

**Stories within Stories: The Career Stories of Women Chartered Accountants  
A Multi-layered Analysis of Career Choice using Beauvoir's Feminist Existentialism as  
the Lens**

By

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## **Abstract**

### **Stories within Stories: The Career Stories of Women Chartered Accountants A Multi-layered Analysis of Career Choice using Beauvoir's Feminist Existentialism as the Lens**

Margaret (Peggy) Wallace  
May 29, 2007

Although the subject of women in accounting has received considerable attention in the research literature in the past three decades the reported reasons for women accountants leaving public accounting firms have not changed significantly from those first reported by Barcelona, Lelievre & Lelievre (1975). Explanations concerned with the decision to pursue a Chartered Accountant designation and partnership, as well as information concerned with where these women go after leaving a public accounting firm are conspicuously missing from the literature.

This study was designed to close the identified gaps through the elicitation, analysis and critique of the stories of career told by women CAs. The role of the participants' personal agency and the roles played by other individuals, organizations, institutions and society were of particular interest. 13 women Chartered Accountants were interviewed to elicit the stories of their respective careers. These stories were analyzed and critiqued using Beauvoir's (1976, 1989) feminist existentialist philosophy as the theoretical framework and narrative inquiry (Chase, 2005) as the method.

This study contributes to our understanding of the careers of women CAs in its identification and analysis of three main, overarching themes that emerged from the stories – indecision surrounding what career or position to pursue; the questioning of the value of work and work of value from both personal and client perspectives; and personal concerns and tensions related to their perceived and actual abilities to perform a job. Two secondary themes emerged related to the tensions and conflicts arising from personal, organizational and institutional expectations of professionals and of mothers. The study also represents a major methodological contribution in its use of Beauvoir's feminist existentialist philosophy as the theoretical framework in an empirical study leading to insights as to the woman CA's personal role and the role of others in her career decisions.

## **Dedications**

James F. Wallace  
1925- 2006

To the most wonderful Dad that a daughter can have. You didn't always understand my choices but you allowed me to find my own way. You proudly told your friends and relatives that you still had a daughter in school (not that you knew what she was doing!) and that that kept you young. My only regret is that you are not here to see the outcome of my decision to return to school.

Mary McLeod

To my very dear friend Mary, who has led a remarkable life and best exemplifies Beauvoir's independent woman.

I first met Mary in 1993 when we sat next to each other on a plane from Yellowknife to Holman Island in the Canadian Arctic on our way to a textile workshop. During that week and many times since Mary has generously shared her knowledge and experiences on so many topics along with the fruits of her labours from her wonderful garden. Mary informed me that I need not bother providing her with a copy of my thesis because she probably wouldn't understand it. Yet, when I started to describe what I was attempting to accomplish using Beauvoir's philosophy, her eyes lit up and she started to nod her head in agreement. My hope is that I was able to capture the elements of Beauvoir's independent woman that Mary so ably demonstrates in her life.

## Thank You

This study would not have been possible without the women CAs who so willingly gave me their time and their stories. I recognize that it isn't always easy to share one's story. Thank-you for "opening up and telling me who you are".

I won't stay Silent.<sup>1</sup>

I won't stay silent any longer; This may be the last chance for me  
I won't pretend that I'm not feeling; All the feelings deep in me  
I won't pretend that I'm not hurting; When I'm hurting, when afraid  
I won't deny the things I long to tell you; No, I won't let the fear get in the way

All the times I held my heart in hiding; All the times I tucked away the pain  
To give you all the things I thought you wanted; But the hidden heart of loneliness remained.

I won't stay silent any longer: This may be the last chance for me  
To sing the song I always wanted; The song that's always haunting me.

I'm gonna live as if tomorrow never comes; I'm gonna sing my song and dance beneath the sun  
I'm gonna take a risk, I 'm gonna take a chance; I'm gonna open up and tell you who I am.

I'm gonna open like I've never done before; I'm gonna fling wide the windows and the door  
I'm gonna take a risk, I 'm gonna take a chance  
I'm gonna open up and tell you who I am

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<sup>1</sup> 'I Won't Stay Silent' - Words and music by Ann Mortifee. Copyright Mabela Music, from "Serenade at the Doorway". Reprinted with permission of the artist.

## Acknowledgements

Writing a dissertation is a long and often lonely process. For those outside of the academic community the process is often incomprehensible. My success in completing this dissertation is due in great part to the support and encouragement I received from many people during the time “I was working on my thesis”. I could be brief and say “thank you” to everyone. There are, however, some people who were instrumental in providing their guidance, input and support during the process and it is these people that I want to specifically identify in my acknowledgements.

First and foremost, my mom, Aileen Wallace, a role model extraordinaire. You showed me that anything is possible if you just put your mind to it.

Many friends and work colleagues were supportive during the past four and a half years and for that I say thank-you. I offer a very special thanks to my friends Anna and Joan, who went above and beyond. The phone calls, notes, dinner and other invitations always seemed to arrive when I was at a low point in the process. Your actions brightened my day and got me back on track to complete the dissertation.

My cohort members at Saint Mary’s University were a valuable part of my team. I have spoken to many others about their personal experiences in completing their dissertation at universities across Canada and abroad. I haven’t found anyone who experienced the incredible welcome and support that I received as the only member of our cohort who was *from away*. Thank-you to Amy, Ellen, Jim and Margaret. And I would be remiss if I didn’t include our honorary cohort member Jean Helms Mills, who actively participated in our discussions and sustained us with her wonderful baking.

I must say a very special thank-you to Albert J. Mills. I first met Albert during the completion of my masters' degree at OISE/UT. At that time I, like so many of the participants in this study, did not have clearly defined goals regarding my next career steps after completion of the M. Ed nor did I have any intention of completing a doctorate. As the idea of completing a doctorate took form Albert provided encouragement and support and agreed to be my academic advisor. In this supervisory role, he willingly shared his wisdom and gracefully pointed out the flaws in my thinking. Did you ever image that when you asked me to read *Feminist Interpretations of Jean-Paul Sartre* for my comp question it would turn into this dissertation? I have finally found my future!

Finally, to my committee members - Elden Wiebe, Gloria Miller and Sara Malton. You brought your very unique perspectives to this research, which led to some interesting discussions. I can only image what you thought when you were first approached to become a committee member for this dissertation. It takes a special person to agree to become involved with a dissertation that analyzes and critiques the stories of career told by women chartered accountants using Simone de Beauvoir's feminist existentialist philosophy. My ability to successfully continue on with this multi-disciplinary approach in the future will be a direct reflection of your respective contributions to my dissertation. Thank-you.

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## **Chapter 1: Let Me Tell You a Story**

### **Prologue**

Early in 2005 I resigned my position as a senior manager at one of the Big 4<sup>2</sup> public accounting firms in order to pursue other career options. My decision was met with a variety of reactions ranging from: indifference (primarily from people in the public accounting firm where I worked); to careful optimism - “are you sure you know what you are doing?” (Family); to outright excitement and congratulations from close friends and school colleagues.

I hold a professional Chartered Accountant (CA) designation and have worked in both public accounting firms and industry. I joined one of the Big 4 public accounting firms in 1996 after a ten year absence from public practice. During this ten-year period I held middle-management positions in industry, primarily financial institutions. The move back into public accounting was somewhat unusual in that it had only been in the last decade of the 20<sup>th</sup> century that public accounting firms actively recruited people formerly employed in public accounting. I think I knew when I re-entered public accounting that I wasn’t going to become a partner. More importantly, however, was the realization that I did not want to become a partner nor had I ever aspired to that position. I think I had known that for a long time, although I didn’t always admit this to others or myself. What I did do upon re-entering the firm, either by conscious choice, inertia or luck was find a role that allowed me to operate below the radar screen related to admission processes for partnership. This provided me with the space (physical and mental) to complete a master’s degree and pursue a Ph. D. (both in non-accounting fields).

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<sup>2</sup> The Big 4 public accounting firms are: Deloitte & Touche LLP, Ernst & Young LLP, KPMG and PricewaterhouseCoopers LLP.

The Big 4 public accounting firm that I joined (the Firm) had devoted significant effort to the development of human resources initiatives directed towards advancing and retaining women professionals. By the time I joined them in 1996 the Firm had formed a task force to examine the issues around the absence of women, particularly at the partnership level; launched initiatives and implemented a plethora of benefits espoused to help women professionals manage their work-family issues; pored over the annual HR employee commitment survey results; and issued volumes of communications concerned with the survey results and implementation of new policies. These initiatives continued during my tenure, in part because the Firm found the need to kick start the program every couple of years when it appeared momentum had been lost, turnover rates began to increase again or there was a change in leadership, with an accompanying change in strategy and focus.

Shortly after joining the Firm I began a master's degree in adult education at OISE/UT. I took several courses concerned with gender, particularly as it related to hierarchical structures in organizations and the perpetuation of gender stereotypes in both education and work organizations. I continually struggled with the concepts of gender, caught between gender as a social construction (the prominent perspective in my course work) and an essentialist approach that was taken by the Firm. Over time I found my home within the social constructionist perspective. As a consequence I was often critical of the Firm's initiatives because I felt they focused too much on biological differences between male and female professional staff and ignored the everyday processes and unwritten rules in the Firm that appeared to privilege certain groups of people over others. My critique didn't go over very well with management. It was only when I was

completing my Ph.D. course work that I was exposed to existentialism, specifically the existentialism of Jean Paul Sartre and Simone de Beauvoir. Suddenly my critique of the Firm's initiatives didn't appear so far off-base. Not only did existentialist philosophy provide me with a better understanding of where I was coming from in my critique, it caused me to re-examine and re-evaluate who I was and to reflect on the career choices I had made. Was I an *Other* acting in *bad faith* because it was actually easier to enact a role prescribed by someone else than it was to make a choice that could move me out of my comfort zone? Was I fulfilling my own or someone else's expectations regarding my career?

During my tenure at the Firm I found myself counseling others staff members who were questioning their careers in public accounting, considering career alternatives – including returning to school, and general matters related to their respective lives. In many situations I responded, not with answers, but with more questions. “What do you want to do?” “What is preventing you from making that choice?” This led me back to my own story and self-reflection about who I am.

It is my self-reflection that became the impetus for this research study. There must be other women, chartered accountants, who do not desire to become a partner in a public accounting firm. The accounting management research literature suggests that there are (see for example, Greenhaus, Collins, Singh, & Parasuraman, 1997; Maupin, 1993a, 1993b). When do women accountants make that career decision? Does the system e.g. the accounting profession or the public accounting firms make it for them? Do these women fulfill a role that has been scripted by someone other than themselves? What stories do women accountants tell regarding their choice of whether or not to pursue partnership in

a public accounting firm? If they do not seek admission to the partnership where do they go? What other positions or occupations do they pursue and why?

My preliminary review of the research literature on the careers of women professional accountants failed to locate answers to many of these questions. While there was a considerable body of literature concerned with women accountants, the career stories of women accountants were often missing. Yet I can't believe that I am the only woman holding a CA designation who has arrived at the realization that admission to partnership does not represent my ultimate career destination. Some of the studies that I reviewed hinted at potential reasons for choices made but these were usually sound bites taken from open text fields on survey questionnaires (see, for example, Maupin, 1993a, 1993b). Consequently they lacked context, context with respect to the particular respondent and her career choices, and context with respect to the situation in which the survey was completed. My initial questions remained unanswered.

After more than three decades of research on women in organizations and the ongoing debate concerned with the lack of advancement the questions still remain. Why aren't there more women in senior management positions? What actions are required to change this situation? The essentialist perspective proposes that it is woman, herself, who is the problem, due to her differences (often biological) from man. On the other hand, social constructionists, such as Joan Acker, suggest that it is the constructed nature of gender and gender in organizations that is problematic. Missing from these debates is the existentialist perspective, and in particular the feminist existentialist perspective. Existentialist philosophy proposes that individuals do not have a pre-determined destiny. Rather they must freely choose who they are to become (Macey, 2000). Feminist

existentialism, in particular, explicitly recognizes the role of an individual's agency in her choices, discussion of which is absent from both the essentialist and social constructionist research on women found in much of the management research. I argue in this study that personal agency can and does influence decisions concerned with careers. My objective in this study was to locate women CAs who would be willing to tell their stories and to capture those stories for others. It is time to allow the individual voices of women accountants to surface, to be the subject of, rather than the limitation of the research study or to be a potential future study.

#### Possible Story Plot: Where are the Women? – Beyond the Numbers

This question can be answered at several different levels because *where* is subject to more than one interpretation. I examine some possible interpretations in the following paragraphs as an introduction to this study. First, when this question is asked in the body of literature concerned with women in management, it is asking “why there are not more women holding senior positions in the organization?” Senior positions are typically characterized in this body of research by titles such as vice president, president, chief financial officer or chief executive officer, among others. The question of *where* is frequently asked by research organizations interested in women in management e.g. Catalyst Canada and absence of women in management has been taken up by the business media.

In a news release dated April 27, 2007 *Latest Count of Women in Canada's Businesses Shows Marginal Progress*, Catalyst Canada reported that “while the proportion of women corporate officers continues to increase, the overall numbers of

women in senior leadership roles has risen less than two sluggish percentage points across all Catalyst benchmarks since 2002". The survey results showed women held 15.1% of all Fortune 500 corporate officer positions, an increase of .7 percent from 2004. Insurance services companies were found to have the highest representation of women corporate officers (33.3 percent) while companies in motor vehicles and parts had the lowest percentage (5.8 percent).

When the question "where are the women?" is asked in the body of literature concerned with women who hold a professional accounting designation (specifically a CA designation), it is asking "why there are not more women CAs admitted to the partnership or holding senior leadership positions in public accounting firms?" The question is prompted by statistics published by the accounting profession, particularly in the United States.

In 2006, 16.2 percent of the partners in the largest accounting firms were women (Public Accounting Report, 2006). Deloitte & Touche LLP reported the largest percentage at 19.3 percent. When the number is adjusted, however, to exclude non-equity partners, the percentage drops to 16.2 percent, only marginally higher than PricewaterhouseCoopers at 15.8 percent and below KPMG at 16.8 percent. The percentage of women partners is not a reflection of the composition of accounting firms. The number of women entering accounting firms is the same or greater than their male counterparts (Christie, 1997; Flynn, 1996; Kinard, Little & Little, 1998; Maupin, 1993a, 1993b; Pillsbury, Capozzoli & Ciampa, 1989). This trend of increasing numbers has been evident since the mid-1980s (Flynn, 1996; D.M. McCracken, 2000; McKeen & Bujaki, 1994), thus negating the oft used explanation that as more women enter the profession,



the higher the number of women at the partnership level. As it takes approximately ten to 12 years, on average, to gain admission to the partnership (Larkin, 1997), there has been ample time for women to progress through the firms to partnership level if numbers in the pipeline is the only obstacle.

