother, which lasted up to four hours. Notes of my immediate impressions of each participant were made immediately after each meeting in my fieldwork diary. The narratives were tape recorded with the permission of each participant and then transcribed. On receipt of the transcripts I listened to the tape whilst scrutinising the transcript to correct for any errors. The transcripts were read for a second time whilst listening to the tape, and annotated with significant examples of emotion, changes of tone and emphasis, 'as emphasis, mood, intonation and so on, can crucially elaborate meaning' (Jones, 1985, p. 58). Further analysis and annotation took place in subsequent readings by drawing out any references or inferences to the body or embodiment. Cross references could then be made between the comments and experiences of the participants, which were enhanced by 'focusing on the ways in which different people relate their experiences according to the circumstances they found themselves in' (May, 1997, p. 126). In this way I could use theory to make sense of experience in an 'interpretative and synthesising process, which connects experience to understanding' (Maynard, 1994, p. 24).

As the paper is concerned with the lived body, and the way it is represented and used in specific ways in the particular cultural context of accounting, the significance of the participants' bodies as social symbols during the oral history interviews is also relevant. The physical body is ever-present, even though it may change over time and in different contexts, and its state of development, appearance and form can be incorporated as a form of data available to researchers. Non-verbal communication may be interpreted in addition to speech. The very physicality of the body in the oral history meetings related directly to the issues being discussed by the participants, as the mind and body interrelate and interact. Judith's account of the difficulties she had encountered trying to combine her accounting career with early

motherhood, for example, was given whilst breast-feeding her child in her home. This caused her discussion of mothering to be very real and vivid: a corporeal display of her identity as mother. Similarly, although the meeting with Lorna, who was six months pregnant, took place in the accounting practice where she worked and where she presented herself in the professional context, her pregnant shape was a physical presence signifying her dual status as accountant and mother-to-be. The bodies of other women in the study also thrust themselves into the research context: Alice going to the toilet several times; Deborah's breasts swollen with milk; and Caroline nervously wringing her hands, perhaps at the prospect of the meeting with me. In such a way the lived body is interwoven with systems of representation, meaning, and knowledge.

In addition, my own body figures in this paper. As I have also worked within the accounting profession while pregnant and while bringing up small children, I bring some of my experiences to bear, and place myself in the research. Much qualitative research discusses the role of the researcher in the research, and how his or her biases, preconceptions, politics, emotions or ontology affects the research process (Reinharz, 1992; Roberts, 1990; Stanley & Wise, 1993). The researcher's response to empirical material is likely to arise, in however attenuated and complex a way, from his or her own autobiography, but rather than seeing this as an obstacle to be overcome, Walkerdine (1997, p. 59) argues that 'instead of making futile attempts to avoid something that cannot be avoided, we should think more carefully about how to utilise our subjectivity as part of the research process'. A critical use of intellectual autobiography (Stanley, 1992), locates the researcher reflexively in the research, which allows the emotional and physical experiences of the author to creatively and analytically enhance the work (Wilkins, 1993), and acknowledge 'the ways in which self affects both research process and outcomes' (Williams, 1993, p. 578). Equally, as Dale (2001, p. 30) suggests:

'Scientific' knowledge writes out the body, and the identity of the person who knows, as part of the hidden but none the less political use of rationality, to give a seemingly objective and neutral gloss to inclusions and exclusions of knowledge.

I regard it, therefore, as a political act to write my own embodied entity *in* to this paper.

While the sample of women, including myself, is not intended to be generalisable, the analysis provides some insight into our relationships with our bodies, and what our embodiment seems to mean in our working lives in accounting, which allows for the drawing of some implications for the embodiment of the profession. It is to the accounting profession to which I now turn.

Embodying an Accountant: Professional Socialisation and Gender

Under conditions of modernity, individuals have a sense of self, which is reflexively understood in terms of an embodied biography. As Shilling (1993, p. 5) suggests, there is a:

Tendency for the body to be seen as an entity which is in the process of becoming; a *project* which should be worked at and accomplished as part of an *individual's* self-identity”.

So, the individual may strive for the embodied identity that they perceive to be valuable or desirable, but this inevitably takes place with the context of societal constraints, or those of the particular social or professional group to which the individual belongs or is hoping to belong, in this case the accounting profession.

Almost all conceptualisations of the professional self tend to concern issues of knowledge or expertise, and more particularly control and licensing of specialist knowledge or expertise in the public interest (Abbott, 1988; Johnson, 1972; Sikka, Wilmott & Lowe, 1989). The professional, as an individual, is defined through membership of a profession and adherence to its rules and standards, so in the case of accounting:

... being a professional accountant would refer to accredited competence in the specific skills and knowledge associated with particular professional bodies. In short, on this view, a professional is someone who has passed the exams. (Grey, 1998, p. 572)

Hanlon (1998) suggests that the key concepts of professionalism within the accounting context are technical ability, managerial skills, and ability to bring clients into the practice. Grey (1998), however, acknowledges that the way in which professionals themselves within the accounting profession use the term 'professional' is concerned with appropriate forms of behaviour, or ways of conducting oneself, rather than with issues of accreditation to practise or the possession of technical skills. In the accounting context, several authors, notably Anderson-Gough, Grey & Robson (1998a; 1998b; 2000; 2001; 2002; 2004), Anderson-Gough (2002), and Coffey (1993; 1994), have discussed aspects of professional socialisation which mould the individual into the archetypal, desirable accountant, such that he or she possesses both the technical and the behavioural attributes required. The professional and organisational discourses forming the socialisation processes within accounting exercise a significant degree of institutional power in the shaping of the individual (Anderson-Gough et al., 1998a; Anderson-Gough et al., 1998b).

Many firms offer new recruits both professional and in-house training courses to educate them in the specific accounting knowledge needed to pass the exams and the firm's own processes. As Deborah suggested:

It was a kind of introduction to the firm, and introduction to auditing and how you set a file up and how you do a cash and bank section that type of thing, and it was great because you met all the new recruits from the other offices as well and that's quite nice because you met up with them again over the years to see how they were doing.

