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# *Mothering or Auditing?*

## *The French Big 4's Desperate Auditors*

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### Résumé

Les femmes restent proportionnellement moins nombreuses dans les plus hauts niveaux de la hiérarchie des cabinets d'audit, alors qu'au moment du recrutement, la parité est désormais quasiment respectée. L'objectif de cet article est de proposer une analyse des mécanismes à l'origine des obstacles rencontrés par les mères auditrices au sein des Big 4 en France. À partir de 24 entretiens menés auprès d'auditeurs et d'auditrices de niveaux hiérarchiques variés, nous montrons que les femmes sont confrontées à un dilemme en termes de gestion de leur vie personnelle/ vie professionnelle qui les amène à modifier leurs habitudes de travail et à opter pour des trajectoires spécifiques (spécialisations ou fonctions support). À terme, l'ensemble des contraintes s'imposant à elles les conduisent souvent à se retrouver exclues du groupe de « ceux (celles) qui sont susceptibles de devenir associé(e)s ».

Mots-clés : genre, plafond de verre, cabinets d'audit, maternité.

### *Abstract*

*Women in public accounting firms are still proportionally much fewer in the highest levels of the hierarchy than men, whereas the recruitment at a junior level tends to be more and more gender balanced. The aim of this paper is to propose an analysis of the mechanisms that explain the barriers encountered by auditor mothers in their hierarchical progression within the Big Four in France. From 24 interviews with male and female auditors of various hierarchical levels, we seek to reveal the specificity of the difficulties encountered by auditor mothers. We argue that, throughout their careers, they are confronted with a dilemma that often leads to their being excluded and excluding themselves from the group of “those who may become partners”.*

*Keywords: gender, glass ceiling, public accounting firms, motherhood.*

## Introduction

Over the last two decades, accountancy literature has become interested in questions of gender. Excellent studies have been done about the history of accountancy and the accompanying processes of female exclusion and marginalisation of the profession (Crompton et Sanderson, 1990; Lehman, 1992; Loft, 1992; Kirkham et Loft, 1993; McKeen et Richardson, 1998). The marginalisation of women has evolved over time, moving from a horizontal segregation<sup>1</sup> (the rejection of women from outside the profession) to a vertical segregation<sup>2</sup> (the allocation of subaltern tasks to women within the profession): access to certain tasks has now been opened up to women, but activities associated with remuneration and prestige have remained the privileged domain of men.

A number of papers have shed light on the persistence of a glass ceiling that women confront in their hierarchical progression within audit firms. In the big Anglo-Saxon audit firms, the literature bears witness to two trends. On the one hand, the level at which segregation operates is rising: the blocking point becomes the move to become a partner, illustrating the fact that vertical segregation operates today essentially at the highest levels in the accounting profession. In Great Britain, in the age range under 36, 14 % of men and only 7 % of women are partners. In the age range 36-45, 34 % of men are partners compared to 25 % of women (Ciancanelli *et al.*, 1990). In France, women are equally less represented at the highest echelons of audit firms' hierarchies. They represent 50 % of junior assistants but only between 7 and 20 % of partners, depending on the firm (Laigneau et Vandermeirssche, 2006). On the other hand, the bias through which segregation is maintained is more implicit (dissuasion) than explicit (rules) (Crompton, 1987). This paper draws from studies on the glass ceiling that do not rely on the implicit hypothesis according to which all auditors are aspiring to become partners. Our aim is definitely not to question this wish but to study if

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<sup>1</sup> There is horizontal segregation whenever access to a profession is denied based on gender criteria. This results in the creation of so-called masculine professions (fighter pilot, chartered accountant) or feminine professions (midwife, PA). We also find, for certain "feminine" professions, the term "semi-professions", endowed with a status inferior to the "full" professions. The semi-professions require less training and offer less autonomy (Crompton, 1987).

<sup>2</sup> Vertical segregation corresponds to women occupying positions of inferior responsibility. This observation leads Crompton (1987) to think that professional status is systematically compromised by individual characteristics (gender or race), which calls into question the real importance of knowledge and know-how. The limit between horizontal and vertical segregation is tenuous, because they both rely on a gender-based division of work. Tinker and Neimark (1987) also present the division of work between the sexes as a division between well paid, secure, long-term jobs (in oligopoly firms), occupied by men, and low paid, fixed-term jobs with a high turnover (generally in very competitive sectors) that are occupied by women.

opportunities are the same for everybody or if some people are faced with specific barriers. Here, we focus on mothers in the accounting profession.

Studies into the perceived impact of family ties and sex-roles stereotypes upon career progression in audit firms have confirmed their influence on career success (Anderson *et al.*, 1994; Maupin et Lehman, 1994). However, rare are the studies that attempt to understand the micro-processes that structure gender domination in the Big Four audit firms (Hooks, 1992; Anderson-Gough *et al.*, 2005). More specifically, few studies have focused on the impact of motherhood on women's accounting careers, whereas, as stated by Alvesson and Due Billing, "it is the combination of woman plus children rather than woman per se that accounts for many of women's difficulties in getting access to senior managerial and other career jobs" (Alvesson et Due Billing, 1997, p. 41). Nevertheless, some exceptions must be pointed out. In a survey-based research paper, Windsor & Auyeng (2006) have demonstrated that gender and dependent children interact to affect the advancement of women accountants to partner level. Whiting (2004) has studied the impact of childrearing responsibilities on the career success of female chartered accountants in New Zealand, while Haynes has explored the relationship between the experience of the accounting profession and the identity of motherhood in the UK (Haynes, 2004).

The object of this paper is to contribute to this emerging research theme and propose an analysis of the mechanisms explaining the barriers encountered by auditor mothers in their hierarchical progression within the Big Four in France. On an empirical point of view, large accounting firms represent an ideal field to observe glass ceiling processes linked with motherhood: they rely on a very clear hierarchical ladder and have adopted a very standardized career path (the 'up or out' model), internal promotion being at the core of their organizational control systems. This context allows easier identification of the difficulties and opportunities women can encounter at each step of their careers and lives. Furthermore, the Big Four, facing a high and costly level of turnover (Browne, 2005), develop equal employment opportunities for minorities and women and communicate intensively, at least in the United States, on their initiatives about flexitime and childcare solutions. We can wonder if this is more a matter of communication rather than a sincere desire to adapt these organisations to their employees' personal lives.

To study the impact of motherhood on women's accounting careers, the French context turns out to be a very relevant field. In 2004, the French fertility rate was the second in Europe<sup>3</sup>. French welfare policies are usually perceived as being in favour of the conciliation of work and family concerns. In light of this, France could be seen as a state where women's accounting careers are not impacted at all by motherhood. However, the positive effects of these policies on women's employment and career advancement are not so obvious. France even turns out to be behind its European partners on some topics that are essential to work-family concerns (e.g. maternity leaves and childcare structures for under school-aged children).

First of all, an analysis of both the impact of motherhood on women's activity (1.1) and the French context for family-work conciliation (1.2) are presented. Macro-level information is collected to provide an overview of employment patterns of mothers and to compare the rate, degree and circumstances of French women's participation with those of the US and other European countries. A panorama of Big Four initiatives regarding motherhood (1.3) completes this contextual first part. As a second step, the research methodology is described (2). Twenty-four semi-directive interviews with female and male auditors at various hierarchical levels in two of the Big Four in France help to reveal the specificity of the difficulties encountered by auditor mothers. Attempting to go beyond the description given in the accounting profession (Hull et Umansky, 1997; Barker et Monks, 1998), this study argues that individual obstacles are mostly determined by organisational and social constraints, these last two obstacles being intensively intertwined. Our findings show that the organisation erects both implicit and explicit sanctions, tied to its desire to neutralise the effects of motherhood (3.1). Women who want to better manage the family-work dilemma implement tactics to adapt their work-life balance (3.2). Nonetheless, managing this dilemma proves to be difficult in the long-term, leading to individual trajectories that break out of the organisational model and directly or indirectly reinforce the glass ceiling (3.3): exiting internally (by specialising in a particular auditing domain or by moving laterally into the staff support functions) or leaving the organisation.

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<sup>3</sup> The number of children per woman who is at the age of procreating is 1.94 in France, behind the highest rate (Ireland with 1.99) and far ahead of the third rate (Finland with 1.80) (Richet-Mastain, 2006, p. 2).

## **1. Motherhood and its impact on work life**

Motherhood as an emerging and politically-contested identity has been explored from sociological and psychological perspectives, but has rarely been tackled within the context of the accounting profession (Haynes, 2004). Haynes (2004; 2005) sets out to link these two domains and thus to contribute to accounting research by extending our understanding of how accounting identities interact with the identity of motherhood. She points out that the concept of motherhood is problematic because the fact that only women are biologically able to be mothers does not mean that they experience motherhood in the same way (Haynes, 2004). Two different conceptions of motherhood may be envisaged: the physical sense of having a baby (motherhood), and the sense of becoming a parent (parenthood), the latter covering social implications in terms of roles. Taking into account the second sense, with its implications in terms of social roles, we detail the impact of motherhood on a career. First, we provide background data on the social policy environment in which the accounting profession in France is located. Then we highlight the mediating impact of motherhood on the glass ceiling in the accounting profession and finally we focus on the Big Four's specific policies about motherhood both in the US and in France.