In the USA, the American Institute of Certified Public Accountants (AICPA) is the “national, professional organization for *all* CPAs” (Italics added, [www.aicpa.org](http://www.aicpa.org)). AICPA’s stated mission is “to provide members with resources, information and leadership that enable them to provide valuable services in the highest professional manner to benefit the public as well as employers and clients” (Ibid.). In 1984, the Future Issues Committee of the AICPA identified the upward mobility of women in the accounting profession as a key issue, noting that many believed advancement was more difficult for women than for men, especially in gaining admission to the partnership (Pillsbury et al., 1989). The AICPA has continued to follow and monitor the issue first articulated in 1984. Beginning in 1993, “the AICPA Work/Life and Women’s Initiatives Executive Committee has conducted longitudinal research to track trends in the accounting profession related to human resources policies and progress in women’s advancement, leadership development, and work/life effectiveness” (AICPA, 2004, p.4). While the 2004 survey included AICPA members working outside of public accounting firms, the focus of the recommendations was directed towards the public accounting firms and their accounting professionals. In their publication, *What Women in the Profession are Thinking, A Focus Group Recap*, AICPA (2005) reports on the findings from a series of focus groups. Although the focus groups encompassed representation from both public accounting firms and industry the four major issues that emerged from

the sessions were primarily directed towards public accounting firms. For example, the *individual* was identified as a major issue. Consistent with the academic research directed towards women in accounting, any prevailing masculinities inherent in structures and processes in public accounting firms were ignored, and recommendations for change were directed towards the woman and changing her behaviours and attitudes. Women accountants were encouraged to be more aggressive, be a team player and understand the “language of men” (p. 7).

The Canadian Institute of Chartered Accountants (CICA) represents 71,000 CAs and 9,500 accounting students in Canada and Bermuda. Over 50% of the membership works in organizations other than public accounting firms. CICA’s stated mission is “to serve the interests of society and the CA profession by providing leadership to uphold the professional integrity, standards and preeminence of Canada’s CAs nationally and internationally” ([www.cica.ca](http://www.cica.ca)). Unlike its counterpart in the USA, the CICA has not become involved in discussions concerned with women in the profession until recently. It has now formed an advisory committee that will “address the work life flexibility issues facing our members” ([www.cica.ca/index.cfm](http://www.cica.ca/index.cfm), Overview). Interestingly, the first survey is entitled *Younger Member Survey (2006)* and focuses on CAs under the age of 35 years.<sup>3</sup> This has the effect of excluding many partners and senior managers, particularly those who have returned to a public accounting firm after holding a position in industry or pursuing other interests. Earlier attempts were made to initiate a discussion of gender issues in the Canadian CA profession through the CICA’s publication *CAmagazine*. The

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<sup>3</sup> The summarized results of this survey did not provide any indication of the percentage of total membership represented by those under 35 nor the percentage of those under 35 who were female. A spokesperson from CICA informed me that it was an internal survey and that detailed results would not be made public.

CICA's editorial control of the magazine served to subvert "women's call for equality by coding woman as connected to family and implying a lack of commitment of career" (Morrison, 2003, p. 161).

In the absence of specific insights from either the academic researchers or the accounting profession we are left to speculate as to whether the lower numbers of women at the partnership and leadership levels in public accounting firms are a function of the pyramid squeeze, the organizational culture, rules (formal and informal) and messages that are concerned with becoming a professional and /or an explicit choice on the part of women to seek or not seek admission to the partnership. Despite calls from some researchers to close this gap (for example, Greenhaus et al., 1997; Hooks, 1992; Maupin, 1993a, 1993b) limited attention has been directed towards identifying the role that each of these areas plays in an individual's decision regarding partnership.

There is a third possible interpretation to this question, which doesn't appear in the research literature. Where are the women accountants who left public accounting firms? Almost without exception, the accounting research focuses on women accountants advancing within or withdrawing from public accounting firms. There is very limited discussion concerned with the reasons for pursuing a CA designation. There appears to be an implicit assumption that a woman ceases to be a CA upon withdrawing from a public accounting firm. Yet there is no professional requirement that an individual must work in a public accounting firm once the CA designation has been obtained. These identified omissions and assumptions have contributed to a conflation of *profession* with *public accounting firms* thus excluding a significant proportion of women CAs from the research.

In summary, the empirical research on the absence of women at the partnership level of public accounting firms lacks strong theoretical foundations, exhibits a strong functionalist perspective, derives its findings primarily from quantitative research methods and emphasizes a person-centred approach in which the female accountant is viewed as the problem. If a feminist lens is used, it is a liberal feminist one.

Recommendations for increasing the number of women arising from this research focus on the introduction of human resource policies and practices that will help women manage the many aspects of their lives. It presumes a universality of women with respect to children; thus the call for flexible working schedules, childcare facilities, etc. (see, for example, AICPA, 2004, 2005; Christie, 1997; Doucet & Hooks, 1999; Wooten, 2002). Very limited attention is directed towards women accountants working outside of the public accounting firms.

#### Plot Development: The Contribution of Feminist Existentialist Philosophy

Although there is a sizeable body of literature concerned with the number of women holding senior leadership positions in public accounting firms and industry in general, very little space is accorded the individual woman. The academic literature that attempts to answer the question “*where are the women?*” seldom, if ever discusses why a woman pursued a CA designation or why she arrived in a particular work organization or position. Studies of women in management such as those conducted by Catalyst typically examine women’s occupations in general or focus their research efforts on women working in specific industries or fields, e.g. legal profession, technology and investment banking, but not accounting. And, while the research conducted by the accounting

organizations such as AICPA focuses on women in accounting, it tends towards the use of quantitative studies; generating statistics that can be used to answer the question but that don't provide any additional insights as to why the statistics look the way they do.

Absent from the discussion in these research areas is the role the woman CA played in her own career: how she was influenced by the work organization, how she interacted with institutions such as the work organization or how she reacted to expectations (explicit or implicit) from institutions such as the accounting profession. It was these questions combined with my recent exposure to existentialist philosophy that directed me towards a closer examination of what this philosophy could contribute in terms of answering my questions.

Jean Paul Sartre is often recognized as the father of French existentialist philosophy (Macey, 2000). It is, however, Simone de Beauvoir's feminist existentialist philosophy that makes an important contribution to this study. Beauvoir (1976, 1989) grounds her argument in the self-other relationships of Sartre's existentialism but is more explicit than Sartre about the importance she attaches to social and economic forces that contribute to women's existence and ultimately their freedom. Women are free and autonomous human beings "yet they find themselves in a world where men compel them to assume the status of other" (Beauvoir, 1989, p. xxxv). Otherness occurs where "man represents both the positive and the neutral, as is indicated by the common use of *man* to designate human beings in general; whereas woman represents only the negative, defined by limiting criteria without reciprocity" (italics in original, Beauvoir, p. xxi). And women, argues Beauvoir, internalize this otherness, leaving them to live in a state of inauthenticity or bad faith where they enact patriarchally-prescribed roles. It is the role of

an individual's agency in her choices that is absent from both the essentialist and social constructionist research on women found in much of the management research.

The use of Beauvoir's feminist existentialist philosophy in this study presented some challenges. I made extensive use of two works in the development of the theoretical framework utilized in this study (see Chapter 3). *Ethics of Ambiguity* (1947/1976) and *The Second Sex* (1949/1989) were both written in post World War II France. The women in France had only recently been granted the right to vote and the number of women holding paid positions outside of the home was small. To say that there have been significant changes in work organizations and women's participation in the paid work force in the intervening 60 years is an understatement. This raised the question of the appropriateness, relevance and applicability of her feminist existentialist philosophy in the first decade of the 21<sup>st</sup> century.

Second, there is considerable published critique of Beauvoir's work, specifically *The Second Sex*. She has been criticized, among other things, of writing only about herself and women in her social position (Simons & Benjamin, 1979); separating herself from the women she wrote about, that is, suppressing the fact that she is a woman (Bair, 1989); and applying a rationalistic, male-biased philosophy to an analysis of women (Vintges, 2006). When I read Beauvoir's philosophy, however, it resonated with me and I saw much that could contribute to this study. I discuss the relevance and appropriateness of using her work and the critiques of her work in some detail in Chapter 3 and explain why, notwithstanding these challenges, Beauvoir's feminist existentialist philosophy can and does contribute to the study at hand.

## Problem Statement and Research Questions

Although the subject of women in accounting has received considerable attention in the research in the past three decades the reported reasons for women accountants leaving public accounting firms have not changed significantly. Reasons are presented using broad categories; information regarding where these women go subsequent to their departure is often absent from the discussion. A further challenge in this body of work is the identification of the role personal agency played in the career choices of women accountants. The use of quantitative studies tends to hide or suppress the underlying reasons for career decisions as well as who or what contributed to the career decisions. I propose, therefore, that we can't obtain an in-depth understanding of the career choices made by women CAs without hearing from the individual women.

A different approach is required to answer the question *Where are Women CAs?* That is, the question must be asked at the level of where these women are in terms of their respective careers using an approach that moves away from quantitative research methods focused on women CAs working in public accounting firms. Equally, if not more important is locating the answers to *Why are they where they are?*

I noted earlier in this chapter that my objective was to locate women CAs at various stages of their career to capture their stories of career as told in their own voices. In order to meet this objective, this study proposed the following questions:

1. What stories do women CAs tell about their careers?
  - a. What choices did they make?
  - b. Why did they make these choices and not others?
  - c. Where did their choices lead them?

At one level this was the broad question that provided a forum for the stories of the individual participants. At another level, it was intended to address a fundamental feminist question (Kelly, Burton & Regan, 1994) of choice. A focus on understanding how individuals arrive at certain choices has been missing in the managerialist, women-in-management research on women in general and in accounting in particular.

A secondary question that emerged from this broad question concerned the point in a participant's career when the research participant decided that she would or would not pursue admission to partnership in a public accounting firm and her reasons for that particular decision.

## 2. How do women narrate (make sense of) their career experiences?

In particular, do the narratives of career incorporate stories concerned with the presence of individual and institutional influences on career decisions? Do women make conscious choices or do they allow someone else to make choices on their behalf? What challenges did participants encounter in pursuing a career, and how did they deal with these challenges? Did they actively participate in constructing their careers, or did they passively allow others to do it for them?

My objective in addressing the second question was to identify narratives related to: the role played by the woman in her career; the role played by organizations i.e. the structures, processes and policies of public accounting firms and other work organizations; the role played by the socialization of professional accountants; and the role played by the woman's interaction with organizations.

In summary this study was designed to contribute to the body of knowledge in the areas of women in management and women in accounting through the generation of an



empirically-based, theoretically informed view of women CAs and their career choices. This study provided a forum for the stories of career that I analyzed and critiqued for content and the manner in which the participants made sense of their careers. I recognize, and in fact, strongly endorse the view expressed by Longino (1993) that there is no one single underlying reality to women's experiences. I wanted to provide small-scale accounts of reality that will eventually, over time, culminate in a body of feminist literature that presents the diversity and multiple natures of women CAs' careers (Ibid.).

### Methodological Approach

This study was designed to obtain answers to the research questions posed in the previous section using the stories told by individual women holding a CA designation. Sartre (1964) informs us that "a man [sic] is always a teller of stories, he lives surrounded by his own stories and those of other people, he sees everything that happens to him in terms of these stories and he tries to live his life as if he were recounting it" (cited in Bruner, 2004, p.699). Thus asking women CAs to tell their stories about their careers provides us with a perspective that has, until now, been largely missing from the research.

Finch (1988) informs us that the use of qualitative research facilitates the study of particular situations because it allows the researcher to reflect on the complexity of the total setting in which the research participants are situated. This is in contrast to a quantitative approach that focuses on certain features that must be decided in advance. While the extant literature on women in management and in accounting provides us with general themes and certain features, context is often missing. The use of a qualitative

approach allowed me to focus on the participants' personal stories in relation to, and within the context of, their careers and career choices. It allowed me to explore the participants' words and actions in a narrative or descriptive way (Maykut & Morehouse, 1994) that isn't possible using quantitative methods. This exploration was required in order to develop an understanding of the participants' reasons for their career choices, and to develop an understanding of the intersection and interactions between the women and the Big 4 public accounting firms, and between the women and other organizations and institutions.

It was my role to enable a more open discourse among women CAs, in order to draw attention to hidden aspects and alternative readings (Alvesson & Deetz, 2000). A primary strength of feminist methodology is making women's experiences visible and women's viewpoint part of the mainstream discourse (cf. Lorber & Farrell, 1991). Personal involvement "is the condition under which people come to know each other and to admit others into their lives" (Riessman, 1991, p.233). My goal was to let the subjects' voices speak for them and in order to do that, a sensitive collaboration was required.

The primary source of empirical materials for this study was in-depth interviews conducted with 13 women CAs, 12 of whom I knew personally. They, collectively, represented a range of demographics in terms of age, marital status, motherhood and length of tenure with one or more public accounting firms. Table 1 lists the participants together with their respective employment affiliation at the time of the interviews.

Table 1  
Participant Names and Employment Affiliation

	Industry	Public Accounting Firm	Other
<b>Participants</b>	Beth Kathy Thera	Amy Ashley Danielle Ellen Lindsay Ruth Sheila	Cheryl Jean Sue

I began each interview with an open-ended question, which is often referred to as a *grand tour* question (G. McCracken, 1988). It was designed to provide the participants with the opportunity to tell their own story about their career choice(s) “on their own terms” (Ibid., p.34). Prompts such as “why did you become a CA?” were used to obtain clarification and further detail at various points during the interview. Interviews were taped, with the permission of the participants, and transcripts were prepared from the tapes. I also collected certain personal and demographic information about each participant to facilitate the analysis of the information.

The participants’ stories were reflexive. That is the stories were the result of interpretation and reinterpretation of their experiences (Bruner, 2004). A “life [or career] is not ‘how it was’ but how it is interpreted and reinterpreted, told and retold” (Ibid., p.708). It is the reflexivity of the participants telling their stories that contributed to the richness of this study and provided a greater understanding of choices concerned with career.

In-depth interviewing involves the sharing of experiences between the researcher and the participant (Lorber & Farrell, 1991). In this environment the interviewer isn't passive (Riessman, 1991); she and the research participant construct meanings together (Paget, 1983 as cited in DeVault, 1986). The result of this construction is an insightful understanding of the perspectives and meanings of others' experiences that contributes to rich, complex data with symbolic referents.

Following Alvesson (2003) a reflexive approach was used, in which the interview data was considered from various theoretical viewpoints. This involves reflexive pragmatism, where the researcher "reinterprets the favoured line(s) of understanding through the systematic involvement of alternative points of departure" (Alvesson, p. 14). "Any story one may tell about anything is better understood by considering other possible ways in which it can be told" (Bruner, 2004, p.709). This approach allowed me to avoid the naiveté that data reveals reality and enhanced the creativity in interpreting the potential richness of meaning in complex, empirical material (Alvesson).

