



(Re)figuring accounting and maternal bodies: The gendered embodiment of accounting professionals

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Abstract

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

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Introduction – The body and the self

Human beings have always had the capability of adapting the presentation of their bodies to fit with social norms of culture, beauty, health or fashion. Popular interest in the body is evidenced by newspapers, magazines and television, which are crammed with features on diet, exercise, health issues and fashion, or even more acute cases, including extreme body building, cosmetic surgery or genetic engineering. The body is central to a person's sense of self-identity (Giddens, 1991; Shilling, 1993), as self-image and the body are interrelated. Turner (1996, p. 195) suggests that 'with

mass culture and consumerism came a new self, a more visible self, and the body comes to symbolize overtly the status of the personal self'. While most individuals do not possess the resources or the inclination to radically reconstruct their bodies, awareness of the body involves individuals being conscious of, and actively concerned about, the 'management, maintenance and appearance of their bodies' together with a 'practical recognition of the significance of bodies; both as personal resources and as social symbols which give off messages about a person's self-identity' (Shilling, 1993, p. 5). The body has, therefore, become increasingly commodified and 'marketized', such that body image is used to achieve what Featherstone has described as the 'marketable self' (Featherstone, 1991, p. 171). This emphasis on the presentation

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and management of the body can be highly problematic for individuals, as even apparently more mundane transformations using diet or exercise can be extremely difficult to achieve, causing a detrimental lack of self-esteem in regard to body-image (Bordo, 1993; Orbach, 1998; Wolf, 1991).

Medical and biological knowledge have constructed the body as an object which Dale (2001, p. 9) calls ‘the body-as-organism...about which there can be objective knowledge of a universal kind...into its constituent parts and systems.’ Outside of the medical literature, the body and its relationship with the mind has also been a focus for investigation from within a number of disciplines. Despite being described as ‘an absent presence’ in both sociology (Shilling, 1993, p. 9) and organizational theory (Dale, 2001, p. 20), it has also, more recently, generated interest in these disciplines. Notions of bodily discipline, technologies of the body, mind and body, bodily power relations, and sex differences are of interest in the management, psychology, philosophy and feminist literature (see, for example, Bordo, 1993; Butler, 1990; Foucault, 1977, 1979; Irigaray, 1991; Kirkup, Janes, Woodward, & Hovenden, 2000). Yet, despite the breadth of work on the body, there has been very little emphasis on the body itself within the accounting literature.

The body is a socially constructed phenomenon, influenced by social and cultural forces, as well as a phenomenologically lived entity, through which we experience our everyday lives. Human beings have bodies that allow us to see, smell, taste, and listen, and also to act, think and feel, both physically and emotionally. The body, as an integral component of human agency, is a central concern of personal identity, and relates to the structure and functioning of organizations. We all know ‘what it is to have or to be a body’ (Turner, 1991, p. 22), even if we are unhappy with the body that we inhabit. The notion of ‘embodiment’ emphasises this *lived* body, as the subject who knows the world through bodily perception, rather than as an object of scientific knowledge (Dale, 2001). Embodiment rejects any dichotomous and dualistic separation of subject and object, the Cartesian split between mind and body, by suggesting that the body is both subject and object,

nature and culture, knower and known. Our experiences of embodiment provide a basis for theorizing social commonality, social inequalities and the construction of difference.

This paper examines the relationship between the body and the self, and in particular the gendered aspects of that self, for women accounting professionals. I consider what happens when forms of organizational and professional embodiment, such as those found within the accounting profession, come into contact with other forms of gendered embodied self, such as those experienced by the women accounting professionals in this study, during pregnancy and in early motherhood. Pregnancy represents a particular embodied episode, during which a woman has little jurisdiction over her body’s appearance and demeanour, and which belies the modern Western conviction that we possess our own bodies and are able to mould them accordingly (Warren & Brewis, 2004). The paper asks, therefore, whether there is a difference between the embodiment of professional women accountants and the gendered embodiment of women as mothers. If so, it considers the implications for women and the profession in terms of social justice and social equality.

The paper is structured as follows: firstly, I locate the study of embodiment in its historical context of women’s inclusion in the accounting profession, and within the literature on professional socialization of accountants, which, I suggest, largely fails to examine the effects of gender on the embodiment and socialization of accounting professionals. I then discuss the research methodology and research context. The paper draws from the extensive oral history narratives of fifteen women accountants, who are also mothers, gathered over a two-year period. In addition, I also reflect on my own experiences of embodiment whilst working within the accounting profession. I then examine the experiences of the women in re-conceptualising their sense of self in the process of bodily renegotiation to conform to professional accounting norms, and during pregnancy and early motherhood. This occurs in part through the response of others to their changing embodiment, as the corporeal forms of

both mother and accountant interact, bringing potential clashes and conflicts. I apply Bourdieu's (1984) theory of social reproduction to the empirical material to evaluate the process of learning to embody the self, the social construction of our embodied identity. I argue that the body becomes a vehicle for displaying conformity, or indeed non-conformity, to social norms, which affects our embodied practices, emotions and identities. I discuss the effect of changing embodiment on perceptions of identity, and finally, draw out some implications for the refiguring of accounting and maternal bodies.

