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# Changing gender domination in a Big Four accounting firm: Flexibility, performance and client service in practice

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Traditionally, accounting has been described as a gendered profession. Recently, accounting firms, and especially the Big Four, have made very public commitments to promote greater gender equality. Yet they struggle to retain women, especially at more senior levels. Drawing on a recent empirical field study of managers in one of the Big Four accounting firms (pseudonym Sky Accounting), we explore the effects of a flexible work initiative that was developed with the aim of creating “the best professional workplace for women”. The paper addresses the flexibility program as a key organizational practice that was specifically designed to enhance the progression and retention of talented women at senior levels. We show how the initiative that was designed to challenge the status quo was, in practice, translated into a mechanism that actually reinforced gender barriers. In order to theorize our findings, we draw on contemporary theoretical approaches to gender from both accounting and organization theory and suggest several critical reflections on the dynamics of bringing about change in relation to gender inequality.

## Introduction

That the liberal professions are bastions of conservatism has been long established by critical research (e.g. Johnson, 1972; Larson, 1977; Witz, 1992). The gendered nature of accountancy profession is, hence, hardly surprising. Early critical contributions attest to the gendered nature of accounting firms (Fogarty, Parker, & Robinson, 1998; Hopwood, 1987; Kirkham & Loft, 1993; Lehman, 1992; Maupin & Lehman, 1994; Wooten, 2001). Building on these important contributions, scholars such as Anderson-Gough, Grey, and Robson (2005) have conducted empirical studies of gender in accountancy firms. Nonetheless, the topic of gender relations in accountancy firms remains an “under-researched area” (Anderson-Gough et al., 2005,

p. 486; Czarniawska, 2008). Our paper seeks to address this gap in the literature by examining the outcomes of a change initiative whose espoused aim was to bring about greater gender equity in Sky Accounting. Our key focus is on the effects of the flexibility initiative, which was central to the change programme, on managers – the level in the organizational hierarchy that is a crucial hurdle for those on a career trajectory to be appointed as partner.

Our paper contributes to interdisciplinary accounting studies in the following four ways. First, as we have noted above there is limited research on the gendering of the Big Four accounting firms (Anderson-Gough et al., 2005; Fogarty et al., 1998). Our paper seeks to build on extant contributions by providing a field study of changing gendering practices within one of the Big Four accounting firms. While scholars such as Anderson-Gough et al. (2005) and Anderson-Gough, Grey, and Robson (2001) rightly diagnose and then analyse the gendering practices in accounting firms, we want to extend their analysis by addressing *why* it is that changing these practices often

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does not succeed – despite serious commitment from top-management and the utilization of significant organizational resources. Second, complementing previous research that focused on the socialization of trainees (e.g. Anderson-Gough, Grey, & Robson, 2000; Grey, 1998) and the managerial control of partners (Covaleski, Dirsmith, Heian, & Samuel, 1998), our field study research extends these studies by focusing on the manager level in a Big Four accounting firm. This level in the organizational hierarchy is particularly interesting as it is where many organizational members – typically females in their late twenties or early thirties – opt out and leave the firm.<sup>1</sup> It is at this juncture that the firm makes choices about who will move towards partnership. Based on internal statistics provided by Sky it was obvious that female employees experienced strong gender barriers at the manager level, which lessened the chance of them proceeding through the organizational hierarchy to director and partner. Our third contribution to accounting studies lies in our attempt to introduce theoretical perspectives from organization and gender theory to frame our analysis (e.g. Acker, 1990; Gherardi & Poggio, 2007; Martin, 2000). We believe that the further broadening of accounting studies will be beneficial in opening up new, critical perspectives on the practice of accounting. Finally, our research reflects on some of the barriers and potential catalysts for change in audit firms, providing some points of departure for the possible practical transformation of the accountancy profession. In this respect we understand theorizing as inherently political. Our paper aims to yield insights into how the mundane practices of organizations constitute and are constituted by gendered realities.

### **Theoretical context: gendered organizations and gendered professions**

#### *Accounting and organizational practice*

While not explicitly focusing on gender, there are several contributions that analyse micro-organizational practices and their disciplining effects in the accounting profession. For instance, Grey (1998) explored the socialization processes that shape the professional identity of accounts: “Being professional” is largely linked to a “series of ways of self-conduct rather than with issues of technical competence” (Grey, 1998, p. 584). Knowledge-intensive firms are characterized by dealing with intangibles, the corollary of which is the representation of work, the framing of events, and impression management, more generally, become crucial skills to convince relevant others about one’s performance (Goffman, 1959). These skills are transmitted through socialization processes that Fiona

<sup>1</sup> Like other liberal professions engaged in commercial activity – most notably law – the Big Four have in the last few decades operated a tacit ‘up and out’ policy, whereby if a professional does not make partner within an allotted number of years he or she exits the firm. In large American law firms this has been institutionalized through the eponymously named ‘Cravath Model’, which was the dominant mode of organizing for much of the second half of the 20th century.

Anderson-Gough, Chris Grey and Keith Robson have analysed in a series of papers (1998, 2000, 2001, 2005). This impressive body of work has highlighted the importance of viewing accountancy firms as the site of practices that constitute social reality. They have pointed to a variety of rites of passage and disciplinary processes that have to be navigated by trainees as they are made into accountants. Their research has accorded particular centrality to temporal reckoning systems (Anderson-Gough et al., 2001; cf. Coffey, 1994) and client discourses. The disciplinary function of the 6-min time regime is important in communicating the primacy of time in an organization whose business model is premised on billable hours. The temporal reckoning system is an inescapable part of daily life for trainees; they learn quickly – in a process of normalisation – that every 6 min worked has to be allocated to a particular budget. Similarly, the invocation of serving the client performs an important disciplinary role in accountancy firms. Anderson-Gough et al. (2000, p. 1162) argue that “the name of the client” is used as a disciplining device: “. . . the dominance of ‘the client’ in trainees’ organizational sense-making is so much, if not more, a result of – or at the very least mediated through – discursive practices within the firm rather than stemming from the encounter between trainees and clients”. The client in this setting serves as a powerful representation that conveniently serves to enforce the interests of the accountancy firm.

Focusing on partners in the upper echelons of an accountancy firm, Dirsmith and Covaleski (1985) analysed mentoring as a practice of managerial control. In a later study deploying a Foucauldian framework, Covaleski et al. (1998, p. 294) argued that HR practices such as Management by Objectives and mentoring are “techniques aimed at transforming autonomous professionals into business entrepreneurs by duplicating the organization within the individual”. They argued that it is at this level of organizational micro-practices that we can understand how accounting firms organize themselves. In a similar vein, Pentland’s (1993, p. 605) ethnographic account of engagement teams also focused on the micro-level of everyday interaction, showing “auditing as a ritual which transforms the financial statements of corporate management from an inherently untrustworthy state into a form that the auditors and the public can be comfortable with”.

#### *Gendering practices: contributions from organization theory*

Our argument above posits that accounting firms – and the accountants working within them – are constructed and constituted by various organizational practices germane to the accounting profession; however, these practices are not gender neutral. As Anderson-Gough et al. (2005, p. 470) argue, “few, if any, studies of accountancy have attempted to consider ways in which modern audit firms come to be gendered, the micro-practices through which gender relations in audit firms are constructed or reproduced, and appear resistant to change, or, in particular, to equity initiatives”. Save for a few contributions (e.g. Covaleski et al., 1998), gender does not figure prominently in analyses of the organizational micro-practices of

accounting firms, leading Anderson-Gough et al. (2001, p. 120) to conclude that gendering “is plainly an issue for further research”. In pursuit of their suggestion, our paper builds on insights of organization theorists who have analysed the link between organizational practices and the gendering of organizations.

In general terms organization theory and interdisciplinary accounting have much in common and much to learn from each other. More specifically, research conducted within the field of organization theory has much to offer accounting in terms of how ostensibly neutral organizational practices gender organizations. In a seminal article, Acker (1990) formulated the idea of the interrelationship between gendered practices and the gendered sub-structure of organizations, providing a framework that facilitated the analysis of the role of organizational culture in gendering organizational realities. Acker (1990; see also Benschop & Doorewaard, 1998; Martin 2003; Poggio, 2006) argued that organizations construct symbols and images that explain, express, reinforce and occasionally oppose a gendered division of labour. Furthermore, she suggested that organizations operate on the basis that:

“advantages and disadvantages, exploitation and control, action and emotion, meaning and identities are patterned through, and in terms of, distinctions between what is constructed as male and female, masculine and feminine. Gender is not an addition to ongoing processes, conceived of as gender neutral. Rather, it is an integral part of those processes, which cannot be properly understood without an analysis of gender” (Acker, 1990, p. 146).