As part of a reflexive approach to the analysis and critique of the interview materials I used a theoretical framework drawn from Beauvoir's feminist existentialist philosophy. Specifically, I examined the stories for manifestations of *woman as Other* – where the participant allowed someone else to make a decision about her career on her behalf and *independent* woman – where the participant actively chose to pursue a particular option. Of particular interest in the stories was the presence or absence of the participant's personal agency in her career decisions and the form of that personal agency.

## Outline and Summary of the Story that Follows

I chose to study the career stories of women CAs using a qualitative methodological approach, which incorporated a theoretical framework drawn from Beauvoir's feminist existentialist philosophy, the use of interviews and a critical approach to the analysis of the stories. The story that emerged from this research is told in the following chapters. In Chapter 2 I set the stage with a review of the literature concerned with women in management, women in accounting, and professional identity and professionalism. I conclude Chapter 2 with the introduction of Beauvoir's feminist existentialist philosophy which leads into Chapter 3 where I develop the theoretical framework based on Beauvoir's work. Chapter 4 describes the methodological approach used in the study. I present the analysis and critique of narratives concerned with careers and career choice that emerged from the stories told by the study participants in Chapters 5 through 8.

All participants willingly shared their stories with me, which resulted in a large body of rich materials. This posed a methodological challenge as to how best to present the narratives in order to convey this richness, and how to present the challenges and contradictions faced by these women in their career choices. Chapter 5 examines those narratives that exemplify manifestations of Beauvoir's philosophical concept of otherness, i.e. someone other than the woman made decisions concerning her career. In Chapter 6 I examined narratives concerned with how and why decisions were made, and how the participants dealt with challenges regarding their career choices. Chapter 7 considers two secondary themes that emerged in the stories – tensions and conflicts related to the institution of motherhood and a prevailing stereotype of individuals holding

a CA designation as *Other* as well as examining the narratives specifically concerned with partnership. In Chapter 8 I analyzed and critiqued the stories told by three participants in this study. I specifically chose these three stories because they best exemplified the roles played by institutions and personal agency in career decisions and the resulting tensions and concerns that resulted. Chapter 9 discusses the findings emerging from this study together with limitations related to the research and implications for future research.

## Chapter 2 - Setting the Stage – A Review of the Literature

### Introduction

A primary objective of the study was the elicitation of the stories told by professional women accountants concerned with their careers with a particular focus on the career choices they made, and the influences on those choices. *Professional women accountants* for the purposes of this study refer to women who hold a Chartered Accountant designation from one of the provincial accounting bodies in Canada. In this study, professional women accountants are referred to as *women CAs*.<sup>4</sup>

The impetus for this study, as discussed in Chapter 1, was my personal quest for answers to questions I had about my own career. In my efforts to answer the questions and to gain a more in-depth understanding of the careers of women CAs I turned to the large body of research directed towards women in management (WIM) and more specifically, women in accounting (WIA). I was looking for explanations as to why women chose to become chartered accountants, why they chose to remain with or leave public accounting firms, and where they went if they left a public accounting firm. Further, and more importantly from my perspective, who or what influenced or affected their decisions regarding any of these actions? Finally, how did women CAs come to understand or make sense of their respective careers?

The WIM literature provides us with considerable empirical materials concerned with women's career development, including the role of opportunity in their advancement

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<sup>4</sup> In the United States, the senior professional accounting designation is the Certified Public Accountant (CPA). While the majority of research on women in accounting has been conducted in the US I use the CA acronym throughout this study for the purposes of consistency.

within organizations (see, for example, Cassirer & Reskin, 2000; Gersick & Kram, 2002; Kanter, 1993; Lyness & Schrader, 2006). The work-family strand of literature also contributes some understanding to women's careers through the examination of the presence and management of work-family and family-work conflicts (see, for example, Frone, Russell & Cooper, 1992; Frone, Yardley & Markel, 1997; Greenhaus & Beutell, 1985; Kossek & Ozeki, 1998 & 1999).

The strand of research that examines the role of the organization in influencing career paths followed or not followed by women in managerial positions provides us with a different perspective on women's careers in management (see, for example, Benschop & Doorewaard, 1998a, 1998b; Calás & Smircich, 1992; Mills, 1992; Wicks & Bradshaw, 2002). Finally, the strand of research directed towards women in accounting examines the absence of women at the partnership and senior management positions, and the high turnover rates for women CAs in public accounting firms (see, for example, Barker & Monks, 1998; Christie, 1997; Kinard, Little & Little, 1998; D.M. McCracken, 2000).

Powell (1993) observes that there are many influences on an individual's career decisions such as personal characteristics, others' expectations of the individual's interests and capabilities, opportunities presented by the marketplace, the recruitment decisions made by organizations, and society's norms about who should or should not work. Many of these influences, however, are absent from the research on women's careers. These omissions are compounded because much of the research is positivist in nature providing only summaries of key themes but lacking in detail.



With few exceptions (see, for example, Marshall, 1995; Maupin, 1993a, 1993b) there is an absence of adequate discussion of agency, in particular the role of the individual (Nord & Fox, 1996). That is to say, the role the individual plays within or in response to organizational arrangements when making career choices. Experience is made sense of, constructed and told in many different ways (Alvesson & Billing, 1997), yet the literature is often silent on the individual's unique experiences and the sense she makes of them. Bell & Nkomo (1992) remind us that a deeper understanding of an individual's career and the role of the woman and the work organization in the construction of that career is only possible if the individual stories are analyzed and critiqued.

I turned to the identity literature, specifically social identity theory (Ashforth & Mael, 1989; Burke, 1992; Cappozzo & Brown, 2000; Nkomo & Cox, 1996) and the construction of professional identity (Anderson-Gough, Grey & Robson, 2002; Coffey, 1994; Ely, 1994, 1995; Leicht & Fennell, 2001; Mintzberg, 1981; W.R. Scott, 1981) in an attempt to gain insights into how the individual as well as others – individuals, organizations and society contributed to the shaping of an individual's identity. I believed this research might contribute to an identification and understanding of how an individual's personal agency affects her career decisions and how she makes sense of her career. While the research does make a contribution, the voices of individual women are missing. We are not able to see how individual women professionals make sense of their careers and what impact, if any a professional identity has on their career choices. This research does, however, open the way to Beauvoir (1989) and her feminist existentialist philosophy.

The philosophical work of Simone de Beauvoir and her feminist existentialist philosophy underpinned by *woman as Other* offers a theoretical framework that has the potential to explicate women CAs' careers. In her philosophical works Beauvoir argues that woman is a social construction, specifically she (woman) is constructed as an object or Other by man. This construction, together with the woman's *situation* can act as a constraining force on a woman's ability to freely make choices. At the same time, a woman, either consciously or unconsciously can accept this construction of otherness, ultimately limiting her choices, and sustaining and perpetuating woman as Other. Beauvoir's feminist existentialist philosophy can be used, I argue in this and the following chapters to address the current agency gap in the literature on women and career choices.

I address four areas in the academic literature that can contribute to and inform this study – women in management (WIM), women in accounting (WIA), identity - specifically professional identity, and the feminist existentialist philosophy of Simone de Beauvoir. The WIM literature is relevant because many women CAs leave public accounting firms to take on positions in industry, government and not-for-profit organizations. The CICA, for example, notes that over 50% of its membership works in places other than public accounting firms ([www.cica.ca](http://www.cica.ca)).<sup>5</sup> The review of the WIA literature serves two purposes. First, it provides a potential contribution to understanding careers and career choices of women CAs. Second, it provides context and insights concerned with the professional socialization of accountants and the structure, policies

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<sup>5</sup> It has proved to be very difficult to get demographic statistics relating to CICA membership; thus I do not know what percentage of CICA membership is female and what percentage of women CAs work outside of public accounting.

and processes found in the accounting profession and public accounting firms. I review these two bodies of literature in the following sections.

### Women in Management (WIM)

The women in management research draws from a body of literature that examines women and their careers in management primarily from a positivist perspective. Before proceeding to a review of this literature I consider the meaning of career. There is a general presumption that a universal definition exists. A review of the career literature found, however, several different meanings or interpretations, which can be influenced by an individual's perspectives and experiences (Woodd, 1999). For example, career is the cumulative result of positions held by an individual (including non-work activities) and the transitions made from one position to another (Powell, 1993). It is "an orderly progression of jobs that represent changes in responsibility, status and authority" (Leicht & Fennell, 2001, p. 85).

Kanter (1993) does not explicitly define *career* but does discuss *career paths* – "the sequence of jobs [within an organization] that will move employees toward their goal" (p.270). Leicht & Fennell (2001) inform us that a career path is the representation of "the training outcomes and job transitions of individuals over their working lives" (p.85). Cassirer & Reskin (2000) refer to the phenomenon of career path as *job ladders* – "a set of rules that link jobs vertically, thereby regularizing the paths of advancement" (p.442). Underpinning these definitions is the norm of time, which is among other things embedded in performance criteria and mobility assessments (Epstein & Kalleberg, 2001).

A *career* appears to be a series of jobs or positions in organizations through which an individual moves or progresses over time. Whether or not it is necessary to remain within one organization, as some of the definitions imply (e.g. Cassirer & Reskin, 2000) or whether a career can span multiple organizations isn't clear. Movement – direction and timing – is, in part, determined by the goals set by the individual (Kanter, 1993). Other authors are silent on the subject of goals so we are left to speculate as to whose goals might be served as individuals embark on a career. The one common element among the definitions of career is movement - transition, progression or advancement.

If a career involves movement there must be something that contributes to or causes the movement to occur. Career development (as used in the body of career counseling literature) identifies a number of factors, including psychological, sociological, educational, physical, economic and chance that combine to shape the career of any individual over the life span (McDaniels & Gysbers, 1992, as cited in Schultze & Miller, 2004, p. 143). This very comprehensive view of career development incorporates the individual, the selected occupation, the work organization (s) and the agency between the individual and the organizations. A review of the research literature concerned with women in management, however, found limited discussion of the underlying reasons for women's particular career choices and possible factors influencing those choices.

The WIM research claims to present / represent women's voices and experiences regarding their careers and work. But much of this research is underpinned by a managerialist approach, which tends to silence and marginalize alternative voices and takes the legitimacy and efficacy of established patterns of thinking and action for granted (Alvesson & Willmott, 2003). One of the outcomes of the managerialist approach

is the use of a liberal tradition of gender research, with its focus on “dress for success” and “valuing the feminine” (Martin, 2003). The former is all about “gaining access to high-level managerial and professional positions” which requires “fixing individual women rather than directing attention to and challenging assumptions about the organization e.g. hierarchy, class-based divisions of labour, and capitalism” (Ibid., p.81). The latter seeks to revalue and promote “traditionally feminine characteristics” such as empathy and nurture.

Both approaches advocate for increasing the number of women in organizations through the articulation of a business case. Orser (2000) “presents the business case for gender diversity on executive teams” (p.1) arguing that chief executives should capitalize on diversity. Diversity is the “observed *gender differences* [italics added] in leadership style and behaviour styles of women managers” (Ibid.). Key considerations in this business case are: the overall scarcity of skills facing organizations at the same time that a pool of women managers is underrepresented at senior levels of management; the need to demonstrate an understanding of cultural factors that (presumably) contribute to the attraction and retention of women, (hopefully) leading to “employer of choice”; and the profitable outcomes that can be achieved (theoretically) when there is a visible presence of women on management teams that can be leveraged to target female customers and clients. A similar argument was advanced at the Women’s Summit sponsored by the AICPA’s Executive Committee on Work/Life & Women’s Initiatives (2005). The omission of organizational factors such as culture and processes in this body of research precludes a discussion of how these organizational factors might impact the career choices of women and the role the woman plays in arriving at a specific decision.

### *Career Models*

Researchers examining career development have developed and drawn on various theories in their efforts to explicitly examine the career development patterns and experiences of women (Powell, 1993). The theories, however, are often presented in a gender-neutral manner suggesting that they are applicable to the mobility of men within the organization (Acker, 1990, 1992). Marshall (1995) informs us that many of the norms related to employment are based on “*idealized* male sex role stereotypes – idealized notions of what men are like and do” (italics in original, p.15). These idealized career models are often referred to as *male models*, even though, as Marshall notes “many men as well as women feel under pressure to satisfy these norms” (Ibid.). She reminds us that these models “still strongly influence our valuing, still offer standards against which to judge women” (p.15). Yet this idealized masculine job model, with its emphasis on a continuous linear career may not be appropriate for the study of women’s careers (Healy, 1999; Lynn, Cao & Horn, 1996; Mainiero & Sullivan, 2005).

Powell (1993) notes in his discussion of career development theories that theorists often “raise and address the question of sex differences” (p.189). This leads to an emphasis on men’s careers, although as Marshall (1995) reminds us these theories are not necessarily applicable to all men. Other theorists have taken one of two approaches to the study of women’s careers (Powell). They either make specific attempts to redress the historical emphasis on men in the development of the theories and conduct of the research or theorists attempt to develop unique theories that focus exclusively on women’s careers. In this section I review three studies that move beyond the use of an idealized male career model in the examination of women’s careers.

Powell (1993) developed a conceptual framework that explicitly acknowledges the intersection of work and family on career development. His approach does not depict “women as occupying specific career or life stages at specific points in time” (Powell, p.199) in contrast to Levinson’s life-stage approach utilized by Gersick & Kram (2002). Rather, Powell postulates that individual women place themselves on a continuum anchored by career at one end and relationships at the other end. At any point in time a woman may experience levels of success in both career and relationships or be focused closer to one end or the other of the continuum. Powell notes that while “men’s careers may be depicted by the same non-traditional model” (p.199), it does not follow that women and men will have the same or similar careers.

While Gersick & Kram’s (2002) study of high-achieving women at midlife drew on Levinson, their findings illustrate Powell’s (1993) conceptual framework. The career paths described by the study’s participants did not exhibit the typical corporate ladder climbing that is frequently reported on in men’s accounts of their careers. Rather, these women described career paths that zigzagged “following opportunities as they arose” (p.119) and included the presence of career-family tradeoffs that affected the timing and direction of the career paths.

Mainiero & Sullivan (2005) used the metaphor of a kaleidoscope to describe the career stages of high-achieving women in their study. Participants made career choices based on one of three parameters – authenticity, balance and challenge. The prominence accorded each of the parameters was found to differ, depending upon the woman’s stage of career (early, mid or late). Their study offers another perspective of Powell’s (1993) continuum.

Powell's (1993) conceptual framework contributes to an understanding of the reasons why women CAs may not necessarily pursue a linear approach to their careers. His discussion of the framework, however, tends to equate relationships with family, often ignoring the organizational and societal influences that he initially postulates contribute to his framework.