Embodiment and the accounting context

Individuals may strive for the embodied identity that they perceive to be valuable, marketable or desirable. Their sense of self is reflexively understood in terms of an embodied biography. As Shilling (1993, p. 5) suggests, there is a:

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

Inevitably this takes place within the context of societal constraints, or those of the particular social or professional group to which the individual belongs or is hoping to belong. In the accounting context, attitudes to embodied identity are affected by gender and moulded by professional socialization. Historically, the very opportunity for women to take on the identity of accountant has been problematic, as gender conflicts restricting women's access to the profession persisted since the early 1900s (Lehman, 1992). Women were seen by some as both physically and intellectually unfit for such a role (Lehman, 1992), and their oppression within accountancy interacted with the development of power and influence in the profession itself and the constitution of its knowledge base in terms of gender (Kirkham, 1992). Until the latter half of the twentieth century, the professional echelons of accounting were a male preserve (Westcott & Seiler, 1986) with

women confined to the clerical and secretarial functions, as the masculine qualities required of accounting professionals ‘contrasted markedly with the image of the weak, dependent, emotional “married” woman of mid-Victorian Britain’ (Kirkham & Loft, 1993, p. 516). For many years the price women had to pay for very small promotions and meagre financial independence within accounting was the renunciation of marriage and children (Cooper & Taylor, 2000), and the deskilling and feminization of bookkeeping has persisted into recent decades (Cooper & Taylor, 2000; Loft, 1992; Roberts & Coutts, 1992).

In more recent years, the socialization of accountants into the profession has also affected the way their embodied identities are perceived. Almost all conceptualizations of the professional self-tend to concern issues of knowledge or expertise, and more particularly control and licensing of specialist knowledge or expertise in the public interest (Abbott, 1988; Johnson, 1972; Sikka, Wilcott, & Lowe, 1989). The professional, as an individual, is defined through membership of a profession and adherence to its rules and standards, so in the case of accounting:

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

Hanlon (1998) suggests that the key concepts of professionalism within the accounting context are technical ability, managerial skills, and ability to bring clients into the practice. Grey (1998), however, suggests that, while qualifications and knowledge are taken for granted factors legitimating the accountant as a professional, the predominant way in which professional accountants *themselves* use the term ‘professional’ in discursive practice is more concerned with appropriate forms of behaviour, or ways of conducting oneself, rather than with issues of accreditation to practise or the possession of technical skills. In the accounting context, several authors, notably Anderson-Gough, Grey, and Robson (1998a, 1998b, 2000, 2001, 2002, 2005), Anderson-Gough (2002) and Coffey

(1993, 1994), have discussed aspects of professional socialization which mould the individual into the archetypal, desirable accountant, such that he or she possesses both the technical *and* the behavioural attributes required. The professional and organizational discourses forming the socialization processes within accounting exercise a significant degree of institutional power in the shaping of the individual (Anderson-Gough et al., 1998a, 1998b). Identification as a professional accountant, as well as other forms of individual, is also subject to moral, social and cultural pressures inherent within wider society (Haynes, 2005).

Most of the professional socialization literature, excepting Anderson-Gough et al. (2005), does not consider gender *per se*, but, as Grey (1998) has pointed out, *being* a professional may encompass ways of conducting oneself, in addition to displaying technical knowledge, which has implications for physical appearance and gendered behaviour. One of the central concepts of professionalism, within accounting, remains the presentation of the self in terms of appearance, modes of conduct and appropriate clothing (Anderson-Gough et al., 2002), where ‘self-presentation can be viewed as development of a professional image and set of characteristic professional behaviours’ (Coffey, 1993, p. 68). Thus, trainee accountants model themselves into what they perceive as the required identity for the profession, whilst being simultaneously constrained by the context of that professional environment, as the:

“process of adopting the values, norms and behaviours of the profession is fundamental to the career success of the professional person”. (Anderson-Gough et al., 2001, p. 101)

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

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

Moreover, the gendering of audit firms is connected not only to formal organizational structures but also to tacit informal components, such as socializing, which intertwine to reproduce gender domination (Anderson-Gough et al., 2005). The professional self is not just defined within social interaction between the members of the firm or between firm and client, but operates within the institutional structures of the profession itself. It is this context that women accounting professionals have to negotiate when they become mothers and are subject to changes in their embodied identities.

After detailing the research methodology of the study, I will go on to discuss how their changed embodiment may bring the professional and mothering aspects of their identities into conflict.

Research methodology and context

The empirical data presented in this paper is drawn from a series of oral history narratives obtained from fifteen women in 2002 and 2003. The term ‘oral history’ encapsulates various forms of in-depth life history interviews, biographical interviews, and personal narratives. Reinhartz (1992, p. 130) argues that oral history is different from simple autobiography in terms of the ‘degree to which the subject controls and shapes the text’. Both involve a person telling their own life-story, but oral history is interactive, drawing on another person’s questions. I use the term oral history to encapsulate in-depth personal narratives, in which I encourage participants to reflect on their identity, aspirations, emotions and experiences.