### **1.1. The French family policies in favour of work-family conciliation**

Analysing the employment rate of mothers leads us to investigate the influence of the welfare state on women's activity. Most scholars claim that there is no simple link between a mother's presence on the labour market and the state interventionism on that topic. For instance, if the higher rate of activity in the Scandinavian countries may well be attributed to a higher rate of public childcare opportunities for children under school age, Alvesson and Due Billing notice that there is no simple explanation for this phenomenon and that the amount of public childcare is partly the outcome of a high employment rate for women, leading to strong pressure to expand this service (Alvesson et Due Billing, 1997, p. 61 and 81)<sup>4</sup>. It seems that a

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<sup>4</sup> Many scholars question the link between public childcare opportunities provided by the state and the activity rate of women (e.g. see the conclusions of Blossfeld and Drobnic's study on the development of dual-earner households in different types of welfare states (Blossfeld et Drobnic, 2001, p. 7)). Without denying the importance of childcare arrangements for women to remain in the labour market, other scholars stress alternative arguments such as the imperative of a double income to fit the twenty-first century's standards of consumption (Evans, 2003, p. 65). Other scholars deny the causal link between family state policies and female employment, underlining some unexplainable contradictory patterns (e.g. Finland and Portugal, the two European countries with the highest female full-time employment rates, and relatively little part-time work, have little in common as regards welfare state services for mothers) (Hakim, 2004, p. 78).

combination of both social policies and social acceptance (by the families and the friends) may influence women's decisions about going back to work after childbirth. In Germany, for instance, even if crèches exist, women would be made guilty by their friends, families and even workmates for not taking care of their very young children.

So that the situation of French auditors can be made clear, we detail the main aspects of family policies and the "social acceptance" dimension of this question.

French mothers have to deal with very contradictory incentives and policies regarding work. France is a typical case of a modified male breadwinner state, according to the terminology of one European study<sup>5</sup>, with elements of family policies hinting at both a strong male breadwinner states (taxation based on the household) and a weak male breadwinner state (childcare provision) (Alvesson et Due Billing, 1997, p. 62). In addition to these contradictory family policies, Barrère-Maurisson *et al.* (2001) claim that there has been a lack of synchronisation between policies reforming working time arrangements in the workplace (the 35-hour week, part-time work etc.) and family policies in France. On the one hand, working time policies have tended to facilitate equal treatment in the workplace between men and women. On the other hand, the objectives of family policies have been to encourage the care of children within the household (Barrère-Maurisson *et al.*, 2001).

How can we explain these contradictory signals? History plays its parts here. This contradiction between the aims of an interventionist policy in favour of work-family conciliation and its actual results is a long-lasting story in French family policies and women's work. For demographic reasons, France is a highly interventionist state with regard to motherhood (Knibiehler, 2001), taking into account some of the claims of early feminists (see Appendix 1 for an historical overview)<sup>6</sup>. But, these policies, making sacred the role of women in childrearing, have the perverse effect of strengthening the image of women as being the only ones needed in bringing children up. State intervention and support institutionalise the children as being an exclusively "woman's duty". The French state has

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<sup>5</sup> Bulletin on Women and Employment in the EU in Alvesson and Due Billing (1997, p. 62)

<sup>6</sup> In 1853, a "Caisse de la maternité" was proposed by Jeanne Deroin, a feminist, in these terms: "Each infant is one more worker who will augment the social wealth in proportion to that which society is willing to advance her to assure the complete development and free exercise of all her capacities. When a woman becomes pregnant, bears a child, and nourishes it, she has done a job that profits everyone. It is therefore up to society to provide for the needs of mother and child". For Pognon, who represented the "Ligue pour le droit des femmes" at the second Congrès International des Oeuvres et Institutions Féminines held in Paris in 1900, relying on a "Caisse de la Maternité" supported by the State to care for all children was a way to bypass families. These feminist proposals called into question the entire rationale for the structure of the middle-class family at that time. They envisaged the State as the answer to patriarchy since the State substitutes for the father as financial guardian of the child (Scott, 2004, p. 234).

long cultivated this ambiguity, seeking to protect the health of mothers (Hantrais, 1995, p. 211) by limiting the length of the working day and prohibiting night work (1892). The Law of 1909 was dedicated to protecting pregnant women, allowing them an eight-week interruption of work before and after giving birth without losing their jobs. This protection went along with the unequal status of women as made sacred in the Napoleonic Code Civil: the status of spouse and mother (Laufer, 2005, p. 238).

Today, in order to foster work-family conciliation, the French State enforces some policies aimed at parents: family income supplement and paid maternity leaves, pre-school and crèches for young children. Two specific aspects of French family policies, maternity leaves and pre-school childcare structures, can influence the presence/absence of mothers in the organisation and therefore may have impact on their career. Nevertheless, public policies are not the one and only element that influence “women’s choices”. Indeed, the social acceptance of full-time employment for women with young children and the possibility to rely on childcare structures at an early stage seem to be crucially influencing their working lives.

### ***1.1.1. Maternity Leaves***

Future mothers in France benefit from rights that would make their US counterparts green with envy. The legal length of maternity leave (from 16 to 46 weeks depending on the number of children -being single or multiple births- and the size of the existing family) is laid down by the Code du Travail and is asserted as a basic right. Specific sector arrangements can define even more favourable rights for their employees. The maternity leave is divided in a pre-birth leave and a post-birth leave, both of which are paid 100% on the basis of the average of the last three months’ salaries. The Code du Travail and the Social Insurance have ensured that women won’t work for at least 8 weeks around the birth. In the event of non-compliance, women can not be eligible for the paid allowance and the employer can be sued for having a pregnant woman working during this period of time<sup>7</sup>.

To compare, until the adoption of *Family and Medical Leave Act*<sup>8</sup> by Congress in February 1993, the United States had no legislation ensuring a basic right for any form of parental leave<sup>9</sup>. At that time, only twelve out of the 50 states were imposing unpaid maternity leave for women, and exclusively for those working in the Public sector. Since 1993, if you are an

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<sup>7</sup> Article L224-1 of the Code du travail, Loi n° 73-4 of 2<sup>nd</sup> January 1973, Journal Officiel of 3<sup>rd</sup> January 1973

<sup>8</sup> Public Law 103-3, Enacted 5<sup>th</sup> February, 1993

<sup>9</sup> The *Pregnancy Discrimination Act* of 1978 slightly opened the door, constraining companies with private insurance to deal with pregnancy as an illness.



"eligible" employee<sup>10</sup>, you are entitled to 12 weeks of leave for certain family and medical reasons during a 12-month period. The FMLA only stipulates unpaid leave<sup>11</sup>. The average length of maternity leave remains very short: 10 days, and this length has not increased between 1995 and 2000. This can be explained by the fact that maternity leave is unpaid. In addition, the proportion of middle-size and big companies that provide paid-maternity leave decreased between 1995 and 2000 from 3 to 2%<sup>12</sup>.

If we compare French policies to other EU countries (see Appendix 2 for a comparison of the length of European maternity leave policies), the picture appears less of a paradise. France positions itself towards the end of the group, in particular when compared to the EU newcomers, whose birth rates are so weak that they tend to develop very favourable policies on the theme. Dealing with the financial support associated with maternity, most of the European countries provide an allowance ranging from 66% to 100% of the last salary. If some of the Scandinavian countries provide a relatively low amount of allowance, this latter is maintained during a relatively long period of time (e.g. one year in Norway). Another common point in Scandinavian countries: the leave as well as the allowance are given or shared between the mother and the father, so that the latter be implicated in the child-raising. In France, maternity leave is aimed at mothers only. Fathers have been able to benefit from a maximum of 14 days' paternity leave only since 2002.

### ***1.1.2. Pre-school childcare solutions***

One of the most influencing factors of women's level of activity is the state childcare support services and the social acceptance of their use. In France, it is fully socially accepted that a mother comes back to her full-time job, and confides her three-month-old child (Hantrais, 1995, p. 212) to the crèche for instance. This acceptance is quite exceptional in Europe. In Sweden, where the state provides a wide range of support services, no woman would leave her child before he/she reaches one year of age. Using State crèches or private childminders is still perceived as an abandon. In the UK, as in Germany, young working mothers are frowned

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<sup>10</sup> An eligible employee is a full-time employee working for more than one year in a company with more than 50 employees; meaning only 46% of private sector employees

<sup>11</sup> However, the law permits an employee to elect, or the employer to require the employee, to use accrued paid leave, such as vacation or sick leave, for some or all of the FMLA leave period. When paid leave is substituted for unpaid FMLA leave, it may be counted against the 12-week FMLA leave entitlement if the employee is properly notified of the designation when the leave begins.