Correll (2004) presents us with another perspective to understanding women's career development. In her experimental study of the effects of cultural gender beliefs, Correll found the presence of a gender-differentiated standard for attributing performance to ability. Women often use different standards to judge their competence and form different aspirations for career paths as a result of their self-assessments and their perceptions of the assessments made by others. This leads women to underestimate and undersell their abilities and competencies when pursuing a career. It also serves to perpetuate existing stereotypes of women; specifically those that suggest women lack the skills and abilities required to perform a specific job, particularly that of manager or leader (Sczesny, 2003).

Correll's (2004) exposure of gender stereotyping resonates with Beauvoir's feminist existentialist philosophy, specifically woman as Other. That is, a woman internalizes explicit and implicit messages concerned with her abilities and makes career choices on the basis of this internalization. We can use Correll's work to explain why women do not pursue certain careers or why they leave an organization mid-career. Her work also contributes to our understanding of why some participants in this study questioned their competence and abilities to perform a particular job. The research, however, does not contribute to an explanation of why women who leave one organization mid-career often



pursue a similar career (or position) in another organization (Marshall, 1995) or why some women ignore the prevailing stereotypes in their pursuit of a career.

A third perspective on women's career development is provided in van Vianen & Fischer's (2002) quantitative study of women's motives for pursuing a career in top management. The authors concluded, based on data collected from women and men holding managerial and non-managerial positions that both selection (i.e. the organization) and self-selection (i.e. the individual) are responsible for the slow advancement of women. They found that "women are agents of their own career advancement, as much as victims of discrimination and bias" (p.334). Reasons for an individual's self-selection were not reported. As I discuss later in this chapter, van Vianen & Fischer's research reflects Beauvoir's (1989) philosophy that an individual makes choices concerning her life but those choices may be constrained or limited because of organizational and societal factors. It is the presence of agency, which is interaction between the individual and the organization in career choices that is rarely addressed in the literature concerned with women in management.

In summary, the three studies described here move the research beyond the idealized male career model found in much of the career development research. Each study, individually, does inform this study. The limitations, however, identified in the discussion require that other theories, models and /or methodological approaches be used in order to obtain a more holistic and deeper understanding of career choices made by women CAs.

## *Opportunity*

A common theme running through much of the WIM literature relates to opportunity - its presence and absence. It (opportunity) is frequently cited in the empirical research as contributing to an individual's decision to remain with or leave a work organization suggesting that opportunity plays a significant role in career decisions. What is less obvious in the literature is what is meant by *opportunity*.

Greater opportunity equates to a promise of increasing status and power (Kanter, 1993). Low opportunity, on the other hand, can result in frustrated expectations, hostility and job disengagement. Women's jobs in the work organization often carry lower opportunity than that of their male counterparts – lack of challenging assignments, shorter chains of opportunity and fewer advancement prospects (Kanter, 1993; Powell, 1993). Cassirer & Reskin (2000) found men attached greater importance to promotion because they were located in organizational positions that encouraged them to hope for a promotion, leading the researchers to conclude that organizations can and do foster or discourage promotion aspirations through job segregation. This segregation can make women appear less committed to their jobs and the organization, thus sustaining gender stereotyping. On the other hand, status and salary may be less important motives to women in their career pursuits and have nothing to do with the presence or absence of opportunity (van Vianen & Fischer, 2002).

An individual's approach to career planning can be a determining factor in the pursuit of a career. Marshall (1995) drew on two approaches to career planning in her study of women managers. One of these approaches, a communion-based approach, focuses on the present, not the future. The individual is open to opportunities, and listens to the next

inner need without consideration or concern about the longer-term consequences. The concepts of present and future are prominently featured in Beauvoir's feminist existentialist philosophy. Gersick & Kram (2002) found a communion-based approach to career planning in their study of high-achieving women. In explaining the zigzag pattern of their career development, the participants reported that they sought growth, challenge and excitement from their work. They did not, however, necessarily aim for specific levels in the hierarchy. Participants were ambivalent about their ambitions; they wanted promotions and other rewards commensurate with their contributions but not necessarily at the cost of "strategizing solely for the purpose of getting ahead" (Gersick & Kram, p. 119). This suggests that *opportunity* represents options that involve or result in a more senior position in an organization.

Although these earlier studies provide only limited discussion of the research participants' reasons for pursuing a specific career, they do point in a direction, which I plan to follow in this study. Specifically I wanted to gain an understanding of the individual research participant's reasons for pursuing certain jobs or careers over others and the role opportunity played in the decisions.

### Women in Accounting (WIA)

Certain strands of the WIM address the role the organization plays in women's career choices. The WIA literature, however, is almost exclusively focused on the woman. When organizational systems and structure, primarily those in existence in public accounting firms, are introduced to the discussion, there is a tendency to accept these conditions as given, leading to recommendations that suggest women CAs should modify

their expectations and behaviours in order to fit into and advance within the organization (see, for example, Doucet & Hooks, 1999; Hewlett, 2002; Howell, Carter & Schied, 2002; Pillsbury et al., 1989) rather than critiquing and recommending changes in organizational structure and processes.

The academic research directed towards women in accounting places a particular emphasis on women CAs who work in *public accounting firms*. Once women leave the public accounting firms, they are often lost to the WIA research even though they take on accounting positions in industry and government (see, for example, AICPA 2004; Barcelona et al., 1975) and retain their professional standing as a CA.

Women CAs are also excluded from positivist research if they have moved away from client-delivery activities in public accounting firms. For example in a recent study, *Women and Family Issues Survey of Public Accounting Firms and Professionals* commissioned by the AICPA (2004), women professional accountants working in public accounting firms but not directly engaged in client service activities were excluded from the survey. Women (and men) holding a CPA (Certified Public Accountant) designation but working in support functions such as training and development, accounting and auditing research, and human resources were excluded. The implicit message in this approach is that women (and men) who move out of direct client service are no longer professional accountants and their opinions don't count, even though they work in the same environment as the professionals they support. This approach, while not desirable, should not be surprising in light of Covalleski, Dirsmith, Heian & Samuel's study (1998) that found a prevailing perception that partners in public accounting firms who moved into administrative functions e.g. office managing partner changed identities from one of

being a professional to one of being a business person. If I followed AICPA's approach two women in this study would not qualify as participants. Yet they tell very interesting and unique stories concerned with their respective careers, which would otherwise be lost.

A consequence of a focus on women CAs engaged in client service activities is that the majority of research in WIA is directed towards the areas of advancement /opportunity and turnover/retention within the public accounting firms, particularly the Big 4. The turnover /retention literature purports to examine reasons why women remain in or leave public accounting firms, often couching the decision in terms of personal choice. Personal choice, as operationalized in this body of literature covers a broad spectrum of factors such as: lack of promotional opportunities (Barcelona et al., 1975; Cheramy & Hooks, 1988; McKeen & Bujaki, 1994; Pillsbury et al., 1989), conflicts between work and non-work (Barcelona et al., 1975; Cheramy & Hooks, 1988; Dalton, Hill & Ramsay, 1997; Greenhaus et al., 1997; Kinard et al., 1998), compensation issues (Barcelona et al., 1975; Cheramy & Hooks, 1988; McKeen & Bujaki, 1994), and offers of new career opportunities outside of public accounting (Barcelona et al., 1975; Cheramy & Hooks, 1988; McKeen & Bujaki, 1994; Pillsbury et al., 1989). Limited attention is directed towards the woman's decision to enter the profession or the reasons expressed for pursuing admission to the partnership.

In 1975, Barcelona, Lelievre & Lelievre published their study *The profession's underutilized resource: The woman CPA* in which they reported on the experiences of and comments from women in the accounting profession in the mid 1970s. Despite significant changes in the accounting profession, the structure and activities of public

accounting firms (see, for example, Greenwood, Suddaby & Hinings, 2002), the general business environment and society in the intervening 30 years, leading to new strategies and issues in the accounting profession and public accounting firms (Hooks, 1992), many of the issues identified by Barcelona et al. continue to be reported in the research.

Barcelona et al. (1975) found that women in business were motivated by the same factors as men. They also found, however, that *something* pulled women away from public accounting firms shortly after they attained their accounting designation. The motivating factors most often cited by these women were: limited chance for advancement, better professional opportunity elsewhere, long hours, discrimination, poor salary, family priorities and excessive travel.

### ***Becoming a Chartered Accountant***

The increasing number of women entering the profession has been well documented (see, for example, Anderson-Gough, Robson & Grey, 2005; Christie, 1997; McKeen & Bujaki, 1994). Anderson-Gough et al. (2005) offer a possible explanation for this phenomenon, noting that the major public accounting firms have paid particular attention to the gender profile at the recruitment stage. This has resulted in an approximately even split between male and female accounting students. Another explanation is provided by Marriott & Marriott (2003), who found a general decline in accounting undergraduates' attitudes towards accounting as a career as reflected in the recruitment statistics of the public accounting firms. The decline, however, was significantly greater for male accounting students than for females.

Anderson-Gough et al. (2002) found that both female and male trainees viewed having the qualification (CA) as the over-riding rationale for obtaining employment with one of

the major accounting firms. The new recruits perceived that the training provided by the firms gave them good general business and management training. Of particular relevance to this study is the fact that the study participants did not actively choose to become an accountant or auditor, rather the pursuit of an accounting designation allowed them to “defer *difficult choices* concerning future careers” (italics added, Anderson-Gough et al. 2002, p. 48). The occupational diversity of the profession, which allows for progression to “lucrative job opportunities” outside of public accounting, was also found to affect some of the career choices made by the participants in the study (Ibid.).

In Canada, the national accounting regulatory body - Canadian Institute of Chartered Accountants (CICA) and provincial regulatory bodies e.g. the Institute of Chartered Accountants of Ontario (ICAO), explicitly promote the numerous career alternatives available to individuals holding a CA designation. For example, ICAO has a specific website directed to high school and university students ([www.ca2b.biz](http://www.ca2b.biz), accessed July 20, 2006). On the site it notes that “Your CA Designation is Your Passport” to work in exciting places and choose challenging professional assignments: “CAs work virtually anywhere, across many industries, in a huge variety of positions.”

In Quebec, the Ordre Compables agrees du Québec (OCAQ) notes on their website that “Chartered Accountants are at the forefront of the business world” ([www.oqaq.qu.ca](http://www.oqaq.qu.ca), accessed June 26, 2006). “Becoming a chartered accountant means joining a rewarding, stimulating and highly credible profession which will enable you to distinguish yourself in the business world. Chartered Accountants are in demand everywhere and their presence is synonymous with competence, advice and decision making” (Ibid.).

The CICA reported on a recent study that found the presence of a Chartered Accountant in the Chief Financial Officer (CFO) position enhances corporate performance (news release, June 20, 2006). The then president of the CICA, David Smith noted that

Canada's Chartered Accountants continue to be in strong demand for their financial expertise, business insight and strategic thinking and because they are values-oriented leaders who make strong contributions to management teams. We are very proud of our membership for playing such influential, leadership roles in Canadian business ([www.cica.ca](http://www.cica.ca), accessed June 26, 2006)

Messages concerned with the benefits of pursuing a CA designation are not limited to the provincial and national accounting bodies. Cheryl, a participant in this study, described encouraging her students in an undergraduate accounting course to pursue a CA designation. In response to the students' request for a comparison between a CA and a CFA (Chartered Financial Analyst) she informed them that:

CFAs are still primarily working in the investment field like in portfolio management ... you don't see people saying oh wow, here is the CEO of the Royal Bank and he is a CFA. Well Cleghorn [John Cleghorn, former chairman and CEO of the Royal Bank of Canada] was a CA. CAs take it [the designation] and parlay it into general management jobs and the CFAs at the moment still don't do that.

In other words, there is a perception that an individual with a CA designation can advance further in an organization or take on more and different responsibilities than an individual with a CFA designation.

### *Advancement /Opportunity*

Christie (1997), reporting on the results of an internal survey conducted by the Canadian firm of Deloitte & Touche LLP, noted that male respondents believed both women and men accountants had equal chance of getting ahead in the firm whereas the women respondents perceived that men had more chance of getting ahead. Male



accountants in Maupin's study (1993a, 1993b) believed opportunities to advance were present but that women accountants did not actively pursue them. Failure to pursue opportunities and reluctance to accept certain assignments reflected the individual's choices, not the accounting firm's structure, culture and processes. The women in Maupin's study, however, provided a different perspective noting their belief that the scarcity was due, in part, to the necessity of women to adopt stereotypically male characteristics in order to attain admission to the partnership.

In a follow-up study, Maupin & Lehman (1994) found that a highly stereotypical masculine sex role orientation was significantly (positively) related to higher occupational status, job satisfaction and low turnover in public accounting firms and that the women and men who were admitted to the partnership exhibited "high stereotypic masculine characteristics" (p.435). This phenomenon is explored in more detail in the section on *Identity, Professional Identity and Professionalism*.

*Opportunity/Success* - The extant research frequently identified the pursuit of other opportunities as a reason for leaving public accounting firms to accept positions in industry. The reported findings and resulting discussion frequently ignore or imply a common understanding of opportunity.

Ashley (a participant in this study) suggested that a decision to move was made, not on the basis of opportunity but on the basis of options. Option, unlike the implied meaning of opportunity, is the act or instance of choosing or deciding. It is the power or liberty to choose, something chosen, a choice (Collins, 1993, p.799). The use of the word *option* conveys the existence of an alternative or choice but not necessarily a positive one. One option may be actively or passively selected over another on the basis of path of

least resistance or to minimize disruption to and anxiety of the individual selecting the option. The outcome(s) of a particular option may not be desirable or benefit all parties.

The word *success* is also used in the extant literature, although not as frequently as *opportunity*. Beauvoir (1989) uses the word throughout her philosophical discussions but does not provide a clear description of or intent underpinning her usage of the word. According to Collins (1993), success “is the favourable outcome of something attempted” and to *succeed* is “to accomplish an aim especially in the desired manner” (p.1155).

One of the participants in Marshall’s (1995) study referred to success as a cultural image. “People have an image of what a successful manager is, how they [sic] behave, how they [sic] look and are, how they [sic] communicate and manage. And that is a [company] clone” (p. 215). The use of the words *opportunity* and *success* become problematic in the literature due to the multiple meanings that can be construed.

*Turnover/Retention* – A key philosophy employed, particularly in the large public accounting firms, is that of up or out (Anderson-Gough et al., 2002; Doucet & Hooks, 1999; Kinard et al., 1998), also known as the pyramid squeeze (Kanter, 1993). The approach gives recognition to the fact that all entry level individuals may not aspire to partner (Anderson-Gough et al., 2005) and allows the firms to eliminate personnel who demonstrate limited promotional prospects (McKeen & Bujaki, 1994) as there are a limited number of senior positions available in the firms (Anderson-Gough et al., 2002). Consequently, a level of turnover is built into the organizational processes in public accounting firms. The existence of the up or out process receives very limited attention in the WIA research even though it may contribute to the overwhelming domination of the firm hierarchy by men at the upper levels of the pyramid (Anderson-Gough et al. 2005,

Kinard et al., 1998). McKeen & Bujaki (1994) believe, however, that discriminatory experiences probably contribute more to the high turnover rates than the existence of the pyramid squeeze.