Despite the proliferation of oral history in historical research (Thompson, 1988; Vansina, 1985; Yow, 1994), it has rarely been used extensively in the accounting context. Collins and Bloom (1991, p. 23) did call for the use of oral history in accounting but largely to suggest it should be used to ‘supplement and clarify the written record’ and verify other forms of history rather than as a methodology in its own right. Carnegie and Napier (1996, p. 29) reviewed the role of history within accounting, specifically arguing that ‘oral history’s greatest potential lies in its ability to capture the testimony of those effectively

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

Some of the participants in the oral history research were known to me, but the majority were obtained from 'snowballing techniques' (Bailey, 2000, 2001), whereby they were referred to me through contacts. Snowballing is invaluable when the potential participants are few in number, difficult to ascertain, or where some degree of trust is required to instigate contact (Atkinson & Flint, 2001). In this case, the fact that I am also an accountant and mother gave me some degree of shared experience with the participants that seemed to facilitate the divulgence of intimate experiences for some and break down the barriers of being researched. I made it clear that the research was an independent project and not linked to their organization in any way, so that

they were able to speak freely. All the women were professionally qualified accountants, eight with the Institute of Chartered Accountants in England and Wales (ICAEW), two with the Chartered Institute of Management Accountants (CIMA), two with the Chartered Association of Certified Accountants (ACCA), one with the Association of Accounting Technicians (AAT), and two with the Institute of Chartered Accountants in Scotland (ICAS). Additionally two women had Chartered Institute of Taxation (ATII) membership. As mothers with young children, they were relatively similar in terms of age, being between 26 and 45 at the time of the obtaining the narratives. A recent Financial Reporting Council report (Professional Oversight Board for Accountancy, 2005) shows marked differences between the age profiles of the accounting bodies in the UK. The ACCA has the youngest membership with 70% of its members being under 45, whereas only about 50% of the ICAEW's members are under 45. Moreover, the ICAEW has the lowest proportion of women members at only 21%, so it is likely that being young women in a male dominated profession, they had some experiences in common. They were spread geographically around the UK, although five of them worked for the same large accounting practice. All the women, except one, had one or more children and was, or had been, working in a professional accounting role at the time when they became pregnant.

However, they were not selected to form a representative group, because the study aimed to explore and interpret the personal experience of being an accountant and mother, rather than sample a specific population. To some extent, they had experiences that were potentially similar and it is these experiences that I intended to explore. How they dealt with them and felt about them may be different. Moreover, it is a mistake to assume that people with similar profiles can provide an easy basis for generalization because they must have been achieved via similar biographies. Even with the same profiles and biographical similarities there can be significant differences in meanings for people (Hockey & James, 2003).

A summary of their status at the time referred to in the oral history narratives in relation to this

paper is provided in Table 1. Their names have been anonymized to protect their identity.

The women's oral history accounts of their experiences lasted up to four hours. Notes of my immediate impressions of each participant were made immediately after each meeting in my field-work diary. The narratives were tape recorded with the permission of each participant and then transcribed. On receipt of the transcripts I listened to the tape whilst scrutinising the transcript to correct for any errors. The transcripts were read for a second time whilst listening to the tape, and annotated with significant examples of emotion, changes of tone and emphasis, 'as emphasis, mood, intonation and so on, can crucially elaborate meaning' (Jones, 1985, p. 58). Further analysis and annotation took place in subsequent readings by drawing out any references or inferences to the body or embodiment. Cross references could then be made between the comments and experiences of the participants, which were enhanced by 'focusing on the ways in which different people relate their experiences according to the circumstances they found themselves in' (May, 1997, p. 126). In this way I could use theory to make sense of experience in an 'interpretative and synthesising process, which connects experience to understanding' (Maynard, 1994, p. 24).

As the paper is concerned with the lived body, and the way it is represented and used in specific ways in the particular cultural context of accounting, the significance of the participants' bodies as social symbols during the oral history interviews is also relevant. The physical body is ever-present, even though it may change over time and in different contexts, and its state of development, appearance and form can be incorporated as a form of data available to researchers. Non-verbal communication may be interpreted in addition to speech. The very physicality of the body in the oral history meetings related directly to the identity and experiences being discussed or displayed by the participants, as the mind and body interrelate and interact in a fusion of mental and physical experience. For example, although the meeting with Lorna, who was six months pregnant, took place in the accounting practice where she worked and where she presented herself in the professional context, her pregnant shape was a physical presence signifying her dual identity as accountant and mother-to-be. Judith's account of the difficulties she had encountered trying to combine her accounting career with early motherhood was given whilst breast-feeding her child in her home. This caused her discussion of mothering to be very real and vivid: a corporeal display of her identity

Table 1
Status of participants

Participant pseudonym	Qualifying body	Type of firm ^a	Employment status
Alice	ICAEW	Small city firm	Tax senior
Amanda	ACCA	Big 5	Audit senior
Anne	ICAS	Big 5	Audit senior
Annette	CIMA	Industry	Finance manager
Caroline	CIMA	Industry	Finance manager
Deborah	ICAEW	Mid tier large firm	Audit partner
Hannah	ICAEW/ATII	Big 5	Tax senior
Judith	ICAS	Industry	Internal audit manager
Julie	AAT	Mid tier large firm	Tax senior
Katy	ICAEW	Big 5	Audit manager
Lorna	ICAEW	Mid tier large firm	Insolvency manager
Maureen	ICAEW	Mid tier large firm	Corporate finance manager
Melissa	ACCA	Public sector	Finance manager
Nicky	ICAEW	Mid tier large firm	Tax manager
Susan	ICAEW/ATII	Big 5	Tax manager

^a This reflects the type of firm that the participants were employed in at the time of their pregnancy and early motherhood referred to in the oral history narratives. Some have since moved to different types of employment. Contraction, merger, and de-merger in the accounting profession has since led to the 'Big 5' major firms becoming the 'Big 4'.

as mother. Deborah's breasts were also swollen with milk, as a physical reminder of her nurturing role as mother, even when she was emphasising in her narrative the intellectual aspects of her identity as professional audit partner. The bodies of other women in the study also thrust themselves into the research context: Alice going to the toilet several times and Caroline nervously wringing her hands, perhaps with anxiety at the prospect of the meeting with me. Aspects of the thinking self can be read from the physical body, as it reflects the way the mind influences the body, encapsulating aspects of identity as perceived by both the subject and others, as mothers, as accountants, as subjects of research. In such a way the lived body is interwoven with systems of representation, identity, meaning, and knowledge.