Such training can exert a strong influence on the presentation of the self (Hantrais, 1995; Power, 1991). I recall the bookkeeping course that I attended, when I trained as an accountant, in which notions of success and competence were ingrained from the very early in the training contract by testing, feedback and review. In addition, I was sent on a number of courses held by the firm for which I worked, which took place at a university in the Midlands, and included all the trainees nationally. We spent long days learning how to audit and long nights socialising in which, invariably, too much alcohol, provided by the firm, was consumed. In a test of commitment and stamina, however tired or hung-over anyone was the next day, it was imperative to ensure that

one was up and reasonably fit to attend the course at 9 o'clock. In one incident a young trainee was sick through drinking excess alcohol and, desirous of meeting the start of the day's tuition, left a mess in his room, which was found by the cleaners. While he did receive censure for failing to clean up, and was made to buy flowers and chocolates for the cleaning staff, there was a sense among the other trainees encouraged by the staff that he had demonstrated his commitment to the firm by not failing to attend. A 'boys will be boys' form of behaviour is acceptable as long as it signifies commitment to the firm's needs. It is through such discourse and use of clichéd example that trainees learn the importance of teamwork and the expected 'work hard, play hard' culture that is part of the way trainees account for their relationship to the firm (Anderson-Gough et al., 1998b). Such clichés were also used by the participants in my research in the way they understood the expectations placed upon them. Maureen, for example, has:

...very fond memories of that first year because we were in that cohort together and, you know, working hard and playing hard really, I suppose, and I think that probably sums it up, working hard and playing hard. And it was hard work, you know, there was a lot of studying to be done...but I'm still good friends with quite a lot of people from the training period, we did have a good social life.

There is no suggestion that the extreme forms of this behaviour, vomiting when drunk, would be acceptable in relation to clients, but it may act as a training ground for future social relationships with clients, as if it hardens one up or builds stamina. The client service ethic is central to the socialisation process of accountants such that an individual's personal social relationships, in relation to friends, family and communities are marginalised and devalued (Anderson-Gough et al., 2000). The sacrifice of personal time and the use of compulsory socialising by the firm both symbolically and pragmatically demands and demonstrates commitment to the professional self (Coffey, 1994). The politics of professional time-management involve trainees in being seen to devote considerable time to socialising and study as well as client work (Anderson-Gough et al., 2001). As participants in my study found, the actual time involved in client work cannot be recorded accurately for fear

of being seen as weak by failing to get the work done in the allocated time, though there is every likelihood that the time targets are unrealistic in the first place. The effect is that individuals gave up a great deal of their own time to professional work:

You just couldn't get the amount of work done in 35 hours a week, you just couldn't do it. Apart from anything else, everybody else did it, it was a thing that everybody else did. You know it wasn't abnormal to come in on a Saturday morning and sit in the office and do some work or, make sure that you were working until 11 o'clock at night. (Amanda)

Moreover, while allowing for some resistance to conformity through the autonomy of the individual, the surveillance of behaviour and the use of mentoring are used as techniques by large firms to transform individuals into disciplined and self-disciplining professionals (Covaleski, Dirsmith, Heian & Samuel, 1998), in a way that perpetuates the norms of such behaviour.

Most of the professional socialisation literature, excepting Anderson-Gough, Grey et al. (2004), does not consider gender *per se*, but, as Grey (1998) has pointed out, *being* a professional may encompass ways of conducting oneself, in addition to displaying technical knowledge, which has implications for physical appearance and gendered behaviour. One of the central concepts of professionalism, within accounting, remains the presentation of the self in terms of appearance, modes of conduct and appropriate clothing (Anderson-Gough et al., 2002), where 'self-presentation can be viewed as development of a professional image and set of characteristic professional behaviours' (Coffey, 1993). Thus, trainee accountants model themselves into what they perceive as the required identity for the profession, whilst being simultaneously constrained by the context of that professional environment, as the:

... process of adopting the values, norms and behaviours of the profession is fundamental to the career success of the professional person.

(Anderson-Gough et al., 2001, p. 101)

Such norms, values and behaviours may have a gendered impact, as Anderson-Gough et al. (2001, p. 120) point out, in that:

The gendering of professional firms and in particular its relationship to temporal norms of work may very well have a significant influence upon strategic life choices, perhaps especially for female employees once qualified.

Moreover, the gendering of audit firms is connected not only to formal organisational structures but also to tacit informal components, such as socialising, which intertwine to reproduce gender domination (Anderson-Gough et al., 2004). The professional self is not just defined within social interaction between the members of the firm or between firm and client, but operates within the institutional structures of the profession itself.

Feminist critics argue that the manifestation of men's disparate possession of power in important institutions, such as the accounting profession, arises from the institutionalisation of male dominance over women, known as patriarchy. Lerner (1986, p. 239) defines patriarchy as:

The manifestation and institutionalization of male dominance over women and children in the family and the extension of male dominance over women in society in general. It implies that men hold power in all the important institutions of society and that women are deprived of access to such power. It does *not* imply that women are either totally powerless or totally deprived of rights, influence, and resources.

For example, Crompton (1997) observes that the male practices for excluding women from the higher levels of professions are so deeply ingrained they hardly give rise to comment, being regarded as 'natural'. Institutions such as 'the all male club, the single-sex prestige schools, the old-boy network', operated on the golf course or in the bar, represent in a relatively unambiguous fashion, the systematic exclusion of women from the acquisition of knowledge necessary for development and progression

within the firm (Crompton, 1987, p. 108). Crompton (1987) also suggests that women face difficulties in acquiring organisational knowledge, often essential for promotion prospects, in male-dominated firms due to the patriarchal practices of the organisation. Similarly, Kanter (1977, p. 22) hypothesises that organisations reproduce themselves through pressure for social conformity as lower level managers are directed to present similar social, political and business behaviours to the majority in upper level management most of whom are men with a 'masculine ethic'. Walby (1990) also suggests that patriarchal relations in paid work exclude women from the better forms of work.

Within the accounting context Maupin and Lehman (1994, p. 435) found that a 'stereotypic masculine' orientation is a key ingredient to advancement, job satisfaction and long tenure in large contemporary accounting organisations. The concepts of masculinity and femininity are not straightforward as such attributes do not necessarily relate directly to physical males or females. However, as Alvesson (1998, p. 972) suggests:

Masculinity is a vague concept, but can be defined as values, experiences, and meanings that are culturally interpreted as masculine and typically feel 'natural' for or are ascribed to men more than women in a particular cultural context.

Many writers, within gender studies and organisational theory, have sought to explore the concept of masculinity, as incorporating rationality, assertion, competitiveness, discipline and domination, and that of femininity, as incorporating emotionality, irrationality, and nurturing (see, for example, Collinson & Hearn, 1994; Connell, 1995; Hearn, 1993; Kerfoot & Knights, 1996). Under 'hegemonic masculinity' (Connell, 1995, p. 77; Kerfoot, 1999, p. 236), men's behaviours are elevated and privileged as influential in governing success in any given environment, such that women feel compelled to act out or conform to such behaviours and bodily displays in order to progress their careers. Moreover, given that organisations themselves have been described as masculine enterprises (Connell, 1995), it is not surprising that women are subjected to, and subjects of, this dominant and privileged way of being that denies other forms of embodied behaviour.