There is evidence that public accounting firms may be moving away from the up or out process, at least in the USA. Recent research conducted by the AICPA found that “while still not the norm, firms have been increasingly offering non-partnership career tracks and alternative partnership arrangements” (2004, p.6). The espoused reason for the introduction of these positions is to offer alternative career paths and retain talented individuals. At the same time that AICPA found women respondents reporting higher usage rates and comfort levels with non-partnership career tracks than their male counterparts, respondents also reported a negative career impact from pursuing this career track versus the partnership track (2004).

Two studies published in the same year on the departure of women from public accounting firms present contradictory findings. Dalton et al.’s (1997) study of the turnover of women at manager and partner positions in the Big 6 accounting firms<sup>6</sup> represents a departure from earlier research, which typically focused on the withdrawal of women at early stages in their career. The authors advanced the analysis of turnover with their development of firm-specific variables felt to represent four critical aspects affecting turnover: competitive environment; work /non-work obligations; internal and external control and supervision; and litigation risk. The authors found that while all four factors appeared to be associated with turnover at the manager and partner levels, only

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<sup>6</sup> The six firms were: Arthur Andersen, Coopers & Lybrand, Deloitte & Touche, Ernst & Young, KPMG and Price Waterhouse

one, work / non-work, was significantly different between the women and men in their sample. The work /non-work factor consisted of four statements that read as follows. For each of the four statements indicate the extent to which you agree that ... were factors in your decision to leave the firm.

- The number of hours I was expected to work
- The increasing commitment necessary for the maintenance of continuing clients
- I increasingly felt unable to satisfactorily meet my off-job commitments
- I was no longer able to balance the rewards associated with this profession with its personal costs. (p.40)

Position held at the time of departure (i.e. manager or partner) and the area of practice (e.g. audit, tax, consulting) did not affect or account for the significant difference between the turnover rates for women and men. Dalton et al. (1997) also found that the women in their study who left one of the Big 6 firms were less likely to be re-employed in public accounting firms. If they did remain in public accounting after leaving the Big 6 it was usually in a smaller firm. This latter finding is consistent with results from AICPA's survey (2000, 2004). On the other hand, three of the four participants in this study who returned to public accounting firms after time spent in industry returned to one of the Big 4 firms (not necessarily the one where they had obtained their CA designation).

AICPA reported in 2006 that many women CAs were "gravitating to smaller firms where the trend of their advancement is more pronounced." A closer examination of the study findings found, however, that lack of *opportunities* for advancement was the reason reported for approximately half of all turnover in smaller firms. AICPA doesn't offer any explanation for this apparent contradiction.

Greenhaus et al. (1997) examined work and family influences on the departure of women and men from public accounting firms. Their sample was drawn from the AICPA membership list. They excluded, however, partners and sole practitioners from their sample. While they also found that women were more likely to leave, it was because the women had less desire to be promoted to partner, not because they experienced greater non-work obligations as suggested by Dalton et al (1997).

In Greenhaus et al (1997), survey measures include career development opportunities and advancement aspirations whereas Dalton et al's (1997) study focuses on environmental factors in the firms. The authors did not measure opportunity or advancement. Consequently we are not able to advance our understanding of whether it is the environmental conditions of the public accounting firms or individual factors or a combination of both that influence and affect the career choices made by women CAs, particularly regarding their decision to leave a firm. I return to this subject in Chapter 5 where I argue that a lower desirability for partnership expressed by women CAs and the phenomenon of women CAs migrating to smaller firms has less to do with work-family issues and firm-specific variables and more to do with the repetitive, often unchallenging nature of the work in the large firms, particularly in the area of audit.

### ***Work-Family***

One of the outcomes of the WIA research is the conflation of retention and advancement of women with work-family issues. Underpinning this conflation is the belief that women who have multiple roles face conflicts, particularly between work and family (Frone et al., 1992; Frone, Yardley & Markel, 1997; Greenhaus & Beutell, 1985). Research published by the AICPA (2000, 2004, and 2005) on women accountants and

work-family conflict has contributed to the belief, at least among some public accounting firms, that the provision of suitable benefits and alternative work arrangements for women will help the firms retain women CAs (Christie, 1997; Flynn, 1996; Kinard et al., 1998; D.M. McCracken, 2000; Toner, 1996). Increased retention rates should, in theory, result in increased numbers of women at the partnership level.

Kinard et al. (1998) examined the existing human resources policies and practices in public accounting firms in the United States. They proposed that the results of their study would “assist accountants and accounting students – *particularly female students* – in making ‘correct’ career decisions” (italics added, p.14). Left unsaid is what constitutes a correct career decision. The authors concluded that “public accounting, in many respects, provides adequate support for females in the profession” (p. 18). Therefore, in order to explain the high turnover of women CPAs, the authors postulated that “turnover appears to be tied to the demands of the profession rather than to a *hostile or unsupportive environment*” (italics added, p. 18). I discuss the possible demands of the profession in the next section of this chapter.

While the accounting profession and particularly the Big 4 firms have devoted significant resources to family-friendly policies and programs (Wooten, 2002), Clark (2001) informs us that these programs do not help individuals who are in dual-career relationships, have many dependents or who work long hours any more than they help individuals without these characteristics. In other words, the espoused benefits of these programs are fixed regardless of an individual’s particular situation. For example, long hours are part of the socialization of professional accountants (Anderson-Gough, Grey & Robson, 2001; Coffey, 1994), which are often viewed as symbolic of good client service

(Anderson-Gough, Grey & Robson, 2000). If the perceived and actual benefits from these programs don't increase with the number of hours worked it is understandable why women CAs may not be attracted to the provision of these programs. There may only be a small sub-group of women CAs who can actually derive a benefit from the availability of family-friendly policies. This suggests the implementation of such policies may do little to improve retention rates. It has also been noted that the existence of multiple roles as experienced by women does not necessarily result in conflict; rather it has been shown that multiple roles can be beneficial to individuals (Barnett & Hyde, 2001; Ruderman, Ohlott, Panzer & King, 2002).

The presence of family-friendly policies doesn't mean they will be used by their intended audience (Howell et al., 2002). Hewlett (2002) noted that "even in organizations with policies that support women, prevailing attitudes and unrelenting job pressures undermine them" (p.11). Empirical evidence has found that women (and men) who avail themselves of these family-friendly benefits are often viewed as having lower commitment to the organization and therefore suffer in terms of career progress (Anderson-Gough et al., 2005; Gersick & Kram, 2002; Kossek, Barber & Winters, 1999; Perlow, 1998), negating the espoused reasons for implementing them in the first place. Thus the availability of family-friendly policies and benefits may not be a strong influence on women CAs' career decisions to enter the profession, remain in a public accounting firm or pursue a position in industry.

### *Summary*

Both the WIM and WIA literature concerned with career development, advancement, opportunity and turnover leave many questions unanswered. With few exceptions (see

Anderson-Gough et al., 2005; Maupin, 1993a, 1993b; and Maupin & Lehman, 1994) the majority of the research on women in accounting takes a woman-centric focus in which the absence of women at the partnership and other senior management levels is attributed to the women themselves. Significant gaps exist with regards to: women's reasons for choosing a particular career and for choosing to change careers; effects of the organization and society on a woman's career choices; and how women make sense of opportunity and career. Extensive use of *body counting* (Alvesson, 2002) is made to account for the number of women entering and leaving the accounting profession. This is problematic because the research conflates *accounting profession* with *public accounting firms* and fails to explicate the reasons contributing to these numbers. The ongoing discussion and analysis of the same broad categories for leaving the firms over the past 30 years suggests that the research still hasn't identified the *something* initially postulated by Barcelona et al. in 1975. Thus I turn to other areas of research in an effort to locate theoretical and empirical explanations for the career choices made by women CAs.

### Identity, Professional Identity and Professionalism

The empirical materials presented in the WIA literature are very clear: more women are entering public accounting firms at the same time that more women than men leave these firms subsequent to attaining the accounting designation. Recent research (AICPA, 2004) suggests that this phenomenon is now more prevalent in the large national and multi-national firms and less evident in smaller firms (i.e. regional and local firms). A few researchers (see, for example, Anderson-Gough et al., 2005; Maupin, 1998a, 1998b; Maupin & Lehman, 1994) suggest that environmental or situational aspects of the



organizations may influence the decision to leave the public accounting firm. For the most part, however, the research focuses on women CAs and not the public accounting firms. I turn to the identity literature for possible insights on who these women are and why, in increasing numbers they join public accounting firms only to leave again before attaining partnership. In addition, when they leave a public accounting firm, where do they go and why did they go there?

This study operates under that assumption that identity is a social construct (Kellner, 1992; Nkomo & Cox, 1996), involving a process of “becoming” as well as “being” (Hearn, 2002, p.40). It is not innate but is complex and multifaceted (Nkomo & Cox). It is a contested site (Foldy, 2002), subject to many different interpretations and approaches (Hearn, 2002) as potential identities are tried out through impression management techniques (S.G. Scott, 2000). Identity includes among others, gender identities and professional identities (Benschop & Doorewaard, 1998a).

While there is a large body of work concerned with professionals, researchers have typically directed their focus to either a general, high-level overview of professionals (see for example, Mintzberg, 1981; W.R. Scott, 1981) or the specific professions of lawyers (see, for example, Ely, 1994, 1995; Wallace, 1995) and medical doctors (see, for example, Leicht & Fennell, 2001; Pratt, Rockmann & Kaufmann, 2006). According to Anderson-Gough et al. (2002), the accounting profession is one of the most under-researched organization –based professions, and the socialization processes of professional accountants, which contribute to professional identification and behaviours, among other things, are poorly understood. Although Anderson-Gough et al. have endeavoured to address this gap (2000, 2001, 2002, and 2005) only the research

published in 2005 specifically addresses the possibility that gender relations and consequently different treatment for women and men accountants are embedded in the public accounting firms' organizational structure and processes.

I begin this section with an overview of Social Identity Theory (SIT). SIT provides the foundation for studies of socially-constructed identities, of which professional identity is one. I follow that overview with a review of the literature concerned with the socialization of professionals and professional identity.

### ***Social Identity Theory (SIT)***

SIT is a cognitive theory, which holds that individuals have an identity encompassing idiosyncratic characteristics and a social identity encompassing salient group classification (Ashforth & Mael, 1989; Nkomo & Cox, 1996). Social identification is the perception of oneness with or belongingness to some human aggregate (Ashforth & Mael), which acquires significance through comparisons among groups (Ely, 1995). Through processes of self-categorization an individual attaches value to particular social categories, enabling her to define herself in the social environment (Ashforth & Mael; Ely) and to define others (Ashforth & Mael). One identity may be privileged over others relative to a particular time, situation and audience (Ashforth & Mael; Burke, 1992; Hogg, 2000; Nkomo & Cox, 1996; S.G. Scott, 2000) leading an individual to change her behaviour or appearance as part of the identification process (Costello, 2004). For example, the category of male becomes meaningful only in relation to the category of female (Ashforth & Mael). SIT provides us with a framework in which to analyze intergroup behaviours from both an individualistic and social perspective (Cappozza &

Brown, 2000). It also allows us to analyze individuals' behaviours resulting from their interactions to and with specific organizations.

This study is underpinned by a constructionist view of gender. A challenge in a study of this nature is to describe women as a group in a way that is not normalist and essentialist (Young, 1999). Following Sartre, she proposes the treatment of women as a serial collective, which allows us "to see women as a collective without identifying common attributes that all women have or implying that all women have a common identity" (p. 201). Series as used by Young refers to a "social collective whose members are unified passively by the objects around which their actions are oriented or by the objectified results of the material effects of the actions of others" (p. 213). An individual's position in a series means that she has different experiences and perceptions from someone else who is situated differently. Young proposes that series, such as those associated with gender, race and class do not necessarily define the identity of individuals nor do they name attributes shared with others. For example, "a person can choose to make none of her serial memberships important for her sense of identity" (p. 221). Alternatively the individual can find that other individuals "make the serial facts of race [for example] important for her identity and development of group solidarity" (Ibid.).

Young's (1999) position about identity appears to contradict that found in the social identity literature where it is proposed that gender, race and class, along with other attributes contribute to an individual's identity. A closer examination of the SIT literature, however, shows that this contradiction may not be large or even exist. Social identity is a perception of belonging to some human aggregate (Ashforth & Mael, 1989; Nkomo & Cox, 1996). An individual may not believe her biological sex or her class is

salient and thus she does not identify herself by one or more of these classifications.

Society, however, may use one or more attributes in the identification of a specific individual. The identification on the basis of one or more of these attributes can result in stereotyping.

### ***Professional Identity and Professionalism***

SIT posits that an individual's identity is self-defined, although as I discuss in this section, other individuals, organizations and broader society also play a role in shaping an individual's identity. My interest in this body of research is the contribution, if any, that it can make to our understanding of the career choices of women CAs. Specifically, how might professional identity and professionalism affect an individual's career choices?

In this section I review the literature concerned with the socialization of professionals and the effects of this socialization on professional identity. Professionals are subjected to prolonged periods of socialization during which time they are expected to internalize standards, acquire skills and master theoretical principles (Costello, 2004; W.R. Scott, 1981). Socialization contributes to professional identity (Grey, 1998). Members create self-definitions, ideologies and values that help them to sustain their identity within an occupation and justify their rights (Trice & Beyer, 1993). The members of the occupational group develop favourable self-images and identities from their work, allowing them to share extensive social relations and develop ethnocentrism (Ibid.). Socialization in accounting and other professions begins with the student pursuing a professional designation and continues throughout the individual's professional career. Success in a profession is measured by the degree of internalization of the appropriate professional identity (Costello, 2004). Professional identity can be more pervasive and

more important than identity associated with gender or other group identities (Hogg, 2000) and can be affected by the individual's position within the organization (Aaltio, 2002).

The systems of values associated with professional identity are perceived to be masculine (Katila & Meriläinen, 2002). The prevalent masculinity is concerned with goal setting and control of the social and technical measurement for achieving these goals (Kerfoot & Knights, 1996). In this environment it is difficult to sustain a feminine identity because to be assertive is a "violation of what it means to be feminine" (Ibid., p. 97).

*Accounting Profession* – Accounting is the language of business and business occurs within the realm of logic (Lehman, 1996). A professional hierarchy exists, where those in authority, i.e. the partners, are expected to be rational (Burris, 1996; Lehman), objective, efficient, sharp and decisive (Lehman). In times of crisis (a common phenomenon in the profession in recent years), partners are expected to display wisdom (Burris). All of these qualities are typically identified as masculine (Ibid.).