<sup>12</sup> These unfavourable policies toward work-family balance do not prevent the United States from having the highest birth rate compared to all Western countries (2.13 in 2002), the Europe average being 1.5. (Source: [politiquessociales.net](http://politiquessociales.net))

upon. In Germany, feelings of guilt are all the more intense because the state financially encourages women to stay at home to raise their children.

Although an early return to work is culturally well accepted for mothers in France, the number of crèches (for children aged from 3 months to 3 years) is totally insufficient in relation to the number of births per year. In 2005, there were 807,400 births but, as a whole, the state was offering 254,000 places in crèches and day-nurseries (Chastenet, 2005). As a consequence, 60% of children from 4 months to 2 years of age were cared for by their parents (mostly their mothers) in 2002. For the other 40%, parents used various solutions: childminders, *crèches*, or grandparents (Blanpain, 2005). One grotesque consequence of this matter of fact: young couples should apply to the crèche at the same time they have their first ultrasound! In contrast, France has one the best pre-school systems for children from 3 to 6. Pre-schools are free and open from 8 to 10 hours a day (in most European countries, pre-schools open 4 hours a day). Ninety-nine percent of children aged from 4 to 5 and 89 % of 3 to 4-year olds go to pre-school (Chastenet, 2005). The lack of childcare structures for children under 3 partly explains why, in France, the employment rate for mothers with children above 3 years of age is much higher than it is for mothers with children under 3 (Colin *et al.*, 2005).

Again, the French case is contradictory: while it is broadly socially accepted for women to return to work shortly after giving birth, they face a tremendous lack of childcare structures to welcome their children under the age of 3.

Therefore, this first contextual part on French family policies invites us to go beyond a traditional prejudice with regard to France according to which welfare policies are outstanding for women's family-work conciliation. Having brought this to light, we have also suggested that the link between public policies and women's employment is complex and certainly not a direct one. Other influences are critical for women's place in professions. As far as the accounting profession is concerned, organizational influences such as specific programmes for mothers are on the rise, exclusively in the US, raising the question of their true aim between a real evolution of the business model and a mere communication effect. No matter what their true purpose is, they show that motherhood is perceived as having a great impact on women's careers in the accounting profession, being both a driver of the glass ceiling and a cause for women's turnover.

## 1.2. The accounting profession, glass ceiling and motherhood

### 1.2.1. *The mediating impact of motherhood on the glass ceiling in the accounting profession*

Studies into the perceived impact of family ties and sex-roles stereotypes upon career progression in audit firms have confirmed their influence on career success (Anderson *et al.*, 1994; Maupin et Lehman, 1994). Windsor & Auyeng (2006) demonstrate that gender and dependent children interact to affect the advancement of women accountants to partner level. Mothers are the most disadvantaged group when it comes to promotion. In general, although women accountants with dependent children reach manager level, few mothers are promoted beyond that level. Few studies directly focus on motherhood as a main driver of the glass ceiling. However many studies present, test and develop hypotheses to explain the glass ceiling, some of them explaining it partly with family-related factors<sup>13</sup>. Two hypotheses stand out: the conjunctural hypothesis<sup>14</sup>, and the structural hypothesis<sup>15</sup> (Dambrin et Lambert, 2006). It seems that motherhood has a significant mediating impact on the structural roots of the glass ceiling, contributing to the individual, social as well as organisational obstacles that slow down or hinder women's career in audit firms.

Among the individual obstacles that are developed by women themselves, some arise from women's lifestyle choices, presented as deliberate by the researchers. For example, amongst the findings of his inquiry, Bernardi (1998) analyses the turnover of women as the result of a lifestyle choice centred on the family<sup>16</sup>. Furthermore, women expect their careers to be interrupted by maternity leaves. In anticipation, they invest less in their training and do not acquire the qualifications needed to follow a linear career path (Mincer et Polacheck, 1974).

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<sup>13</sup> For a literature review on the glass ceiling in the accounting profession, see Dambrin and Lambert (2006).

<sup>14</sup> This hypothesis states that the low number of women partners can be simply explained by the "pipeline" phenomenon: many women started their careers recently in independent accounting and have not yet had time to climb to the top.

<sup>15</sup> Barker and Monks (1998) postulate that the hierarchical advancement of women in the accounting profession is a combination of structural factors at different levels. Drawing from the framework proposed by Morisson and von Glinow (1990), they propose to differentiate the individual level (variables centred on personality), the organisational level (discriminations raised by the firms) and the social level (prejudices of the dominant group).

<sup>16</sup> This type of analysis is widely contested, notably from a methodological standpoint. It relies on forecasts of future behaviours; observing acts *a posteriori* provides a more reliable basis for forecasting (Hooks, 1998). Moreover, Ciancanelli (1998) shows that what we call "lifestyle choice" is, in reality, imposed on us by social pressures relating to the responsibilities of women in the home, or new financial constraints.

For other scholars, social-order obstacles which rely on the stereotypes associated with each of the sexes mainly explain the glass ceiling (Crompton, 1987; Hull et Umansky, 1997; Adams et Harte, 1998). Managers are naturally men and women are naturally mothers. Behind these stereotypes, we find the traits associated with both genders: men embody power, whereas women represent the affective and are nurturers (Morrison et von Glinow, 1990). The traits attributed to women are incompatible with a masculine profession, ordered by men for men (Hines, 1992; Kirkham, 1992; Kirkham et Loft, 1993). Women that wish to become mothers have no place in the accounting profession. In contrast, society expects them to be the “household accountant” and/or the attentive and understanding spouse of the chartered accountant (Llewellyn et Walker, 2000; Walker, 2003b).

In addition to these social obstacles come some organisational obstacles that become more difficult to manage with maternity. Working conditions related to the profession (numerous business trips, late working hours, etc.) are sometimes presented as factors explaining the slower career progression and/or the higher turnover amongst women. For instance, Barker and Monks (1998) mentions the impossibility for Irish women accountants to opt for flexible working hours (either because few firms propose them, or because asking for them is frowned upon). This may explain certain professional choices made by women: specialising in the more sedentary taxation domains (Silverstone<sup>17</sup> in Roberts and Coutts, 1992), or moving out of the independent sector to work in the corporate sector (Crompton et Sanderson, 1990). Acquiring know-how and techniques constitutes another type of organisational obstacle strengthening with motherhood. As we have seen above, some scholars claim that women expecting to become mothers do not involve themselves in skill acquisition. Wajcman (2003, p. 152) criticises this pseudo free arbiter: what is wrongly qualified as the “implication” of women at work is conditioned by “socially structured arrangements” that exert constraints on them. For instance, in the British accounting profession, during the 1990s, women still faced pressure that deterred them from enriching their skills and obtaining new diplomas. This pressure comes directly from their parents, husbands, human resources advisors, and indirectly from domestic constraints they have to take on. These latest constraints deprive them of the time and income that would enable them to pursue their studies (Roberts et Coutts, 1992).

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<sup>17</sup> Silverstone R. (1980), “Accountancy” in R. Silverstone and A. Ward (eds), *Careers of Professional Women*, London, Croom Helm

Few studies show a direct impact of motherhood on women’s careers in the accounting profession. Hantrais (1995), Windsor and Auyeng (2006) and Whiting (2004) stand as exceptions in this respect. However, in many studies dealing with the glass ceiling in the accounting profession, motherhood acts as a mediating variable indirectly increasing the true forces of the glass ceiling, namely the interweaving of organisational and social factors that determine women’s choices to leave the ‘up or out’ model of the large accounting firms (Dambrin et Lambert, 2006). Therefore, motherhood’s indirect impact on women’s careers contributes to question the notion of the glass ceiling itself: if women who have become or intend to become mothers leave the accounting profession before having faced any glass ceiling, does the glass ceiling really exist? The question deserves to be raised all the more since the Big Four are making efforts to communicate on their initiatives to integrate and keep women in their staff in every step of their lives.

### ***1.2.2. The big four’s initiatives regarding motherhood***

Recently, a study published in an American magazine entitled “Working Mothers<sup>18</sup>,” compared the initiatives of US companies with respect to the family-work balance and selected the best 100. The Big Four, all ranked among the 100 best family-friendly companies, largely communicated on the results of this study on their websites.

	PWC LLP	EY LLP	KMPG LLP	Deloitte LLP
Flexible work	PWC offers a wide variety of flexible work options that employees can easily apply for online. There's also a 24/7 hotline for those who have questions. Thanks to a new Flexible Fridays policy, all staffers start their summer weekends at least half a day early.	At this renowned tax and accounting firm, flex is a given: 82% of all workers used flexitime in 2005. The firm also instituted "summer flexibility" last year, encouraging staffers to rearrange their schedules for the season to give them as much personal time as possible.	Nearly all employees used flexitime or compressed work schedules last year. Every employee has the option of jump-starting summer weekends by leaving at 3:00 p.m. on Fridays.	Deloitte is experimenting with programs that stretch the meanings of time and work. Employees enjoy an array of formal flexible work arrangements, including telecommuting, compressed schedules and part-time hours. Almost all employees can informally shift their hours or take a work-from-home day.
Child care solutions	A 10% discount is available to employees at more than 2,700 day-care centers nationwide. In 2005, this saved workers a total of	Responding to parents' requests, E&Y established a backup-care policy last year. Now, more than 1,700 employee children use the 4,600 centers and	The firm is among the minority of U.S. companies offering backup child care. Several KPMG offices lease space in or near child-care	When an emergency crops up, parents can send their children to one of 69 backup-care centers across the country. If they need alternative arrangements, the

<sup>18</sup> This magazine reaches 2.2 million career-committed women in the United States.