In addition, my own body, and my identity as an accountant and as a researcher, figure in this paper. As a researcher, I was conscious of the impression my own body was giving to participants. When meeting women in their own homes I tended to dress more casually and informally to alleviate the impression of their being formally 'researched', whereas when meeting them in their work environments, or in accounting firms, I tended to wear smarter clothing in order to appear more professional or business-like. In addition, as I have also been socialized in the accounting profession, and worked within it while pregnant and while bringing up small children, I bring some of these experiences to bear, placing myself in the research. Much qualitative research discusses the role of the researcher in the research, and how his or her biases, preconceptions, politics, emotions or ontology affects the research process (Reinharz, 1992; Roberts, 1990; Stanley & Wise, 1993). Conversely, the research process will also affect the researcher (Haynes, 2006b). The researcher's response to empirical material is likely to arise, in however attenuated and complex a way, from his or her own autobiography, but rather than seeing this as an obstacle to be overcome, Walkerdine (1997, p. 59) argues that 'instead of making futile attempts to avoid something that cannot be avoided, we should think more carefully about how to utilize our subjectivity as part of the research process'. A critical use

of intellectual autobiography (Stanley, 1992) locates the researcher reflexively in the research, which allows the emotional and physical experiences of the author to creatively and analytically enhance the work (Haynes, 2006a; Wilkins, 1993), and acknowledge 'the ways in which self-affects both research process and outcomes' (Williams, 1993, p. 578). Equally, as Dale (2001, p. 30), suggests:

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

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

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

Learning to embody the self

Embodied behaviour and norms, as described earlier, are socially constructed from within the context in which they are located. Thus, trainee accountants, I suggest, 'learn to embody the self'; in other words, both consciously and subconsciously, to present their bodies, behaviours and self-image in terms of the identity they aspire to as professional accountant, and to obtain a 'fit' within the norms of this context.

Bourdieu's theory of social reproduction is helpful in explaining some of the complexities of embodied professional socialization and learning to embody the self within the accounting profession, as it has at its very centre a concern with the body as a bearer of symbolic value (Shilling, 1993). While Bourdieu does not provide a detailed account of gendered orientations to the body, I extend his insights to encompass gender and a

form of gendered physical capital. Bourdieu (1984) suggests that the body has become commodified in modern societies and has become central to the acquisition of status and distinction. The body is a comprehensive form of *physical capital*: a possessor of power, status, and distinctive symbolic forms, which is integral to the accumulation of various resources. Moreover, there is an interrelationship between the development of the body and people's social location, such that the context in which the commodification of embodiment takes place will clearly influence the outcome. Through the commodification process, women may be encouraged more than men to develop their bodies as objects of perception for others (Shilling, 1993).

Bourdieu recognizes that acts of labour are required to turn bodies into social entities and that these acts influence how people develop and hold the physical shape of their bodies, and learn to present their bodies through styles of walk, talk and dress. As Kerfoot (1999) proposes, there is a tendency within organizations to view the competency of a manager in his or her ability to display the body in a manner that is culturally acceptable to their organization's bodily code in terms of dress and physical appearance. For Bourdieu (1984), the body bears the indisputable imprint of an individual's social class because of three main factors: firstly, *Social location*, the class-based, material circumstances which contextualize people's daily life and contribute to the development of their bodies; secondly, *Habitus*, a socially constituted system formed in the context of people's social locations and inculcating in them a view of the world based on, and reconciled to, these positions; and finally, *Taste*, which refers to the processes whereby individuals appropriate, as voluntary choices and preferences, lifestyles which are actually rooted in material constraints such that people develop preferences within the resources available to them (Shilling, 1993). Bodies develop through the interrelationships between an individual's social location, habitus and taste, which naturalise and perpetuate the different relationships that social groups have towards their bodies, and are central to the choices that people make in all spheres of social life (Bourdieu, 1981). I extend Bourdieu's ideas to argue both that

bodies develop in gendered ways that favour particular forms of physical capital, and that the modern body plays a complex role in the exercise of gendered power and social inequalities as the symbolic values attached to bodily forms become particularly important to many people's sense of self.

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

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

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

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

While it is difficult to determine to what extent Susan's view mirrors how people actually feel about her, or how it reflects her own sense of inferiority, it is evident that she feels seriously undermined by it. The very fact that she uses a

metaphor of the body, and one which is dirty and soiled, to explain her sense of isolation and disengagement with her accounting firm emphasises the strong links between embodiment and identity, which can cause individuals to feel estranged from the very context within which they are trying to operate, and can affect their behaviour in such an environment. Even our ‘social commitments (and) strivings for change may be undermined and betrayed by the life of our bodies... regulated by the norms of cultural life’ (Bordo, 1993, p. 165).