Accounting trainees receive their training and socialization within public accounting firms that are professional bureaucracies (Mintzberg, 1981) comprised of horizontal specialization, standardization of skills and much indoctrination. Trainees are expected to internalize key messages related to desired behaviours (Anderson-Gough et al., 2002) that may have no direct bearing on technical competency (Grey, 1998). The messages relate to behaviours such as the adoption of a particular physical appearance, demonstration of good time-keeping practices and demonstration of a readiness to work overtime as and when required (Anderson-Gough et al., 2001). Future career success can

be influenced by perceptions of gender, physical appearance and family structure (Anderson, Johnson & Rickers, 1994). Based on her review of testimony in the case of Hopkins vs. Price Waterhouse, Lehman (1996) commented that the demands of the accounting profession appear to require a female accountant to look like a lady – be charming and wear earrings while evaluating her potential success (i.e. admission to the partnership) using masculine characteristics.

Time – the demonstration of particular forms of time consciousness and temporal visioning, together with the politics of time is also a key message underpinning the socialization and training of accountants (Anderson-Gough et al., 2001; Coffey, 1994). Messages related to time are introduced to students upon entry to the firm and continue through to the evaluation of partner candidates, who are expected to demonstrate integration into the desired norms of temporal commitment to the firm and participation in firm-approved social life (Anderson-Gough et al., 2005). The messages stress that time is a resource, one that must be carefully used, measured and monitored (Coffey). These time practices, frequently equated to commitment to the organization (Coffey; Healy, 1999; Perlow, 1998), reflect and reproduce gender-effects or inequalities (Anderson-Gough et al., 2001). Time related messages also highlight “potential tensions between individual autonomy (as a professional) and the constraints of organizational management” (Coffey, p.955).

Team work and being a team-player is another key message in the socialization and professional identity of accountants (Anderson-Gough et al., 2002). Benschop & Doorewaard (1998a) postulated that the use of a team-based approach in professions could encourage more women to remain with and advance to higher levels in an

organization. They found, however, in their study of teams in the Dutch banking sector that an *ideal team worker* must be motivated and committed to the job, work group and organization. The team member was expected to demonstrate autonomy in fulfilling the job, make a *maximum (time) investment* and *exhibit full-time availability*. In practice, then, a team-worker exhibits the same characteristics as Acker's (1990) abstract worker, which is constructed as male.

*Identity Conflict* - The presence of multiple identities can lead to identity conflict, in which different identities impose inconsistent demands upon the individual (Ashforth & Mael, 1989). Professional identity can conflict with preexisting personal identities, resulting in identity dissonance – the conflict between irreconcilable aspects of self-concept (Costello, 2004).

In her study of female and male professional students in law and social work Costello (2004) found that the male students typically experienced identity consonance in a profession dominated by men (law) and a profession dominated by women (social work). In contrast, the female students exhibited identity dissonance in both professions although its manifestation took different forms in the two professions.

Women face contradictory pressures when they become managers in public accounting firms (Romaine & Zeytinoglu, 2001). They often find themselves in a double bind rooted in identity conflict. While failure to act with decisiveness and power labels them as not aggressive enough to manage the challenge of executive roles, demonstrated decisiveness and power is seen as threatening or aggressive (Elmes & Connelley, 1997).

Women play a role in constructing their identity within the occupational norms of a profession (Ibarra, 1999). Individuals are motivated to present and maintain a positive

self-image, which can lead members of a low status group to disassociate from that group and assimilate culturally and psychologically into a higher status group (Ely, 1995). For example, women in male dominated organizations may attempt to alter their thoughts, feelings, behaviours and expectations at work to mirror those typically associated with men (Ibid.). Ely (1994, 1995) found women lawyers in male dominated firms did not perceive the senior women as role models with legitimate authority and perceived their women peers as direct competition. The women frequently criticized the female partners for acting too much like men.

The female students in Anderson-Gough et al.'s (2005) study recognized the existence of a gendered hierarchy and acknowledged that they had to work in this environment, leading to a duality of roles in which the female accountant is the agent as well as a passive bystander. Sheppard (1989) notes that the acceptance of discrimination and double standards prevalent in the work organization is a form of false consciousness, "in that women are actively participating in a process which compromises and devalues aspects of their core identity" (p. 156).

### *Summary*

Social Identity Theory is useful as it contributes to our understanding of the presence and role of socialization on professional identity. The professional accountant as male and the need to exhibit masculine characteristics in order to be successful are key messages embedded in the professional socialization of accountants. Individuals, particularly women, can experience identity conflicts in this environment. The presence of these conflicts can manifest itself in the adoption of the desired behaviours and



attitudes in order to succeed or alternatively, withdrawal from the public accounting firms prior to admission to the partnership.

There are underpinnings of existentialist philosophy in the social identity research (Calás & Smircich, 2000). The SIT literature discusses the presence of self and other in intra- and intergroup relations and examines outcomes resulting from identification with a particular group or category. The dichotomy of us versus them may contribute to higher levels of turnover for women CAs because of identity conflict and dissonance between identity as a professional and identity as a woman. Thus the identity literature moves us beyond the WIM and WIA literature that discusses conflict between work and family but omits conflict between work and self.

What has not been addressed in this body of literature is the maintenance and role of professional identity once an individual leaves a public accounting firm. For example, four of the participants in this study were engaged in work outside of public accounting firms and their stories contained narratives concerned with professional and professionalism. This suggests that one doesn't leave the professional identity behind and that it can contribute to conflicts and tensions in other arenas. There is also a lack of discussion and analysis of the meaning-making activities of group members both individually and collectively (Calás & Smircich, 2000). It doesn't help us understand how the women CAs made sense of their own careers. Finally, the SIT research, with its positivistic approach and use of quantitative, experimental methods, obscures individual voices and stories in much the same way as the women in management literature. Another way must be found to analyze the individuals' stories concerned with the career choices made by women CAs.

## Beauvoir and Feminist Existentialism

I noted in the previous section that SIT demonstrates some aspects of existentialist philosophy in that the construction of a social identity involves the creation of in-groups and out-groups. In *Being & Nothingness* Sartre (1956) informs us that man continually makes himself. He is not static or innate just as identities are not static or innate. Through his efforts to become he will encounter others who can affect his progress towards the future. “I am – at the very root of my being – the project of assimilating and making an object of the Other. I am proof of the Other” (Sartre, p. 474).

Simone de Beauvoir originally published *The Second Sex* in 1949. In her introduction to the Vintage Edition of *The Second Sex*, Bair informs us that Beauvoir “scrutinized the facts and myths of women’s lives ... to examine not only the problems women encounter but also the possibilities open to them” (Bair, 1989, p.vii). Beauvoir informs us that “the drama of woman lies in a conflict between the fundamental aspirations of every subject (ego) - who always regard the self as the essential – and the compulsions of a situation in which she is inessential” (1989, p. xxxv).<sup>7</sup> The existence of this conflict permeates throughout *The Second Sex* as Beauvoir espouses her philosophy of woman as Other. She questions the ability and capacity of women to attain fulfillment in view of this otherness and discusses the roads that are opened for and blocked to women. Beauvoir’s feminist existentialist philosophy provides a way forward to a deeper understanding of women’s careers and the choices they make. It moves beyond the propositions of the WIM, WIA and identity literatures to recognize and critique the roles played by a woman, institutions and society at large in a woman’s life. The interaction among and between these different

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<sup>7</sup> Beauvoir’s use of *essential* in this quotation is not in the philosophical sense. Rather she contrasts something that is crucial or important with something that is dispensable or superfluous.

groups, underpinned by the existentialist philosophy of choice opens up the possibilities for attaining a deeper understanding of choice and the role of choice in women's career decisions.

The selection of Beauvoir and her feminist existentialist philosophy for this study is not without challenges as she herself, has been the object of much critique.

Beauvoir's analysis of women's oppression is open to many criticisms: for its idealism – her focus on myths and images and her lack of practical strategies for liberation; for its ethnocentrism and androcentric view – her tendency to generalize from the experience of European bourgeois women, with a resulting emphasis on women's historic effectiveness (Simons & Benjamin, 1979, p.8).

Some critics devote more space to discussing who influenced whom, Sartre or Beauvoir than to discussing Beauvoir's philosophical views on the construction of woman as Other. Authors, whose primary focus of analysis and critique is Sartre often introduce and discuss Beauvoir in the same article (see, for example, Fullbrook & Fullbrook, 1999; Green, 1999), suggesting that one can not be understood without reference to the other (an existentialist irony in itself?).

Notwithstanding the critiques and the fact that more recent versions of feminism have moved beyond Beauvoir, Calás & Smircich (2000) note that "... there is still much learning to be had from her [Beauvoir's] work" (p.194). *The Second Sex* plays a crucial role in feminist thinking and "there are still many aspects of her work which are highly revealing as regards women's (and men's) situation" (Bainbrigge, 1999) at the beginning of the 21<sup>st</sup> century. Despite the critiques

We have no theoretical source of comparable scope that stimulates us to analyze and question relentlessly our situation as women in so many domains: literature, religion, politics, work, education, motherhood and sexuality. As contemporary theorists explore the issues raised in *The Second Sex*, we can see that in a sense all feminist dialogue entails a dialogue with Simone de Beauvoir. And a discussion with her can

be a way of locating ourselves within our feminist past, present and future (Simons, 1999, p.8).

Vintges (2006) argues that “contrary to contemporary feminist theorists who assume Beauvoir’s thinking is rationalistic, male-biased and Euro-centric her philosophy encompasses important insights for contemporary and future feminism” (p.214). Beauvoir’s apparent use of rationality and a male-biased thinking does surface a dichotomy that can be problematic when examining women’s stories of career from a constructionist paradigm. I discuss this dichotomy and the resolution of the resulting tension in Chapter 3.

Notwithstanding the critiques identified above, Beauvoir’s feminist existentialist philosophy, which is anti-universalistic (Fullbrook & Fullbrook, 1999), provides a significant contribution to the study at hand. She is a social constructionist (Kruks, 1995; Simons, 1995), who views the existence of any differences between the sexes as secondary to her main philosophical arguments. “Woman is not determined by her hormones or by mysterious instincts, but by the manner in which her body and her relation to the world are modified by the actions of others than herself” (Beauvoir, 1989, p. 725). Women “are ‘merely’ the human beings arbitrarily designated by the word ‘woman’” (p. xx). Humanity is male and man defines woman in relation to him. This is a markedly different view than the one prevalent in the extant literature concerned with WIM and WIA. The majority of that body of literature takes an essentialist approach, attributing differences between women and men to biology.

Nowhere in the literature has the *something* causing women to leave public accounting firms as originally postulated by Barcelona et al. (1975) been explicitly identified. Nor has the *something* that contributed to women’s decisions to obtain a CA designation or

pursue partnership been addressed. I turn, therefore, to Beauvoir and her feminist existentialist philosophy for possible insights into career choices and the careers of women CAs. Specifically, as I will argue in this study, Beauvoir's feminist existentialist framework provides a way forward to a *deeper* understanding of women CAs' career choices than that currently found in the women in management literature. I provide an overview of Beauvoir's feminist existentialist philosophy in the next section of this chapter. I expand on the overview in Chapter 3 where I discuss the key concepts in her philosophy, the contribution that it makes to this study and the challenges inherent in using her philosophy for a theoretical framework in a qualitative research study concerned with women CAs career choices. I note that the discussion, debate and critique concerning Beauvoir's relationships with and to Sartre are beyond the scope of this thesis.

### ***Feminist Existentialism***

The philosophy of existentialism posits that humans are beings that create and define themselves in interactions with others and the circumstances in which they find themselves (Arp, 2001). "Individuals are amorphous, living organisms until they create separate and individual identities" (Tong, 1998, p. 175). This can be accomplished through conscious choice - reaching decisions, reaffirming old projects (goals) or affirming new ones. If an individual places self-imposed constraints on her thinking, the individual acts in self-deception.

Bad faith is a lie to oneself. To be sure the one who practices 'bad faith' is hiding a displeasing truth or presenting as truth a pleasing untruth. Bad faith then has in appearance the structure of falsehood. Only what changes everything is the fact that in bad faith it is from myself that I am hiding the truth (Sartre, 1956, p.89).

Bad faith is the self-deception caused by an individual's anxiety about her personal responsibility for choice and by her concerns about the perceptions of her held by others. To act in bad faith is to pretend to be an object that takes on an essential nature precluding transcendence to unrealized future possibilities of freedom.

Beauvoir (1989) follows Sartrean existentialism in her arguments about woman as Other in the self-Other relationships<sup>8</sup>. Beauvoir notes that there is no essence compelling women and men to act in good or bad faith. Rather it is "their situation that inclines them more or less toward the search for freedom" (p. xxxiii). While Beauvoir gives recognition to the central role of the individual in her existence, she also explicitly recognizes that an individual's situation and *facticity* (an individual's material and historical circumstances) can constrain her existence. It is this thinking that contributes to the study at hand as it opens the way to a better understanding of how and why women CAs make choices regarding their careers.

Notwithstanding a woman's potential for freedom, Beauvoir (1989) argues that it is very difficult for a woman to become or be the *Subject* in a reciprocal relationship because of her negative representation as Other. "She – a free and autonomous being like all human creatures – nevertheless finds herself living in a world where men compel her to assume the status of Other" (p. xxxv). Beauvoir's position is in direct contrast to Sartre's ontological freedom where every individual has the possibility of being Subject or Other in a specific relationship.

Beauvoir (1989) proposes that woman can move beyond being the object or Other. This can be accomplished, according to Beauvoir, by transcending to freedom and

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<sup>8</sup> One of the on-going debates in the literature is whether it is Sartre or Beauvoir who initially developed the concept of 'Other'. That debate is beyond the scope of this research.

becoming an *independent woman*. Attaining independence in the feminist existentialist sense, however, is not without challenges. For example, Beauvoir notes that a woman requires economic freedom in order to gain her freedom. At the same time, however, economic freedom doesn't change the fact that a woman is perceived differently than a man (Beauvoir).

Beauvoir (1989) suggests that women who pursue self-sufficiency or independence are "continually confronted by women of similar social status who live as 'parasites'" (p.698). When women allow themselves to be the Other, living in a state of bad faith, they "will delude themselves and remain enslaved" (Buzzanell, 1994, p.370). The *traditional woman* acts in bad faith, taking advantage of those benefits accorded her by the male Subject. The independent woman, who seeks her freedom, is placed in a situation where she must constantly reaffirm her intentions.

Beauvoir's (1989) independent woman provides a way forward towards transcendence and freedom for women. An independent woman, however, may be criticized if she suppresses her feminine qualities at the same time that she is expected to act like a man. Many women choose to act in bad faith rather than take on the challenges involved in gaining freedom.

