



Mothering or auditing? The case of two Big Four in France

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Abstract

Purpose – Women in public accounting firms are still proportionally much fewer in number in the highest levels of the hierarchy than men, whereas recruitment at junior level tends to be increasingly gender-balanced. This paper aims to analyse the relationships between the glass ceiling and motherhood. The mechanisms explaining the difficulties encountered by auditor mothers in their hierarchical progression within the Big Four in France are identified.

Design/methodology/approach – From 24 interviews with male and female auditors of various hierarchical levels, one seeks to reveal the specificity of the difficulties encountered by auditor mothers.

Findings – It is argued that, throughout their careers, they are confronted with a dilemma that often leads to their being excluded and excluding themselves from the group of “those who may become partners”. It is shown that public accounting firms place both implicit and explicit obstacles in their way, tied to a desire to neutralise the effects, deemed costly, of motherhood. Moreover, the expectations of the organisation and society as a whole conflict on many points and confront female auditors with a dilemma: how to be a good mother and have a bright career? It appears that women who want to better manage this dilemma shape working practices imposed on the whole team and implement tactics to adapt their work-life balance (specialisation and lateral move to staff departments). This leads to individual trajectories that break out of the organisational model and account for the scarcity of women in the upper management levels in audit firms.

Originality/value – The paper gives voice to male auditors and shows that managing the professional life/private life dilemma is difficult for fathers as well as mothers, in the long term. Moreover, rather than thinking in terms of horizontal and vertical segregations, this paper invites one to question the concept of the glass ceiling and consider the construction of the scarcity of women in the accounting profession.

Keywords Gender, Glass ceilings, Public sector organizations, Accounting firms, Parents, France

Paper type Research paper

Introduction

Over the last two decades, accountancy literature has become interested in questions of gender. Excellent studies have been done about the history of accountancy and the accompanying processes of female exclusion and marginalisation of the profession

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(Lehman, 1992; Loft, 1992; Kirkham and Loft, 1993; McKeen and Richardson, 1998). The marginalisation of women has evolved over time, moving from a horizontal segregation (the rejection of women from outside the profession) to a vertical segregation (the allocation of subaltern tasks to women within the profession): access to certain tasks has now been opened up to women, but activities associated with remuneration and prestige have remained the privileged domain of men.

A number of papers have shed light on the persistence of a glass ceiling that women confront in their hierarchical progression within audit firms. The glass ceiling is defined as:

[...] a term coined in the 1970s in the United States to describe the invisible artificial barriers, created by attitudinal and organisational prejudices, which block women from senior executive positions (Wirth, 2001).

The accounting profession is far from being the only environment where women remain outside of the decision-making circles. Overall, in managerial jobs and in most countries, men are in the majority among managers, top executives, and higher levels of professional workers whilst women are still concentrated in the lower categories of managerial positions (Wirth, 2001). In 2000-2002, women's overall share of managerial jobs was between 20 per cent and 40 per cent in 48 out of 63 countries (ILO, 2003). In the USA in 2002, women represented close to 47 per cent of the workforce, but held only 12 per cent of all managerial jobs (United States General Accounting Office, 2002).

As far as the glass ceiling within big audit firms is concerned, the literature bears witness to two trends. First, the level at which segregation operates is rising: the blocking point tends to move to the partner level, illustrating the fact that vertical segregation operates essentially at the highest levels in the accounting profession. Taking all the six UK chartered accountancy bodies together the proportion of female students worldwide has attained a point of quasi-equilibrium since 2000 at around 48 per cent, but the percentage of female members has only risen from 24 per cent in 2000 to 30 per cent at the end of 2006 (POBA, 2007). Other statistics, even though they are more dated, highlight the issue. In the UK, in the under-36 age range, 14 per cent of men and only 7 per cent of women are partners. In the 36-45 age range, 34 per cent of men are partners compared to 25 per cent of women (Ciancanelli *et al.*, 1990). In France, women are also poorly represented at the highest echelons of audit firms' hierarchies. They represent 50 per cent of junior assistants but only between 7 and 20 per cent of partners, depending on the firm (Laigneau and Vandermeirssche, 2006). Second, the bias through which segregation is maintained is more implicit (dissuasion) than explicit (rules) (Crompton, 1987).

Studies into the perceived impact of family ties and sex-roles stereotypes upon career progression in audit firms have confirmed their influence on career success (Anderson *et al.*, 1994; Maupin and Lehman, 1994). However, few studies attempt to understand the micro-processes that structure gender domination in the Big Four audit firms (Hooks, 1992; Anderson-Gough *et al.*, 2005). More specifically, few studies have focused on the impact of motherhood on women's accounting careers. Alvesson and Due Billing argue:

[...] it is the combination of woman plus children rather than woman *per se* that accounts for many of women's difficulties in getting access to senior managerial and other career jobs (Alvesson and Due Billing, 1997, p. 41).

In other professional domains, such as law, both pregnancy and parenting have been shown to result in women's delayed partnership or departure from private practice, such that women are not in as powerful positions as men to influence structural change at higher levels of the profession (Kay and Hagan, 1995; Wallace, 2006). In the accounting domain, Windsor and Auyeung (2006) have demonstrated that gender and dependent children interact to affect the advancement of women accountants to partner level. Whiting (2004) has studied the impact of childrearing responsibilities on the career success of female chartered accountants in New Zealand. She identified some strategies that allowed women to progress in their accountancy careers whilst maintaining parental involvement and devotion. These strategies focus on viewing career progression from a family perspective. However, she also showed that a very few organisations were allowing involvement in family and top achievement in career and that single-minded work devotion was mostly still demanded in order to reach the upper levels of the profession. Haynes (2007a, b) has explored the relationship between the experience of the accounting profession and the identity of motherhood in the UK and noticed that women may be subjected to subtle practices of power, questioning their commitment, belonging, and immersion in the accounting context (Haynes, 2007a).

In this paper, we focus on mothers in the accounting profession and aim to analyse the relationships between the glass ceiling and motherhood. The object of this paper is to identify the mechanisms explaining the barriers and difficulties encountered by auditor mothers in their hierarchical progression within the Big Four in France. It addresses how auditor mothers deal with their professional identities (e.g. the audit role, the client) and, at the same time, how they organise their "private spheres" (e.g. work-life balance, dual-career couples).

From an empirical viewpoint, large accounting firms represent an ideal field to observe glass ceiling processes linked with motherhood: they rely on a very clear hierarchical ladder and have adopted a very standardized career path (the "up or out" model), internal promotion being at the core of their organisational control systems. This context allows easier identification of the difficulties and opportunities women can encounter at each step of their careers and lives. Furthermore, the Big Four, facing a high and costly level of turnover (Browne, 2005), develop equal employment opportunities for minorities and women and communicate intensively, at least in the USA, on their initiatives about flexitime and childcare solutions. We may wonder if this is more a matter of communication rather than a sincere desire to adapt these organisations to their employees' personal lives.

To study the impact of motherhood on women's accounting careers, the French context turns out to be a very relevant field. In 2004, the French fertility rate (1.94) was the second in Europe behind Ireland with 1.99 and far ahead of the third rate (Finland with 1.80) (Richtet-Mastain, 2006, p. 2). French welfare policies are usually perceived as being in favour of the conciliation of work and family concerns. In light of this, France could be seen as a state where women's accounting careers are not impacted at all by motherhood. However, the positive effects of these policies on women's employment and career advancement are not so obvious. France even turns out to be behind its European partners on some topics that are essential to work-family concerns (e.g. maternity leaves and childcare structures for under school-aged children).