The corollary, according to Acker (1990), is a gendered sub-structure that socially constructs the definition and evaluation of what is usually neutrally termed “task”, “job”, “performance” or “role”. In a similar vein, Martin (2000) highlighted the way in which gender is at work across a gamut of seemingly gender-neutral topics that have been prominent in organization theory research. Seemingly innocuous topics – such as the Hawthorne effect, Crozier’s field studies, Weberian bureaucracy, dichotomies between the public/private and work/family, field dependence, stress and burnout, bounded rationality, and new institutional theory – are, Martin asserts, deeply gendered. Her research posited that to ignore the gendered basis of these agendas is actually to reproduce their implicit basic gendered assumptions. Martin’s (1990, 2000) work has had a big impact within the field of organization theory over the past decade. Mills (2002, p. 303), for instance, highlighted that studying organizational culture over time “provides valuable insights into the development, maintenance, and changing of discriminatory practices.” Similarly, as Bond (2000, p. 80) suggested, “a clear consensus has now emerged that culture, as it was and had been understood for a significant period of time, was the single most important factor in creating an environment in which women were undermined and/or blocked from assuming the highest levels of leadership.” Organizational practices that appear to be gender neutral, including performance reviews, promotion systems or the identification of job competencies can create cultures “in which only one way of

being is valued or, indeed, even possible” (Coleman & Rippin, 2000, p. 574). In this view the mundane, yet powerful everyday organizational practices gender organizations.

This insight has important implications for the management of organizations. The explicit commitment to change as expressed by management in strategic plans and policies may well be undermined by an organization’s culture and its everyday practices. Language plays an important role in this process. Recent scholarship has stressed the relationship between narrative structures and gender (Gherardi & Poggio, 2007). Following a wider line of inquiry that takes its inspiration from Nietzsche (1968), Wittgenstein (1972) and Foucault (1972), this body of knowledge argues that language is not a neutral representation of reality. Rather, narrative structures and discursive practices shape our interpretations and sense-making activities. For instance, to frame the notion of career around an enterprising self who realizes its potential through markets, innovation and the exploitation of opportunities is in sharp contrast to the quintessentially Weberian notion of vocation embedded in the ethos of bureaucracy (Du Gay, 1994). They are two fundamentally different ways of discursively making sense of one’s identity at work (Sennett, 1998; Sennett, 2006). In other words, language constitutes meaning, and as such it frames and legitimizes the order of things. From a pragmatist perspective (Rorty, 1989), changing social reality means challenging established ways of interpreting the status quo and, consequently, offering alternative ways of sense-making. Hence, changing gender relations may necessitate a change in the discursive practices of an organization.

### *Changing gender inequality*

The sections above have established that organizations, including accountancy firms, are constituted through practices that may gender organizational reality. In other words, the status quo of male domination is maintained and perpetuated through ostensibly mundane, everyday organizational practices. Most scholarly contributions conclude by highlighting that organizations are gendered through seemingly neutral practices such as promotion procedures, performance reviews and others (Martin, 2000). However, they fall silent on how change might be accomplished. Radicalizing the discourse on gender, Wilson (1999, p. 537) argued that “[u]nless men and women wake up to the fact that we live in a more unequal society today than we did 25 years ago and wish to see change, little is likely to change. All the egalitarian slogans, views and beliefs will keep pushing women further back or maintaining the status quo.” The question raised by Wilson’s analysis is, how can change be accomplished?

The agenda articulated by Wilson is emblematic of one that has long concerned change activists, in general, and feminists, in particular. Such concerns have rarely been translated into the rarefied atmosphere of corporate elites. One attempt to do so can be found in the work of Meyerson and Kolb (2000): their interest focuses on how gender inequalities can be overcome in practice. Their concept of the “dual agenda” aims, simultaneously, to make organizations more effective *and* more equitable.

Marking a departure from what they characterize, somewhat pejoratively, as “armchair feminism”, their self-styled approach promises to translate gender theory into practice. Building on the work of Acker (1990, 2000) and Martin (1990, 2000) and others, the “dual agenda” approach understands gender “as a complex social process enacted across a range of organizational phenomena, from formal policies and practices to informal patterns of everyday interaction, which appear to be gender neutral on their face, yet reflect and maintain a gendered order in which men and various forms of masculinity predominate” (Ely and Meyerson, 2000a, p. 590; 2000b). Consequently, the “dual agenda” insists that it is at the level of organizational micro-practices where change strategies need to be focused: “Strategies to promote gender equity in organizations need to focus on assumptions in the organizational culture that underpin work practices and behaviors” (Kolb & Merrill-Sands, 1999, p. 194; see also Bailyn, Fletcher, & Kolb, 1997).

The radical credo of their work requires qualification, for the feminism they advocate is irredeemably corporate in its orientation. For instance, Meyerson and Kolb (2000, p. 555) argue the approach is “capable of advancing gender equity and, concomitantly, increasing organizational effectiveness. This is because approaching change through a gender lens makes visible how the same assumptions, values, and practices that compromise gender equity often undermine effectiveness as well, despite the organizational purposes they are intended to serve.” This is the crux of the dual agenda approach, as its proponents aim to “intervene in organizations in ways that will advance gender-equity objectives while *simultaneously* serving the organization’s instrumental goals” (Ely and Meyerson, 2000, p. 591). The corporate managerialism immanent in their position holds that many women engage in labour that is crucial to the effective functioning of an organization, yet often this work is under-valued or ignored. This, for Meyerson and Kolb (2000, p. 559), underpins their intention “[to] provide a ready and compelling connection between gender and organizational effectiveness”.

The concrete organizational practices that gender organizational reality – such as informal work practices, symbols and images, everyday social interactions, people’s socialization and expression of their gendered identities – become, once identified, targets for change and offer potential for improved effectiveness (Meyerson & Kolb, 2000, p. 565). By asking questions such as: “How does the organization do its work?” and “What is valued? What is not?” the approach suggested by Meyerson and Kolb (2000) is able to analyse the effectiveness of the organization while concomitantly highlighting its gendered nature. The possibilities for change interventions inspired by the “dual agenda” approach promises –at least theoretically– to create a more equitable workplace and, simultaneously, add to the bottom line. For Meyerson and Kolb morals and money, ethics and effectiveness seem to elide.

The “dual agenda” reflected the conceptual underpinnings of the gender initiative of Sky Accounting’s senior management team. In fact, the senior partner in charge of the gender equity program suggested Sky’s initiative was inspired by the “dual agenda” approach. Referring

explicitly to Meyerson and Kolb’s framework, which she was familiar with from reading the *Harvard Business Review*, her explanation in our 2009 follow-up interview was, “diversity is a powerful tool as long as you can use it for the benefit of the organization”. The senior partner shared the basic assumption of the “dual agenda” approach – namely that the Sky equity program would eventually also pay off and manifest itself as competitive advantage. It is for these performative reasons, rather than its academic merit, that the dual-agenda framework is important to this paper.

Based on our theoretical reflections, we studied empirically how the flexibility initiative was enacted in practice, how it shaped the “sub-structure” (Acker, 1990) of Sky Accounting, and how it affected organizational gender dynamics. The flexibility program we researched was designed to enhance the retention and progression of talented women. We were interested in understanding how the flexibility initiative was organized in practice, and how organizational practice that was designed to challenge the status quo was translated into reinforcing gender barriers.

## Methodology and data collection

Our methodological approach follows the tradition of qualitative fieldwork in interdisciplinary accounting (Ahrens & Chapman, 2006; Covalleski & Dirsmith, 1990; Hagg & Hedlund, 1979). Our field study research used data-gathering techniques that sought to represent “empirical reality as experienced by organizational participants themselves” (Stablein, 2006, p. 515). This included MP3-recorded, semi-structured interviews conducted with thirteen managers and directors from five different divisions of Sky Accounting. The bulk of these were from the audit division. Four interviews were also conducted with partners and senior staff from Human Resources who worked closely with managers. Our interviewees proffered valuable insights into how they and others in the organization perceived the initiative (Gendron & Spira, 2010). In this respect, the study did not intend to “test” the outcomes of the flexibility program, but rather to understand how Sky Accounting’s employees made sense of it (Ahrens, 1997; Ahrens & Mollona, 2007; Jonsson & Macintosh, 1997) and how, in turn, their enactments and interpretations gendered organizational reality. The interviews lasted between 45 and 90 min and were conducted at the national headquarters of Sky Accounting. Each of the interviews was recorded and transcribed. Besides personal questions pertaining to work position, career goals, working hours and formal job descriptions, we used a semi-structured interview format. Questions we asked included:

- What work really matters? What seems to be valued most?
- What skills are most needed? What is recognized as competence?
- What does the organization reward? How do you get promoted?
- How do you manage your staff, and your relationship with senior partners and with clients?