	\$50,000. Free emergency backup care is provided at 15 facilities.	1,000 in-home-care agencies sponsored by the firm.	facilities, where they have a contract for services. In addition, child-care reimbursement is available to employees for business travel and overtime work.	company offers reimbursement for child care provided outside these centers.
Paid leaves	New moms are eligible for 11 weeks of paid maternity leave after one year of service, New dads get three weeks of paid paternity leave.	New moms with one year of service receive eight weeks of maternity leave beyond the 12 weeks offered by FMLA, six of which are fully paid. New dads get six additional weeks, two paid. New adoptive parents get 16 weeks of job-guaranteed time off; four are paid for primary caregivers.	New parents can take 14 weeks of job-guaranteed leave beyond what's offered by FMLA, with two weeks fully paid. This applies to leaves taken after childbirth or adoption.	New moms receive eight paid weeks of maternity leave after one year of service; New dads and employees who adopt receive two paid weeks. Job permitting, all parents are eligible for an additional 12 weeks of unpaid leave.

**Table 1 – Family-friendly Policies in the Big Four in the United States. Adapted from Working Mother Ranking (2006)**

A glance at the data shows that paid maternity leave in the US ranges from two weeks at KPMG to eleven at PWC and fathers can get some as well (from two to three weeks of paid paternity leave). All the companies mention flexitime arrangements and different kinds of childcare solutions such as the existence of centers dedicated to back-up childcare. However, most propositions aim at helping parents to solve punctual difficulties (e.g. emergency back-up care) and do not tackle the recurrent constraints associated to parenthood. Furthermore, as far as childcare solutions are concerned, three Big Four insist on the possibility to get refunds. We can wonder if this aspect is the most helpful element for mothers to pursue their work life in the accounting profession. Social acceptance may be more determining and no Big Four address this issue. In fact, it would be most interesting to get data on the actual use of these initiatives: are they actually promoted within the organisation, do auditors dare benefit from them? For instance, is it socially accepted that fathers take their three weeks of paternity leave? Eventually, some initiatives may appear of secondary importance, or even as a smokescreen, such as the possibility to apply to flexitime online and the existence of a 24hours hotline “for those who have questions” about work time arrangements.

As far as France is concerned, PWC France and Deloitte France communicate on their women’s initiatives but none of the Big Four developed any kind of communication about motherhood policy. The Big Four’s silence regarding motherhood can be partly explained by

the fact that, in France, family and motherhood concerns are assumed to be the State's duty. Another reason can be pointed out: there is now quite a long tradition of women having both full-time employment and family responsibilities, and they are perceived as having managed both until now. So, there is no real incentive to make initiatives about motherhood a central question for human resources in the audit practices.

In the next section, we outline our research methodology. This precedes our analysis of the impact of motherhood on the glass ceiling in French units of the Big Four audit firms.

## 2. Research methodology

Managing the work-life balance is influenced by social, organisational, and professional factors, but it also stems from individual needs and decisions (Barker et Monks, 1998). To bring to light the social and organisational barriers that structure the individual behaviours of women auditors, it seemed to us interesting to let the individuals speak for themselves. In addition, our aim to uncover the mechanisms, the "micro processes" mentioned above, which make motherhood a driver of the glass ceiling led us, quite naturally, to enable individuals to speak out through interviews. The theme of motherhood could have made us focused exclusively on female accountants' experience. Nevertheless, we are convinced that motherhood, as well as its impact on careers, are a matter of couple<sup>19</sup>. Therefore, male as well as female accountants have been interviewed for this study. We thus expect to go beyond a criticism levelled at research acknowledging gender differences: a tendency to take on an individualistic approach, neglecting the interaction effects of decision making within the household (Blossfeld et Drobnic, 2001).

Consequently, the study relies on a qualitative methodology based on a programme of 24 semi-structured interviews with auditors from the Big Four in France. The interviews were conducted face to face and were all tape-recorded. Those conducted in a private office on the premises of the employer firm lasted between 60 and 90 minutes. Those conducted at the individual's home (4 out of 24) lasted between 75 and 120 minutes.

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<sup>19</sup> Double-parent family structure remains the predominant family structure among auditors in France. European statistics show that in France, single-parent families represent 14% of the total number of families versus 23% in the UK (Sechet *et al.*, 2003, p. 20). Focusing on high-status/revenues part of the population, single mothers represent only 7.3% of the mothers working in intellectual/ high-status professions like professional accountancy (Sechet *et al.*, 2003, p. 25). Sechet *et al.* (2003, p. 24) also emphasizes the fact that single parenthood tends to be more and more a time in life and less and less a "definitive" status. A large part of the single mothers or fathers tend to find a new partner.

The basic profile of the interview programme is as follows (Table 1):

	Number of People Interviewed	Number of Women	Median Seniority (in number of years)	Average Number of Children
Firm A	15	10	7	1.2
Firm B	9	5	11	1.9

Table 1: Characteristics of the Sample Studied

All four “Big Four” were approached for this study. However, we concentrated our efforts on two accountancy firms in particular. We retained the two firms which provided the greater number of opportunities in terms of accessing data (rapid affirmative answers from auditors to interview requests) and which seemed to adhere to a different model in terms of managing women’s careers. Although firms A and B are both profoundly marked by the auditor business model (such as we present it in the following section), the sex-roles stereotypes were referred to significantly less frequently by our interlocutors at firm A. Moreover, firm A differs from the others by the relatively bold statement it issued in 2005 with regard to promoting women: in the Large Corporations department in France, five of the seven people who were named partners were women. We therefore selected firms A and B, forecasting some differences between them regarding the impact of motherhood on the glass ceiling.

In Firms A and B, the profiles of auditors interviewed were as follows (Table 2):

Grade	Seniority (in number of years)	Gender	Number of Children	Firm	Denomination in the paper
Senior Partner	22	Female	3	B	Woman b, Senior Partner, Firm B
Senior Partner	20	Male	0	A	Man, Senior Partner, Firm A
Senior Partner	20	Male	2	B	Man, Senior Partner, Firm B
Senior Partner	18	Female	3	A	Woman, Senior Partner, Firm A
Senior Partner	18	Female	2	A	Woman b, Senior Partner, Firm A
Senior Partner	16	Female	3	B	Woman, Senior Partner, Firm B
Partner	11	Female	2	A	Woman, Partner, Firm A
Senior Manager	14	Male	2	B	Man c, Senior Manager, Firm B
Senior Manager	11	Male	1	A	Man, Senior Manager, Firm A
Senior Manager	11	Male	0	B	Man, Senior Manager, Firm B
Senior Manager	11	Male	1	B	Man b, Senior Manager, Firm B
Senior Manager	10	Female	1	B	Woman c, Senior Manager, Firm B
Senior Manager	9	Female	2	B	Woman, Senior Manager, Firm B
Senior Manager	7	Male	2	A	Man b, Senior Manager, Firm A
Senior Manager	7	Female	3	B	Woman b, Senior Manager, Firm B
Manager 2	7	Female	1	A	Woman, Manager 2, Firm A
Manager 2	7	Male	1	A	Man, Manager 2, Firm A
Manager 2	6	Female	Pregnant (1 <sup>st</sup> Child)	A	Woman b, Manager 2, Firm A



Manager 2	5	Female	0	A	Woman b, Manager 2, Firm A
Manager 1	6	Female	0	A	Woman, Manager 1, Firm A
Manager 1	6	Female	0	A	Woman c, Manager 1, Firm A
Manager 1	5	Female	2	A	Woman b, Manager 1, Firm A
Senior 1	2	Female	0	A	Woman, Senior 1, Firm A
HR Training Manager, former auditor	9	Female	2	A	Woman, HR, Firm A

Table 2: Profile of the Auditors Interviewed in Firms A and B

Recordings of the interviews were transcribed and coded for NUDIST NVIVO, a qualitative data analysis programme. This programme allows interview material to be coded line-by-line under the categories determined by the researchers. Codes can be drawn up from three obvious sources: existing research questions, theory, and empirical data, but more importantly the interaction of these three elements during the carrying out of research (Anderson-Gough *et al.*, 2005).