In a similar way, I recall my own sense of embarrassment on an audit out on location where the team had to stay in a hotel. While it was apparently acceptable for the male members of the team to wear one suit, with a fresh shirt each day, the women had numerous combinations of clothing or suits, which I did not possess, let alone had brought with me. I think at that time I had no real desire to spend my hard-earned money on this sort of clothing in which I was not quite comfortable. Such failure to enact the required professional embodiment of accounting with poise, and my apparent willingness to break the rules governing social encounters, revealed a potential gap between my aspirational embodied identity and my actual embodied identity, which I would term ‘an embodied entity disparity’. This undermined my sense of self-confidence in appearing the equal of my fellow trainees. Self-identity as an embodied being is inculcated through exposure to others and to cultural norms within the same organization or profession, which may include both the quantity and type of clothing that is acceptable. In such a way, our bodies are a medium of culture representing the symbolic forms of the context we are embedded in and which moulds us through seemingly trivial routines, rules and practices (Bordo, 1993), such that, as Bourdieu puts it, values are ‘given body’ and culture is ‘made body’ (Bourdieu, 1977, p. 94, emphasis in original).

Embodied gendered behaviour

While appearance is a significant factor in the presentation of the self, behaviour is also of considerable importance in the gendered embodiment

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

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

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

“On two occasions I went out, along with a team of four of us and I was the only female, and we went in to introduce ourselves to the client and the client automatically went up to the guy stood next to me and shook his hand and started talking to him, and I said ‘Excuse me I’m in charge’, and he was really embarrassed about it, but it was almost as if without even thinking he’d automatically gone up to the man”. (Katy)

It could be argued that the fact that Katy was not perceived as the most senior colleague could be because of her quiet demeanour. As Berger (1972) suggests, a ‘man’s’ presence is dependent on the promise of power that ‘he’ embodies, but the embodiment of power does not always have to present itself purely through the development of a powerful ideal body type. Instead, it can be subtler, incorporating other elements of power such as posture, height, walk, and, in this case, voice, which are still subject to masculine norms of volume, competition and assertion. So, the gendered embodiment of accounting professionals is, to borrow Butler’s (1990) phrase, ‘performative’,

in that individuals have to draw on scripts of masculinity and femininity to succeed in their portrayals of the self. Moreover, as Brewis (1999, p. 92), suggests:

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

Hence, the symbolic values attached to bodily forms, appearance and attributes become particularly relevant to the identity of accounting professionals, with the body playing a complex role in the exercise of power and the reproduction of social inequalities. Control of the body and its outward display is central to the embodiment of the accounting professional, largely premised on a masculine norm of rationality, discipline, assertion, and presence. Moreover, as Grosz (1994, p. 13) points out:

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

This is particularly the case during pregnancy when the body may be characterized as particularly unruly and out of control. What happens, therefore, when professional gendered embodiment comes into contact with another form of embodiment, that of pregnancy and motherhood?

The fertile body and social inequality

Pregnancy can represent an intrusion of the female sexual and fertile body into the context of the masculine professional world of employment

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

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

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

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

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

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

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

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

Women’s reduced control over the body and its appearance during pregnancy is at odds with the need to present the self in a particular professional manner in the accounting context. The marketization of the self required by neo-liberal economic imperatives brings the pre- and the post-pregnancy embodiment into potential conflict.

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

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

Certainly in my own case, I told no one, despite the physical and emotional pain endured, when I suffered a miscarriage in the early stages of preg-

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

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

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

“At the time we didn’t ever let people know we were pregnant until we were sort of at least three months in and I’d obviously told the person who was in charge of my tax training quite early on and he then went and told the partner because they’d made someone from the department redundant, and I think he did it with the best of intentions to try and change his mind about this other guy, but it didn’t make any difference, and I was a bit cross with him for doing that because at the time...I know you can’t sack anyone for being pregnant, but they were making people redundant, and any reason to make someone redundant, I said well ‘you do realise what that could do?...’ and he sort of went ‘Oh I’m really sorry I hadn’t realised the implications’”. (Alice)

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

“I didn’t enjoy it in the sense that I felt that I was possessed by something and it wasn’t my

body and people had a stake in it apart from me”. (Hannah)

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

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

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

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

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

“I felt that occasionally people were having digs at me if you like, for example when I went and had a meeting with one of the female bankers who was also pregnant and about to go on maternity leave and she wanted to introduce me to her sort of successor and someone made the comment ‘Oh yes you can both go and knit booties together’”. (Maureen)

Awareness of the body and its frailties during pregnancy causes its own worries and emotions. Many women in the study stated how well they felt during pregnancy:

“I was very lucky, I had, you know, a fairly easy pregnancy, I didn’t feel ill at all, I felt pretty fine really the whole way through”. (Maureen)

For Lorna, who had conceived after fertility treatment, the pregnancy was a source of pride:

“I was so proud of my bump and everything like that, because it had just been such a long time in coming, it felt to me”. (Lorna)

However, it was also a source of great anxiety and even fear due to anticipation of potential health or developmental problems:

“I was absolutely thrilled to bits, yeah, then I was thinking well there’s lots of miscarriages in the first three months, I’m going to lose the baby, and then once I got past that, there was going to be something wrong with the baby and I just had to continually sort of talk myself out of being negative about it. I chose not have the blood test to work out whether there was a Down’s risk and this, that and the other, because I’d had so much trouble getting pregnant that I thought, well I knew, I’m never going to terminate, so there’s no point having the tests, and I was quite happy with that decision, until I got to about seven months and I thought what if there is something wrong with the baby, how am I going to cope with that?” (Lorna)

Women react in a number of ways to a potential loss of their fertile identity (Wadsworth & Green, 2003) and many mothers fear the loss of their baby (Hahn, 2001). In this case Lorna’s situation caused her to find the process difficult and to affect her emotional relationship with her pregnant body.