First of all, an analysis of both the impact of motherhood on women's activity and the French context for family-work conciliation are presented. Macro-level information

is collected to provide an overview of employment patterns of mothers and to compare the rate, degree and circumstances of French women's participation with those of the US and other European countries (1.1). A panorama of Big Four initiatives regarding motherhood completes this contextual first part (1.2). As a second step, the research methodology is described (2). A total of 24 semi-directive interviews with female and male auditors at various hierarchical levels in two of the Big Four in France help to reveal the specificity of the difficulties encountered by auditor mothers. Attempting to go beyond the description given in the accounting profession (Hull and Umansky, 1997; Barker and Monks, 1998), this study argues that individual obstacles are mostly determined by organisational and social constraints, these last two obstacles being intensively intertwined. Our findings show that the organisation erects both implicit and explicit sanctions, tied to its desire to neutralise the effects of motherhood (3.1). Women who want to manage the family-work dilemma better implement tactics to adapt their work-life balance (3.2). Nonetheless, managing this dilemma proves to be difficult in the long-term, leading to individual trajectories that break out of the organisational model and account for the scarcity of women in the upper management levels in audit firms (3.3): specialising in a particular auditing domain or moving laterally into the staff support functions. A discussion (4) is eventually provided to analyse the implications of our results concerning the concept of the glass ceiling and the status of men in the whole picture of motherhood in the accounting profession.

1. Motherhood and its impact on work life

Motherhood as an emerging and politically-contested identity has been explored from sociological and psychological perspectives, but has rarely been tackled within the context of the accounting profession (Haynes, 2007b). Haynes (2007a, b) sets out to link these two domains and thus to contribute to accounting research by extending our understanding of how accounting identities interact with the identity of motherhood. She points out that the concept of motherhood is problematic because the fact that only women are biologically able to be mothers does not mean that they experience motherhood in the same way (Haynes, 2007b). Two different conceptions of motherhood may be defined: the physical sense of having a baby (motherhood), and the sense of becoming a parent (parenthood), the latter covering the social implications of the role. Taking into account the second sense, we detail the impact of motherhood on a career. First, we provide background data on the social policy environment in which the accounting profession in France is located (1.1). Then we highlight the impact of motherhood on the glass ceiling in the accounting profession with a brief focus on the Big Four's specific policies about motherhood (1.2).

1.1 The French family policies in favour of work-family conciliation

Most scholars claim that there is no simple link between a mother's presence on the labour market and state interventionism on that topic. For instance, if the higher rate of activity in the Scandinavian countries may well be attributed to a higher rate of public childcare opportunities for children under school age, Alvesson and Due Billing notice that there is no simple explanation for this phenomenon and that the amount of public childcare is partly the outcome of a high employment rate for women, leading to strong pressure to expand this service (Alvesson and Due Billing, 1997, p. 61 and 81)[1]. It seems that a combination of both social policies and social acceptance (by the families

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

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

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

History plays a part in explaining these contradictory signals. This contradiction between the aims of an interventionist policy in favour of work-family conciliation and its actual results is a long-lasting story in French family policies and women's work. For demographic reasons, France is a highly interventionist state with regard to motherhood (Knibiehler, 2001) (see Table I for an historical overview). Yet these

1842	Women gain access to medical and dentist professions
<i>Mid-nineteenth century</i>	<i>First crèches (nurseries) for plant workers</i>
1892	Night work is prohibited to women
1898	Working day length in the plant is reduced to ten hours a day
1900	Women can become lawyers
1907	Married women are authorised to freely use their wage
<i>1909</i>	<i>Eight-week (unpaid) maternity leave</i>
<i>1945</i>	<i>Maternity leave becomes compulsory and paid for 50 per cent</i>
<i>1950s</i>	<i>Development of child-minder job</i>
1965	Spouses do not need anymore the authorisation of their husband to work
1970	The State replaces the notion of family chief by the notion of parental authority being assured by both parents
<i>1980</i>	<i>The maternity leave is increased to 16 weeks. It becomes prohibited to dismiss a pregnant woman</i>
1983	Law on the "professional equality", forbidding any kind of professional discrimination on a sexual basis
1987	Abolition of night-work ban for women
1999	Law on the equal access of men and women to political mandates and elective functions

Table I.
Historical overview of the French state policies regarding the employment of women

Note: Specific measures related to mothers appear in italics
Source: Becker (1993)

policies protecting women in the time of pregnancy and childbearing have the perverse effect of strengthening the image of women as being the only ones needed in bringing children up. State intervention and support institutionalise raising children as being an exclusively “woman’s duty”. The French state has long cultivated this ambiguity, seeking to protect the health of mothers (Hantrais, 1995, p. 211) by limiting the length of the working day and prohibiting night work (1892). The Law of 1909 was dedicated to protecting pregnant women, allowing them an eight-week interruption of work before and after giving birth without losing their jobs. This protection went along with the unequal status of women as made sacred in the Napoleonic Code Civil: the status of spouse and mother (Laufer, 2005, p. 238).

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

1.1.1 Maternity leave. Future mothers in France benefit from rights that would make their US counterparts green with envy. The legal length of maternity leave (from 16 to 46 weeks depending on the number of children -being single or multiple births- and the size of the existing family) is laid down by the *Code du Travail* and is asserted as a basic right. Specific sector arrangements can define even more favourable rights for their employees. Maternity leave is divided into pre-natal leave and post-natal leave, both of which are paid 100 per cent on the basis of the average of the last three months’ salaries. The *Code du Travail* and the Social Insurance ensure that women don’t work for at least eight weeks around the birth. In the event of non-compliance, women are no longer entitled to the paid allowance and the employer can be sued for having a pregnant woman working during this period of time (Article L224-1 of the French Code du travail, Loi n° 73-4 of 2nd January 1973, Journal Officiel of 3rd January 1973).

In comparison, until the adoption of *Family and Medical Leave Act* (Public Law 103-3) by Congress in February 1993, the USA had no legislation ensuring a basic right for any form of parental leave, even if the *Pregnancy Discrimination Act* of 1978 slightly opened the door, constraining companies with private insurance to deal with pregnancy as an illness. In 1993, only 12 out of the 50 states were imposing unpaid maternity leave for women, and exclusively for those working in the Public sector. Since 1993, if you are an “eligible” employee, i.e. a full-time employee working for more than one year in a company with more than 50 employees (only 46 per cent of private sector employees), you are entitled to 12 weeks of leave for certain family and medical reasons during a 12-month period. The FMLA only stipulates unpaid leave[2]. The average length of maternity leave remains very short: ten days, and this length has not increased between 1995 and 2000. This can be explained by the fact that maternity leave is unpaid. In addition, the proportion of middle-size and big companies that provide paid-maternity leave decreased between 1995 and 2000 from 3 to 2 per cent.

If we compare French policies to other EU countries (see Figure 1 for a comparison of the length of European maternity leave policies), the picture appears less of a

paradise. France positions itself towards the less generous end of the group, in particular when compared to the EU newcomers, whose birth rates are so weak that they tend to develop very favourable policies on this issue. With respect to financial support associated with maternity, most European countries provide an allowance ranging from 66 per cent to 100 per cent of the last salary. Although some Scandinavian countries provide a relatively low allowance, it is maintained over a relatively long period of time (e.g. one year in Norway). Another commonality in Scandinavian countries is that both the leave and the allowance are shared between the mother and the father, so that the latter is involved in childrearing. In France, maternity leave is aimed at mothers only. Fathers have been able to benefit from a maximum of 14 days' paternity leave only since 2002.

1.1.2 Pre-school childcare solutions. One of the most influential factors affecting women's level of employment activity is state-funded childcare support services and the social acceptance of their use. In France, it is totally socially acceptable for a mother to go back to her full-time job and confide her three-month-old child (Hantrais, 1995, p. 212) to the crèche for instance. This acceptance is quite exceptional in Europe (van der Lippe and van Dijk, 2002).