Learning to Embody the Self

Such embodied behaviour and norms, as described above, are socially constructed from within the context in which they are located. Bourdieu's theory of social reproduction is helpful in explaining some of the complexities of embodied professional socialisation and learning to embody the self within the accounting profession, as it has at its very centre a concern with the body as a bearer of symbolic value (Shilling, 1993). While Bourdieu does not provide a detailed account of gendered orientations to the body, his insights can be extended to encompass gender. Bourdieu (1984) suggests that the body has become commodified in modern societies and has become central to the acquisition of status and distinction. The body is a comprehensive form of *physical capital*: a possessor of power, status, and distinctive symbolic forms, which is integral to the accumulation of various resources. Moreover, there is an interrelationship between the development of the body and people's social location, such that the context in which the commodification of embodiment takes place will clearly influence the outcome. Through the commodification process, women may be encouraged more than men to develop their bodies as objects of perception for others (Shilling, 1993).

Bourdieu recognises that acts of labour are required to turn bodies into social entities and that these acts influence how people develop and hold the physical shape of their bodies, and learn to present their bodies through styles of walk, talk and dress. As Kerfoot (1999) proposes, there is a tendency within organisations to view the competency of a manager in his or her ability to display the body in a manner that is culturally acceptable to their organisation's bodily code in terms of dress and physical appearance. In my study, I suggest that this caused Susan to be subjected to disapprobation for failing to adhere to these norms:

Within my first week in the London office I had been told off for... what I was wearing. I was very, very upset with this because to suddenly go to an office where how I looked wasn't right, how I sounded wasn't right... I generally wore a skirt and a sort of tee shirt and a jumper and they said that I needed to wear a suit and a blouse really. (Susan)

A male employee who had failed to perceive a need for a professional code of dress may equally have been censured. For example, suede, rather than polished leather, shoes, or frivolous ties may be deemed inappropriate attire for male accountants. In order to maintain their position and identity within the organisation, individuals must be constantly attentive to their language, movements and physical representation, such that Susan 'went straight out and bought some smarter clothes'. But one does not need to be formally told how to present the self. Within the accounting profession, the learning process of presenting the body begins with recruitment itself and continues when appointed:

You'd come for your interview, you'd obviously buy a suit for the interview but you would look at the people that were interviewing you, and the people that you'd meet there, and you'd just go in the office and see people so you've got an idea of what you had to wear, and people were pulled up about things, and you'd think hmm that's obviously what you do, for example they would never say boys can't wear ear rings, but if one of the lads went in with an ear ring, he'd be told and everybody would know about it and it was like, oh well, you don't do that type of thing, yeah. (Katy)

New recruits are inculcated with the required image that they should adopt to embody the part of the professional accountant:

You saw people and you tended to dress in particular ways or turn up at certain times or be prepared for meetings, in the same way, I think it was a mimicking thing. (Judith)

Mimicking the behaviour of others is a common way to learn but means that the firms are reproducing themselves in their own image, originating in the fact that they only recruit a certain type of employee in the first place:

I felt from somewhere in the centre there was a perception of what the [Big 6 firm] employee was...you planned your career this way and

you did things by certain ages within a couple of years. You had to have some overseas experience, you had to have this type of drive, almost you had to drive this sort of car and live in this sort of postcode, there was a very much I felt a specific person they had in mind, and if you didn't fit that, it almost didn't matter what your qualities were, you weren't going anywhere. And that, I felt, went through up to partner level. (Lorna)

For women, however, the embodiment of oneself as an accounting professional is complex, because of the range of masculinities and femininities available to individuals within organisations (Connell, 1987). Women are expected to demonstrate the masculine attributes of assertion, rationality, competition, instrumentality in terms of their character, but Coffey (1993) suggests that in terms of their embodied presentation, they should retain some elements of femininity, by wearing suitable makeup, and a range of suitably feminine clothing. I recall my own sense of embarrassment on an audit out on location where the team had to stay in a hotel. While it was apparently acceptable for the male members of the team to wear one suit, with a fresh shirt each day, the women had numerous combinations of clothing or suits, which I did not possess let alone had brought with me. I think at that time I had no real desire to spend my hard-earned money on this sort of clothing in which I was not quite comfortable. Such failure to enact the required professional embodiment of accounting with poise, and willingness to break the rules governing social encounters, revealed a potential gap between my aspirational embodied identity and my actual embodied identity. Self-identity as an embodied being is inculcated through exposure to others and to cultural norms within the same organisation or profession. This may include both the quantity and type of clothing that is acceptable:

If you were a man you always had to have a suit, and you couldn't have long hair and you know you had to be presentable, and at one stage...women were not allowed to wear trousers...there was like sort of a dress code where you weren't allowed to wear trousers, so you always had to look smart but you couldn't wear a trouser suit. (Katy)

Although this may no longer be the case in professional practice, several of the participants in my research mentioned that they were not able to wear trousers and this accorded with my own experience of working in the profession a decade ago.

I know one particular instance a girl was told that her skirts were a bit too short, but they literally were, you know, and it was a sort of friendly word in her ear really, about being taken seriously, and of course then god it's becoming to sound awful now, but not that long ago, but we weren't allowed to wear trousers, women weren't allowed to wear trousers...clients complained...it was in an employee manual.

(Maureen)

This quote from Maureen demonstrates that it is not only *what* is worn that is representationally important in terms of gender, but also *how* it is worn. Not only do women have to retain their femininity by wearing skirts but that they also have to wear the right kind of skirts: too short and they are considered potentially embarrassing to clients or sluttish and dangerous. Men, on the other hand, can don the archetypal masculine business suit and tie and instantly be transformed into the stereotypical masculine male. Within the organisation, the embodiment of female sexuality renders *her* lacking seriousness, whereas male sexuality renders *him* assertive and dominant.