In addition to the interview schedule, outlined above, we spent approximately 100 hours shadowing seven managers and directors, accompanying them in their daily routines, which ranged from mundane activities, such as tidying files, through to attending social functions and going on site visits with clients. We observed them engaging with staff at different levels of the organizational hierarchy, ranging from personal assistants to equity partners. We talked informally with them over coffee and sat in on a range of meetings: with clients and colleagues from other divisions; in formal planning sessions; and, in both formal and informal interactions with trainees under their tutelage. We took field notes when possible and transcribed the notes into a database immediately afterwards. Through our interviews and observations we were able to develop a better understanding of the micro-worlds of our participants. These observations were helpful in making sense of the interviews we conducted and provided a useful framing for interpreting other secondary data, including information on the firm's women's initiatives, policies on workplace flexibility, staff development programs, recruitment practices, statistics on promotion and turnover, exit interview data, as well as company vision and mission statements. The interviews mainly took place in 2006, 5 years after the introduction of the flexibility initiative.

In 2009 we conducted a follow-up interview with the senior partner responsible for the company's wider gender equity program. The focus of this conversation was on the progress of the flexibility initiative and the broader lessons that could be gleaned from it. Most importantly, we used this interview to discuss our interpretations of the data. The last section of our findings will discuss the results of our follow-up research in more detail.

### *Data analysis*

In representing our data, we use direct quotes from participants' perceptions and experiences to evidence, highlight or illustrate a particular finding (Lukka & Model, 2010), and also to provide examples of the gendering practices within their organizations (Marshall, 1990; Ely, 1995). Since our data were mostly discursive, we used principles from discourse analysis to guide our second-order interpretation (Martin, 1990). The premise of discourse analysis is that the social world is constructed through the medium of language. The corollary is that discourse analysis investigates the power effects of language, trying to deconstruct the naturalizations of social relations in discourse. While we do not claim to use the sophisticated analytical tools of discourse analysis, we drew upon its focus on the relation between language, social organization and change (Arrington & Francis, 1989).

Through a continuous reading and re-reading of our data, we found emergent ambiguity and contradiction in comments related to gender. Frequently our interviewees seemed unable to articulate coherently their impression of the flexibility program and its impacts. Ultimately we concluded that this incoherence was one of the particularly interesting features of our data. The gaps, the omissions

and the inconsistencies reflected a deep level of uneasiness and discomfort that was only poorly masked by attempts to rationalize the status quo (Martin, 1990).

We would like to conclude the methodology section with some critical reflections. First, it is important to note that our research was used by Sky Accounting, albeit in a fairly opportunistic manner. For instance, we were somewhat surprised to find our research project listed as a strategic KPI on an internal strategy document referring to the gender program. Obviously, the presence of an independent research team from a university could be used by Sky as an indicator of their openness and transparency. In this respect, our research added a degree of legitimacy to Sky's gender initiative. Also, the interviews and informal conversations between the research team and the organization provided the latter with an opportunity to narrate its own identity (Gendron & Spira, 2010). Reflecting on these effects of our research on our own understanding of the observed events ensured the criticality of our case study.

Second, like all social research, our analysis of the data is informed by our own frameworks and interests. Frequent discussions amongst the research team members and feedback from colleagues ensured that we maintained a reflexive distance from our interpretations. Initial feedback of our interpretations to Sky Accounting's HR and leadership team was also an important mechanism for organizing our sense-making attempts. The research team prepared and presented an 80-page research report for Sky's HR and leadership team. The report contained the ideas put forward in this paper in *status nascendi*. According to the senior partner in charge of the program, our interpretations of the flexibility initiative were widely discussed amongst Sky's management team. This engagement reflected that Sky's management team accorded some interest in our account of their flexibility initiative.

Finally, the follow-up interview with the senior partner, after we had written up our research findings and drafted an earlier version of this paper, was most valuable for critically reflecting on our own sense-making of the data. Despite – or perhaps because of – the subjectivity in our narrative, we seek to provide a convincing and plausible narrative that sheds light on the gendering of organizational reality at Sky Accounting and the attempts to change it.

## **Findings: life at Sky Accounting**

### *Background to Sky Accounting*

Sky Accounting was sufficiently reflexive to understand that its organization was gendered. At a basic level, the gap between the number of male and female employees became wider as one travelled higher up the organizational hierarchy. This was a point that was frequently made by senior partners within the firm. That it became framed within Sky Accounting as a problem owed to the blending of pragmatism with a discernible commitment to equity: the labour market for qualified accountants was extremely tight and senior partners were firm believers in the notion

that improved gender equality was good for business. These factors led Sky Accounting to embark on a change initiative designed to retain talented women and aid their progression towards achieving partnership within the firm. The orientation to gender espoused by Sky Accounting mirrored closely the ideas of the dual-agenda. It adhered to Meyerson & Kolb's assertion that organizations with a commitment to the principles of gender equity often have well developed policies that seek to acknowledge and value "identity-based differences among people" (2000, p. 562). This might comprise, for example, special programs for the advancement of women, tailored training initiatives and maternity leave provisions. Sky Accounting fitted this description. To this end, the organization devoted considerable material and symbolic resources to the advancement of women and was explicitly committed to increasing the number of women occupying senior roles in the organization.

The initiative was launched in 2001 and led by the senior equity partner responsible for people and performance. Sky's country CEO was a key advocate and co-designer of the program. Both the senior partner and the CEO shared a belief that the initiative was in the interests of the business and ethically the "right" thing to do. The initiative was supported by other senior staff across different service lines, and by the HR team who worked on the implementation of the program. The objective of the initiative was to promote talented women, reduce the turnover of talented women and increase the number of senior women, to position Sky as "employer of choice for talented women and a preferred service provider to the growing female client community" (internal strategy document). The gender initiative was broad-ranging and comprised several key programs, including a businesswoman of the year contest, a female mentoring program, female-only networking events, and the flexible work initiative. In our analysis we focus on the flexibility initiative as it formed the centerpiece of the gender program, which while it was open to both men and women was designed to advance women's careers at Sky.

The CEO of Sky Accounting was very public about his strategy and the objective of "creating the best professional workplace for women". He had a high-profile public commitment to the gender initiative and, more generally, to the advancement of women. He championed the cause both internally and externally, through a range of presentations and media interviews, and by devoting substantial financial resources to the initiative. The senior female equity partner was charged with the task of overseeing and implementing the strategy. As the CEO of the company said in one of his many public speeches:

My management team is forced to create the best professional firm that women can work in. I am public with that and I say that on every occasion I can find, and I speak to everyone of my team so they know that that is what I stand for.

CEO, Public Speech, 2004 (three years into the gender initiative)

As the CEO remarked, his management team was "forced" to create the best professional services firm for

women. The verb "to force" seems to be somehow at odds with the objective of creating an equal, less testosterone-charged workplace. In his statement the CEO left it open to interpretation as to whether the force came from him or was a response to other influences (such as the global headquarters; societal pressure; or endogenous pressure to utilize the resource pool of talented women more effectively) that were 'forcing' him to try and change the status quo.

The publicly promoted rationale underpinning this strategy was, in line with the "dual agenda" approach, cast in economic terms: Sky Accounting saw women as an important resource that, if managed appropriately, could deliver a competitive advantage for the organization. According to the dominant sense-making in Sky's HR team a clear, causal link existed between organizational performance and the retention of female staff. As mentioned above, several gender related initiatives had been implemented by Sky Accounting prior to our research and significant resources were invested in corporate-wide equity programs. The most prominent program was built around flexibility. Ostensibly the program associated with flexible working was designed to assist all employees, but as is traditionally the case with flexible work policies, women with families were the most likely beneficiaries (see Benschop & Doorewaard 1998). This was borne out by statistics provided by Sky's HR team showing that 245 females and only 40 males had participated in the flexibility program by April 2009. In comparison, by April 2008, 39 male employees, and 217 female staff participated (up from 183 female and 35 male employees in 2007; source: internal statistics). While the number of women who made use of the program increased, the male participation rate did not increase markedly.