Although an early return to work is culturally well accepted for mothers in France, the number of crèches (for children aged from three months to three years) is totally insufficient in relation to the number of births per year. In 2005, there were 807,400 births but, as a whole, the state provided only 254,000 places in crèches and day-nurseries (Chastenot, 2005). As a consequence, 60 per cent of children from four months to two years of age were cared for by their parents (mostly their mothers) in 2002. For the other 40 per cent, parents turned to various solutions: childminders, crèches, or grandparents (Blanpain, 2005). One grotesque consequence of this fact: young couples must apply to a crèche at the same time they have their first ultrasound! In contrast, France has one of the best pre-school systems for children from three to six.

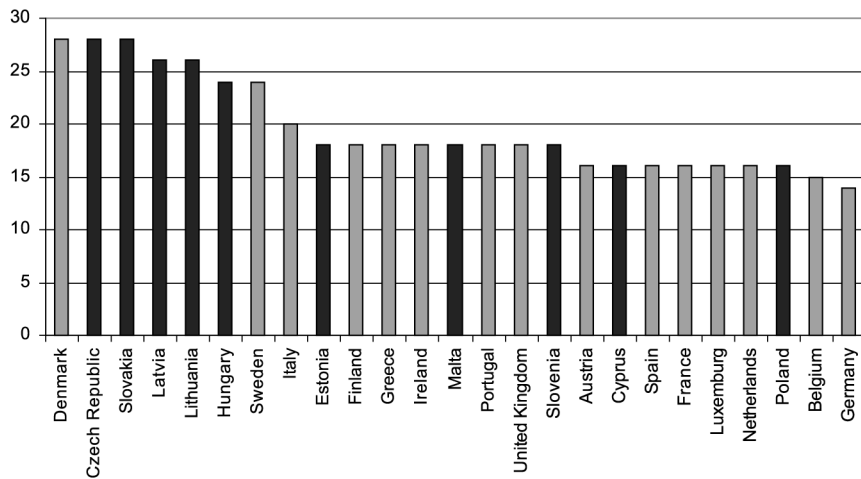


Figure 1.
Length of legal maternity
leaves in the EU countries
(in weeks)

Note: Dark Columns Represent the EU Newcomers
Source: http://www.observatoire-parite.gouv.fr/portail/doc11/conges_maternite_legales.pdf

Pre-schools are free and open between eight and ten hours-a-day (in most European countries, pre-schools open four hours a day). A total of 99 per cent of children aged from four to five and 89 per cent of three to four-year-olds go to pre-school (Chasteney, 2005). The lack of childcare structures for children under three partly explains why, in France, the employment rate for mothers with children above three years of age is much higher than it is for mothers with children under three (Colin *et al.*, 2005).

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

Therefore, this contextual analysis shows that everything is not perfect in French family policies regarding women's family-work conciliation. We also suggest that the link between public policies and women's employment is complex and certainly not a direct one. Other influences are critical for women's place in professions. As far as the accounting profession is concerned, organisational influences such as specific programmes for mothers are being introduced, for instance, in the USA. We might question whether their true aim is a real evolution of the business model or a mere avoidance of the issue. No matter what their true purpose is, they show that motherhood is perceived as having a great impact on women's careers in the accounting profession.

1.2 The accounting profession, glass ceiling and motherhood

Few studies directly focus on the relationship between motherhood and the glass ceiling. However, many studies present, test and develop hypotheses to explain the glass ceiling for women more generally, some of them explaining it partly by family-related factors. Two explanatory hypotheses of the glass-ceiling stand out and have been largely investigated in the accounting literature (Dambrin and Lambert, 2006): the conjunctural hypothesis, and the structural hypothesis.

The conjunctural hypothesis states that the low number of women partners can be simply explained by the "pipeline" phenomenon: many women started their careers recently in independent accounting and have not yet had time to climb to the top. This "historical lag" explanation is not tenable. It does not suffice to explain the segregation with which women are still confronted (Roberts and Coutts, 1992).

For this reason, most research refutes and deconstructs this hypothesis (e.g. Hull and Umansky, 1997) and refer to structural explanations of the glass ceiling. For instance, Barker and Monks (1998) postulate that the hierarchical advancement of women in the accounting profession is a combination of structural factors at different levels. Drawing from the framework proposed by Morrison and von Glinow (1990), they propose to differentiate the individual level (variables centred on personality), the organisational level (discriminations raised by the firms) and the social level (prejudices of the dominant group).

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

Studies into the perceived impact of family ties and sex-roles stereotypes upon career progression in audit firms have confirmed their influence on career success (Anderson *et al.*, 1994; Maupin and Lehman, 1994). Windsor and Auyeung (2006) demonstrate that gender and dependent children interact to affect the advancement of women accountants to partner level. Mothers are the most disadvantaged group when it comes to promotion. In general, although women accountants with dependent children reach

manager level, few mothers are promoted beyond that level. Windsor and Auyeung (2006) therefore suggest that motherhood is a reason for the glass ceiling.

If motherhood *per se* is an emerging research theme in relation to the glass ceiling, the impact of family ties and sex-roles stereotypes upon career progression in audit firms has been explored in greater depth, notably in the 1990s. These areas of research focus on the structural roots of the glass ceiling, stemming from the individual, social as well as organisational obstacles linked to family ties that slow down or hinder women's careers in audit firms.

Amongst the individual obstacles that are supposedly chosen by women themselves, are lifestyle choices, presented as deliberate by the researchers. For example, amongst the findings of his inquiry, Bernardi (1998) analyses the turnover of women as the result of a lifestyle choice centred on the family. Furthermore, women expect their careers to be interrupted by maternity leaves. In anticipation, they invest less in their training and do not acquire the qualifications needed to follow a linear career path (Mincer and Polacheck, 1974). This type of analysis has been widely contested, notably from a methodological standpoint. It relies on forecasts of future behaviours; observing acts *a posteriori* provides a more reliable basis for forecasting (Hooks, 1998). Moreover, Ciancanelli (1998) shows that what we call "lifestyle choice" is, in reality, imposed by social pressures relating to the responsibilities of women in the home or new financial constraints.

For other scholars, it is the social-order obstacles which rely on the stereotypes associated with each of the sexes that mainly explain the glass ceiling (Crompton, 1987; Hull and Umansky, 1997; Adams and Harte, 1998). Managers would "naturally" be men and women "naturally" mothers. Behind these stereotypes, we find the traits associated with both genders: men embody power, whereas women represent the affective and are nurturers (Morrison and von Glinow, 1990). The traits attributed to women are incompatible with a masculine profession, ordered by men for men (Hines, 1992; Kirkham, 1992; Kirkham and Loft, 1993). Women who wish to become mothers have no place in the accounting profession. In contrast, society expects them to be the "household accountant" and/or the attentive and understanding spouse of the chartered accountant (Komori and Humphrey, 2000; Llewellyn and Walker, 2000; Walker, 2003b). These stereotypes have been particularly widely criticised in the last ten years with the emergence of the "queer theory", arguing that sexual identities are fluid and dynamic and that sexuality is inevitably intertwined with, and sometimes constitutive of, power relations (Gamson and Moon, 2004, p. 49).