The modern body, then, plays a complex role in the exercise of gendered power and social inequalities as the symbolic values attached to bodily forms become particularly important to many people's sense of self. For Bourdieu (1984), the body bears the indisputable imprint of an individual's social class because of three main factors: firstly, *Social location*, the class-based, material circumstances which contextualise people's daily life and contribute to the development of their bodies; secondly, *Habitus*, a socially constituted system formed in the context of people's social locations and inculcating in them a view of the world based on, and reconciled to, these positions; and finally, *Taste*, which refers to the processes whereby individuals appropriate, as voluntary choices and preferences, lifestyles which are actually rooted in material constraints such that people develop preferences within the resources available to them (Shilling, 1993). Bodies develop through the

interrelationships between an individual's social location, habitus and taste, which naturalise and perpetuate the different relationships that social groups have towards their bodies, and are central to the choices that people make in all spheres of social life (Bourdieu, 1981).

This can be seen in the relationship that Susan has with her embodied being, in which her appearance and her sense of self are interrelated:

I still feel that I need to have this image to be accepted, so part of me just wants to go into work in my jeans and speak the way I do and be myself and do my job well and be appreciated for what I am. But part of me feels that if I am going to a meeting or if I am going to a conference then I have to have an expensive suit and an expensive handbag and have my hair all tidy and look a bit posher than I am.
(Susan)

Client expectations of the firm and its employees may play a role here in that care taken over smart dress may signify that the employee will take equal care in dealing with the client's business. Susan's social location, however, incorporating her working-class social background, and the habitus in which she operates, causes her to feel disembodied and lacking fit with the accounting culture in which she is employed:

I think the London office was very much geared towards public school and Oxbridge graduates and very Home Counties focused really, so the fact that I had a Yorkshire accent and I don't have a posh accent, I felt, it made me feel, the only way I can explain it is as if I have got dirty fingernails. You know like when you are in the Brownies and you are having your nails checked, and have you got everything in your pocket, it made me feel like that, I felt sort of scruffy and working class and felt I was being looked down on. (Susan)

While it is difficult to determine to what extent Susan's view mirrors how people actually feel about her, or how it reflects her own sense of inferiority, it is evident that

she feels seriously undermined by it. The very fact that she uses a metaphor of the body, and one which is dirty and soiled, to explain her sense of isolation and disengagement with her accounting firm emphasises the strong links between embodiment and identity, which can cause individuals to feel estranged from the very context within which they are trying to operate, and can affect their behaviour in such an environment. In a similar way, my own sense of not 'looking the part' in an adequate range of professional clothing, mentioned earlier, undermined my sense of self-confidence in appearing the equal of my fellow trainees.

Embodied Gendered Behaviour

While appearance is a significant factor in the presentation of the self, behaviour is also of considerable importance in the gendered embodiment of the accounting professional. Taking the case of Katy: she was known in the practice where we had both worked as being highly technically competent, and rose to being the most senior female manager in audit in the (now-merged) firm. Yet, her slight physique and quiet demeanour were contrary to the usual behaviour in the profession where, as Judith put it, 'there would be a lot of testosterone sort of whipping around':

You'd go in and you'd always get somebody who'd be like '*Speak up!*' you know, as if you are a woman and you're speaking...., but I am quietly spoken, '*Speak up, speak up*', and I don't know whether it was trying to make a point like you know but I did get used to it, but initially I think it was, you know, you had to sort of take a big gulp and think, right, go into the meeting. (Katy)

Katy also had to fight against gendered assumptions about seniority similar to those pointed out by Grey (1998):

On two occasions I went out, along with a team of four of us and I was the only female, and we went in to introduce ourselves to the client and the client automatically went up to the guy stood next to me and shook his hand and started talking to him, and I said 'Excuse me I'm

in charge', and he was really embarrassed about it, but it was almost as if without even thinking he'd automatically gone up to the man. (Katy)

It could be argued that the fact that Katy was not perceived as the most senior colleague could be because of her quiet demeanour. As Berger (1972) suggests, a 'man's' presence is dependent on the promise of power that 'he' embodies, but the embodiment of power does not always have to present itself purely through the development of a powerful ideal body type. Instead, it can be subtler, incorporating other elements of power such as posture, height, walk, and, in this case, voice, which are still subject to masculine norms of volume, competition and assertion. Thus, as Grosz (1994, p. 13) points out:

A convenient self-justification for women's secondary social position... [is to] contain them within bodies that are represented, even constructed, as frail, imperfect, unruly, and unreliable, subject to various intrusions that are not under conscious control".

So, the gendered embodiment of accounting professionals is, to borrow Butler's (1990) phrase, 'performative', in that individuals have to draw on scripts of masculinity and femininity to succeed in their portrayals of the self. Moreover, as Brewis (1999, p. 92) suggests:

Bodily appearance and demeanour is moulded to send out certain signals about capabilities; for women managers, this... is intended to undermine the meaning-laden properties of their biologically sexed bodies. This undertaking of a more masculine identity project can be seen to render the individual a 'successful' organizational subject, someone who is 'fit' to join the ranks of management; there is pressure to appear outwardly masculine in one's working life, even if one is biologically female.

Hence, the symbolic values attached to bodily forms, appearance and attributes become particularly relevant to the identity of accounting professionals, with the body

playing a complex role in the exercise of power and the reproduction of social inequalities.

The Fertile Body and Social Inequality

I argue, then, that control of the body and its outward display is central to the embodiment of the accounting professional, largely premised on a masculine norm of rationality, discipline, assertion, and presence. What happens, therefore, when the form of professional gendered embodiment comes into contact with another form of embodiment, that of pregnancy and motherhood?

Pregnancy can represent an intrusion of the female sexual and fertile body into the context of the masculine professional world of employment (Warren & Brewis, 2004). During life one cannot escape from the physical body, as the lived body reminds us of its constant and inevitable presence through the need to eat, drink, sleep and excrete (Dale, 2001). Pregnancy, however, is a time when the simple physicality of the body is brought to the forefront of the lived experience for women, increasing awareness of the spatial dimensions of the body:

I was huge, and I've looked at photographs of me and I'm enormous, absolutely enormous, especially towards the end. (Deborah)

The very corporeality of existence is intensified, with the additional incidence of tiredness, weight gain, varicose veins, backache, heartburn, sickness, constipation, increased need to urinate or other related symptoms, which intrudes into daily professional life, as many of the women in the study found:

I couldn't have done it anymore, it was physically too much with travelling and even at the later stages I struggled to get out of my seat. So it was quite hard really. (Caroline on commuting whilst pregnant).