Beauvoir's feminist philosophy was conceived over half a century ago. Opportunities for paid work for women were limited and *The Second Sex* is silent, for the most part, about paid work and the work organization. How then can her philosophy contribute to an understanding of women CAs and their career choices in the last decade of the twentieth century and the first decade of the twenty-first century? I provide an in-depth answer to this question in Chapter 3, where I propose a series of questions and suggest

empirical materials that can be used to analyze and illustrate career choices of women CAs. The nature of work and the working environment have evolved and changed since 1949 but Beauvoir's discussion of the phenomenon of otherness and the presence of conflicts are still relevant in the twenty-first century.

### Summary

We can use Beauvoir's feminist existentialism to provide a way forward to obtain a more in-depth understanding of the career choices made by women CAs. The use of feminist existentialist philosophy can also contribute to advancing the existing body of literature concerned with the retention and advancement of the women within public accounting firms. As discussed earlier, one of the critiques of Beauvoir's work concerns her lack of feminist praxis. In *The Second Sex*, Beauvoir (1989) describes and discusses woman as Other and how this otherness can affect a woman and her life choices. Neither Beauvoir nor other researchers have, however, moved this position forward using empirical research. Research in the areas of gendering organizations and social identity theory implicitly draw on some of Beauvoir's philosophy in the empirical research but do not explicitly utilize her feminist existentialist philosophy as a theoretical framework. In Chapter 3, I develop a theoretical framework that draws on Beauvoir's feminist existentialist philosophy. My objective in developing this framework is to operationalize the key themes in her philosophy to provide a guide for the research and to provide a structure for the analysis of the narratives concerned with the career choice of women CAs. In Chapter 4 I describe how this theoretical framework is used in this study.



### **Chapter 3 - Beauvoir's Feminist Existentialist Philosophy – Development of a Theoretical Framework**

#### **Introduction**

I introduced the feminist existentialist philosophy of Simone de Beauvoir in the previous chapter, provided an overview of the contribution her philosophy can make to this study and noted that her work has been critiqued for its lack of feminist praxis (Pilardi, 1995; Simons, 1999). While Beauvoir (1989) calls for the “study of the traditional destiny of woman” (p. xxxvi) methodological remarks in *The Second Sex* are rare, leading Whitmarsh (1981) to comment that the book is nothing more than “piling up examples” (cited in Vintges, 1995, p. 49).

I begin this chapter by providing an explanation of the concepts of *situation* and *facticity*, key terms in Beauvoir's philosophy. I follow with a discussion of the problematic of Beauvoir's apparent creation of a male / female dichotomy in her work and how I address it in this study. Finally I examine Beauvoir's feminist existentialist philosophy in greater depth, expanding upon the key philosophical concepts of woman as Other, independent woman and bad faith that I introduced in Chapter 2 and comment on the incorporation of these concepts in the theoretical framework developed for this study.

Beauvoir approaches her study of women from a phenomenological perspective derived from the work of Husserl (Heinämaa, 2006; Vintges, 1995) in which she views woman as a situated being, involved in the world and continually giving meaning to her situation. *Situation* is the phenomenon in which a human being, as an individual consciousness, engages in the world with regard to other people, to time and space and to other products of facticity (Tidd, 2004). Situation is more than context; it is underpinned

by action – physical and mental. “Humans are always involved in the world, and so can only be understood within the total, very complex context of the world” (Vintges, 1995, p.46). An individual’s situation may change over time, as the result of engagement in new environments or a change in goals or, alternatively an individual may remain in the same situation because she does not change the way in which she engages with the world.

Humans continually give meaning to their respective situations (Vintges, 1995). Ongoing meaning-making can result in attribution of different meanings to the same situation or the emergence of different meanings in response to a change in an individual’s situation. Weiss (2006) notes that some people can not or are not able to depart from fixed ways of understanding their situation. This happens, according to Weiss, because people choose to ascribe a necessary meaning to their situation – one that precludes alternative interpretations while providing comfort and security. A woman’s situation in the feminist existentialist philosophy of Beauvoir (1989) refers to a woman’s engagement in the world and the meaning(s) assigned to the engagement.

*Facticity* is the connection between the individual’s consciousness, the world of inert matter and the past. Facticity can be viewed as those aspects of an individual’s situation that she has not chosen and that she can not choose not to accept. Another way of looking at facticity is to think of it as aspects of a human being’s life that are totally beyond the control of and thus the responsibility of the individual. Tidd (2004) provides several examples of facticity – the facts of an individual’s birth, body or death, and the existence of other people.<sup>9</sup>

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<sup>9</sup> There are some scholars, including Beauvoir herself, who challenge the concept of death as being beyond a person’s control and thus part of an individual’s facticity. That discussion is beyond the scope of this thesis.

## The Problematic of Sex vs. Gender in Beauvoir's Philosophy

Simons (1995) informs us that Beauvoir is a social constructionist. That is, her feminist existentialist philosophy is concerned with the social construction of woman as Other by individuals and institutions. At the same time Beauvoir devotes considerable space to discussions of many physiological differences between females and males. This has generated considerable debate among Beauvoir scholars as to whether Beauvoir falls back on or underpins her feminist existentialist philosophy with “biological determinism, masculinist and essentialist” (Ward, 1995, p. 224).

Beauvoir (1989) begins her philosophical discussion of man and woman from a biological perspective and gives recognition to sexual differences throughout *The Second Sex*. She devotes Chapter 1 of *The Second Sex* to a discussion of “The Data of Biology” and states that “we can not deny biological facts” (p. 34). Beauvoir provides examples such as a woman has less muscular strength than a man and does not run as fast as a man to illustrate her discussion. “Certainly these facts cannot be denied – but in themselves, they have no significance” (p.34). Beauvoir draws from the work of Heidegger, Merleau-Ponty and Sartre, all of whom believed “the body is the instrument of our grasp upon the world, a limiting factor for our projects” (Ibid.). Physiological factors such as size and strength can be limiting factors for men as well as women because men are not all cast in the same physiological mold. A physiological fact, according to Beauvoir, only takes on meaning in a particular context. If the presence or absence of a physiological fact is viewed as a weakness,

[T]he ‘weakness’ is revealed as such only in the light of the ends man proposes, the instruments he has available, and the laws he establishes. If he [man] does not wish

to seize the world, then the idea of a *grasp* on things has no sense” (italics in original, Ibid.).

In other words, a person’s capability to lift weights is only relevant in a particular instance, i.e. one that requires lifting weights. What Beauvoir challenges is the idea that woman is continually measured on and questions are raised about her capabilities, even when a particular capability is not relevant to the task at hand.

Beauvoir (1989) applied scientific theory, giving due consideration to biology, psychology, and economics among other disciplines (Holveck, 1995; Vintges, 1995). She did not, however, accept them, either individually or collectively as providing “exclusive explanatory power for the position of women” (Vintges, 1995, p.48). Beauvoir informs us that

[T]he enslavement of the female to the species and the limitations of her various powers are extremely important facts; the body of the woman is one of the essential elements in her situation in the world. But the body is not enough to define her as woman; there is no true living reality except as manifested by the conscious individual through activities and in the bosom of society. Biology is not enough to give an answer to the question that is before us: Why is woman the Other?” (p. 37)

Although Beauvoir’s philosophical arguments are underpinned by social construction, it is not difficult to see how some scholars arrive at a conclusion that she presents an essentialist view of woman. She contributes to the debate through her inconsistent usage of the words *female* and *woman*. She also, throughout *The Second Sex* reverts to the masculine pronoun *he* in the midst of her discussion and analysis of women. The inconsistent use of words connoting femininity and masculinity, female and male, together with ongoing references to physiological differences between females and males contributes to the debates that Beauvoir creates a dichotomy between woman and man. Yet, when reading *The Second Sex* in the twenty-first century one can see that the

construction of other is not limited to females and males. As the social identity literature informs us, otherness is constructed each time an individual or group of individuals with a common physical or *intellectual* interest comes together. Beauvoir, herself, gave recognition to the construction of other in groups based on race, ethnicity and religion in her introduction to *The Second Sex*.

The challenge in using Beauvoir in this study revolves around presentation of the discussion, analysis and critique of the narratives in a manner that permits a focus on the careers of women CAs without falling into a biological determinism mode or conveying an essentialist approach to the study. The challenge is compounded by the approach taken by a large strand of the mainstream literature on women in management, which explicitly discusses an essentialist approach to increasing the number of women in management and analyzes research findings from this perspective. I don't deny that certain physiological differences exist between females and males. These differences, however, should have no bearing on a woman CA's career, how it unfolds and how it is told, particularly when a physiological difference is not relevant to career. A woman CA's situation, how she engages with the world of public accounting firms, work organizations and institutions, how she narrates her story and the content of that story reflect a social constructionist perspective. That is, the manner in which an individual makes meaning of events and her environment and how individuals, institutions and society make sense of her within this situation is socially constructed.

Beauvoir was challenged on her views many times subsequent to the publication and translation of *The Second Sex*. In a 1979 interview, Simons and Benjamin questioned Beauvoir concerning the feminist thinking of the time – specifically l'écriture féminine,

which uses biological difference to create an essential difference between women and men.

[I am] absolutely against it because I find that it falls again into the masculine trap of wanting to enclose us [women] in our differences. I think that one must not deny these differences or despise them.... But that is no reason to fall into a crazy narcissism and build on the basis of these givens, what should be the entire culture and life of a woman. Everyone can be happy with their body, but even so, one should not make the body the centre of the world (p.18).

In the same interview, Beauvoir responded to the question of whether separatism takes the biological fact as social fact by stating “Yes. And that basically is playing man’s game to say that woman is essentially different. There is, even in fact, a biological difference but it is not the foundation of the sociological difference” (Ibid.).

In a subsequent interview with Simons (1999), Beauvoir informed Simons that “the base of existentialism is precisely that there is no human nature and thus no ‘feminine nature’. It’s not something given.” (p. 59). Beauvoir went on to comment that she was completely against “woman identity” and the search for a feminine nature.

[...] because in the end, they come back to men’s mythologies, that is, that woman is a being apart, and I find that completely in error. Better that she identifies herself as a human being who happens to be a woman” (p. 59)

Heinämaa (2006) reminds us that “the phenomenologist starts from a particular example and aims at unveiling the necessary essential structures of all experience” (p. 35). Vintges (1995) argues that Beauvoir used the examples of women’s experiences not as empirical evidence but as a means to show something and pass on a specific insight. This study is designed to build on these insights, at the same time providing empirical materials drawn from the narratives of women CAs concerned with their career choices.

There were and continue to be concerns with Beauvoir’s writings, in that many of her publications appear to be “variations of Beauvoir’s own type: bourgeois French women

of a certain century” (Holveck, 1995, p. 74). The world in which women (and men) live and work has changed significantly since Beauvoir wrote *The Second Sex*. The economy is rapidly restructuring in response to the mobility of transnational capital, growth of capital markets and rapid technological advances (Gabriel, 1999). Conventional economics have ceased to describe the real world in its theories (Ekins, 1986). The accounting profession has not been immune to organizational and environmental changes resulting from globalization and technological change (see, for example, Anderson-Gough et al., 2002; Greenwood et al., 2002). In recent years the accounting profession has been rocked by corporate scandals e.g. Enron, Worldcom, seen the demise of Arthur Andersen (formerly one of the Big 6 public accounting firms) and been reorganized in an attempt to comply with new regulations concerned with independence. Views and perspectives on women and feminist thought in general have also evolved and changed. (Calás & Smircich, 1996 and Tong, 1998, among others, discuss some of the different perspectives present in the feminist literature and research). Is it possible, then, to use Beauvoir’s philosophical writings from 1949 to study the careers of women CAs in the late 20<sup>th</sup> and early 21<sup>st</sup> centuries?

Beauvoir herself commented that *The Second Sex* still expresses a feminist position that is real today. “There are some little outdated things ... The references may not be as applicable, that’s all” (in Simons, 1999, p.20). When I read *The Second Sex*, Beauvoir’s philosophy strikes a chord with me. I believe that her feminist existentialist philosophy reflects a social constructionist approach to gender and the construction of woman as Other. While women can not, for the most part, choose not to accept their physiological makeup that should not preclude them from actively engaging with the world, seeking

their freedom and challenging individuals and institutions that would construct them as other.

Barker & Monks (1998) noted in their study of the career progression of Irish women accountants that “more attention needs to be paid to the individual level of analysis within accounting research [because study respondents] displayed very different attitudes, values and needs” (p. 821). It is important to note here that the differences referred to by Barker & Monk are not the differences emphasized in some strands of feminist research i.e. differences between women and men. Rather they call for the recognition that woman is not a universal subject.

I am looking for the existence of an individual’s attitudes and values, among other things in the stories of career told by women CAs. My goal is to attain a deeper understanding of the reasons for and the influences on career choices made by these women. By moving beyond description to an analysis and critique of the stories I endeavour to make visible and challenge stereotypical notions of women that exist in their working lives (Alvesson & Billing, 1997). This is particularly important, I argue, because of the trend in the WIM and WIA bodies of literature to conflate women who work in management with work-family issues, perpetuating existing stereotypes and suppressing individual voices.

It is not the intent of this study to reify women’s identities and relationship styles as supposedly feminine (Prasad, 2005). I concur with Burris (1996) that the focus on women, particularly in management, can exaggerate their numbers and importance while, at the same time it “ignores the important ways in which male dominance and patriarchal norms of conduct influence modern management practices and work organizations”



(p.62). The use of Beauvoir's feminist existentialist philosophy requires consideration of woman, the institutions and organizations that create and sustain social constructions of woman leading to stereotypes, and the interaction of the woman with these institutions and organizations. This approach, by necessity, requires reflection and analysis of such matters as male dominance and patriarchal norms. While the focus in this study is on the institution of work that is not to say that other institutions e.g. family, marriage, the church, etc. don't play a role in the career choices of women CAs. The emergence of institutions other than work in the narratives will be discussed later.

### Approach to the Development of the Framework

Beauvoir (1989) goes back and forth between scientific concepts discussed in Book 1 of *The Second Sex* and tests of the concepts in the concrete experiences of women found primarily in women's fiction and autobiography (Holveck, 1995). Reflecting the era in which Beauvoir wrote *The Second Sex*, she does not address the work organization and women in management as we know these concepts in the first decade of the 21<sup>st</sup> century. The challenge in using Beauvoir's philosophy is to move beyond a "piling up of examples" to interpretation and critique – why did women CAs make certain choices and not others and how do they make sense of their careers? What is required is a conceptual framework based on Beauvoir's feminist existentialist philosophy that can be used to guide the elicitation of the stories of career and then be used to guide the reflection, analysis and critical interpretation of these stories. The development of the framework used in this study is described below.