Despite the firm's undoubted commitment to championing the careers of women, the percentage of them who achieved senior positions there remained low. Looking at Sky Accounting's internal statistics, the proportion of women starts to diminish noticeably at the transition from manager to director level. While the ratio between male and female managers was about equal, at the director level a sharp drop occurred. In 2001, women represented 25.57% of directors. Four years into the program, in 2005, only 23% of all directors were female. The 2008 data records an even further decline in the percentage of female directors to 21%. In short, the percentage of female directors actually decreased, albeit marginally, between 2001 (when the program started) and 2008 (the last data we could access; source: internal statistics provided by Sky Accounting). These figures signify to us that important gendering processes occur in Sky Accounting at the manager level.

The level of manager can, thus, be considered a turning point in accounting careers within Sky Accounting, and we would imagine in Big Four audit firms, more generally. Following the training period and working as an audit senior, being appointed as a manager represents a fundamental ramping up of responsibility. While technical capability in accounting is regarded as an important attribute for achieving promotion to manager, it is not deemed sufficient for becoming a successful manager or gaining promotion to



director and ultimately partner.<sup>2</sup> Other skills are accorded importance and are seen as far more critical to help further career success. A newly appointed manager in Sky will for the first time be responsible for managing staff less senior than themselves. This transition ushers in a change in performance criteria: people-management skills, building and developing client relationships, and, most critically, bringing in new business to Sky Accounting come to the fore. Being appointed to the position of manager accords the individual “space” to manage their own time. Sky Accounting viewed promotion to manager level as involving the adoption of a new mindset that, inter alia, includes setting the agenda and controlling their environment, as opposed to working under the close tutelage of senior staff. It is also at this point in an accountant’s career in Sky that achieving partnership is seen as an achievable goal.

At Sky Accounting, a disproportionately high number of women decided to leave the firm while they were at the manager level. In other words, the manager level represents a critical juncture. What organizational and social processes were occurring at the manager level that seemingly had the effect of writing women out of the organization? As the next section will illustrate, the flexibility initiative that was designed to retain and promote women was put into practice in such a way that it served to reinforce extant gender barriers.

#### *The context of the flexibility initiative: “functioning in a hostile environment”*

In a public presentation, the CEO of Sky Accounting articulated his approach to helping women succeed in business:

... my agreement with the women was that if we continued to have meetings and to complain about the men’s behaviour, I am kind of walking out of the place, because my past experience and track record is proving that that is not necessarily the most productive use of my time. But if anybody was interested in helping women to succeed in business, then I am happy to stay. ... our whole idea is to say, who are our most talented women? How can we fast-track them? And, what do we have to do for them to make sure that they outperform their male counterparts? And, how they function in an environment that is pretty hostile?

CEO, Public Speech

This quote about the retention of talented women is noteworthy in several respects. The CEO made very clear that he was not acting on complaints for they were not a productive use of his time. Consequently, gender issues were only deemed important if they were linked to business success. Thus the gender initiative was framed in terms of the business case; the women who opted into it accepted they would be contributing to Sky’s business success and would, as a result of doing so, be able to progress their careers within

<sup>2</sup> This mirrors findings from Alvesson (1998), in which he argues that in the context of knowledge work, technical competence is taken as a given and what comes to the fore is the presentation of self. This takes the form of image and rhetoric intensity.

the organization. Moreover, the CEO’s focus was not on helping women in general but on helping “talented women”. One could argue that this is problematic because “talent” is of itself a social category negotiated and defined within a patriarchal system. Moreover, why it is necessary for women to “outperform” men in order to make their careers? Finally, the CEO asked how women can function in “an environment that is pretty hostile”. Again, the message here is that it is not about changing the environment but about learning to function and (out)perform (others) in such an environment. The environment is depicted as a given, unchangeable reality in which people have to fit in. It was in this “hostile environment” that Sky Accounting introduced its change initiative with the ambition of creating “the best professional workplace for women”. The gender initiative was framed as a business issue, resolvable by making women “function” within an immutable environment. Sky’s espoused rhetoric cast the flexibility program as crucial to the ongoing success of the organization. As we will see, manifested in reactions to the flexible work program, this subtle framing had palpable implications for the gender initiative.

#### *Espoused rhetoric: coping with a hostile environment*

As outlined above, flexible working was identified by Sky Accounting as a central issue in trying to retain talented women. Sky’s CEO explained flexibility as follows:

... A lot of women said to us, while I am raising my family, I need an alternative working environment – I need flexi hours, I need three days a week, you name it! And it didn’t take me long to work out that having a debate about what different people wanted while they were raising kids, and coming up with the policies, was absolutely impossible. No human being could come up with one that would be acceptable to everybody. So, we said, okay, what are our alternative plans? Everybody who wants to work other than fulltime, one hundred percent of the time, can have a policy for her or himself. So, if you want to be an 80 per cent partner, and take on 80 per cent work, you can do that. If you want to have a situation where you only work three days or four days a week and you pick which day you don’t want to work, you can have that too. And if you want to be an almost 100 per cent partner, and work home for one day a week, you can have that too. And at the beginning everybody found this very confusing, but if you believe in strong leadership at every level of the organization, I just empowered everybody to take [sic] these decisions

...  
CEO, Public Speech

That the CEO characterized his approach as quintessentially anti-bureaucratic can be seen in this quote. In place of a formal policy, the empowerment of staff combined with strong leadership was represented as resulting in an ‘accommodating’ approach to flexibility, where every employee could decide her or his own level of commitment. The CEO implied that the workload of organizational members was negotiable and could be defined by individuals themselves. Thus flexibility was presented as a matter of individual choice.

A more nuanced reading of the quote reveals more subtle undertones. First, the flexibility initiative should be, at least in theory, open to everyone. However, gendered assumptions about the functioning of family life and a woman's alignment with the domestic sphere underpinned the flexibility program, which, as the CEO himself blatantly states, was targeted predominantly at women. As extant research has suggested (e.g. Benschop & Doorewaard 1998), it is the norm in organizational settings that the debate about flexibility is inextricably linked to women.

The CEO did not stop at categorizing flexibility as a predominately female concern; moreover, he individualized the issue of flexibility. For him, it was impossible to identify distinct interest groups that share similar needs and that could represent their interests collectively. Rather, the CEO atomized the firm into a collection of individuals who share nothing aside from the fact that they are all different. In response, Sky Accounting designed an "individual policy for everybody". One could argue that this constitutes an oxymoron: policies are *per definitionem* generalized rules that structure the realm of the social. Finally, not unlike his use of the verb "force", the CEO paradoxically coupled "strong leadership" with "empowerment". In doing so he created what Bateson (1972) has described as a "double bind situation" – a situation in which one message contains two contradictory elements, which leaves the receiver of the message in the awkward position of having to disobey part of the message by following the other. In the case of the CEO's message, strong leadership excluded self-guided, empowered decisions and vice versa.

### *Flexibility in practice*

In this section we will look at the actual practices that enacted the program and explain how flexibility was translated into action. The following quote, taken from an interview with a male manager, pinpoints three key issues that undermined the flexibility program's objectives.

I don't know, flexible for me, I suppose, means do I have to come and sit at my desk or can I work from somewhere else, and also do I have to work from 9 to 5 or can I work midday to 8 or 6 to 3, or whatever? The answer to that is, certainly from a time point of view as I said before, you know, most people would say *you've got a job to do and you get it done*, you get it done whether you do that during standard working hours or other working hours, it doesn't really matter. Obviously you carry out most of your – most of our work is done by *directly talking to and listening to clients*. So most of their set days will be standard business hours. Also, you know, if someone always works from home then I'm sure *it's not as convincing*.  
John, manager (emphasis added)

The three points made by John go to the heart of the problematic underpinning the implementation of Sky's flexibility policy. First, flexibility means that one can choose when to get a job done – but there is no questioning that it has to get done. Hence, flexibility does not mean working less or stopping at 80%; it means having the free-

dom to get the job done when one has the time. This was in stark contrast to the CEO's quote, in which he depicted work as both negotiable and flexible and, hence, a matter of individual choice. The quote makes apparent that his comments were de-coupled from what employees considered to be actual flexible work practices operating in Sky Accounting. The other two points of John's quote further qualify and, as we shall see, ultimately subvert, the flexibility policy. For John, most of the work depended on direct communication with clients so most days one would have to work normal hours. Here, John evoked the client as an abstract figure that apodictically disciplined those who strive for flexibility. Finally, he added that if you were working from home it would not be "convincing", meaning that no-one would really know how much you did or how well you did it, or for that matter even whether you did any work at all. John alluded to the politics of visibility, according to which "being seen around the office" is conflated with "doing valuable" work. These are the three important points that illustrate how Sky managers we researched made sense of the flexibility initiative: first, flexibility was redefined; second, client needs provided a rationale for questioning and undermining the possibility of working flexibly; and third, based on the politics of visibility, flexibility led to a questioning of individual work performance. In the remainder of our findings section we will analyse in more detail how these three issues subverted and undermined the flexibility initiative.