In our research, we built a framework of tree codes inspired by our theoretical analysis of the various explanations for the glass ceiling in the accounting profession. After having conducted a portion of the interviews, we then constructed an initial coding framework composed of nine codes defined in the following way (Table 3):

Code Level 1	Code Level 2	Code Level 3	Description of the Code	Theoretical Source
<b>FACTS</b>			Factual illustration of a gender difference (unfavourable to women) in auditing careers. No explanation of segregations at this level.	Morrison and von Glinow, (1990); Hull and Umansky, 1997; (Crompton, 1987;
FACTS	<b>SEGH</b>		Signs of horizontal segregation at entry to the profession for women	Lehman, 1992; Loft, 1992; Roberts et Coutts, 1992;
FACTS	<b>CEIL</b>		Signs of a glass ceiling existing for women	Kirkham et Loft, 1993; Walker, 2003a); (Ciancanelli <i>et al.</i> , 1990).
<b>EXPL</b>			Explanations of the facts given by women and men interviewed (“why do women less often become Partners than men?”).	
EXPL	<b>CONJ</b>		Conjunctural explanations for the glass ceiling: pipeline, temporal hypothesis	Criticism by (Roberts et Coutts, 1992; Hull et Umansky, 1997)
EXPL	<b>STRUCT</b>		Structural explanations (vs. conjunctural). Women come up against structural obstacles in the accounting profession.	(Barker et Monks, 1998); Morisson and von Glinow, 1990.
EXPL	STRUCT	<b>INDIV</b>	Individual obstacles, meaning those erected by the women themselves against their own cause. Regroups lifestyle choices and personality traits.	(Hunton <i>et al.</i> , 1996); Bernardi, 1998.
EXPL	STRUCT	<b>ORGA</b>	Organisational obstacles, developed by the accounting profession in general or by a firm in particular, which feed segregations against women.	Barker and Monks, 1998; (Crompton et Sanderson, 1990); Roberts and Coutts, 1992.
EXPL	STRUCT	<b>SOC</b>	Social obstacles, developed by society as a whole, which feed segregations against	(Crompton, 1987; Hull et Umansky, 1997; Adams et

			women in the accounting profession. Regroups stereotypes associated with the roles traditionally assigned to men and women in society.	Harte, 1998); (Llewellyn et Walker, 2000; Walker, 2003b)
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Table 3: Initial Coding Framework

This initial coding framework, drawn from theory, was broadly supplemented over the course of conducting the interviews and evolved still further during their analysis. Our intention was to identify from the issues emerging during interview what the categories for coding should be, rather than structuring the interview around a number many predefined categories. As Anderson-Gough *et al.* state, this is one way of addressing the issue of ‘dynamism’ in the research process (Anderson-Gough *et al.*, 2005).

As the predefined coding framework suggests, the theme of motherhood was not central to our research initially. It did, however, prove to be highly relevant to our understanding the dynamic of the glass ceiling over the course of our interviews. It is for this reason that we have chosen it as the central axis of analysis. The gap between what our codes describe and the angle of attack finally chosen to analyse these codes may seem troubling. In fact, this echoes a frequent misconception regarding qualitative data analysis: the assumption that the coding somehow constitutes analysis (Anderson-Gough *et al.* 2005).

Related to this point, we observed that most of the time, at the beginning of interviews, both conjunctural and structural individual explanations were often presented. But, very quickly, the discourse of the interviewees was slowly shifting towards and revealing more organisational and social explanations. This can be easily explained by the level of “intimacy” linked to the subject and the level of trust needed to disclose the experiences women and men went through. In our analysis, we decided to focus on these parts of the discourse of our interviewees, assuming that these experiences were closer to what they actually faced, rather than the general and politically correct discourse they may have presented at first.

Related to our methodological choices and our initial research question centred on the glass ceiling, we did not have any preconceived idea about what is to be “a good mother/father”. During the interviews, our questions addressed the vision auditors had on their careers, and it is within their answers that emerged the topics related to family concerns: the essential management of a work-life balance and their conception of “right parenthood”.

### **3. Motherhood as a driver of women's scarcity**

By ignoring the needs of those who wish to balance their professional and private lives at certain moments in their career, the firm becomes a scarcity organiser, according to the expression used by Laufer (2004). Over the course of the interviews, motherhood increasingly appeared as a driver for women to being excluded or exclude themselves from the path to partnership.

*It's when you intend to become a partner that there is a glass ceiling...*

Yes, or before with the arrival of children. There is a moment when women say they aren't staying on; either they ask for a four-day week, or they simply leave. (Man b, Senior Manager, Firm B)

We have attempted to reveal the mechanisms that lead to such a status for motherhood. Organisational barriers against mothers in the biological sense of the term (in particular, against pregnant women) are clearly identifiable. In addition to these initial barriers, mothers in the second sense of the term (the sociological role) also face barriers that are more invisible, because they are partly internal to individuals.

Firstly, it appears that the audit firms sanction both the pregnancy and the motherhood through specific organisational practices (3.1). In reaction or anticipation to the difficulties they will face, women deploy tactics to adapt both their individual and teamwork and their private life to their new constraints (3.2). However, managing this dilemma proves difficult in the long-term, which leads to individual trajectories likely to maintain a women's relative scarcity in the highest levels of audit firms (3.3).

#### **3.1. Organisational practices fostering women's scarcity**

The business model of the Big Four leans on a rhetoric of meritocracy (Grey, 1998). The "up or out" model of career progression presents one best way, open initially to all auditors and ending necessarily in *partnership* (Man, Senior Partner, Firm B). The image of hyper competition associated with it enables the firm to ensure maximum commitment from teams. In fact, this is the central feature of the business model: in the configuration of providing services for which fees are largely negotiated in advance of execution, the highest echelons of the hierarchy (partners and, to a lesser extent, managers) have, in the short-term, an interest in maximising the productivity of their teams by underestimating the amount of work to do. The commitment of individuals is also ensured by making them accountable to the client and creating a need to invest in networking both inside and outside of the organisation to reach the highest levels of the hierarchy. At the end of these efforts lies the possibility of entering the

small club of those who share the essential part of the profits (but also the risks) of a business that remains highly lucrative. Faced with this business model, motherhood adorns all the traits that the organisation would wish to avoid, because it unremittingly presupposes a disengagement of the individual.

The momentary disengagement linked to pregnancy, like the longer disengagement tied to the social role of being a parent are both sanctioned by means of not only visible measures during pregnancy (3.1.1) but also latent discriminations tied to motherhood (3.1.2). The insidious nature of the organisational sanctions for motherhood leads us to question the concept of the glass ceiling itself (3.1.3).

### ***3.1.1. Sanctions for pregnancy***

Announcing a pregnancy is almost systematically seen as bad news in the eyes of the organisation. Women are told, “Don’t do that to me!” or, “OK, well, don’t worry about it” (Woman, Partner, Firm A). Subsequently, in managing maternity leave, behaviours vary. Some partners, both men and women incidentally, try to “make future mothers comfortable” by limiting their business trips, for example; others pay no attention.

They didn’t try to make things easy for me because I was pregnant. I was still working when I went on maternity leave, and they made me have meetings at 7 p.m. (Woman, Partner, Firm A)

The ideal, from the organisation’s viewpoint, is to make pregnancy totally transparent so that it leaves no impact on business. “Audit babies” are therefore a reference towards which auditors should tend.

They should plan their pregnancies for the summer, because otherwise it pisses everyone off for the season. Someone who goes on maternity leave in the month of January would really be frowned upon; it would mean she did it on purpose... as if she were resigning. (Woman, Senior 1, Firm A)

Although the organisation does not feel entitled to criticise its members openly for having children, however it does firmly state that becoming a parent must not change anything in terms of the investment and availability of auditors. This is particularly true for the fathers-to-be. Announcing the happy event consequently equates to a “non-event” when auditors become fathers. Indeed, whilst teams and hierarchical supervisors do not fail to congratulate the father-to-be, it is understood that this will not alter his attitude and availability at work in any way.

The organisational sanctions that are most visible to mothers relate to being refused a promotion and losing bonuses.

We are also, unfortunately, in a *milieu* that remains macho and in which being pregnant will lose you a year. You will stagnate in terms of salary and you won't get a bonus. (Man, Manager 2, Firm A)

Those who have experienced refusal for promotion are numerous and this leads some mothers-to-be, due to previous painful experiences, to hide their pregnancy for as long as possible so as not to have to "do the year again" under the pretext that the following year "they will not work a full year".

My advisor at the time announced to me that I was due to become a manager... and, in the meantime, I informed her that I was pregnant and she told me to stay quiet about it. Since I was very honest at the time, I told myself a fortnight before promotions were announced, "only a fortnight to go". I decided, "I'm going to tell people", and a fortnight is actually enough time to change announcements... I didn't become a manager the first year. (Woman b, Senior Manager, Firm B)

Even when mothers-to-be give 100% during their pregnancy and despite the hours clocked in, the bonus may be suppressed or calculated on a *pro rata* basis. In fact, the ratio hours-paid to hours-present, a scale for determining the bonus amount, should not be downgraded due to maternity leave, since it affects both parts of the equation.

For the year of maternity leave, it is one of the firm's policies to calculate the bonuses on a *pro rata* basis, whatever the number of hours you may have done before... Theoretically, the bonus is pegged to the number of hours charged –so invoiced- to the client. So you could have done your number of chargeable hours, you may be told that you have done your 1,200 hours even when you've taken maternity leave, but, in quotation marks, "the firm doesn't care": it takes your four months of maternity leave off the bonus. (Woman c, Senior Manager, Firm B)

Some women are greatly surprised to see their bonus suppressed or amputated, suggesting that the rules of the game are not diffused in the organisation. The bitter resentment felt by women is then difficult to overcome.