In addition to these social obstacles come some organisational obstacles that become more difficult to manage with motherhood. Working conditions related to the profession (numerous business trips, late working hours, etc.) are sometimes presented as factors explaining the slower career progression and/or the higher turnover amongst women. For instance, Barker and Monks (1998) mentions the impossibility for Irish women accountants to opt for flexible working hours (either because few firms propose them, or because asking for them is frowned upon). This may explain certain professional choices made by women: specialising in the more sedentary taxation domains (Silverstone, 1980), or moving out of the independent sector to work in the corporate sector (Crompton and Sanderson, 1990). Acquiring know-how and techniques constitutes another type of organisational obstacle

strengthening with motherhood. As we have seen above, some scholars claim that women expecting to become mothers do not involve themselves in skill acquisition. Wajcman (2003, p. 152) criticises this pseudo free arbiter: what is wrongly claimed as the “implication” of women at work is conditioned by “socially structured arrangements” that exert constraints on them. For instance, in the British accounting profession, during the 1990s, women still faced pressure that deterred them from enriching their skills and obtaining new diplomas (Roberts and Coutts, 1992). This pressure comes directly from their parents, husbands, human resources advisors, and indirectly from domestic constraints they have to take on. These latest constraints deprive them of the time and income that would enable them to pursue their studies (Roberts and Coutts, 1992).

For many studies dealing with the glass ceiling in the accounting profession, motherhood acts as a variable indirectly increasing the impact of the glass ceiling, by the interweaving with organisational and social factors that determine women’s choices to leave the “up or out” model of the large accounting firms. Few studies show a direct impact of motherhood on women’s careers in the accounting profession. Hantrais (1995), Windsor and Auyeung (2006) Whiting (2004), and Haynes (2007a) stand as exceptions in this respect, and our study extends their findings, by considering the impact of motherhood on the creation of a sustaining glass ceiling.

1.2.2 The Big Four’s initiatives regarding motherhood. The Big Four, at least in the US, are making efforts to communicate their initiatives to integrate and keep women in their staff at every step of their lives. Recently, a study published in an American magazine entitled “Working Mothers” compared the initiatives of US companies with respect to the family-work balance and selected the top 100. The Big Four, in the USA, all ranking among the top 100 family-friendly companies, disseminate the results of this study on their web sites. They all propose paid maternity leave ranging from two weeks at KPMG, six at EY, eight at Deloitte to 11 at PWC, and fathers are also entitled to take leave (from two to three weeks of paid paternity leave). The study also shows that all the companies mention flexitime arrangements and different kinds of childcare solutions such as the existence of centres dedicated to back-up childcare. However, most proposals aim at helping parents to solve short-term difficulties (e.g. emergency back-up care) and do not tackle the recurring constraints associated with parenthood. Nevertheless, three Big Four firms emphasise they may contribute towards regular childcare costs. Whilst this is helpful, we may wonder if this aspect is the most significant issue for mothers seeking to pursue their work life in the accounting profession. Social acceptance is also crucial and no Big Four firm provides information on how initiatives to encourage culture change are being used to. In the end, some initiatives may appear to be of secondary importance, such as the possibility to apply for flexitime online and the existence of a 24-hour hotline “for those who have questions” about work time arrangements. The main question remains: are these initiatives actually promoted within the organisation and do auditors dare to benefit from them? For instance, is it socially accepted that fathers take their three weeks of paternity leave? Can women easily apply for flexible working without sacrificing career advancement?

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

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

The next section of the paper addresses the methodology we used to explore these issues empirically.

2. Research methodology

Managing the work-life balance is influenced by social, organisational, and professional factors, but it also stems from individual needs and decisions (Barker and Monks, 1998). To bring to light the social and organisational barriers that structure the individual behaviours of women auditors, it seemed to us interesting and important to let the individuals speak for themselves. In addition, our aim to uncover the mechanisms, the "micro processes" mentioned previously, which make motherhood a driver of the glass ceiling suggested the need to enable individuals to speak out through interviews.

This qualitative study relies on a programme of 24 semi-structured interviews with auditors from the Big Four in France. The interviews were conducted face-to-face and were all tape-recorded. Those conducted in a private office on the premises of the employer firm lasted between 60 and 90 minutes. Those conducted at the individual's home (four out of 24) lasted between 75 and 120 minutes. The first contacts were obtained thanks to the alumni networks of our University. Then, we asked each interviewee to put us in touch with colleagues. It follows, that the interviewees provide some possibility of gathering diverse views of the issue and are not intended as a representative sample of the whole population.

The basic profile of the interview programme can be seen in Table II.

All four "Big Four" were approached for this study. However, we concentrated our efforts on the two accountancy firms which provided the greater number of opportunities in terms of accessing data (rapid affirmative answers from auditors to interview requests) and which seemed to adhere to a different model in terms of managing women's careers. Although Firms A and B both adopt the auditor business model (such as we present it in the following section), the sex-roles stereotypes were referred to significantly less frequently by our interlocutors at Firm A. Moreover, Firm A differs from the others by the relatively bold statement it issued in 2005 with regard to promoting women: in the Large Corporations department in France, five of the seven people who were named partners were women. The profiles of auditors interviewed in Firms A and B are detailed in Table III.

Table II.
Characteristics of the
population studied

	Number of people interviewed	Number of women	Median seniority (in number of years)	Median number of children
Firm A	15	10	7	1
Firm B	9	5	11	2

Grade	Seniority (in number of years)	Gender	Number of children	Firm	Denomination in the study
Senior partner	22	Female	3	B	Woman B, Senior Partner, Firm B
Senior partner	20	Male	0	A	Man, Senior Partner, Firm A
Senior partner	20	Male	2	B	Man, Senior Partner, Firm B
Senior partner	18	Female	3	A	Woman, Senior Partner, Firm A
Senior partner	18	Female	2	A	Woman B, Senior Partner, Firm A
Senior partner	16	Female	3	B	Woman, Senior Partner, Firm B
Partner	11	Female	2	A	Woman, Partner, Firm A
Senior manager	14	Male	2	B	Man C, Senior Manager, Firm B
Senior manager	11	Male	1	A	Man, Senior Manager, Firm A
Senior manager	11	Male	0	B	Man, Senior Manager, Firm B
Senior manager	11	Male	1	B	Man B, Senior Manager, Firm B
Senior manager	10	Female	1	B	Woman C, Senior Manager, Firm B
Senior manager	9	Female	2	B	Woman, Senior Manager, Firm B
Senior manager	7	Male	2	A	Man B, Senior Manager, Firm A
Senior manager	7	Female	3	B	Woman B, Senior Manager, Firm B
Manager 2	7	Female	1	A	Woman, Manager 2, Firm A
Manager 2	7	Male	1	A	Man, Manager 2, Firm A
Manager 2	6	Female	Pregnant (1st child)	A	Woman B, Manager 2, Firm A
Manager 2	5	Female	0	A	Woman B, Manager 2, Firm A
Manager 1	6	Female	0	A	Woman, Manager 1, Firm A
Manager 1	6	Female	0	A	Woman C, Manager 1, Firm A
Manager 1	5	Female	2	A	Woman B, Manager 1, Firm A
Senior 1	2	Female	0	A	Woman, Senior 1, Firm A
HR training manager, former auditor	9	Female	2	A	Woman, HR, Firm A

Table III.
Profile of the auditors
interviewed in firms A
and B

The theme of motherhood could have made us focus exclusively on female accountants' experiences. Nevertheless, given the social meaning we give to motherhood, we are convinced that motherhood impacts on both partners in a relationship[3]. We thus expect to go beyond a criticism levelled at research acknowledging gender differences: a tendency to take on an individualistic approach, neglecting the interaction effects of decision making within the household (Blossfeld and Drobnic, 2001). Therefore, male as well as female accountants were interviewed for this study. We wanted to collect men's perceptions of the problems faced by women in the profession for several reasons. First, dual career couples in audit firms tend to arise. Some of our interviewees are fathers and developed interesting viewpoints about the difficulties their wives are facing. Second, even though parenthood tends to impose more constraints in terms of organisation on women than on men, young male auditors are slowly but increasingly willing to spend more time in their family. Therefore, they can also enrich this study with their personal experiences of parenthood. Thus, when interviewing men, our purpose was definitely not to put the blame on them as a group, or to try to entrap them by hoping desperately to catch, at the end of a sentence, words that betray a discriminating attitude. First, this methodological position would have been a mistake since gender discrimination is not a man's "privilege". Second, it would also have been pointless to develop such a position, since an interviewee who felt that

s/he was being attacked would certainly construct his/her argumentation to avoid an undesirable prosecution.