### *Making sense of flexibility*

According to the official HR documentation in Sky, flexible working meant that employees could negotiate their hourly work commitments. Thus, theoretically, and consistent with the CEO's agenda quoted above, staff should have been able to choose their own commitment levels. However, we found that employees made sense of the concept of flexibility very differently. For most people, flexibility was characterized as having flexible hours but not necessarily fewer hours of work. One manager explains:

I'm a big football fan. On Tuesday ... my team [plays] about three hours away from where I live, so on Tuesday night, I know that I could leave at four o'clock and go to the football. But then on another day I would work harder or longer or whatever. So that's what it means to me really, that I can manage what I do.  
Sarah, manager

For most of the people we interviewed, flexibility was not about choosing workload levels; rather, as the quote shows, they made sense of flexibility by understanding it as being flexible about when work gets done. In short, flexibility meant that it did not matter whether you got your work done within or outside standard working hours. In this sense, flexibility was related to serving clients flexibly and not organizing one's family life flexibly. This confirms Anderson-Gough et al.'s findings (2001, p. 118) that the "need for 'flexible time' was often taken to mean that the firms' staff had to be available for client service, rather than flexible working arrangements to suit family life". The espoused rhetoric of Sky's program was to accommodate

the latter, but the way people made sense of it actually privileged the former. Their interpretation of the flexibility initiative told most employees we spoke with that a reduction in their formal work commitment meant that the workload would stay the same, but that the time in which it could be done was imbued with flexibility.

Second, in practice, flexibility did not seem to be available to all professional employees. There was an implicitly shared understanding that once they reached manager level an employee had more control over how they managed their workload. As the following comment suggests, this was seen to aid flexibility:

When you're pre-manager, and certainly in the early stages of manager – especially here [in audit] – the first 12 months when you're a manager you're largely working for directors all the time. Until you've been there [at this level of hierarchy] probably, I don't know, four and a half years, it's not that flexible. When you get to senior, it can be more flexible, but that's where some people fall short. They get to senior, they think it's all flexible, they think it's all their time and they end up mismanaging their time and generally messing things up. But once you get to a certain level, there's flexibility.

Sarah, manager

Managing one's time is represented as a key issue but again, as the quote shows, things can go awry if one does not know how to manage it. As our interviewee pointed out, since junior Sky employees were working for senior staff, the flexibility of the junior's time was framed by the needs and demands of more senior organizational members. As discussed earlier in the paper, time is the most valuable resource in an accounting firm, largely because its business model is based on gaining revenue through the billable hours of its employees. While juniors were supposed to have 80% billable hours, managers were granted slightly more time for internal organization. Still they were expected to have around 70% of their time charged out to clients.<sup>3</sup> Given the billable hours model, flexibility around working hours implied flexibility with revenue. This "time as resource sensibility" (Anderson-Gough et al., 2001, p. 113) made flexibility a highly contested territory in which time became politicised. Consequently, flexibility was reframed: while the flexibility policy envisioned fewer working hours, in practice flexibility was understood as working outside of normal office hours. It did not mean working fewer hours – a course of action that was regarded as inherently problematic – but, according to the Sky employees we interviewed, it was made sense of as meaning working full-time hours at one's own convenience. This translation process undermined the espoused intention of both the policy makers and their policy.

<sup>3</sup> At the partner level we could not identify fixed rules around billable hours. Interviewees explained that partners had very different working styles that suited their clients as well as different industries, so at the partner level billable hours were less important. Partners had turnover and profit objectives to meet, but junior Sky staff could not, and senior Sky employees did not want to, explain to us how these objectives were set and evaluated, and how reward structures were linked to them.

## *Flexibility and performance*

John's quote, analysed above, communicates that staff who worked flexibly from home were not regarded as "convincing". The implication of John's statement is that the lack of face-time and visibility in the office impacted negatively upon the careers of those staff availing themselves of the flexibility program. The relationship between visibility and perceived performance was a common refrain, with it being articulated by all of our interviewees. In our feedback sessions with Sky Accounting this point was frequently stressed too. This raises the following questions: how was performance linked to flexibility? And, to what extent did the definition of performance impact on flexibility in practice? Sky Accounting had an elaborate performance appraisal process, ostensibly based on merit. As one male director explained:

I certainly don't think it's an advantage [to be male]. I think it's more about what you want to do and how driven you are, whether you want to succeed and what you want to do and, um, I think it's more about your motivations as to whether you'll succeed and [...] whether you can do the job, rather than [whether] you're male or female, black, white, Asian, whatever [...]

Andrew, director

This quote represented the official line that career progress is open to everyone who is motivated and driven. Conceptualizations of "drive", "motivation" and "success" can, of course, be interpreted as being irredeemably gendered at Sky. "Drive" was a signifier containing notions of ambition, risk-taking, and aggression, all stereotypical conceptions of masculinity. The corollary is that behaviour regarded as valuable – and rewarded accordingly – was in a close elective affinity with gendered attributes. Sky represented itself as a meritocracy, for which "drive" and "motivation" would lead to "success", regardless of the ethnicity, class or gender of the driven. Interestingly, Sky's prevailing representation of meritocracy<sup>4</sup> was challenged by a senior HR manager, who posited:

The primary message is meritocracy has to be behind everything. Now, regardless of your gender or race or anything, you ideally are promoted purely on performance and merit. We all know the real world doesn't work that way, so how do you manage that?

David, HR manager

The senior HR manager openly alluded to the fact that despite its rhetorical claims Sky Accounting was not, in fact, a meritocracy. Meritocracy flourished in Sky Accounting, it seemed, on the rocks of the 'real world'. Part of this 'real world' involved the definition and evaluation of performance in deeply gendered terms. It is worth

<sup>4</sup> Meritocracy has proved to be a seductive term within Anglo-Saxon contexts. In times of economic boom, professions – and opportunity more generally – seem to open up for previously excluded groups. The levels of social mobility within the UK, USA and Australia remain, however, very low.

reflecting on the way in which this gendering took place. Following Goffman (1959), performance is not only about getting things done but also about being seen to do the right thing. According to Goffman, when people engage in intangible work such as providing a service, there will be precious little time available “for eating the pudding that the proof can be found in” (1959, p. 2). Hence colleagues and clients alike are forced to accept certain symbolic gestures and signs as indicators of the quality of the service and the seriousness of the provider. The provider will have to express these qualities and the audience will need to be impressed. To manage the impression of performance might be more important than managing actual performance as measured by billable hours per quarter, for instance. At Sky, impression management was closely related to visibility and presence: performance and the politics of visibility were inextricably linked. Rhetorically, the flexibility program allowed people to work from home. Practically, this would have a negative impact on their careers because it compromised their visibility vis-à-vis directors, partners and fellow managers. One organizational member characterized Sky Accounting as a strong “be at the office culture” in which working from home might not be “convincing”:

You know, if you've got two directors sitting there and they're both vying for partnership and one says, 'look I'm sorry, I've got to go, I've got to pick up my child from day care' and the other one says, 'I can keep talking all night if you need to solve this problem,' you've got a problem there. And it's not that the other one's not committed. The other one will say, 'look I'm going to pick up my child from day care, I'll give him some dinner, I'll be back working from seven-thirty.' But it's still that ... so unfortunately that's still the problem, where the other one will keep working in the office all night. They'll get to about nine o'clock [and say] 'Hey, how about we go down to the pub and have a pizza and a beer?' Whereas the female's already gone home. She's still working from home ... but nobody sees that she's working from home. You can send an email and that sort of indicates you are working from home. But you don't get that bonding that the other two might be having.

Nicola, manager

The quote illustrates how the pre-existing Sky culture, equating being in the office with effective performance, placed barriers on the realization of the flexibility program. Importantly, the visibility our manager described in the quote was not linked to ‘actual’ performance. As she suggested, it is more about being seen to work hard and long hours. Of course, the bonding that occurred as Sky employees worked late into the night helped participants establish and cultivate a network of advocates and patrons. That much of the bonding took place outside regular work hours gendered matters further. Often, the social intimacy of a drink in a pub after work allowed for sharing the pain, frustration and pleasure of working on engagements. For many upwardly mobile managers at Sky Accounting such evenings became an integral part of performing their job. In turn, this helped create the bonds of social capital that

served as an invaluable resource for making a career within Sky. For instance, one director explained how networks played a crucial role in the promotion process:

I would hope that people got promoted and or recognized or well rated, whatever, regardless of the process that you had in place. That would be my hope, and I think sometimes people fall through the cracks, but then it would hopefully get rectified in the next six months or so. I have seen the odd person fall through the cracks and I've expressed that to people ... I mean certainly, as I say, at the more senior level we're fairly open and will raise what we think are inequities, particularly for the guys lower down if they've missed out on anything [...]. I think regardless of the system you still need to have three or four advocates either one or two levels above you so it doesn't really matter what system they have in place. I guess the system is more about finding a way of doing it.