At the intersection of work and pregnancy, the body impacts more directly on the abilities of women to cope with all the expectations levelled at them. These may derive from the firm, societal expectations or their own expectations of professional ability. They may also derive from a sense of temporality in terms of the point in time reached in the women’s careers or where they are in the organizational hierarchy. When Nicky found herself unexpectedly pregnant before she even took up her training contract, the firm she was joining agreed that she could delay her entry by a year to allow her time to have the child, but:

“...they weren’t very keen...they thought I wouldn’t turn up, they thought it would be very, very difficult, they made that very plain” (Nicky)

In contrast, when Katy was pregnant, she was already qualified and a manager in a newly merged Big 5 firm, in which there was some degree of competitiveness between members of the two merged firms. Her ability to continue working hard during her pregnancy and to cope afterwards on returning to work gave her a degree of credibility amongst her colleagues:

“One day I was still working at about eight o’clock, and the partners had come out of a partners’ meeting, and one of the [Other Firm] partners said something about somebody in the audit room still working, I remember them saying ‘oh such a body is still here’ and one of our partners as he walked past said ‘yes, and Katy is too and *she’s* pregnant’... when I went back to work they were just so almost proud because I was a [Original Firm] person going into an [Other Firm] environment, which was difficult enough, but the fact that I’d coped so well, and I’d had no problems, just gone had the baby and come back and just slotted right back in...in a way it was almost as if they were like well she’s a [Original Firm] person, she’s coped, and you’re a credit to us type of thing”. (Katy)

In Melissa’s case, however, the physicality of the pregnancy literally prevented her from fulfilling the professional duties she hoped to complete:

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

Some women may feel able, or compelled, to maintain their professional duties without any constraint from their burgeoning bodies during pregnancy, in a style named by [Smithson and Stokoe \(2005, p. 161\)](#) as ‘macho maternity’, in which

women maintain their work responsibilities right up to the moment of labour, and/or during a short maternity leave. This may, however, put additional strain on the body’s stamina, which leaves some women feeling physically inadequate:

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

“There was definitely a thing in the city that women should have it all...there were certainly women that were very pregnant and still at work past their due date, and then they came back sort of four weeks later, and anyone who didn’t really want to be like that... I remember I left at six weeks before, which again some people said ‘Why aren’t you working right up to your due date?’ Well in actual fact I was feeling quite tired and I wanted to go and put my feet up”. (Alice)

The professional working environment can itself be physically demanding, tiring and require copious stamina. Anne was so used to feeling exhausted from the experience of work that she did not realise for some time that her symptoms also mirrored her unexpected pregnancy:

“I was working so hard... I’d just come back from overseas and I was exhausted, I felt a bit funny, maybe tired, maybe emotional, that wasn’t unusual, I was quite sick in the morning, I just didn’t really put two and two together and then I suddenly started to realise I’m being sick every morning”. (Anne)

For some women pregnancy can be a release from the rigours of the professional environment.

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

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

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

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

Early motherhood

The changing embodiment of women does not occur simply during pregnancy and end with the birth of the child, however. There is also a significant period of re-adjustment in early motherhood, when mothers may also be breast-feeding. During this time women may find it difficult to mould or maintain their bodies in the same way that they have in the past in order to preserve their physical capital in the working environment. The case of Deborah illustrates this point.

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

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

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

“I absolutely loved being pregnant, I was never ill at all and my skin seemed to be glowing and my hair seemed to be too, and all the things that you’re supposed to bloom I was very fortunate in all that happened and that I was never sick, and I had loads of energy”. (Deborah)

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

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

The fact that she was still breast-feeding was evident, as her breasts looked very swollen under her tight t-shirt, which did not look terribly

comfortable. I suspect, given what she had said about the difficulty of maintaining her appearance and body image, she had just thrown it on without thinking, but there may also have been an element of accentuating her breasts in this new mothering role, even if unconsciously. Breasts are traditional symbolic signifiers of either sexuality or maternity (Bartlett, 2000), with breast-feeding in modern Western society characterized as an activity to be culturally learned, controlled and managed, rather than as a corporeal, physiological activity (Bartlett, 2002). For women who are breast-feeding in the working environment it is often difficult to undertake, or manage, breast-feeding whilst retaining any level of decorum or privacy, without the process of lactation becoming public knowledge, or intruding into the professional environment.

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

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

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

and clashing with the embodiment of motherhood, as a result of the application of externally assessed measures of competence and definitions of status and success.

The role and expectations of and for professional women in society in the UK may exacerbate this sense of disembodiment. For whereas several of the women recalled with a sense of nostalgia the very embodied presence of their mothers largely being at home during their own childhoods, as many women, including my own mother, were forced to leave work in the 1950s and 1960s when they became pregnant, they also acknowledged that in the current socio-economic and cultural climate it may be regarded as the norm that educated, professional women should both want to work and be given the same opportunities as men to do so:

"I say it's normal, it feels more normal to be at work than to be at home all the time". (Judith).