I remember having to get to meetings that meant using the tube and it was horrendous as I had to get off at every stop because I kept feeling faint. (Hannah)

Pregnancy is also characterised as a time during which a woman has little jurisdiction over her body, representing a particular 'body episode' which belies the modern Western conviction that we have and possess our bodies and are able to mould them accordingly (Warren & Brewis, 2004). I have already discussed the need to conform to particular norms of embodied behaviour within the accounting context, including dress and image, but the ability to conform in appearance and demeanour is dramatically reduced during pregnancy:

Obviously in practice there is a certain expected dress code that you can't achieve when you are Ten Ton Tess!! (Amanda)

I think again it is a matter of control, isn't it, when you are able to dress yourself and present yourself in the way that you think that you should do, and then you do. But having been pregnant and not being able to control how you look, you just accept that you can only get by on what you can get by on (laughs) and you can't always do everything that you want to do... I don't know if men realised how much you are not in control about the way you look. (Amanda)

Pregnancy is not a state which can be easily concealed, except in the initial stages, though women tend to try to conceal their other bodily processes. Menstruation, lactation, or menopause are typically concealed in the work environment, arising from the need to conform to the disciplined bodily basis of organisations, which takes the male body as the norm (Halford et al., 1997). As Brewis (1999; 2000) suggests, however, this is not always possible, as biological functions do intrude into working life owing to the organisation of time, space and duties. In the case of pregnancy, it is inevitable that it becomes evident over time, but women may feel reluctant to bring it to the attention of the organisation through a perception that their career may be jeopardised:

I didn't tell anybody for about five months... there was a reluctance then because I... had an ambition to be a manager, and I didn't know when, or if, that was on the cards, and therefore I didn't want to tell them till the last possible minute in case that affected whatever was on the cards. (Nicky)

Certainly in my own case, I told no one, despite the physical and emotional pain endured, when I suffered a miscarriage in the early stages of pregnancy in the toilets at the office. I left early on that Friday afternoon and returned on the Monday morning as if nothing had happened. I felt that if my superiors and colleagues in the firm had known I was pregnant, particularly at this early stage of my accounting career, they might have questioned my commitment, rationality, and ability. Pregnancy tends to become public property once known about, such that the body is no longer one's own but becomes publicly accessible, apparently inviting comment or touch. Maureen, for example, found that the date of her baby's conception became a source of gleeful speculation and comment in the office, which embarrassed her, as:

It was as though...I'd almost got myself into a mess...Whereas it was something we wanted. (Maureen)

Alice was annoyed that her private disclosure of her pregnancy to a colleague became common knowledge at a time when posts were vulnerable due to redundancies, which she felt could leave her in a more susceptible position:

At the time we didn't ever let people know we were pregnant until we were sort of at least three months in and I'd obviously told the person who was in charge of my tax training quite early on and he then went and told the partner because they'd made someone from the department redundant, and I think he did it with the best of intentions to try and change his mind about this other guy, but it didn't make any difference, and I was a bit cross with him for doing that because at the time ...I know you can't sack anyone for being pregnant, but they were making people redundant, and any reason to make someone

redundant, I said well ‘you do realise what that could do?...’ and he sort of went ‘Oh I’m really sorry I hadn’t realised the implications’.
(Alice)

For Hannah, her whole identity felt subsumed by the pregnancy:

I didn’t enjoy it in the sense that I felt that I was possessed by something and it wasn’t my body and people had a stake in it apart from me. (Hannah)

Thus, pregnancy affects a woman’s sense of her relationship both with her body (Bailey, 1999), and with her professional, working connections.

Pregnancy may also be characterised as a period during which matter or the body literally takes over from the mind, and the phenomenology of the body becomes the focus of attention (Warren & Brewis, 2004). The very physicality of the situation causes some women to question the ability of the mind to focus in the same way on professional matters:

It was hard to feel like you were doing your job properly, I suppose, as your mind wasn’t completely on it. (Caroline)

This could, however, be partly due to the way self-identity is defined, and bodies are used, through exposure to the ways in which other people experience those bodies and identities. A masculine gaze deriving from the cultural norms of accounting may make women more aware of being a woman during this period, and affect the way she is treated:

They would not even let me carry my bags... (Anne)

I felt that occasionally people were having digs at me if you like, for example when I went and had a meeting with one of the female bankers who was also pregnant and about to go on maternity leave and she wanted to introduce me to her sort of successor and someone made

the comment 'oh yes you can both go and knit bootees together'.
(Maureen)

At the intersection of work and pregnancy, the body impacts more directly on the abilities of women to cope with all the expectations levelled at them. These may derive from the firm, societal expectations or their own expectations of professional ability. In Melissa's case the physicality of the pregnancy literally prevented her from fulfilling the professional duties she hoped to complete:

I worked right up until the day, no I was actually admitted the same day actually... Yes, it was my biggest job and it was the fourth time I had done it, and I had really struggled to build up the relationship with the client... and I was determined I was going to finish this bloody job...I went in for my check up and they basically said that my blood pressure is up and you have got protein in your urine you aren't going anywhere. (Melissa)

Some women may feel able, or compelled, to maintain their professional duties without any constraint from their burgeoning bodies during pregnancy, in a style named by Smithson and Stokoe (2005, p. 161) as 'macho maternity', in which women maintain their work responsibilities right up to the moment of labour, and/or during a short maternity leave. This may, however, put additional strain on the body's stamina, which leaves some women feeling physically inadequate:

I made myself a bit sick worrying about it, I felt really sick.., yeah I spent two days in bed and, you know, proper sick, you know, I think it was all stress related. (Maureen)

There was definitely a thing in the city that women should have it all... there were certainly women that were very pregnant and still at work past their due date, and then they came back sort of four weeks later, and anyone who didn't really want to be like that...I remember I left at six weeks before, which again some people said 'Why aren't you

working right up to your due date?’ Well in actual fact I was feeling quite tired and I wanted to go and put my feet up. (Alice)

Yet pregnancy itself can also be a release for some women from the rigours of the professional environment.

You can go into denial and think ‘All right, I will concentrate on my work and I won’t have to think about it’ so that you have this kind of juxtaposition that you can try and put it out of our mind or alternatively if your work is really crap one day, you can think ‘Oh I have something else to look forward to’. (Hannah)

It can also act as a release from the constraints and expectations of working life, bringing another set of opportunities for identity formation.

I was pregnant with her and in some ways it got me out of the tax exams! (Laughs). (Alice)

Although Alice’s comment here seems fairly jovial, her pregnancy did offer some choices, which culminated in her leaving the profession to pursue a full-time role as a mother. In a similar way, one of my pregnancies occurred whilst I was studying for professional accounting examinations. In a real mind and body contradiction, this brought additional difficulties of dealing with physical transformation and a new form of embodied comprehension of the life growing inside me, whilst focusing the mind on requisite accounting knowledge. I, too, recall contemplating whether this changing embodiment would affect my desire even to pursue the very thing I was endeavouring to achieve in my professional life.