Andrew, director

The ambiguity of the quote is worth analysing in detail. First, the manager affirmed that promotions are based on merit and under normal circumstances “no-one falls through the cracks”. In case it happens that the “odd person” falls through, the system has the capacity to rectify its mistake in the next promotion round. This is telling for two reasons: first, it highlights a belief in both the objectivity and neutrality of the promotion system; and second, it is a refusal to see that the system obviously promotes more men than women to senior positions. In this light, it is maybe the “odd male” that falls through but rare for the “odd women” to come through.

There is another interesting twist in Andrew's explanation that a more critical reading of the quote may suggest. Andrew mentioned that the merit-based promotion system does not make a difference (“it does not really matter what system they have in place”) – one still needs advocates that support one's promotion. The system, ostensibly designed to ensure equality, “is more about finding a way of doing it”. “Doing it” refers to promoting the people who have the support from a senior network; in this respect, doing “it” means making sure that the “right” people get promoted. In Andrew's words, the promotion system is a mechanism for ensuring that people with a strong support network will succeed in the organization. It provides a technocratic veneer to reward social support. Thus, the promotion system functioned as an inherently conservative obligatory point of passage by making sure that those who were successful fitted into the culture of the dominant networks. Through this mechanism, the past cast its shadow onto the future, perpetuating the status quo of male domination.

Finally, performance undermined flexibility as the latter was seen as offering an implicit critique of the dominant business model of the profession. To reprise a point made earlier in the paper at Sky Accounting, time was money: in accordance with the conventions of their professional practice, clients were billed commensurate with the time Sky employees spent on working on their account. Working flexible hours ineluctably meant varying and reducing the amount of potentially billable hours. Implicit

to the flexibility concept was a challenge to the idea of maximizing billable hours, and in a quiet fashion problematised the longstanding business model of Sky. As one of the partners put it, performance is measured in billable hours, which meant that part-timers were by definition “under-performing” (Glen). A manager expressed her concern about the level of scepticism directed at the flexibility program thus:

If you come back part-time there’s a much stronger view of watching your performance and watching your delivering, and I certainly think it would impact on your ability to be promoted, in terms of your performance and the view that your ability to perform part-time is potentially less than it would be.

Anne, manager

That doubts were harboured towards employees participating in the flexibility program when they were not in the office has been established. The quote above illustrates that these doubts were carried into the organization, singling out flexibility participants for greater managerial surveillance when they were at work. To participate in the flexibility program was not only to invite greater scrutiny; it was also to place oneself in a structural position that made it difficult to become a partner. Another manager explained the difficulty of being a partner and working flexible hours:

I don’t know if it would be possible to be a three-days-a-week working equity partner because there’s no equity in that to the other partners who are working five days a week. So I think there are limitations in the structure in that regard.

Kylie, manager

Importantly, the employee picked up on Sky’s structure as a limitation to flexibility. The business model, built on 6-min time units and billable hours, undermined the flexibility initiative in practice.

#### *Flexibility and client service*

Besides the question around flexible work arrangements and performance, the notion of the “client” dismantled flexibility in practice. As we discussed above Anderson-Gough et al. (2000, p. 1162) argued that the “name of the client” could function as a disciplining device that does not emerge from interaction with clients, let alone clearly expressed client needs; rather, it derives from internal discourse about an idealized, archetypical “client”. Following the espoused rhetoric at Sky Accounting, clients were accorded prime importance within the firm:

So what’s really rewarded is how one applies one’s role at that level in terms of engagement with the client.

Susan, partner

Our study reveals that the client was not only a construct that worked to discipline trainees (Anderson-Gough et al., 2000), it also gendered the organization. As one manager noted:

Um, it [flexible working hours] limits the portfolio you can have because obviously you have to cut back on the number of clients you work on. I think there possibly could be a perception among some people that you’re not going to be able to manage the larger engagements, which are [the] ones which you sort of have to be able to manage and juggle to prove that you’ve got the skills that the partnership needs, and I think it can make it more difficult to even demonstrate that you can become a partner.

Kylie, manager

As the manager suggests, it is regarded as important to work on large client accounts in order to be able to demonstrate the skills needed to make partner. Our interviewee formulated her thoughts carefully, as she had obviously thought about the “perception” that flexible work arrangements would create. The “perception” was that larger clients needed close attention, thus precluding members of staff who work flexible hours. Indeed, this was the dominant view expressed by our interviewees, as the example of a partner illustrates:

We need our people to work five days a week. The client expects people to be around five days a week, plus long hours.

Bob, partner

Employees who opted into the flexibility program had to bear the consequences of being excluded from working on large and prestigious engagements. This had important implications for their careers within Sky. The larger, more prestigious client accounts were generally far more complex and allowed organizational members not only to acquire skills but, of equal importance, enabled them to demonstrate that they had them. Finally, large clients were more likely to commission follow-on projects that had a positive effect on the manager’s new business development activities. Sky managers frequently summarized this circumstance in the pithy aphorism that “clients can make or break a career”. Despite the emphasis from Sky’s senior executives on the importance of flexibility, there was the strong conviction that working flexibly would slow down (if not determine) one’s career because of one’s perceived inability to service large clients’ needs adequately, which would exclude one from working on large engagements. This, in turn, would make it harder both to acquire valuable skills and to showcase one’s talent and capability. One manager summarized this “truth” in the following words:

[...] they [management] will argue with you that you, well, you’ve got to be strong enough and you’ve got to stick to it and you can make it happen if you want to [working flexible hours]. And there’s some truth to that. But it’s also a truth, then, that – and it would never be said – but it’s the tone and the look, that you’re obviously not serious about your job at the moment, you’re just working to keep the income coming in, you’re not really that serious, we won’t put you on our big important clients. And this particular person I was talking to last night is on the road to partnership. She’s been, you know, told that partnership’s not that far off. So for her to say, ‘no look, I really can’t do this client

at the moment', she said, 'no one will ever tell me that, but I know that will put everything on hold.' And it's therefore really weighing up: do you want that road to partnership, or do you focus on having a family? And I don't see that the males need to do that. So there is that difference.

Nicola, manager

This manager told us that it was taboo to talk about it but working flexibly was tacitly seen as "not being serious"; one could not take on large engagements and this was what ultimately counted in terms of building a career at Sky Accounting. The "untold truth" was that the road to partnership required undivided commitment. The notion of the all-consuming client was an important disciplining trope constituting this "untold truth". As stated above, the all-consuming client was not based on a survey of what actual clients needed or wanted, but rather it was an image of what the partners and senior executives at Sky thought an archetypical client could – or perhaps should – be like. In short, the client as evoked within Sky was not a representation of reality; rather, it was a discursive construction that created reality (Anderson-Gough et al.; 2005). The all-consuming client was, therefore, an important part of the 'folk' knowledge of the organization.

This is not to suggest that clients are merely imaginary creatures born out of the fantasy of accountants' discursive sleights of hand and story-telling abilities. Sky's clients did exist, and no doubt some of them were very demanding. Echoing Anderson-Gough's findings, the importance of keeping the client happy was instilled in Sky Accounting staff. Our point is that the meanings employees associated with notions of "the client" and "good client service" were socially constructed, negotiated, and confined through their interpretations. Hence the interpretation of the client and their needs was deeply political in that it mobilized bias in favour of the status quo. It therefore reinforced a conservative perspective on how work should be organized within Sky Accounting. It did not, for instance, pose questions about how client relations could be handled differently, to enable the delivery of good client service by people working flexibly. Consciously or otherwise, the image of the client was evoked to re-build organizational walls that the flexibility initiative was meant to have, if not torn down, at least partially dismantled.

The abstraction of "the name of the client" constituted a hegemonic client discourse that was inevitably challenged by some managers. For instance, one manager talked about educating clients:

Another person who told me that she's flexible or working flexibly would tell her clients. 'look I'm on email, whatever, Tuesday, Wednesday, Thursday, and on my mobile phone all the time; call me if it's really important.' So if it's really important they call. But it's like educating your clients. She didn't see a problem with that at all [...].