"My mum never worked, you know, she was always there when I came home from school, you know, the house was always warm, the lights were always on, all those sort of things... I think the difference now is that you feel guilty if you *don't* go out to work, and you're *not* earning your crust, and almost that you're a bit of a layabout". (Maureen)

These expectations in themselves are only possible because of the high salaries earned by professional women to pay for extensive childcare. Other women in less lucrative careers or with fewer educational opportunities may not have the same choices available and may have to give up work or move into lower paid part-time jobs. For some, such as Lorna who worked part-time after the birth of her first child, conflicting expectations of her embodiment as a professional and as a mother cause a certain level of guilt that she is perpetuating the situation where women are perceived as the primary caregivers of children, and not making the most of her professional opportunities

"If I'd heard myself saying this ten years ago I would have shot me, because we chose to

have the child, it's an equal relationship, all of this but... I still have the perception, and I know it's wrong, that I still think fundamentally it's *my* responsibility to look after my child... I still think it's quite an amazing thing to create life and that's quite phenomenal... fundamentally I guess it's what we're here for, you know, we might be super intelligent and doing all these things, but all we are here on this earth to do is reproduce". (Lorna)

There is a dichotomy about whether she is complicit in societal oppression of women's opportunities, or whether she is actually exercising agency and freedom in choosing to live her life the way she wants to. Moreover, the very expectations of and choices available to women may vary in different cultural or international environments, where the availability of publicly funded childcare, in, for example, Scandinavia, means that the expectation of women at all levels of career status is that they will return to work after pregnancy. Thus, the embodiment of each of the women is a product of the national, institutional, social and cultural context in which they operate.

Refiguring accounting and maternal bodies

Bourdieu's theory of social reproduction and physical capital is helpful in interpreting the women's embodied experiences, as discussed in this paper. While Bourdieu's social theory has little specific reference to gender, it has relevance in its theorization of social action as always embodied, of the social being incorporated into the body, of the body's bearing of symbolic value, and of power as subtly inculcated through the body. Bourdieu (1984) suggests that any given embodied practice can only be understood diacritically, that is in its relation to other practices in the same arena. His theory of the 'habitus', the 'principles of the generation and structuring of practices and representations which can be objectively regulated and regular' (Bourdieu, 1977, p. 72) is central to these points.

In the professional habitus of accounting, the acquisition and maintenance of physical capital through particular embodied forms is derived from the socialization processes of the profession, which inculcate the norms and values of appearance and behaviour. These socialization processes in accounting could be said to be what Bourdieu (1977, p. 89) refers to as "the structural apprenticeship, which leads to the embodying of the structures of the world, that is, appropriating by the world of a body thus enabled to appropriate the world". In other words there is a dialectical relationship between the body and the context in which it operates, each informing the other, such that the rules, hierarchies and metaphysical commitments of professional culture are inscribed on the body, and the body reflects this back by acting 'as a memory... entrust[ing] to it, in abbreviated form, the fundamental principles of the arbitrary content of the culture' (Bourdieu, 1977, p. 94). Thus, the women accounting professionals in this paper, including myself, strive to embody what we perceive, or what we believe others perceive, to be the archetypal successful, professional accountant, in terms of dress, behaviour, voice and presence.

This has implications for identity, as the body represents a significant component of how the self is perceived by oneself and others. Identities are conferred upon subjects through cultural authorization. Bourdieu suggests that embodied identities may be understood in terms of the operation and the markers of the habitus, and that identity groupings and social classes are constructed through successful bids for cultural and physical capital, which gives recognition of and authorization for a set of behaviours, and hence identity (Bourdieu, 1977; Lovell, 2004). The body becomes a site of identity definition.

We are also constituted by our bodies into a gendered identity. Women accountants act within a system of recognition and authorization as embodied identities. The image of the desirable, legitimate body in accounting is gendered, in that categories and practices operate as material forces which help to shape and form women's and men's bodies in ways that reinforce particular images of femininity and masculinity. The body may be an

essential component of identity, agency and the self, but the assumed ability to mould it freely in the accounting context is problematic. The process of marketization and commodification of the body in accounting reduces its potential for non-conformity. Certain ways of experiencing or managing bodies are viewed as alternatively legitimate or deviant, affecting whether bodies are viewed as in need of control or correction. Thus, we have seen how myself, Susan and Katy felt estranged from the norms of professional embodiment by lack of, or choice of, clothes, voice or presence.

The habitus of the accounting context, entrenched in embodied, socialized norms, is made all the more visible by the incongruity of other forms of embodiment. When women accountants are pregnant or in early motherhood, they stand outside the system of legitimation, outside the accounting habitus, as a different socio-political category. The two embodied identities and subjectivities of professional accountant and mother have the potential to clash. Pregnancy can be characterized as an unwelcome intrusion of the fertile body into the professional environment. The female body itself has been seen as the ‘other: mysterious, unruly, threatening to erupt and challenge the patriarchal order’ (Davis, 1997, p. 5), through ‘distraction from knowledge, seduction away from God, capitulation to sexual desire, violence or aggression, failure of will, even death’ (Bordo, 1993, p. 5). Davis (1997, p. 5) suggests that organizations suffer from a ‘distinctively masculine fear of femininity and a desire to keep the female body and all the unruliness which it represent(s) at bay’. The influence of Cartesian philosophy and its assumptions based around the rational mind/irrational body dualism has led Dale (2001, p. 26) to suggest that: ‘those whose identities are associated with the body, emotions, nature – for example, women, the “lower” classes, people from other racial groups, people with mental or physical “abnormalities”’ are denied rights as self-determining individuals. Grosz (1994) also argues that female sexuality and women’s powers of reproduction are the defining cultural characteristics of women under patriarchy, making them appear vulnerable and in need of protection or special treatment, such that:

“Women’s corporeal specificity is used to explain and justify the different (read: unequal) social positions and cognitive abilities of the two sexes. By implication, women’s bodies are presumed to be incapable of men’s achievements, being weaker, more prone to (hormonal) irregularities, intrusions, and unpredictabilities”. (Grosz, 1994, p. 14)

As a result, human reproduction has been devalued compared with the value placed on production in the construction of knowledge about people and organizations.