Early Motherhood

The changing embodiment of women does not occur simply during pregnancy and end with the birth of the child, however. There is also a significant period of re-adjustment in early motherhood, when mothers may also be breast-feeding. During

this time women may find it difficult to mould or maintain their bodies in the same way that they have in the past in order to preserve their physical capital in the working environment. The case of Deborah illustrates this point.

Deborah was an audit partner in a large accounting firm who had recently had her first child at the age of 38. She expressed strong loyalty to the firm and its values, which I initially took to be a standard ‘sales pitch’ from a partner, but later reflexively revised this reaction to accept that her strong degree of commitment to a range of people in her life was part of what was meaningful to her sense of self. Deborah certainly expressed the view that has been discussed earlier in this paper that professional appearance is central to expectations of the professional accounting context:

You are expected to dress and present yourself in a professional manner because you’re working in a professional environment so clearly you can’t come in dressed in some pair of levis and that sort of thing, there aren’t any definite set down rules in as you must do this and you must act in this way, but there is a kind of generally accepted rule that you do behave in a professional manner. (Deborah)

This was belied, however, by Deborah’s own appearance throughout our meeting, which took place in the accounting firm during a normal working day. She was wearing a short skirt and casual t-shirt in a camouflage-type pattern, which was scruffy rather than smart. Given the cultural norms of the profession already noted in this paper, and the apparent observance of them by others in this organisation, and despite some allowance for an increased acceptance of ‘business casual’ dress within the office, this was not at all what might be expected from a partner. Moreover, her reminiscences of being pregnant juxtaposed sharply with her tired, dishevelled, rather frumpy appearance during our meeting:

I absolutely loved being pregnant, I was never ill at all and my skin seemed to be glowing and my hair seemed to be too, and all the things that you’re supposed to bloom I was very fortunate in all that

happened and that I was never sick, and I had loads of energy.
(Deborah)

Deborah found it difficult to spend time on 'body work' (Brewis & Sinclair, 2000; Kerfoot, 1999) owing to other competing issues, particularly the demands of the baby:

When you're coming to work and you do this, it's not just like you can just jump up, throw a pair of jeans on and just shower, you've got to do your hair and it just takes ages with a baby, I just never had imagined how long it would take. (Deborah)

The fact that she was still breast-feeding was evident, as her breasts looked very swollen under her tight t-shirt, which did not look terribly comfortable. I suspect, given what she had said about the difficulty of maintaining her appearance and body image, she had just thrown it on without thinking, but there may also have been an element of accentuating her breasts in this new mothering role, even if unconsciously. Breasts are traditional symbolic signifiers of either sexuality or maternity (Bartlett, 2000), with breast-feeding characterised as an activity to be managed rather than embodied (Bartlett, 2002). For women who are breast-feeding in the working environment it is often difficult to undertake breast-feeding whilst retaining any level of decorum or privacy, without the process of lactation becoming public knowledge, or intruding into the professional environment.

Deborah's understanding of her self was based on her perceived success at work and with motherhood, rather than maintaining her body image, but 'success' is experienced, in part at least, as the control of the body and its outward display. The maintenance of her physical capital was problematic and demanding:

Before I was a mother I would like to pamper myself every now and again, go have a facial or go have a massage, that type of thing and it was a nice time for me and it was kind of a little treat once a month, because you've worked hard and felt like you deserved it, I haven't done anything like that for months and months and months and months. (Deborah)

In addition, her attitude to her weight and body shape had been influenced by the reactions and cultural norms displayed by others, as well as her own embodied being in the past. The construction of bodies is often in line with gendered stereotypes of grooming, slimness, and dress. Deborah had been used to presenting herself immaculately, within the context of and subject to the cultural norms of accounting, and in the quotes above appeared to be aware that her presentation of herself had 'slipped' owing to lack of time and priority. Deborah's 'lack' and difference left her somewhat disembodied in her professional role, and clashing with the embodiment of motherhood, as a result of the application of externally assessed measures of competence and definitions of status and success.

Refiguring Accounting and Maternal Bodies

As I have argued in this paper, the body can no longer be regarded as part of a straightforward binary pair of mind and body; public and private; natural or cultural; learning or instinct. Rather it is a problematic and complex phenomenon, which embodies the subjectivity of its owner. Thus a phenomenological account of lived bodily experience such as this can be used as empirical data for theorising the body, and allow recognition of women accountants as embodied beings who have their own corporeal knowledge.

While in modern society the body has become part of the project of the self (since there are multiple opportunities to use agency to reshape the body through production and consumption), some institutional and organisational structures pass judgements on whether certain bodies or bodily practices should even exist. In the accounting context, I have shown that the acquisition and maintenance of physical capital is derived from particular forms of self-presentation, image and behaviour. Certain ways of experiencing or managing bodies are viewed as alternatively legitimate or deviant, affecting whether bodies are viewed as in need of control or correction, and leading to anxiety from some participants in this study about the boundaries of the body and the self.

Within the accounting context, therefore, the body is an essential component of agency and the self, but the ability to mould it freely is problematic. The body can

be constraining as well as facilitating, as the image of the desirable, legitimate body can become attached to the perpetuation of social inequalities. Such forms of legitimated embodiment are gendered, in that categories and practices operate as material forces which help to shape and form women's and men's bodies in ways that reinforce particular images of femininity and masculinity. The very conditions of accounting work and their association with masculinity may aggravate and exacerbate the potential for self-estrangement and disembodiment for women.

Women's sense of estrangement from the norms of professional embodiment is further complicated by the experience of pregnancy and early motherhood. Here two embodied subjectivities have the potential to clash. The women in this study found that they embraced a newly gendered identity during and after their pregnancies, which could be either oppressive, liberating, or both, depending on the context. Pregnancy could be characterised as an unwelcome intrusion of the fertile body into the professional environment, in which the body rather than the mind becomes the focus of attention, the body is deemed to be public property, and the professional embodied norms are challenged. As well as affecting the responses of others to her professional identity, pregnancy affects the woman's own sense of her relationship with her body and her professional self. For some women, the bodily changes serve as physical markers of the inner changes, which they expect to undergo after motherhood, and can also allow a certain freedom from the social and cultural constraints of professional life. Bodily change during pregnancy is both a resource upon which women can draw in negotiating their social positioning, as well as a form of social control and a means by which they may feel reduced to their biology. As Dale (2001, p. 205) suggests:

Where the female gender and embodiment are denigrated, human reproduction can be seen as the production of the (devalued) other not the (valued) replication of the same. This is the disciplinary process by which various aspects of life and individuals are compared to a constructed 'norm'.