I had a perfect pregnancy... given that I had difficulties getting pregnant... and given that I worked right up until the end. I asked myself, like many of my friends, whether I would keep myself off work for a little while longer, supplement my maternity leave or not... I told myself, "No, it's not the right period, it's the bonus period and this is not necessarily a good sign to be conveying". For these reasons, I didn't do it, but when I saw that they cut a third of my bonus afterwards, I said, "OK, I shouldn't have had so many scruples..." (Woman c, Senior Manager, Firm B)

Beyond the sanction guided by human resources policies, there exist sanctions tied to the nature of the activity that are likely to have both a short-term and long-term impact on women's careers: losing clients.

So, she comes back and her portfolio has been stripped down, obviously, since she wasn't there when the missions took place... So her best missions were gone and she had been

given only the shit jobs... She's back and everyone goes about their business... (Woman, Senior 1, Firm A)

During her maternity leave, a woman runs the risk of losing her client portfolio. She then has to rebuild ties with new teams and especially new clients. The clients taken from her are often the most prestigious and/or the easiest to manage. She thus loses all her acquired experience in work organisation, meaning the small habits she had established with her clients, but also her visibility within the firm, and in the long run, she may well see her career compromised.

### ***3.1.2. Sanctions for motherhood***

The unfavourable timing for detecting high-flyers and the reluctance to flexibility are two major examples of organisational practices that turn into sanctions for motherhood.

It's the career model that is not adapted... The organisation should offer these positions as challenges to people between thirty-five and forty, between forty and forty-five, etc. What is not normal is that we women are made to pay for these ten months of absence on the scale of a career of how many years? Forty years? It's normal that there be a logical slowdown in the years when we are not here. [...] But what is not normal is that we are made to, in quotation marks, "pay for life". Because the big problem is that you are given career prospects in the company at between thirty and thirty-five years of age. That's when you are given your challenges and, as a woman, that's when you have children! (Woman, HR, Firm A)

This analysis may be stretched very broadly to cover all firms, and represents one of the major demands of women manager associations in France.

Dealing with flexible time, women refuse to commit to current proposed solutions, since it is often argued that a four-day week is transformed into "I do five days of work paid as four", because a client and/or teams would be constantly calling up on the fifth day. But the testimony of a Senior Partner shows that solutions to this problem could be implemented:

We lost these women because we don't know how to manage flexibility at work. We say, "Since everyone's working like workaholics, you should work like workaholics too." And if I say that one of the clients could be called "part time"... the other four clients would not be treated any the worse if the fifth was called "part time" rather than IBM... Because when you are at IBM, you are not at Intel. So if you are at "part time", you are not available either, but that doesn't put them off. So it wouldn't take very much – but we don't do it because our companies are under-managed... That means that we only know one thing: filling our plates until they spill over. (Man, Senior Partner, Firm A)

Very often, discourses about audit work constraints tend to develop a "per se" argumentation, meaning that organisational practices are imposed by the inherent elements of a professional service activity (necessity to make long hours, crucial importance of the relations with the client, etc.). The example mentioned above shows that organisational practices are not imposed to audit firms but are, at least partly, chosen and constructed by the management. In the case of flexitime, solutions to transform it in a good deal for individuals exist but are not

implemented. It seems that audit firms remain fairly reluctant to adapt working hours because it would lessen the pressure they put on their teams. Audit firms make thus the choice to keep flexitime solutions remaining synonymous with marginalisation from the career model that leads to partnership.

### ***3.1.3. About the ambiguity of the glass ceiling***

Most of the male and female auditors we encountered reject the idea of a glass ceiling that blocks women's access to partnership positions in a complete and systematic way.

There is no brake at entry today in our firms, nor a brake on moving up intrinsically. But there is still a very strong perception amongst young women that they cannot take the lead in their professional career, respond to all the demands that are made, and have a balanced family life. (Woman b, Senior Partner, Firm B)

This perception is also shared in firm A where a heavy loss of women is observed at senior level III (before becoming a manager). This questions the adaptation of structures and mindsets in their capacity to offer real opportunities to men and women who wish to balance their professional and private lives. But it also questions the concept of "glass ceiling" in the Big four. In fact, before even being faced with any "glass ceiling", women auditors leave firms because they anticipate the impossible task of managing correctly the dilemma between professional life and family life, which is either occurring or soon to occur in their cases.

However, in our interviews, the organisational sanctions of pregnancy and motherhood are to be found materialised by several difficult steps to overcome, that may be interpreted as "glass ceilings". First, the level of director, above senior manager grade, is consequently held by women in particular. The reasons given blend "personal choices" echoing the need for flexibility and also a voluntary marginalisation of the organisation.

So, in the end, [women] will choose that status (director) because it enables them to go part time, to have an investment in the company that nonetheless remains measured, measurable, and easy to organise. [...] And then there is a slightly misogynist side. I really can't hide that from you or deny it, because... women who are, in effect, senior managers are not positioned to become partners and are given the position of director with the idea that "this should suit them nicely", when they are actually women who would wish to do other things, access something new. But they didn't position themselves "to take the job". (Woman b, Senior Partner, Firm A)

Second, for those who have succeeded in climbing to partner level, there appears another glass ceiling:

For Caroline, her children are *her* children... She succeeded in becoming a partner whilst having three of them. She looks after them... But she has also given up, when you are a partner, trying to become a...

*Int. – Super partner?*

To be a super-partner, you really have to climb... be really squeaky clean. Then, you're a really super guy! You don't stop talking about work... (Man, Senior Manager, Firm A)

Women do not necessarily obtain seats on the *board* and/or don't sign off on the accounts of large firms, notably because they have also invested in their personal lives.

The percentage of women associate is neither ridiculous nor fabulous: around 15%, but, very few of them play leading roles, very few are part of the board (Woman, Senior Partner, Firm A).

### **3.2. Mothers shaping new practices**

We have just presented signs of organisational discriminations faced by mothers. How do they react to them? Women auditors facing or anticipating the difficulties that the organisation will impose on them tend to invent or shape new organisational/home practices.

#### **3.2.1. Discrete organising between women**

When a pregnant woman has got over the hurdle of announcing her state in the organisation, intelligent delegation becomes a fundamental challenge to avoid compromising her career prospects as much as possible.

One tactic consists in taking charge of delegating her mission so as not to disturb the habitual business of the firm. In that sense, women reinforce the organisation's demand for "transparent pregnancies".

And then finally, it's a profession where we organise ourselves because we have missions. I prepared my maternity leaves, meaning I found people who could replace me. Well, it wasn't for the partner to find replacement solutions. As a result, it's neutral for the partners; they have someone taking care of it, so finally this maternity leave is not a problem. (Woman, Partner, Firm A)

When delegating, mothers-to-be have an interest in choosing the right people if they hope to find their clients again on their return, the client portfolio being a key element in the auditing career.

I advised a colleague who was leaving on maternity leave to find herself someone who didn't want to take over her client. And I don't know why, but we think more about that amongst women than men. Even if there were a mission that I conferred on a man, there wouldn't be a problem, but it is true that, spontaneously, I thought a lot more about a woman. And so, that aspect of maternity leave was not unfavourable to me. (Woman, Partner, Firm A)

Mothers-to-be usually expect other women to be "naturally" more willing to help them, assuming a kind of reciprocity and solidarity linked to the fact that these women may face or have faced the same difficulties one day or another in their career.



### 3.2.2. *Imposing new working practices*

Organisational constraints and social stereotypes (both outside and inside the organisation, women are expected to become mothers sooner or later), place women in front of a dilemma when they become mothers. How does a mother auditor manage the dilemma she is facing? If she wants to manage the two sides of the dilemma (family / career) best, she is led to develop tactics for optimising the volume and quality of her working time and those of her family time. These tactics are not developed individually but jointly, within the framework of the parent couple. Nevertheless, until recently, parenthood tends to impose on women, more often than on men, some constraints in terms of time management. Some mothers, willing to optimise their efficiency at work, limit their “wasted time in chats”. They are aware that this behaviour can be harmful to their career by damaging their networking activity (Anderson-Gough *et al.*, 2005). When they are in position to manage a team –and this is very often the case, since we will see this, women tend to be pregnant after getting a manager position-, they impose these working rules to the team.

At this point, they may face a lack of understanding from the youngest team members in particular, who most often do not have the same pace of life as the auditor mother. The junior and senior assistants, who mostly appreciate to work together, leave work only when the job is done so that they do not bring back “homework”, do not appreciate this alternative working organisation. The dilemma is not yet embedded in their current experience, as a senior manager points out.