Catherine, manager

In summary, the hegemonic client discourse was omnipresent in Sky Accounting. Resonant with Anderson-Gough et al. (2000) it played a major role in structuring work in

the organization. The hegemonic client discourse defined the needs of clients, which may or may not have corresponded with the views actually expressed by clients. In so doing it functioned as a disciplining mechanism for employees. That the client discourse was dominant in Sky Accounting allowed it, quite easily, to brush aside the concerns of the flexibility initiative. From the vantage point of the discourse: to work flexibly was irrevocably linked with not serving the client properly. Consequently, working flexibly came to be regarded as unprofessional and those whom opted to work flexible hours were implicitly critiqued. Managers at Sky appear to internalize the hegemonic client discourse, which discouraged them from taking up the opportunity to work flexibly. The corollary was a subversion of the espoused objectives of the equity program.

#### *Ambiguity of the gender initiative*

In 2009 we conducted a follow-up interview with the senior partner responsible for the flexibility initiative. During our broad-ranging discussions we learned of the evolution of the flexibility program. The senior partner was ebullient and characterized the program as "a success" for two prime reasons. First, it won Sky Accounting a national award as a *Leading Organization for the Advancement of Women* in the category of large firms over 1000 employees. The award was valuable for two reasons: it contributed to what the senior partner called "external profiling" by increasing the reputation of Sky as an employer of choice. Moreover, and to our surprise, it legitimized Sky Accounting's efforts to develop a new product for its clients around the development of human capital. In the words of the senior partner, the award was "the ticket to play in the game" of offering human capital advice to clients. Serendipitously for Sky Accounting, the investment in the gender initiative resulted in a new fee-earning offering. Or, as the senior partner put it: "the gender initiative finally added to our bottom line".

Second, the senior partner described the gender program as a success because it identified talented women and made them visible to management. As she put it, the initiative acted as a "talent identification tool": "finally I know where the talented women in our firm are; the talent is visible ...". The senior partner's rationalization was immaculately attired in human capital couture: rendering talent visible enabled Sky to invest in it (i.e. talented women) strategically and develop its resource pool. In this way the gender program created a previously unmanaged category of talent – female employees – and made them accessible for intervention. As the senior partner recounted: "If anybody on the list [of identified talented women] resigns, I have a red flag coming up and I call the partner, asking: what's happening?"

While the senior partner was convinced that these two achievements were important for the future success of Sky, she was less persuaded that the gender program, in general, and the flexibility initiative, in particular, was a catalyst for the future of women's career chances in the upper echelons of Sky Accounting. Discussing our own analysis, namely that the gendering practices through

which flexibility initiative was enacted might have undermined it, the senior partner stated that

at our level [top management] you think flexibility works; it is common sense ... When you get down to the real application ... it does not work that way. Firstly you have a client and the client's flexibility comes first. The general rule is the client comes first ... This is the first thing we have not conquered yet ...

Having said that, she was skeptical about whether the "the client comes first" approach reflected a real concern for client service or was merely a political maneuver to undermine flexibility. In her view, the latter was more likely. As she put it, excluding staff from working on large engagements because of their flexible work arrangements was "an excuse for 95% of the time". In her view the argument that clients demand constant availability was only valid for one or 2 weeks a year – generally at a client's year-end – a relatively short and predictable period that could be easily managed. Hence, consistent with our interpretation, the image of the client functioned as an exclusion mechanism, undermining the flexibility initiative in Sky Accounting. The client, or more correctly the hegemonic representation of the clients' needs, was used to rationalize and perpetuate the status quo. In other words, at Sky, gendering of the organization occurred through a rationality that made its effects seem socially legitimate and economically necessary.

The senior partner pointed out a second obstacle that worked against the flexibility initiative: as she argued, "there is the notion you need to be visible to be working. And that's still so, so evident at Sky ... There is still very much a culture around that if you are in the office you are working, if not, then not ... We have not conquered that yet either." Her comments confirmed our analysis that the culture of performance favoured those in Sky who understood performance as a concept that encompassed getting the work done, managing social relationships and being visible.

The senior partner illustrated how subtly, yet powerfully, the ambiguity of what constituted performance shaped perception of that which was valuable and, conversely, that which was not. During our interview, she recounted the story of what she termed 'one of the best internal role models' for other staff wanting to work flexibly. The role model was a female colleague who "left the office sharp at 2 pm, picked up her kids, did her 'homework' and was back on email by 9 pm again, and we would talk about the client and I would sometimes get emails from her at 11 or 12 [midnight]". The obvious point of the story is that others in Sky questioned her performance because they saw her leaving at 2 pm, but they, of course, did not receive her emails at midnight. The more interesting point is that, implicitly, the senior partner judged the role model's performance on her late-night sending of emails. Paradoxically, her argument against the politics of visibility was built, and ultimately legitimized, on the very visibility of her role model, who performed her role under a similar regime of impression management – albeit mediated through information and communication technology – as her colleagues staying back in the office until late.

In summary, for the senior partner, the gender initiative and especially the flexible work program had a positive impact because it enhanced the reputation of Sky in the professional services and business community. Furthermore, it led to the development of a new marketable product for Sky, which they could sell to organizations seeking greater gender equality and flexibility in their workplace. Both positive effects were largely externally focused, and benefited the equity partners, who owned the business. The senior partner also reflected on the program more critically and recognized that its internal impact had been undermined by what she termed "the culture of Sky". She was clearly frustrated by the comparative failure of the program in enhancing gender equity but, equally, she did not have any ideas about what else she and her team could do to help retain women. In her view, while the "dual agenda" – articulated by Meyerson and Kolb – remains intellectually persuasive, it falls short in practical terms: at Sky it was undermined by the realities of organizational life.

## Discussion and conclusion

The question this paper has sought to answer is how the flexibility program at Sky Accounting was enacted in practice, and what its prime effects were. To summarize our findings, the paper has demonstrated the manner in which Sky Accounting's flexibility program was enacted and ultimately undermined. Following Anderson-Gough et al., we have shown how practices "reflect and reproduce certain gender-effects and inequalities" (Anderson-Gough et al., 2001, p. 120). The paper identifies three practices that subverted the flexibility program: (1) the redefinition of what it means to work flexibly; (2) the link between performance and flexibility; and (3) linking client needs to flexibility. The flexibility program that Sky's top management team had strategically designed to attract and retain talent was translated and appropriated throughout the organization. Flexible working ended up being widely perceived as reflecting a part-time commitment towards Sky on the part of the employee. It cast the flexible worker as a diletante; being a member of the program was, therefore, synonymous with not being regarded as 'serious' about one's career, Sky or serving the needs of clients.

### *Policy, practice and change*

Flexibility represented a formal policy – as extolled by the CEO – and also a practice enacted in everyday organizational life. We argue that, as a policy, flexibility was intended as a strategy to retain "talented women"; as a practice it was enacted and made sense of in such a manner that it actually undermined the espoused policy. The design of Sky Accounting's flexibility policy *per se* did not represent an obstacle to the pursuit of equality. Instead, the problem emanated from the way in which the policy was enacted and made sense of within the organization. It was therefore a classic unintended consequence. The very translation of the policy into Sky Accounting led to its subversion – despite considerable ongoing support for the policy by senior management. Our research highlights

how the policy became gendered through Sky Accounting's organizational practices and social structure.

Our findings confirm Acker's thesis (1990, p. 149) that "gender is implicated in the fundamental, ongoing processes of creating and conceptualizing social structures". As a policy, flexible working offered a more balanced and customized use of an employee's time. As a practice, it was the actual use of time, the total hours worked, the time available to deal with sometimes illusory client demands, and "presenteeism" – or face-time – that counted. The scalable, linear and commodified time that the CEO referred to collided with a notion of time that was linked to the politics of visibility and performance, which formed the temporal rhythm of everyday organizational life and the social structure of Sky. The corollary was that flexibility became reduced to an individual's choice about work preferences. It was not developed in consideration of the gendered sub-structure of the organization, and the deeply embedded assumptions and practices that constituted everyday organizational reality. The two analytically separate elements of the flexibility program – policy and practice – pulled in different directions. One undermined the other, rendering flexibility a mechanism for obscuring gender barriers rather than tackling them.

As outlined, the "dual agenda" approach – which according to Meyerson and Kolb (2000) is an effective approach to achieving change for greater gender equity – provided the conceptual inspiration for Sky Accounting's initiative. Resembling a liberal utopia, the dual approach promises to deliver business success as well as a strong commitment to human values. At Sky Accounting, the liberal utopia – perhaps unsurprisingly – did not materialize. The objectives of flexibility as policy (e.g., to allow individuals to choose their level of commitment) and the practice of working flexibly (e.g., flexibly working individuals opting to spend more time with their families rather than maximizing billable hours for Sky) were inscribed in the initiative. They were, however, not in alignment with each other. The actual practice of working flexibly created a professional identity that was at odds with the pre-existing ideal of the high-performing, wholly committed Sky accountant. This gap between policy and practice meant that the "dual agenda" lost sight of its "dual goals". The flexible working policy foundered on the rocks of the pre-existing realities of the organization, which privileged the discourse of the hegemonic client and the associated need for visibility over flexibility (see Coleman & Rippin, 2000).