Fertile, pregnant women are constituted on a differential basis, as mothers, going through a process of social realignment in the way that others perceive them. Pregnancy marks the cultural and physical undoing of the socialized identity of the accountant and the gender transformation into the identity of mother. Women may be subjected to subtle practices of power questioning their commitment, belonging, and immersion in the accounting context. These take a number of forms, as discussed in this paper: lack of fit with the embodied identity of accountant (Deborah), denigratory comments (Maureen), lack of privacy and public discussion about the pregnancy (Maureen, Alice), questioning of commitment (Katy, Melissa, Nicky), and increased awareness of size, shape and ability to control the body experienced by many women in the study. These serve to negate the forms of embodiment which exist outside the accounting context, and which are not instrumental within it.

The women themselves also responded to their changed embodiment in the way they perceived themselves and re-conceptualised their identities. Identity is transformed as women redefine their sense of self in the context of the moral and cultural expectations of motherhood and professional work, often experiencing emotions of guilt, self-doubt and anxiety, as well as pleasure, in the process (Haynes, 2007). Pregnancy and early motherhood represent a particular embodied episode in a woman’s life which acts as a hiatus to her usual embodied identity. This shift may be temporary, in the sense that physical changes soon disappear,

but shifts in self-perception may linger longer. The interval of pregnancy offers the opportunity to re-evaluate the self and its possibilities. For some women, the bodily changes serve as physical markers of the inner emotional changes, which they expect to undergo after motherhood. The disruption can also allow a certain freedom or relief from the social and cultural constraints of professional life, as seen with Hannah and Alice. For others, such as Deborah, the challenge of juxtaposing a new identity as mother with her previous identity as ‘high-flying’ professional, and her sense of ‘lack’ in the accounting context, was so profound that she left her post as audit partner to become a full-time mother.

How women respond to this process of identity change will depend on the response of the dominant habitus, which is produced by:

“different *modes of generation*, that is by conditions of existence which, in imposing different definitions of the impossible, the possible, and the improbable, cause one group to experience as natural or reasonable, practices or aspirations which another group finds unthinkable or scandalous, and vice versa”.
(Bourdieu, 1977, p. 78)

In other words, institutional and organizational structures pass judgements on whether certain bodies or bodily practices are valid. Given that organizations themselves have been described as masculine enterprises (Connell, 1995), it is not surprising that women are subjected to, and subjects of, this dominant and privileged way of being that denies other forms of embodied behaviour. The very conditions of accounting work and their association with masculinity may aggravate and exacerbate the potential for self-estrangement and disembodiment for women, perpetuating social inequalities, and, for some, causing permanent or longer lasting disengagement.

Conclusion

As I have argued in this paper, the body is a problematic and complex phenomenon, which embodies the subjectivity of its owner. Thus a phe-

nomenological account of lived bodily experience such as this can be used as empirical data for theorising the body. While the women in this study are not necessarily representative, their understandings and experiences allow recognition of women accountants as embodied beings who have their own corporeal knowledge.

The women in this study found that they embraced a newly gendered identity during and after their pregnancies, which could be either oppressive, liberating, or both, depending on the context and their response. During pregnancy, the body rather than the mind becomes the focus of attention, the body is deemed to be public property, and professional embodied norms are challenged. As well as affecting the responses of others to her professional identity, pregnancy affects the woman’s own sense of her relationship with her body and her professional self. Bodily change during pregnancy is both a resource upon which women can draw in negotiating their social positioning, as well as a form of social control and a means by which they may feel reduced to their biology. As Dale (2001, p. 205) suggests:

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

So how, then, can accounting and maternal bodies be refigured within the professional accounting context? Increasingly, as the profession expands its currently fairly small proportion of women members and as the age profile of members lowers (Professional Oversight Board for Accountancy, 2005), it is likely that more members of the profession will be women with children. The ways in which women’s and men’s bodies are perceived, categorized and valued are undoubtedly important in legitimizing and reproducing social inequalities in the profession. Similarly, the way in which the women in this study sought to differentiate their professional and mothering embodiment highlights the body as a source of sameness, but also of difference and inequality, in which gendered

images and practices themselves can also become embodied. The body is delineated by and delineates social life, being both cultural and natural. Forms of embodiment can be seen simultaneously as a mechanism of social control, and as a form of self-expression and empowerment, so models of embodiment based on one type of body, as the norm by which all others are judged, should be refused. The body could be used as an opportunity for resistance to organizational legitimation of particular forms of gendered norms in a way that challenges the perpetuation of social inequalities within accounting, though currently it seems that the freedom of the body within this context remains problematic.

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