So how, then, can accounting and maternal bodies be refigured within the professional accounting context? It should be recognised that the body is delineated by and

delineates social life, being both cultural and natural. Forms of embodiment can be seen simultaneously as a mechanism of social control, and as a form of self-expression and empowerment, so models of embodiment based on one type of body, as the norm by which all others are judged, should be refuted. The ways in which women's and men's bodies are perceived, categorised and valued are undoubtedly important in legitimising and reproducing social inequalities. Similarly, the way in which the women in this study sought to differentiate their professional and mothering bodily lives highlights the body as a source of sameness, but also of difference and inequality, in which gendered images and practices themselves can also become embodied. The body, therefore, can be used as an opportunity for resistance to organisational legitimisation of particular forms of gendered norms in a way that challenges the perpetuation of social inequalities within accounting.

References

Abbott, A. (1988). *The System of the Professions*. Chicago, Chicago University Press

Alvesson, M. (1998). Gender Relations and Identity at Work: A Case Study of Masculinities and Femininities in an Advertising Agency. *Human Relations* 51 (8): 969 - 1005.

Anderson-Gough, F. (2002). *On Becoming the New Accounting Expert: Between Formal and Informal Learning*, PhD thesis, University of Leeds, Leeds.

Anderson-Gough, F., Grey, C. and Robson, K. (1998a). *Making Up Accountants: The Organisational and Professional Socialisation of Trainee Chartered Accountants*. USA, Ashgate Publishing Company

Anderson-Gough, F., Grey, C. and Robson, K. (1998b). 'Work Hard, Play Hard': An Analysis of Cliché in Two Accountancy Practices. *Organization* 5 (4): 565 - 592.

Anderson-Gough, F., Grey, C. and Robson, K. (2000). In the Name of the Client: The Service Ethic in Two Professional Service Firms. *Human Relations* 53 (9): 1151 - 1174.

Anderson-Gough, F., Grey, C. and Robson, K. (2001). 'Tests of Time': Organisational Time Reckoning and the Making of Accountants in Two Multi-national Accounting Firms. *Accounting, Organizations and Society* 26 (2): 99 -122.

Anderson-Gough, F., Grey, C. and Robson, K. (2002). Accounting Professionals and the Accounting Profession: Linking Conduct and Context. *Accounting and Business Research* 32 (1): 41 - 56.

Anderson-Gough, F., Grey, C. and Robson, K. (2004). 'Helping Them to Forget..':the Organizational Embedding of Gender Relations in Public Audit Firms. *Accounting, Organizations and Society* 30 (5): 369 - 490.

- Bailey, L. (1999). Refracted Selves? A Study of Changes in Self-Identity in the Transition to Motherhood. *Sociology* 33 (2): 335 - 352.
- Bailey, L. (2000). Bridging Home and Work in the Transition to Motherhood. *The European Journal of Women's Studies* 7 (1): 53 - 70.
- Bailey, L. (2001). Gender Shows: First-time Mothers and Embodied Selves. *Gender & Society* 15 (1): 110 - 129.
- Bartlett, A. (2000). Thinking Through Breasts: Writing Maternity. *Feminist Theory* 1 (2): 173 - 188.
- Bartlett, A. (2002). Breastfeeding as Headwork: Corporeal Feminism and Meanings for Breastfeeding. *Women's Studies International Forum* 25 (3): 373 - 382.
- Berger, J. (1972). *Ways of Seeing*. Harmondsworth, Penguin
- Bordo, S. (1993). *Unbearable Weight: Feminism, Western Culture and the Body*. Berkeley, University of California Press
- Bourdieu, P. (1981). Men and Machines in *Advances in Social Theory and Methodology*. K. Knorr-Cetina and A. Cicourel (eds.). London, RKP.
- Bourdieu, P. (1984). *Distinction: A Social Critique of the Judgement of Taste*. London, Routledge
- Bourdieu, P. (1986). The Forms of Capital in *Handbook of Theory and Research for the Sociology of Education*. J. G. Richardson (ed.). New York, Greenwood Press. 241 - 258.

Brewis, J. (1999). How does it feel? Women Managers, Embodiment and Changing Public Sector Cultures in *Transforming Managers: Gendering Change in the Public Sector*. S. Whitehead and R. Moodley (eds.). London, Routledge. 84 - 106.

Brewis, J. (2000). 'When a Body Meet a Body...': Experiencing the Female Body at Work in *Organizing Bodies: Policy, Institutions and Work*. L. McKie and N. Watson (eds.). London, MacMillan. 166 - 184.

Brewis, J. and Sinclair, J. (2000). Exploring Embodiment: Women, Biology and Work in *Body and Organization*. J. Hassard, R. Holliday and H. Willmott (eds.). London, Sage. 192 - 214.

Butler, J. (1990). *Gender Trouble: Feminism and the Subversion of Identity*. London, Routledge

Carnegie, G. D. and Napier, C. J. (1996). Critical and Interpretative Histories: Insights into Accounting's Present and Future Through Its Past. *Accounting, Auditing and Accountability Journal* 9 (3): 7-39.

Coffey, A. J. (1993). *Double Entry: The Professional and Organizational Socialization of Graduate Accountants*, PhD thesis, University Of Wales, Cardiff.

Coffey, A. J. (1994). 'Timing is Everything'; Graduate Accountants, Time and Organisational Commitment. *Sociology* 28 (4): 943 - 956.

Collins, M. and Bloom, R. (1991). The Role of Oral History in Accounting. *Accounting, Auditing and Accountability Journal* 4 (4): 23 - 31.

Collinson, D. and Hearn, J. (1994). Naming Men as Men: Implications for Work, Organization and Management. *Gender, Work and Organization* 1 (1): 2 - 22.

Connell, R. W. (1987). *Gender and Power: Society, the Person and Sexual Politics*. Cambridge, Polity Press

Connell, R. W. (1995). *Masculinities*. Oxford, Polity Press

Covaleski, M., Dirsmith, M., Heian, J. and Samuel, S. (1998). The Calculated and the Avowed: Techniques of Discipline and Struggles over Identity in Big Six Public Accounting Firms. *Administrative Science Quarterly* 43 (2): 293 - 327.

Crompton, R. (1987). Gender and Accountancy: A Response to Tinker and Neimark. *Accounting, Organizations and Society* 12 (1): 103 - 110.