Male and female auditors were interviewed according to a common interviewer's guide based on two main themes: the interviewee's experience as an auditor and the key points of career development in their firms. To gain an insight into the auditors' experience, we asked questions focused on the recruitment process, the facts relating to socialisation, and the existence of mentoring, for instance. Key points of career evolution were identified by questioning people notably about their perceptions of the traditional career paths in their firms, the assessment criteria, and the perceived determinants for reaching partnership. The order and focus of the questions were adapted according to the individual's professional and personal experiences rather than according to gender. Related to our methodological choices and our initial research question centred on the glass ceiling, we did not have any preconceived idea about what is to be "a good mother/father". During the interviews, our questions addressed the visions auditors had of their careers, and it is from within their answers that the topics relating to family concerns emerged: the essential management of a work-life balance and their conception of "right parenthood".

Recordings of the interviews were transcribed and coded for NUDIST NVIVO, a qualitative data analysis programme. This programme allows interview material to be coded line-by-line under the categories determined by the researchers. Codes can be drawn up from three obvious sources: existing research questions, theory, and empirical data, but more importantly the interaction of these three elements during the carrying out of research (Anderson-Gough *et al.*, 2005). In our research, we built a framework of tree codes inspired by our theoretical analysis of the various explanations for the glass ceiling in the accounting profession. After having conducted a portion of the interviews, we then constructed an initial coding framework composed of nine codes defined in Table IV. This initial coding framework, drawn from theory, was broadly supplemented over the course of conducting the interviews and evolved still further during their analysis. Our intention was to identify from the issues emerging during interview what the categories for coding should be, rather than structuring the interview around a number many predefined categories. As Anderson-Gough *et al.* (2005) state, this is one way of addressing the issue of "dynamism" in the research process (Anderson-Gough *et al.*, 2005). As the predefined coding framework suggests (Table IV), the theme of motherhood was not central to our research initially. It did, however, prove to be highly relevant to our understanding the dynamic of the glass ceiling over the course of our interviews. It is for this reason that we have chosen it as the central axis of analysis. The gap between what our codes describe and the way we chose finally to analyse these codes may seem troubling. In fact, this echoes a frequent misconception regarding qualitative data analysis: the assumption that the coding somehow constitutes analysis (Anderson-Gough *et al.*, 2005). Related to this point, we observed that most of the time, at the beginning of interviews, both conjunctural and structural individual explanations were presented. But, very quickly, the discourse of the interviewees was slowly shifting towards and revealing more organisational and social explanations. This can be easily explained by the level of "intimacy" linked to the subject and the level of trust needed to disclose the experiences women and men go through. In our analysis, we decided to focus on these parts of the discourse of our interviewees, assuming that these experiences were closer

Code Level 1	Code Level 2	Code Level 3	Description of the code	Theoretical source
FACTS			Factual illustration of a gender difference (unfavourable to women) in auditing careers. No explanation of segregations at this level	Morrison and von Glinow (1990); Hull and Umansky (1997); Crompton (1987); Lehman (1992); Loft (1992); Roberts and Coutts (1992); Kirkham and Loft (1993); Walker (2003a); Ciancanelli <i>et al.</i> (1990)
FACTS	SEGH		Signs of horizontal segregation at entry to the profession for women	
FACTS EXPL	CEIL		Signs of a glass ceiling existing for women Explanations of the facts given by women and men interviewed ("Why do women less often become Partners than men?")	
EXPL	CONJ		Conjunctural explanations for the glass ceiling: pipeline, temporal hypothesis	Criticism by Roberts and Coutts (1992); Hull and Umansky (1997)
EXPL	STRUCT		Structural explanations (vs conjunctural). Women come up against structural obstacles in the accounting profession	Barker and Monks (1998); Morrison and von Glinow (1990)
EXPL	STRUCT	INDIV	Individual obstacles, meaning those erected by the women themselves against their own cause.	Hunton <i>et al.</i> (1996); Bernardi (1998)
EXPL	STRUCT	ORGA	Regroups lifestyle choices and personality traits Organisational obstacles, developed by the accounting profession in general or by a firm in particular, which feed segregations against women	Barker and Monks (1998); Crompton and Sanderson (1990); Roberts and Coutts (1992)
EXPL	STRUCT	SOC	Social obstacles, developed by society as a whole, which feed segregations against women in the accounting profession. Regroups stereotypes associated with the roles traditionally assigned to men and women in society	Crompton (1987); Hull and Umansky (1997); Adams and Harte (1998); Llewellyn and Walker (2000); Walker (2003b)

Table IV.
Initial coding framework

to what they actually faced, rather than the general and politically correct discourse they may have presented at first.

3. Motherhood as a driver of women's scarcity

By ignoring the needs of those who wish to balance their professional and private lives at certain moments in their career, the firm becomes a scarcity organiser, according to the expression used by Laufer (2005). Over the course of the interviews, motherhood increasingly appeared as one reason why women are being excluded or excluding themselves from the path to partnership. For example:

In this type of structure, what's nice is that populations are quite gender-balanced. I think that there are as many men as women at the beginning. Later on, it can change. . .

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

Yes, or before, when you have children. There is a moment when women say they aren't staying on; either they ask for a four-day week, or they simply leave. It is probably more difficult for them when they become mothers. But anyway, they already tend to exclude themselves. . . (Man B, Senior Manager, Firm B).

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

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

3.1 Organisational practices fostering women's scarcity

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

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

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

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

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

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

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

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

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

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

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

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

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

Some women are greatly surprised to see part of their bonuses suppressed, suggesting that the rules of the game are not explicit and transparent in the organisation. The bitter resentment felt by women is then difficult to overcome:

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

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

So, she comes back and her portfolio has been stripped down, obviously, since she wasn't there when the assignments took place . . . So her best assignments were gone and she had been given only the shit jobs . . . She's back and everyone goes about their business . . . (Woman, Senior 1, Firm A).

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

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

It's the career model that is not adapted . . . The organisation should offer these positions as challenges to people between 35 and 40, between 40 and 45, etc. What is not normal is that we women are made to pay for these ten months of absence on the scale of a career of how many years? Forty years? It's normal that there be a logical slowdown in the years when we are not here [. . .] But what is not normal is that we are made to, in quotation marks, "pay for life". Because the big problem is that you are given career prospects in the company at between 30 and 35 years-of-age. That's when you are given your challenges and, as a woman, that's when you have children! (Woman, HR, Firm A).

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

With respect to flexible time, women refuse to commit to current proposed solutions, since it is often argued that a four-day week is transformed into “I do five days of work paid as four”, because a client and/or teams would be constantly calling up on the fifth day. This confirms what Anderson-Gough *et al.* (2005) witnessed in their fieldwork: “While part-time working was an initiative that both our firms had introduced during the nineties there was also the general perception that such practices failed to fit in with the norms of client service” (Anderson-Gough *et al.*, 2005, p. 478). But the testimony of a Senior Partner shows that solutions to this problem may be implemented:

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

Very often, discourses about audit work constraints tend to develop a “*per se*” argumentation, meaning that organisational practices are imposed by the inherent elements of a professional service activity (necessity to do long hours, crucial importance of client relations, etc.). As shown by Anderson-Gough *et al.* (2005) or Grey (1998), the “client” is a discursive motif that serves to account for – meaning both to describe and to justify – many dimensions of organisational processes in audit firms. Grey (1998) witnesses the use of the client as a rationale for existing arrangements in the firm and also the willingness within the firm to seek to manage client expectations when these contradict firm policy (Grey, 1998, p. 583). “The rhetorical power of the client is very significant in the professions, since it conjures up not just market pressures but also has overtones of customer service” (Anderson-Gough *et al.*, 2005, p. 478).