How did the "dual agenda" on which such great hopes were pinned transmogrify into a "single agenda"? From an ideological perspective, the "dual agenda" has to be described as neo-liberal-inspired attempt to reconcile some of the antinomies of capitalism. Our field study complements this critical insight from a practice perspective by pointing out how dominant notions of performance undermined flexibility. Fogarty et al. (1998, p. 299) argued that performance is the "pivotal mechanism that sustains and reproduces gender differences in accounting". That performance is a socially constructed phenomenon is well established. It encompasses gender stereotypes and tacit, yet powerful, assumptions about what constitutes "good" performance. We argue that performance at Sky Accounting

was socially constructed in a way that gendered the organization. The deeply held assumptions about what constitutes "good" client service and how it is achieved through "good" performance rendered flexibility an ineluctably contentious and problematic issue. Flexibility became an axis that gendered the organization and divided the "committed" Sky accountant from the "not so committed". To fall into the latter category was to foreclose all realistic possibility of attaining a partnership in the firm.

Going further, it is arguable that not only did flexibility obscure gender inequity, but in effect it also reinforced it. The way flexibility was enacted turned it into a stigma (Goffman, 1968) that rendered visible and differentiated the ostensibly committed from the not so committed. Although we have no reason to doubt the genuine intentions of its sponsors, the effect of the program led to the reinforcement of gender as a socially differentiating mechanism in Sky Accounting. In this more critical interpretation, the flexibility initiative did not merely obscure gender barriers, it actually deepened them, because: (1) it provided Sky's (male) establishment with an institutionally sanctioned and externally awarded program that demonstrated its good intentions and values; and (2) it rationalized the lack of progress of women who opted to participate in the program through ostensibly objective notions of time, performance and client service that were beyond the control of those in power.

Such a critical interpretation of our data might evoke the logic of conspiracy theories, where complex narratives and events are interpreted to point towards one single cause. While we harbour considerable scepticism towards conspiracy theories of all kinds, we would argue that the power of the status quo at Sky Accounting functioned through a rational discourse that constructed performance, clients and time in a fashion that systematically marginalized employees who opted for flexibility.

#### *Working towards change*

What insights does our study provide in relation to changing gender equality in accounting firms? We have argued above that language is a social practice that exercises and reinforces power relations. According to this perspective, organizational members performatively constitute the relations of power through the language that they use. The language at Sky Accounting is a good example: the CEO's public speeches emphasized "talented" people "succeeding" in "hostile environments". The power effect of such language, in this instance, is to preserve the context of Sky's culture and frame the possible space for action around a limited agenda. Members of organizations are players in search of a frame of cognitive structures with which to guide their perception and representation of reality. These frames, which act as forms of social grammar, determine in turn what organizational members describe as causes of inequity and how it could be overcome. Put simply, sense-making structures the way we understand the world, which determines our theories-in-action about how we can change the status quo. In the social grammar at Sky Accounting there was a close association between flexibility and organizational problems. For instance, one



manager cast flexibility as a sign of limited commitment, which in turn was seen as a problem as it would have a negative impact on the career prospects of a Sky manager. On a more general level, language in use at Sky Accounting that framed action was deeply gendered. Take the example of a manager who stated that it would not be convincing to work from home or that clients need “24/7” service. Such rhetoric was presented as an unassailable fact and framed the interpretation of the flexibility initiative. The power of such language in creating a particular reality is central to understanding the unintended consequences of the flexibility initiative.

The language in use in Sky Accounting constructed gender in a limiting, naïve and stereotypical fashion. Gender was conceived as a problem that women experience. Ensuring that “talented” women could function in a “hostile environment” was the underlying premise of the approach that Sky Accounting adopted. The language of gender at Sky Accounting did not extend to conceiving it in terms of social relations and processes. Rather, it framed gender as sex-based categories of “common sense”. One could argue that gender is something that is performatively constituted in and through organizational practices. As Judith Butler has put it, it is possible to “consider gender, for instance, as a corporeal style, an ‘act’ as it were, which is both intentional and performative, where ‘performative’ suggests a dramatic and contingent construction of meaning” (Butler, 1990, p. 139; see also Butler, 2004). This casts gender as inescapably relational and constituted through human actions and interaction. A person’s gender “is not simply an aspect of what one is, but, more fundamentally, it is something that one does, and does recurrently, in interaction with others” (West and Zimmerman, 1987).

At Sky Accounting, gender was framed as a problem relating to women rather than an outcome of interaction and social organization. As we have shown, gender was essentialized and de-coupled from the social and political arena in which gender struggles are fought over. By measuring the success of the gender initiative through counting numbers of promoted female employees, Sky reduced gender to sex and success to the “counting of bodies”. Rather than changing structures and practices, gender equality was equated with the number of women who would “survive” and “progress” in a “hostile environment”. The simplified and simplifying notion of gender was constructed and reinforced by the dominant narratives in Sky Accounting.

There was little attention paid to “alternative stories”. An example of an alternative story was the one recounted by the manager (Catherine) who said she “educates clients”. Although such stories exist, they were not part of the dominant narrative repertoire that circulated around the organization. Our research suggests a relationship between the language and social grammar in use in an organization and the effectiveness of change initiatives. The dominant stories framed both thought and action in Sky Accounting. They naturalized the gendered order of things. These stories privileged the status quo and were intolerant of competing narratives. We can hypothesize that in order to change the gendered sub-structures of Sky Accounting, the dominant stories need to change and be displaced by

a different set of narratives. Our research suggests that change in the discursive practices of an organization is a necessary precondition for accomplishing positive change in gender relations (see Gherardi & Poggio, 2007). It reinforces Acker’s (2000) observations about the problems faced in trying to achieve organizational change in gender relations and the role of power in organizing processes that perpetuate gender inequality.

### Implications for future research

Researching Sky Accounting’s gender initiative offered contradictory and at times paradoxical vistas. Reflecting on our own journey, we would argue that the trust and the resulting access to data that Sky granted was pivotal to our study. For Sky, our project was used to further its own agenda and move the organization a step closer to the image – if not reality – of an equitable organization and employer of choice. In reality, we never found out whether our work, culminating in a report that contained *status nascendi* the same points that are developed in this paper, had any meaningful impact. While the senior partner in charge of the gender program reassured us that our insights were of invaluable use to her, any significance it might have possessed was overshadowed by the award that Sky’s gender program won and the new human capital consultancy operation that Sky established; these were far more relevant measures of success for Sky Accounting. Perhaps inevitably, gender research will be entangled in the politics of the researched organization, and the power of its rationality might be compromised by the rationalizations of those in power.

Bearing these contextual remarks in mind, we would like to finish with some concluding comments on future research possibilities. We agree with both Anderson-Gough et al.’s (2005) and Czarniawksa’s (2008) observation that gender is an under-researched field of study in accounting. Facing this gap, more qualitative as well as quantitative studies across a range of large and small accounting firms would help redress this gap a body of knowledge and enhance theory development. Interdisciplinary accounting could learn from related fields such as organization theory, where more specialized gender streams have been able to gather a critical mass of research, yielding important insights into gender dynamics and the politics of identity. The caveat is to avoid the marginalization – certainly experienced by gender studies in organization theory – that seems to be the price sometimes paid for specialization. While specialized gender streams at conferences and specialized gender journals allow gender scholars to form communities around their interests and develop a critical mass of research, this specialization can simultaneously compartmentalize gender studies and allows the mainstream to conduct business as usual. To avoid this fate, and to ensure compatibility with other areas of accounting and organization theory research, notions of practice as elaborated in our paper and others could provide useful theoretical frameworks for future gender studies in accounting.

Finally, research into gender is by its very nature interdisciplinary: as our study has demonstrated, the profession and the culture of the firm, the strategic policy level and

the mundane reality of everyday organizational practice all conspire to constitute the phenomenon of gender inequality. If we want to understand its reasons and potential remedies better, we have to strive for the integration of perspectives and disciplines. In this sense, gender studies might be in a good position to act as a catalyst, to enable us to “move sideways” (Foucault, 1991) and connect yet unconnected theories with the politico-ethical realities that constitute and re-constitute organizations.

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