Dale, K. (2001). *Anatomising Embodiment & Organisation Theory*. New York, Palgrave

Davis, K. (1997). Embodiment Theory: Beyond Modernist and Postmodernist Readings of the Body in *Embodied Practices: Feminist Perspectives on the Body*. K. Davis (ed.). Sage, London.

Featherstone, M. (1991). The Body in Consumer Culture in *The Body: Social Process and Cultural Theory*. M. Featherstone, M. Hepworth and B. Turner (eds.). London, Sage. 170 - 196.

Giddens, A. (1991). *Modernity and Self Identity*. Cambridge, Polity Press

Grey, C. (1998). On Being a Professional in a Big 6 Firm. *Accounting, Organizations and Society* 23 (5/6): 569 - 587.

Grosz, E. (1994). *Volatile Bodies: Towards a Corporeal Feminism*. Bloomington, Indiana University Press

Halford, S., Savage, M. and Witz, A. (1997). *Gender, Careers and Organisations: Current Developments in Banking, Nursing and Local Government*. London, Macmillan

Hammond, T. (2002). *A White-collar Profession: African American Certified Public Accountants Since 1921*. North Carolina, University Press

Hammond, T. and Sikka, P. (1996). Radicalising Accounting History: The Potential of Oral History. *Accounting, Auditing and Accountability Journal* 9 (3): 79 - 97.

Hanlon, G. (1998). Professionalism as Enterprise: Service Class Politics and the Redefinition of Professionalism. *Sociology* 32 (1): 43 - 63.

Hantrais, L. (1995). A Comparative Perspective on Gender and Accountancy. *The European Accounting Review* 4 (2): 197 - 216.

Hearn, J. (1993). Emotive Subjects: Organizational Men, Organizational Masculinities and the (De)construction of 'Emotions' in *Emotions in Organizations*. S. Fineman (ed.). London, Sage.

Johnson, T. (1972). *Professions and Power*. London, Macmillan

Jones, S. (1985). The Analysis of Depth Interviews in *Applied Qualitative Research*. R. Walker (ed.). Aldershot, Gower.

Kanter, R. (1977). *Men and Women of the Corporation*, Basic Books

Kerfoot, D. (1999). Body Work: Estrangement, Disembodiment and the Organisational 'Other' in *Body and Organization*. J. Hassard, R. Holliday and H. Willmott (eds.). London, Sage. 230 -246.

Kerfoot, D. and Knights, D. (1996). The Best is Yet to Come?: The Quest for Embodiment in Managerial Work in *Men As Managers, Managers As Men*. D. Collinson and J. Hearn (eds.). London, Sage.

- Kim, S. N. (2004). Imperialism Without Empire: Silence in Contemporary Accounting Research on Race/Ethnicity. *Critical Perspectives on Accounting* 15 (1): 95 - 133.
- Kyriacou, O. (2000). *Gender, Ethnicity and Professional Membership: The Case of the UK Accounting Profession*, PhD thesis, University of East London, London.
- Lerner, G. (1986). *The Creation of Patriarchy*. New York, Oxford University Press
- Maupin, R. and Lehman, C. (1994). Talking Heads: Stereotypes, Status, Sex Roles and Satisfaction of Female and Male Auditors. *Accounting, Organizations and Society* 19 (4-5): 427 - 436.
- May, T. (1997). *Social Research: Issues, Methods and Processes*. Buckingham, Open University Press
- Maynard, M. (1994). Methods, Practice and Epistemology in *Researching Women's Lives from a Feminist Perspective*. M. Maynard and J. Purvis (eds.). London, Taylor & Francis. 10 -26.
- McNicholas, P., Humphries, M. and Gallhofer, S. (2004). Maintaining the Empire: Maori Women's Experiences in the Accounting Profession. *Critical Perspectives on Accounting* 15 (1): 57 - 93.
- Mumford, M. (1991). Chartered Accountants as Business Managers: An Oral History Perspective. *Accounting, Business and Financial History* 1 (2): 123 - 140.
- Orbach, S. (1998). *Fat Is A Feminist Issue*. London, Arrow
- Parker, L. (1994). Impressions of a Scholarly Gentleman: Professor Louis Goldberg. *Accounting, Auditing and Accountability Journal* 21 (2): 1 - 40.

- Power, M. K. (1991). Educating Accountants: Towards a Critical Ethnography. *Accounting, Organizations and Society* 16 (4): 333 - 353.
- Reinharz, S. (1992). *Feminist Methods in Social Research*. Oxford, Oxford University Press
- Roberts, H., (ed.) (1990). *Doing Feminist Research*. London, Routledge and Kegan Paul.
- Shilling, C. (1993). *The Body and Social Theory*. London, Sage
- Sikka, P., Wilmott, H. and Lowe, E. (1989). Guardians of Knowledge and the Public Interest: Evidence and Issues of Accountability in the UK Accountancy Profession. *Accounting, Auditing and Accountability Journal* 2 (2).
- Smithson, J. and Stokoe, E. (2005). Discourses of Work-Life Balance: Negotiating 'Genderblind' Terms in Organizations. *Gender, Work and Organization* 12 (2): 147 - 168.
- Stanley, L. (1992). *The Auto/biographical I*. Manchester, Manchester University Press
- Stanley, L. and Wise, S. (1993). *Breaking Out Again: Feminist Ontology and Epistemology*. London, Routledge
- Thompson, P. (1988). *The Voice of the Past: Oral History*. Oxford, Oxford University Press
- Turner, B. (1991). Recent Developments in the Theory of the Body in *The Body: Social Process and Cultural Theory*. M. Featherstone, M. Hepworth and B. Turner (eds.). London, Sage. 1 - 35.
- Turner, B. (1996). *Body and Society*. London, Sage

Vansina, J. (1985). *Oral Tradition as History*. Wisconsin, University of Wisconsin Press

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

Walkerdine, V. (1997). *Daddy's Girl: Young Girls and Popular Culture*. London, Macmillan

Warren, S. and Brewis, J. (2004). Matter over Mind? Examining the Experience of Pregnancy. *Sociology* 38 (2): 219-236.

Wilkins, R. (1993). Taking It Personally: A Note on Emotion and Autobiography. *Sociology* 27 (1): 93 - 100.

Williams, A. (1993). Diversity and Agreement in Feminist Ethnography. *Sociology* 27 (4): 575 - 589.

Wolf, N. (1991). *The Beauty Myth: How Images of Beauty Are Used Against Women*. London, Vintage

Yow, V. R. (1994). *Recording Oral History*. London, Sage