The example mentioned above shows that organisational practices are not imposed on audit firms but are, at least partly, chosen and constructed by the management. As observed by Anderson-Gough *et al.* (2005), the client is a linguistic device that shifts the matter of gender imbalance onto the “client” for whom the firms' services are oriented and organised. Through the discourse of the client, managers and seniors assert their authority over subordinates, and in so doing, though not necessarily intentionally, aspects of gendering within audit firms are reproduced as client preferences are mobilized to legitimate embedded gender relationships. (Anderson-Gough *et al.*, 2005, p. 479). In the case of flexitime, solutions to transform it into a good deal for individuals exist but are not implemented. It seems that audit firms remain fairly reluctant to adapt working hours because it would reduce the pressure they put on their teams. Audit firms thus choose to keep flexitime solutions synonymous with marginalisation from the career model that leads to partnership.

3.1.3 About the ambiguity of the glass ceiling. Motherhood's impact on women's careers contributes to questioning the notion of the glass ceiling itself: if women who

have become or intend to become mothers leave the classic audit path before having faced any glass ceiling, does the glass ceiling really exist?

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

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

And then, further in the interview, the same person states:

There is a real brake here for women who have babies early, that is to say before they reach a management grade. Because, at that moment, they are in team situations that make it more difficult for them to cope with motherhood (Woman b, Senior Partner, Firm B).

This perception is also shared in Firm A where a heavy loss of women is observed at senior level III (prior to becoming a manager). Before even being faced with the glass ceiling, women auditors leave firms because they anticipate the impossible task of managing correctly the dilemma between professional life and family life, which is either occurring or soon to occur in their cases:

We do roughly five years when it's not part-time, and for the women, no babies if at all possible [...] Here, this is something very entrenched with respect to the profession. I think we'll need to have a revolution, otherwise... We are already starting to have problems because there is wastage at the senior level III that is disastrous (Woman, HR, Firm A).

The wastage continues for three years at manager level: from 45 per cent of women managers, it shifts to 30 per cent of senior managers (Woman b, Senior Partner, Firm A). This questions the adaptation of structures and mindsets in their capacity to offer real opportunities to men and women who wish to balance their professional and private lives.

Although women who leave the organisation seem to do it before being faced with a ceiling, our interviews account for clear barriers relating to motherhood. The organisational sanctions of motherhood are found to be materialised by several difficult steps to overcome: these may be interpreted as "glass ceilings".

First, the level of director, above senior manager grade, is consequently held mostly by women (60 per cent of directors are women in Firm A). This level is dedicated to those who are senior managers for a long time, and who will usually never make partner. Often, directors are presented as specialists who are unwilling or unable, according to the partners, to deal efficiently with the market side of the job: searching for clients, negotiating fees... The reasons given blend "personal choices", echoing the need for flexibility, and voluntary marginalisation from the organisation:

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

something new. But they didn't position themselves "to take the job" (Woman b, Senior Partner, Firm A).

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

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

Int. – Super partner?

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

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

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

This brings us back to the initial ambiguity of the concept of the glass ceiling that encapsulates both the outcome and the mechanisms of the ceiling. Although our interviewees recognize a low number of women at partnership level, they assert from the outset that no organisational obstacle can explain this situation. Yet, when we question them about the key factors of success in reaching partnership level, they clearly identify the difficulties that mothers encounter. However, they cannot bring themselves to present these difficulties as barriers tied to the organisation or to social stereotypes and, by omission, tend to hold women themselves at least partly responsible for these "choices". Therefore, the obstacles or mechanisms are genuinely made of "glass", meaning invisible, but this does not apply to the outcome of these mechanisms, i.e. the ceiling itself. The ceiling is perfectly visible since all our interviewees recognise that few women reach the top.

3.2 Mothers shaping new practices

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

3.2.1 Discrete organising between women. When a pregnant woman has got over the hurdle of announcing her condition within the organisation, intelligent delegation becomes a fundamental challenge to avoid compromising her career prospects as much as possible.

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

And then finally, it's a profession where we organise ourselves because we have assignments. I prepared my maternity leaves, meaning I found people who could replace me. Well, it wasn't for the partner to find replacement solutions. As a result, it's neutral for the partners; they

have someone taking care of it, so finally this maternity leave is not a problem (Woman, Partner, Firm A).

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

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

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

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

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

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

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

I'm thinking of one woman in particular, who tries to lead from the frontline, and who is, as a result, very demanding with the teams . . . Wanting to be extremely efficient, but at the same time imposing impossible hours . . . Sometimes she says, “I want us to be leaving at 5 o'clock”, or “we have to be finished by 6:30 pm” [. . .] when it is not possible. So, in fact, we end up working at home, or at the weekend because she absolutely wanted us to leave the

assignment at 6:30 pm on Friday night when we hadn't yet finished, and so you say, "I'll finish it, and I'll send it on Monday" ... (Woman, Senior 1, Firm A).

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

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

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

3.2.3 Building a home partnership. For decades, male auditors relied on their spouses, who were either housewives or had jobs involving fewer time constraints. In this configuration, male auditors were able to dedicate their lives to their jobs. This personal organisation has long been a condition for male professionals to have successful careers:

In the office next door, Bertrand's wife is a clerk in a bank, and the other guy's wife is a teacher ... These are not real choices, since there is always a moment when you get stuck ... Another solution is to have a nanny at home from 8 in the morning until 8 at night, or a full-time nurse ... (Man b Senior Manager, Firm A).

Increasingly, for people with the ambition to manage the family life/professional life dilemma without giving up either side, adapting the way of working, mentioned earlier, is indivisible from adapting a way of living outside the organisation. Most interviewees present this as a matter for the couple:

Anyway, I see that we managed it together. My wife and I both do the same job. There is a real management of the maternity by the couple, to enable the one who wants to have a career to go back in the right conditions and find his or her place again. It was her choice to go back, continue, try to make a career of it, not lose a year at all ... all that. So, she had to put herself in a position to be able to start back the moment maternity leave was over [...] And there is a real difficulty that implies really helping her, because it's not enough to say, "Yea, yea, that's true, you're right ..." and then afterwards you don't take care of the morning or the night shift ... (Man, Senior Manager, Firm A).

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

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

Even with the support of a third party, dual-earner households can have difficulties functioning in the long term. When the dilemma turns out to be too difficult to manage, it is most often the woman who gives up her career to dedicate herself to her role of mother:

We very quickly get into a mould, either with the first child or, in the best of cases, with the second. Amongst our friends, there are few couples that have two careers in parallel. Generally, one of the two stops, it's often the woman, and the man gets more involved in work, working until 10 pm. However, we started with the same qualifications, the same ideas, and the same aspirations. And ten years later, we realise that in 75-80 per cent of cases, it was the woman who stepped aside (Man, Senior Manager, Firm A).

We have so far shown how organisational barriers and social expectations tied to motherhood confront women auditors with a dilemma. From the moment they become mothers, they are led to position themselves with respect to balancing private and professional life. Previously, we highlighted the tactics mentioned by those who wish to manage the dilemma better, namely to continue their career in auditing and invest themselves as mothers in their children. These tactics essentially stem from a controlled sharing of professional and private time. We have underlined the fact that they result from the choice of the couple (the parents) and not from a purely individual choice (the mother). Nonetheless, the notion of choice deserves more scrutiny. Although we have shown that the foundation of the dilemma is built on organisational and social bedrock, we have not yet shed light on the fact that individuals' tactics for managing this dilemma better are not deliberate lifestyle (or work) choices. The following section puts into perspective the notion of mastery or choice of the individual in relation to the family life/professional life dilemma. In this section, we will present the individual trajectories that emerge when individuals feel unable to manage the dilemma as they wish to.