These are structures where there are many young people, people stay late at night and there are lots who don't have children. So for them, to be perfectly honest, the fact of leaving at 7 p.m., grabbing a sandwich for lunch, or coming early in the morning ... They are not in the same order of ideas, so they take a break at lunchtime, quietly, they arrive a little later in the mornings, etc. (Man c, Senior Manager, Firm B)

The gap between the work organisation imposed by mothers and the expectations/habits of their team members can therefore raise a feeling of unfairness:

I'm thinking of one woman in particular, who tries to lead from the frontline, and who is, as a result, very demanding with the teams... Wanting to be extremely efficient, but at the same time imposing impossible hours... Sometimes she says, “I want us to be leaving at 5 o'clock”, or “we have to be finished by 6:30 p.m.”, [...] when it is not possible. So in fact we end up working at home, or at the weekend because she absolutely wanted us to leave the mission at 6:30 p.m. on Friday night when we hadn't yet finished, and so you say, “I'll finish it, and I'll send it on Monday”... (Woman, Senior 1, Firm A)

This behaviour of imposing discipline is not without risks for a woman. She exposes herself to misunderstanding and the feeling of injustice from members of her team. We should note that this risk also concerns men who adapt their way of working to invest themselves more in their family life:

In the evening, he imposed discipline on his client, and if there were really something that needed doing, he would send a senior manager. I worked for him from November to December, the ritual was quite strict, he was never there in the evenings. So, there were meetings at 8:30 p.m. at the client's, and he didn't attend. You have to manage and follow-up over time, but he still manages very well, so that's why I say he is awfully well organised. (Man b, Senior Manager, Firm B)

Such behaviour in relation to the client is completely exceptional. All the people we met present the client as an imponderable element. It's the sacred variable of the auditor "business model" that cannot undergo the slightest adaptation in treatment. In this sense, the figure of the client heightens the difficulties in managing the private life / professional life dilemma.

### ***3.2.3. Relying on a third party at home***

For people with the ambition to manage the family life / professional life dilemma without giving up either of the two sides, adapting the way of working, mentioned earlier, is indissociable from adapting a way of living outside the organisation.

Whatever their stance with regard to the private life / professional life arbitrage, the interviews systematically mention work at home as a means of sharing their time of presence between the organisation and the family unit. Those that experience the private life / professional life arbitrage as a dilemma are however well aware of the inadequacy of this choice in relation to the business model of the auditor. Working at home "is not recognised because you are not in the office" (Woman b, Manager 2, Firm A).

Calling on a third party (nanny, housekeeper) is also mentioned in a systematic way as an indispensable element in pursuing a career whilst having children. This technique is nonetheless not mentioned at the same frequency depending on the level of financial resources of the household and the degree of flexibility of the spouse.

We have so far shown how organisational barriers and social expectations tied to motherhood confront women auditors with a dilemma. From the moment they become mothers, they are led to position themselves in the private life / professional life arbitrage. Previously, we highlighted the tactics mentioned by those who wish to manage the dilemma better, namely to continue their career in auditing and invest themselves as mothers in their children. These tactics essentially stem from a controlled sharing of professional and private time. We have underlined the fact that they result from the choice of the couple (the parents) and not from a purely individual choice (the mother). Nonetheless, the notion of choice deserves more precision. Although we have shown that the foundation of the dilemma is built on organisational and social bedrock, we have not yet shed light on the fact that individuals'

tactics for managing this dilemma better are not deliberate lifestyle (or work) choices. The following section puts into perspective the notion of mastery or choice of the individual in relation to the family life / professional life dilemma. In this section, we will present the individual trajectories that emerge when individuals feel unable to manage the dilemma as they wish to.

### **3.3. Finding alternatives to the up or out model: mothers' trajectories**

The tactics previously described raise difficulties or risks for those who implement them because, at best, they are only a palliative to the sidelining of the individual in relation to the auditor business model; they do not resolve this sidelining. Moreover, they sometimes feed the diffused stereotypes associated with the lifestyle choices of individuals in the organisation. As a result, individuals who wish to manage the dilemma better are pushed, in the long term, to excluding themselves from the organisational model and from its constraints by a conjunction of organisational and social barriers. Two main trajectories have been spotted in our interviews: exiting the “up or out” model by specialising in a particular domain of auditing (3.3.1), or a lateral move into a staff support function (3.3.2).

#### **3.3.1. Specialisation: a valuable tactics?**

While remaining in auditing, women may specialise in a subject and no longer participates (or participates less) in missions. This represents a strategy to conciliate work and family constraints. Nevertheless, this specialisation trajectory is not synonymous with the end of a career for a woman in an audit firm. Occasionally, some of those interviewed even present it as a strategy for accessing partnership more quickly (the expert is indispensable and visible). However, choosing the specialisation hits the “new glass ceiling” mentioned earlier in the paper: that which separates the partners from board members. When women “are hemmed into this role of expert”, it is “very difficult to leave it” (Woman b, Senior Partner, Firm A).

For some women, developing an expertise is easier. It's a way to see things and it's a strategy to go quicker. You become visible, indispensable much quicker. [...] I must admit that these are also quite long paths, because you should not be in the too sharp expertise, and this implies to be open-minded, accumulating various experiences that will be necessarily more time consuming. That's true that lots of women choose expertise, mainly for simplification reasons. (Woman, Senior Partner, Firm A)

This directly hints at scholars' analysis of the uneven distribution of males and females across accounting specialties in audit firms (Silverstone, 1980; Khalifa, 2004). For instance, personal

tax is particularly suitable for women seeking to compromise between having a career and a family because this specialism allows accommodating work arrangements. In personal tax, and to a less extent in audit, greater presence of women with families who took career breaks signals the low status of these specialisms. This leads to the existence of “mummy tracks”, contrasting with fast track careers (in corporate finance or management consultancy). This hierarchy in specialisms clearly fosters glass ceiling mechanisms, since mummy tracks suffer from bad connotations as well as financial disadvantages (Khalifa, 2004).

### ***3.3.2. The staff support function: the mourning of partnership***

Mothers’ trajectories can consist in a lateral career move into a staff support function (woman leave their branch of auditing to go, most often, into the human resources department). Once again, this trajectory towards the staff support functions does not mean it is impossible to access partnership. For example, a woman from risk management became a partner in 2005 in audit firm B. However, this trajectory reduces career prospects down because it does not correspond to the up or out business model:

The staff support functions remain obviously more limited in terms of career prospects... It’s not the business driver. It’s as if you put everyone in a company in the back office. A company doesn’t work like that: you need people in the front office, on the frontline with the clients, who make up the core of our business. (Woman b, Senior Partner, Firm B).

The following quote illustrates the drop in status and lack of recognition this trajectory may lead to.

Here, within the department, there is a woman who has chosen to stop doing missions and to dedicate herself... to being a support to the partners and senior managers in the function of ‘business development’. I know her fairly well and she’s not coping with it very well. Here, she’s not perceived as an operational manager but as a staff support function. Furthermore, she’s ask for a four-day-week contract... so, as a result, you can’t have your cake and eat it, but she no longer has a bonus. In terms of pay scale, she is also fairly limited. Actually, they’ve put her on the ‘indoor staff’ payroll whereas before, she had been a senior manager... Clearly, she’s dropped down the payroll! [...] People who arrived recently and who didn’t know this person before she did ‘business development’ talk to her as if she didn’t know what a mission was, they don’t think she’s a senior manager elsewhere. There is really a drop in status, so she looks at them and says, “Listen, I was doing audits before you were born”... it’s a bit like that. There is also the lack of recognition from the partners. Even though there are some who say that she has managed to give content to this function that didn’t previously exist, many consider that it is pointless. They treat her like a super secretary when they have a presentation to do. (Woman c, Senior Manager, Firm B)

The choice of exiting auditing to go into a staff support function is often experienced by a woman as a “second chance” to manage the family life / professional life dilemma better. Members of the organisation who stay in auditing perceive this trajectory as a signal from women who are “attached to the organisation”, that they want to stay but that “they don’t

assert themselves at all". This trajectory would concern women more than men, because men leave if they don't see themselves becoming partners (Woman b, Senior Partner, Firm B).

## **Discussion and conclusion**

Rather than thinking in terms of horizontal and vertical segregations, our study invites us to think about what Laufer (2004) calls "the organisation of scarcity", in the case of women in the accounting profession. Women slowly, progressively disappear from the organisation, or exclude themselves from the traditional routes to attain partnership. We identify here the means, relentlessly renewed, for selecting those who wish to enter the group of "happy few" and for keeping the others on the outside. These observations definitely question the concept of the glass ceiling, since mothers auditors take alternative trajectories to the up or out path leading to partnership, even before facing any ceiling.