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

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

3.3.1 Specialisation: a valuable tactic? While remaining in auditing, women may specialise in a specific domain and no longer participate (or participate less) in assignments. This represents a strategy to reconcile work and family constraints. Nevertheless, this specialisation trajectory is not synonymous with the end of a career

for a woman in an audit firm. Occasionally, some of those interviewed even present it as a strategy for accessing partnership more quickly (the expert is indispensable and visible). However, in choosing the specialisation, a woman comes up against the “new glass ceiling” mentioned earlier: that which separates partners from board members. When women “are hemmed into this role of expert”, it is “very difficult to leave it” (Woman b, Senior Partner, Firm A):

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

This directly hints at scholars’ analysis of the uneven distribution of males and females across accounting specialties in audit firms (Silverstone, 1980; Khalifa, 2004). For instance, personal taxation is particularly suitable for women seeking a compromise between having a career and a family because this specialty enables more accommodating work arrangements. In personal taxation, and to a lesser extent in auditing, the greater number of women with families taking career breaks signals the low status of these specialties. This leads to the existence of “mummy tracks” in contrast to fast-track careers (in corporate finance or management consultancy). This specialty hierarchy clearly fosters glass ceiling mechanisms, since “mummy tracks” suffer from bad connotations as well as financial disadvantages (Khalifa, 2004).

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

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

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

Here, within the department, there is a woman who has chosen to stop doing assignments and to dedicate herself . . . to being a support to the partners and senior managers in the function of ‘business development’. I know her fairly well and she’s not coping with it very well. Here, she’s not perceived as an operational manager but as a staff support function. Furthermore, she’s asked for a four-day-week contract . . . as a result, since you can’t have your cake and eat it, she no longer has a bonus. In terms of her pay scale, she is also fairly limited. Actually, they’ve put her on the ‘indoor staff’ payroll whereas before, she had been a senior manager . . . Clearly, she’s dropped down the payroll! [. . .] People who arrived recently and who didn’t know this person before she did ‘business development’ talk to her as if she didn’t know what an assignment was; they don’t think she was a senior manager elsewhere. There is a real drop in status, so she looks at them and says, “Listen, I was doing audits before you were born” . . .

it's a bit like that. There is also a lack of recognition from the partners. Even though there are some who say that she has managed to give substance to this function that didn't previously exist, many consider that it is pointless. They treat her like a super secretary when they have a presentation to do (Woman c, Senior Manager, Firm B).

The choice of exiting auditing to go into a staff support function is often experienced by a woman as a "second chance" to manage the family life/professional life dilemma better. Members of the organisation who stay in auditing perceive this trajectory as a signal from women who are "attached to the organisation" that they want to stay but that "they don't assert themselves at all". This trajectory would concern women more than men, because men leave if they don't see themselves becoming partners (Woman b, Senior Partner, Firm B).

4. Discussion

Rather than thinking in terms of horizontal and vertical segregations, this study invites us to think about what Laufer (2005) calls "the construction of scarcity", in the case of women in the accounting profession. Women slowly but progressively disappear from the organisation or exclude themselves from the traditional routes to attain partnership. We have identified the means for both selecting those who wish to enter the group of "happy few" and for keeping the others on the outside. Our results definitely revisit the concept of the glass ceiling, since mothers auditors take alternative trajectories to the up or out path leading to partnership even before facing any ceiling. Given the strong influence of the French State over business and social policy, it could be assumed that the State has a significant influence on the organisation and regulation of the accounting profession and that our findings might be affected by this French context. However, as our study suggests it (see section 1), the State influence is not that determinant and organisational constraints as well as social stereotypes seem to have a more structuring impact on mothers auditors trajectories[4].

4.1 Revisiting the concept of the glass ceiling

As said earlier in the paper, the glass ceiling is defined as being a set of artificial barriers created by prejudices of a behavioural and organisational order that prevent qualified individuals from moving up in their organisations (Wirth, 2001).

Our study seeks to explain the reason for there being no or few women in top management, and ends by refining our understanding of the mechanisms that lead to this situation.

With regard to these mechanisms, we have seen that, on the one hand, women who openly choose to favour their roles as mothers face non-recognition and are sometimes offered "consolation grades" such as a position as a director. On the other hand, there are women who succeed in becoming partners. However, they mostly won't become "heavy partners", without this being due to the fact that they, for the most part, have children. They are systematically perceived as superwomen, as "worse than men". They pay for "sacrificing" their femininity and must accept perceptions of being "bad mothers" from the teams and even partner colleagues.

Although our paper does not call into question the existence of the glass ceiling, it does revisit its form and functioning. On this point, analysis of our interviews reveals that the glass ceiling in French accounting firms operates on several levels (a two-tier ceiling at the partner and at the heavy partner levels). This result is supported by data

describing the representation of women in top executive positions of large organisations overall. Few women gain access to the highest positions as executive heads of organisations, even though they have greater opportunities at junior and middle management levels (Wirth, 2001). In France, women occupied only 5.3 per cent of the top positions in the top 200 companies in 2000 and there were no women among CEOs of the French CAC-40 top-listed companies (ILO, 2004). In the USA, while women top earners. And at the very top, the Fortune 500 claimed seven women (1.4 per cent) in 2002 (Catalyst, 2003). In 2002 in Australia, women held 8.2 per cent of board positions in the 200 companies listed on the Australian Stock Exchange with just two women CEOs (1 per cent) accounted for 15.7 per cent of corporate officers in 2002, they represented only 5.2 per cent of Fortune 500 (Equal Opportunity for Women in the Workplace Agency (EOWA), 2003).

Thus, our study invites us to refine the “initial” definition of the glass ceiling differentiating behavioural and organisational barriers (Wirth, 2001). Our analysis shows that these barriers operate simultaneously and result in barriers that the individual imposes on her or himself (obstacles set up by the individuals against themselves). Thus, a large number of women exclude themselves slowly but surely from the up or put model. They do not succeed in representing themselves in the long-term career as auditor in anticipation of the difficulties they will have to face as mothers. This anticipation, far from being the result of “personal choices”, is nurtured by organisational practices that are experienced and/or observed by women as being against women (sanctions for pregnancy and motherhood), and by diffused social stereotypes. This may at least partially explain the construction of the scarcity of women at the highest level of audit firms (15 per cent of partners compared with 50 per cent of entrants). Women therefore take alternative trajectories to the up and out model even before hitting a ceiling, which makes it all the more difficult to identify any glass ceiling because the constrained choices made by women are interpreted as deliberate choices on their part.

4.2 So what about men?

Even though our research concentrates on the impact of motherhood for women auditors, we wanted men as well as women to speak out and, in particular, to gather men’s perceptions of the problems faced by women in the profession.

First, we find out that motherhood in the audit profession tends to remain more difficult to deal with than fatherhood. For instance, the interviewees reveal that pregnancy remains, in the eyes of the organisation, a non-event for the father, who recognises that it has little impact on his work. Men are not confronted with the organisational obstacles that their spouses encounter during pregnancy. More generally, parenthood tends to impose time management constraints on women, more often than on men.