The momentary disengagement tied to pregnancy, like the outside commitment tied to the social role of parent, are both sanctioned by the organisation. On the one hand, the fact of becoming a mother raises obstacles during the pregnancy: adjournment of promotion, suppression of bonuses, and substitution of client portfolio. On the other hand, the fact of wanting to invest oneself in the role of mother generates more invisible discrimination that weighs on the whole career: refusal by the organisation to jeopardize the business model by proposing true flexibility to parent auditors and by detecting high-flyers at diverse moments in their careers, the creation of a "consolation" grade (director), and the retention of women who became partners at levels of responsibility below those of the almost exclusively male senior management. Becoming mothers, women auditors try to manage the two sides of their lives (family / career) in the best way, and are forced to develop tactics to optimise the volume and the quality of her working time and that of her family time. These tactics are not developed individually but jointly, within the framework of the parent couple. Far from being deliberate choices, these tactics are broadly structured by organisational influences and by diffused stereotypes associated with the lifestyle choices of each individual in the organisation. They only serve to reduce the sidelining of the individual who implements them with respect to the business model of auditor, but they don't resolve this sidelining. As a result, over the long-term, individuals who want to manage the dilemma are pushed to excluding themselves from the organisational model and from its constraints by a conjunction of organisational and social

barriers. Some trajectories (resigning before becoming a senior manager) exclude women from auditing before the issue of the glass ceiling even arises, the turnover of women indirectly maintaining the ceiling. Other trajectories (developing a specific expertise) are the drivers of a two-tier ceiling: some women develop an expertise that improves their work-life balance (gentler pace of work) whilst making them indispensable and visible in the organisation. But this expertise does not correspond to the business model of the polyvalent partner and retains them for a more or less long period in the position of director or prevents them from accessing senior management positions.

This paper has focused on spotlighting individual trajectories of women auditors in light of the family life /professional life dilemma. In this sense, our study corroborates research that shows that motherhood is synonymous with halting career progression in accounting firms (Hantrais, 1995; Windsor et Auyeung, 2006) and inserts such research into a wider perspective of organisational research that focuses on the difficulties of cumulating professional life and family life serenely (Greenhaus *et al.*, 1989; Karambayya et Reilly, 1992; Barker et Monks, 1998; Kirchmeyer, 1998; Tharenou, 1999; Blossfeld et Drobic, 2001). Motherhood is one angle of attack that enables to show the strong intertwining of organisational and social obstacles that cross the career paths of women in auditing. Women's tactics and their trajectories in relation to the dilemma may appear to relate to individual choices. Nonetheless, our study calls for a further investigation of the structuring of these choices. Social stereotypes on sex-roles and organisational expectations seem to determine these "pseudo-choices".

This paper has explored the trajectories of those who wish to manage the two sides of the dilemma (family life and professional life) better. What is the case of women who have chosen to favour one of the sides to the detriment of the other? Women who choose to favour their role of mother hit a glass ceiling. They don't become partners. They can stay in the organisation if they accept non-recognition and the label of "profiteer from the system" that sticks to them. Women who focus above all else on their careers do not have the problem of a glass ceiling when they become partners. They do, however, have one to become "heavy partners", but without this being imputable to the fact that they, for the most part, have children. They are systematically perceived as superwomen, "worse than men". Although they do not hit the traditional ceiling, they do pay for sacrificing their femininity and must accept perceptions of the teams, even partner colleagues, to stay in the company for a long

time. It is interesting to notice that none of the women we met presented their career as a reason why they decided not to take on motherhood. Here again, we can assume that affirming such a statement remains highly taboo, regarding the social expectations. As Haynes (2004) explains, “whether women do or do not become mothers, or mother in ways that veer away from the dominant mothering norms, cultural images of motherhood provide coercive prescriptions of gender behaviour that influence most women’s lives”. The dominant view of society remains that it is women’s primary responsibility to mother, and, whether mothers themselves or not, women are defined in relation to this role (Letherby, 1994).

At this point, we also have to precise that none of the mothers/fathers we had the chance to interview were single parents. Nevertheless, it would definitely be interesting to understand what specific challenges and harder difficulties the single parents have to face. It was beyond the scope of this first research but could be tackled in the future.

Even though our research concentrates on the impact of motherhood for women auditors, we have let men as well as women speak out. Consequently, our study has revealed the important role of fathers in the trajectories of mothers. Men are not confronted with the organisational obstacles that their spouses encounter during pregnancy. Pregnancy remains, in the eyes of the organisation, a non-event for the father, who recognises that it has little impact on his work. However, men are faced with the same dilemma as women if they want to invest themselves in their fatherhood. Organisational obstacles are therefore so strong as to overturn the stereotypes regarding the role of father (which is not the case for women who want to balance their family and professional life because they are expected to invest themselves in their role of mother). These stereotypes regarding the role of the father who works to meet the financial needs of the household reinforce the auditor business model and, indirectly, the glass ceiling against mother auditors.

Finally, the problematics that the mother auditor faces raise questions about the work life balance that concerns the position of the individual in general within his work.

I meet more and more people who, even though they have no kids, place a real barrier between their personal life and their professional life. (Woman, HR, Firm A)

The auditing firms in our study suffer from resource wastage because they cannot, or will not, manage flexibility. Increasingly, the *work-life balance*, even if it is barely compatible with the business model of auditing firms, becomes a major criterion for limiting the turnover of

resources. On this point, this paper invites us to think more deeply about the organisational management of individual dilemmas.

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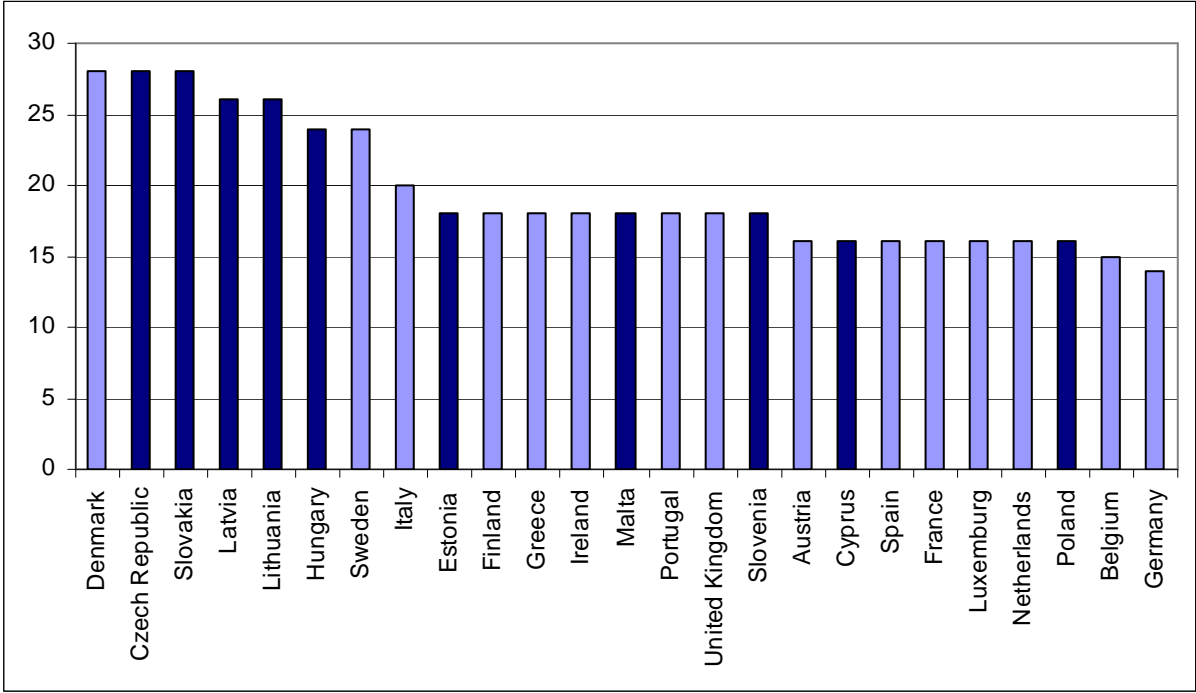
## Appendix 1: Historical overview of the French state policies regarding the employment of women

Specific measures related to mothers appear in bold letters (adapted from Becker, 1993).

1842	Women gain access to medical and dentist professions.
<b>Mid 19th</b>	<b>First crèches (nurseries) for plant workers.</b>
1892	Night work is prohibited to women.
1898	Working day length in the plant is reduced to 10 hour a day.
1900	Women can become lawyers.
1907	Married women are authorised to freely use their wage.
<b>1909</b>	<b>Eight-week (unpaid) maternity leave.</b>
<b>1945</b>	<b>Maternity leave becomes compulsory and paid for 50%.</b>
<b>50s'</b>	<b>Development of child minder job.</b>
1965	Spouses do not need anymore the authorisation of their husband to work.
1970	The State replaces the notion of family chief by the notion of parental authority being assured by both parents.
<b>1980</b>	<b>The maternity leave is increased to 16 weeks. It becomes prohibited to fire a pregnant woman.</b>
1983	Law on the 'professional equality', forbidding any kind of professional discrimination on a sexual basis.
1987	Abolition of night-work ban for women.
1999	Law on 'the equal access of men and women to political mandates and elective functions'.



**Appendix 2: Length of Legal Maternity Leaves in the EU Countries (in weeks)**



Dark Columns Represent the EU Newcomers – Source: [http://www.observatoire-parite.gouv.fr/portail/doc11/conges\\_maternite\\_legales.pdf](http://www.observatoire-parite.gouv.fr/portail/doc11/conges_maternite_legales.pdf)

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