This confirms results of research dealing with dual-career families. Even in countries with more progressive regimes (such as those found in Scandinavia), where we expect a favourable impact of public policy on the development of dual-career families, women “still suppress their own long-term job opportunities, earnings profiles, and other job-related interests when they raise young children” (Blossfeld and Drobnic, 2001, p. 7). Independently of the welfare state programme, mothers with working spouses report more work disruptions than their male working partner

(Lyneess and Thompson, 1997; Kirchmeyer, 1998). In dual-earner couples, wives restructure their work more than husbands. They resort, more than their partners, to modifying work hours, working weekends and evenings, limiting travel and being especially accommodating for their children and spouses (Karambayya and Reilly, 1992). In their study, Karambayya and Reilly also notice that wives report greater work restructuring if they have young children and higher-earning husbands while no comparable effect is found for men (Karambayya and Reilly, 1992). Conditions do not seem to have significantly changed according to Hull and Nelson's (2000, p. 250) analysis in the field of lawyers' firms:

[...] work-family constraint is a negative predictor of partnership for women, but not for men [...], meaning that it is only women "who pay the price" for balancing work and family in terms of their odds of being a law-firm partner.

Nevertheless, if we come back to our study in the accounting profession, new social trends seem to be emerging among young male auditors who wish to invest in their personal lives. Men are faced with the same dilemma as women if they want to be involved in fatherhood. Organisational obstacles are therefore even harder to overturn with respect to stereotypes regarding the role of father (which is not the case for women who want to balance their family and professional lives because they are expected to invest themselves in their roles as mothers). Such stereotypes regarding the role of the father who works to meet the financial needs of the household also stem from the traditional auditor image. The social roles expected of both women and men contribute to reinforcing the existing discriminations against mother auditors and to the potential for discrimination against men who wish to take a family role.

Finally, our paper suggests that focusing on women's difficulties in professions remains relevant, since women still face specific barriers. At the same time, men's expectations regarding the balance between their professional and personal lives tend to be changing, making their lives at work less easy to manage than they used to be. Thus, one way to overcome the barriers faced by women in maintaining a work-life balance is to struggle against male stereotypes. If men were given the opportunity (by both the organisation and society) to become more involved in family life, it would imply a redesign of the whole Big Four business model. No longer could firm rely exclusively on women to adapt themselves to the model. In this respect, we assert that the development of dual-career couples will impact, in the long run, gendered relations in the workplace and, in the end, both men's and women's careers. In other words, we argue that, even if there are no "daddy tracks", focusing on fathers' experiences is still important because of the influence of these experiences on the trajectories of mothers.

Conclusion

This paper has focused on spotlighting individual trajectories of women auditors in light of the family life/professional life dilemma. In this sense, our study corroborates research that shows that motherhood is synonymous with halting career progression in accounting firms (Hantrais, 1995; Windsor and Auyeung, 2006) and inserts such research into a wider perspective of organisational research that focuses on the difficulties of cumulating professional life and family life serenely (Greenhaus *et al.*, 1989; Karambayya and Reilly, 1992; Barker and Monks, 1998; Kirchmeyer, 1998; Tharenou, 1999; Blossfeld and Drobnic, 2001). Motherhood is one theme that enables us

to show the strong intertwining of organisational and social obstacles that cross the career paths of women in auditing. Women's tactics and their trajectories in relation to the dilemma may appear to relate to individual choices. Nonetheless, our study calls for a further investigation of the structuring of these choices. Social stereotypes on sex-roles and organisational expectations seem to determine these "pseudo-choices".

The momentary disengagement tied to pregnancy, and the outside commitment tied to the social role of parent, are both sanctioned by the organisation. On the one hand, the fact of becoming a mother raises obstacles during pregnancy: delays in promotion, suppression of bonuses, and substitution of the client portfolio. On the other hand, the fact of wanting to invest oneself in the role of mother generates more invisible discrimination that weighs on the whole career: refusal by the organisation to jeopardize the business model by proposing true flexibility to parent auditors and by detecting high-flyers at diverse moments in their careers, the creation of a "consolation" grade (director), and the retention of women who became partners at levels of responsibility below those of the almost exclusively male top management. As they become mothers, women auditors try to manage the two sides of their lives (family/career) in the best way and are forced to develop tactics to optimise the volume and the quality of their working time and of their family time. These tactics are not developed individually but jointly, within the framework of the parent couple. Far from being deliberate choices, these tactics are broadly structured by organisational influences and by diffused stereotypes associated with the lifestyle choices of each individual in the organisation. They only serve to reduce the sidelining of the individual, but they don't resolve this sidelining. As a result, over the long-term, individuals who want to manage the dilemma are pushed to excluding themselves from the organisational model and from its constraints by a conjunction of organisational and social barriers. Some trajectories (resigning before becoming a senior manager) exclude women from auditing before the issue of the glass ceiling even arises. Other trajectories (developing a specific expertise) are the drivers of a two-tier ceiling: some women develop an expertise that improves their work-life balance (gentler pace of work) whilst making them indispensable and visible in the organisation. But this expertise does not correspond to the business model of the polyvalent partner and retains them for a more or less extended period in the position of director or prevents them from accessing top management positions. It is interesting to notice that none of the women we met presented their careers as a reason why they decided not to take on motherhood. Here again, we can assume that affirming such a statement remains highly taboo with respect to social expectations. As Haynes (2007b) explains:

[...] whether women do or do not become mothers, or mothers in ways that veer away from the dominant mothering norms, cultural images of motherhood provide coercive prescriptions of gender behaviour that influence most women's lives.

The dominant view of society remains that it is women's primary responsibility to mother, and, whether mothers themselves or not, women are defined in relation to this role (Letherby, 1994).

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

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

The auditing firms in our study suffer from resource wastage because they cannot, or will not, manage flexibility. Increasingly, the work-life balance, even if it is barely compatible with the business model of auditing firms, becomes a major criterion for limiting the turnover of resources. On this point, this paper invites firms to think more deeply about the organisational management of individual dilemmas[5].

Notes

1. Many scholars question the link between public childcare opportunities provided by the state and the activity rate of women (e.g. see the conclusions of Blossfeld and Drobnic's study on the development of dual-earner households in different types of welfare states (Blossfeld and Drobnic, 2001, p. 7)). Without denying the importance of childcare arrangements for women to remain in the labour market, other scholars stress alternative arguments such as the imperative of a double income to fit the twenty-first century's standards of consumption (Evans, 2003, p. 65). Other scholars deny the causal link between family state policies and female employment, underlining some unexplainable contradictory patterns (e.g. Finland and Portugal, the two European countries with the highest female full-time employment rates, and relatively little part-time work, have little in common as regards welfare state services for mothers) (Hakim, 2004, p. 78).
2. However, the law permits an employee to elect, or the employer to require the employee, to use accrued paid leave, such as vacation or sick leave, for some or all of the FMLA leave period. When paid leave is substituted for unpaid FMLA leave, it may be counted against the 12-week FMLA leave entitlement if the employee is properly notified of the designation when the leave begins.
3. Double-parent family structure remains the predominant family structure among auditors in France. European statistics show that in France, single-parent families represent 14 per cent of the total number of families versus 23 per cent in the UK (Sechet *et al.*, 2003, p. 20). Focusing on high-status/revenues part of the population, single mothers represent only 7.3 per cent of the mothers working in intellectual/ high-status professions like professional accountancy (Sechet *et al.*, 2003, p. 25). Sechet *et al.* (2003, p. 24) also emphasises the fact that single parenthood tends to be more and more a time in life and less and less a "definitive" status. A large part of the single mothers or fathers tend to find a new partner.
4. This is the reason why we will not come back to the French context in the discussion. This standpoint is questionable, however, investigating the influence of the French socio-political context on mother auditors careers would imply another research question and other modes of data gathering than those adopted for this paper.
5. At this point, we should also note that none of the mothers/fathers we had the chance to interview were single parents. Nevertheless, it would definitely be interesting to understand what specific challenges and greater difficulties single parents have to face. It is beyond the scope of this first research paper but may be tackled in the future.

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