A study of the career choices made by women should give consideration to careers within a constantly shifting context or situation involving others, objective economic conditions, cultural and political institutions, and ideologies (Alcoff, 1988). Weiss (2006) is more emphatic stating that “considerations of context are absolutely critical” (p.243) in any study that purports to investigate how a particular individual acted in a given situation. Situation, as discussed previously in this chapter, refers to the conscious being’s engagement in the world (Sartre, 1956). Beauvoir (1989) informs us that it is “their [women’s] situation that inclines them more or less toward the search for freedom” (p. xxxiii).

There is a historical dimension to an individual’s situation (Arp, 2001; Tidd, 2004), that incorporates such material constraints as legal, political, economic and cultural facts (Tong, 1998). One or more of these constraints can contribute to the individual’s situation, which can, in turn, affect her ability to freely make choices. The narratives of career incorporate and reflect the participants’ respective situation. The stories encompass the storyteller’s specific situation, which can include, but is not limited to, the roles and influences of the work organization at particular times in her career, the broader business community, the individual and the interaction between the individual and the work organization. Arp (2001) cautions us to avoid using an individual’s history and historical circumstances as an excuse for the participant’s thoughts and actions. At the same time, the beliefs, thoughts and actions should not be ignored or rejected because they reflect a different history or set of historical circumstances.

The objective in developing the theoretical framework was to transition Beauvoir’s feminist existentialist philosophy to a form that could be used to guide and facilitate the

analysis of the career stories. When I began the preliminary analysis of the interviews I found myself in a position of trying to move from Beauvoir's philosophy as she discussed it in *The Second Sex* (1989) and *The Ethics of Ambiguity* (1976) to an analysis and critique of the stories of career told by women CAs. This proved to be too big a gap to bridge. I needed a mechanism that would provide an intermediate stage between her philosophy and the interviews. Beauvoir scholars are many and the body of literature concerned with Beauvoir's philosophy is large. I could not locate, however, the use of her philosophy in empirical feminist research that I could draw on as the foundation for a theoretical framework for this study. Beauvoir used examples to illustrate her philosophical arguments in both of the publications identified above. As noted elsewhere in this chapter, her specific examples are not necessarily typical of the experiences of women CAs in the late 20<sup>th</sup> and early 21<sup>st</sup> centuries.

Beauvoir (1989) devotes much of the discussion and analysis in *The Second Sex* to women's experiences as Other during childhood, adolescence, marriage, motherhood and old age. She then offers up the independent woman as a possible solution for overcoming a woman's otherness. An independent woman is one who, through gainful employment, can "guarantee her liberty in practice" (p. 679).

The experiences of both other and independent woman are ambiguous. The meaning of their existence isn't fixed; it is constantly created and recreated (Tidd, 2004). In *Ethics of Ambiguity* Beauvoir (1976) writes that "in turn an object for others, he<sup>10</sup> is nothing more than an individual in the collectivity on which he depends" (p.7). All humans face

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<sup>10</sup> The publication of *The Ethics of Ambiguity*, which preceded *The Second Sex* by approximately three years, uses masculine pronouns throughout. That does not in any way, however, negate Beauvoir's underlying philosophy in the examination of the careers of women CAs.

this ambiguity of their existence, one in which “he is still part of the world of which he is conscious” (Arp, 2001, p.48), causing an individual to be both free and unfree, a subject for ourselves and an object for others (Tidd). Beauvoir examines women’s experience with ambiguity – their embodiment and desire – in *The Second Sex*. It is the tensions and conflicts created as women seek their freedom at the same time that they wrestle with society’s expectations of their otherness that is examined in this study.

I used the philosophical concepts of woman as other and independent woman along with institutions / organizations as the basis for the framework. I developed a set of questions for each of the three components to guide my elicitation, interpretation and critique of the stories. I then identified specific experiences that served to exemplify the manifestation of and provide insights to the career choices of women CAs. This last step was iterative in nature in that I started with a list of experiences, conducted and analyzed the interviews and then revised the list of specific experiences. In the following sections of this chapter I provide a more detailed discussion of Beauvoir’s feminist existentialist philosophy and propose how it can be utilized in and contribute to this study. A detailed schematic of the framework can be found at Appendix A.

### Woman as Other

Beauvoir’s philosophy privileges individual freedom and concrete experience (Simons, 1999) as she focuses on women, their ability (or lack of ability) to transcend to freedom and their willingness to take responsibility for their choices. Beauvoir contrasts the position of woman with that of man, who has more opportunities to exercise his

freedom in the world. Masculine accomplishment, according to Beauvoir (1989) is “far superior to that of women, who are practically forbidden to do anything” (p.627).

Beauvoir’s philosophy challenges the Sartrean existentialist presumption of equal freedoms. That is, each individual recognizes that the other is also an equal freedom (Kruks, 1995). Beauvoir (1976) posits that there is a second freedom – moral – the conscious affirmation of ontological freedom that can only be developed in the absence of certain constraints. Beauvoir is concerned with how we live our lives. She argues (1989) that it is very difficult for a woman to become or be the Subject in a reciprocal relation because of the negative representation as Other. That is, the relations of otherness experienced by women are those involving social inequality (Kruks, 1995). A goal of this study is to examine how the negative representation of Other affects career choices made by women CAs. Did participants experience otherness in their careers and how did they experience it? What actions, if any, did they take to overcome otherness? Did they contribute to, rather than challenge the construction of their otherness?

The construction as Other begins early in a woman’s life. Beauvoir (1989) informs us that women are rarely, if ever, taught about the necessity of taking charge of their own existence during their formative years. Yet an individual can only be free by actively engaging in the world. When individuals impose or allow others to impose constraints and limitations on them, they become static or act as an inert being. In existentialist philosophy, this assumption of an inert being is referred to as bad faith.

Bad faith, “a self-deceptive flight from the burden or anguish of liberty” (Cataldi, 2006, p. 168) is a key notion in existentialist philosophy. To act in bad faith is to pretend to be an object that takes on an essential nature. “Being or acting in bad faith means that

we try to pretend that we are not free, that we are part of the inert given situation” (Tidd, 2004, p.26). A woman may be aware that she can change the situation which places her in a position of bad faith but anguish prevents her from doing so (Tidd). “In her attempts to disguise her dependence from herself, she consents to her dependence” (Beauvoir, 1989, p. 709). As a result, bad faith precludes transcendence, that is, the unrealized future possibilities of freedom. A woman must assume responsibility for freedom and create meaning through choices in order to avoid bad faith (Tidd).

Both Beauvoir (1976, 1989) and Sartre (1956) incorporate bad faith in their existentialist philosophy although there is some debate among scholars as to who developed the notion of bad faith, Sartre or Beauvoir (see Green, 1999, for a comprehensive discussion of the debate). Notwithstanding this debate, a frequently cited example of bad faith is Sartre’s (1956) French waiter. The waiter pretends to be no more than a waiter; “he plays with his condition in order to *realize* it” (italics in original, p. 102). That is the waiter behaves as if serving customers is the essence of his being. He is an object, that of a waiter. Although Beauvoir (1976, 1989) doesn’t provide an explicit definition for bad faith she uses the term to describe those who deny their own freedoms (consistent with Sartre), those who deny the freedoms of others (a theme more prominent in *The Ethics of Ambiguity*, 1976) and those who tell a self-deceptive lie. “A persistent bad faith ...permits her studied lies to seem the truth” (1989, p.571).<sup>11</sup>

There is a question as to whether, in certain situations, a woman really has alternatives available to her from which to choose. In the absence of alternatives is it fair to state that a woman is acting in bad faith? Kruks (1995) addressed this question in her essay

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<sup>11</sup> Parshley (1953) included a footnote to Beauvoir’s use of the term of bad faith on page 655 of *The Second Sex* stating “In Sartre’s existentialist terminology, ‘bad faith’ means abdication of the human self with its hard duty of choice, the wish therefore to become a thing, the flight from the anguish of liberty”.

*Teaching Sartre about Freedom*. Beauvoir proposed that “a woman may frequently experience it [her situation] as a ‘destiny’ ... such experience is not necessarily a choice of ‘bad faith’ on her part” (p. 87). This destiny, if it arises when transcendence isn’t possible is similar to a natural force.

Weiss (2006) also addresses this question in her essay *Challenging Choices*, proposing that Beauvoir recognized oppression can deny an individual the opportunity of giving more than one meaning to her situation. Beauvoir (1976) wrote in *The Ethics of Ambiguity* that:

We have already pointed out that certain adults can live in the universe of the serious in all honesty, for example, those who are denied all instruments of escape, those who are enslaved or who are mystified. The less economic and social circumstances allow an individual to act upon the world, the more this world appears as given. This is the case of women who inherit a long tradition of submission of .... There is often laziness and timidity in their [women’s] resignation; their honesty is not quite complete; but to the extent that it exists their freedom remains available, it is not denied (p.47- 48).

While Beauvoir (1976) recognizes the existence of limited options, she leaves the door open for women (and all individuals) to strive for freedom through choice to the extent that freedom exists. In this study, narratives concerned with individuals deceiving themselves and denying their freedom either through choices made or not made are illustrations of bad faith.

I examine the stories for the presence of woman as Other and the existence of bad faith. Narratives in the stories in which one or more of the following items are present can exemplify manifestations of otherness or bad faith.

- Lack of acceptance of personal responsibility for choices made
- Absence of predefined goals and objectives

- Attribution of reasons for career choice or current job to others e.g. organizations, parents, peers, economic conditions, history
- Absence of resistance – for example, describes situations in which she is the victim and appears to accept this objectification
- The presence of feelings of incompetence
- The presence of feelings of anxiety and self-consciousness
- Failure to pursue a specific job or refusal to pursue or accept a promotion due to feelings of incompetence
- Withdrawal from a position or organization due to feelings of incompetence
- The presence of passive actions to deal with feelings of incompetence

### Independent Woman

Freedom, in the existentialist sense, is premised on an individual taking responsibility for what she makes of her life. It is attained when an individual is able to “surpass the given toward an open future” (Beauvoir, 1976, p.91). The process of attaining freedom is referred to as transcendence, whereby humans are compelled to go beyond a given state of affairs to pursue a further goal (Tidd, 2004). The future does not currently exist (Beauvoir, 1976), yet it gives meaning to an individual’s current actions. It is not enough to passively proclaim one’s freedom; an individual must actively pursue it (Tidd). When a woman is free “she has no other destiny than what she freely creates for herself” (Beauvoir, 1989, p.191). A woman who chooses to pursue admission to partnership in a public accounting firm or to pursue a senior position in an organization as her career goal must actively move herself along that path. She can not rely solely on the actions of others to get her there.



An individual is authentic when she assumes her situation, she moves beyond (transcends) her situation and engages in action. In a state of freedom she assumes responsibility for her choices and resulting outcomes and blames only herself if things do not work out as intended (Beauvoir, 1989). In other words, a woman acts in accordance with her abilities, takes responsibility for her actions, and does not abdicate her pursuit of a particular goal because someone else suggests that goal isn't appropriate. It is important to note here that blaming oneself when a selected alternative does not work out as intended is different than assuming the blame for something that is beyond the individual's direct control or is the result of choices made by others.

Beauvoir (1989) informs us that a woman "may fail to lay claim to the status of subject because she lacks definite resources..." (p. xxvii). Beauvoir sees economic freedom as a means for woman to become the Subject i.e. be free to pursue her projects. Today, particularly in industrialized societies, paid employment is central to the lives of both women and men (Burris, 1996). An economically productive woman can regain her transcendence, affirming herself as a Subject through her projects and sensing her responsibility (Beauvoir). Thus we might expect to find that professional women in the late 20<sup>th</sup> and early 21<sup>st</sup> centuries are well positioned to attain transcendence to freedom.

At the same time, an absence of resources does not necessarily preclude a woman from transcending to freedom. Marshall's (1995) study challenged the stereotypical notion that women have a choice regarding whether or not to work because someone else will support them financially. Many of the women in Marshall's study made decisions to leave employment or accept positions at lower levels of compensation knowing that these decisions "could have significant financial consequences" (p.117).

Economic freedom and the autonomy that accompanies it does not change the fact that a woman is perceived differently than a man. A woman faces a conflict that isn't present for a man in that she is expected to maintain her femininity by making herself an object at the same time that she must retain her claim as a sovereign subject. To be a successful professional and not devalue herself socially, a "woman must live out her feminine situation in a feminine manner" (1989, p.683).

A woman as subject must deal with a conflict between activity and a society that says she must be passive. This creates a tension because a woman is required to exhibit feminine behaviours at the same time that her work performance is assessed using masculine work behaviours. In her efforts to live as a man i.e. independent, autonomous and as a woman, she "multiplies her tasks and adds to her fatigues" (p.684). Beauvoir attributes this tension or conflict to a powerful societal bad faith, one that pressures women to seek to realize the impossible ideal (Weiss, 2006). There "is no simple reality" to being an independent woman (Bell, 2000, p. 205), as she must constantly reaffirm her intentions. Smith (1987) described her personal experience as an academic and single parent as one of "leading a double life," operating in two worlds, with her "problems, panics and pleasures" competing with one another for time (p.7). As Ruth, a participant in this study noted:

I was earning a good salary, I was getting a good bonus, I was staying at gorgeous hotels, I was flying all over the world, [and] I was getting a lot of positive feedback from my clients. My staff still loved me. When I went home my son was cranky, my husband was cranky, and my parents were cranky. I got NO positive feedback and I didn't think anyone loved me.

In the presence of tensions and conflicts, such as those described by Ruth, independent women must be made with a great deal of self- determination (Bell).

The tension between activity and passivity and between the ambiguity of being a subject for themselves and an object for others can manifest itself in a variety of ways. Beauvoir proposes, for example, that becoming an independent woman can result in a perceived unattractiveness (or threat) to men or the humiliation of her husband. Men may be uncomfortable with active women i.e. women who aren't afraid of men or who take the initiative (Beauvoir, 1989). Although Beauvoir wrote this in 1949, women are subjected to similar attitudes and behaviours in organizations today (see, for example, Kanter, 1993; Lehman, 1996; Marshall, 1995).

Several senior women in Marshall's (1995) study describe experiences in which they were criticized for actively taking a position or challenging their supervisors (who were male). While these behaviours were the same or similar to those they had witnessed in their male colleagues they were "not acceptable *from women*" (italics in original, p.156). Marshall notes that this phenomenon occurs because of gender stereotypes that affect or influence cultural rules. While behaviours may appear culturally acceptable, individuals, like the women in her study, discovered that behaviour is culturally acceptable for select individuals or groups but not acceptable for everyone.

Kanter (1993) describes outcomes stemming from feelings of uncertainty experienced by organizational managers. Labeling the phenomenon the *uncertainty quotient*, Kanter notes that its existence causes management to become socially restrictive, develop tight inner circles and maintain control in the hands of socially homogenous peers. Women, as Other, are not perceived to meet the necessary criteria, e.g. commitment or loyalty and thus can find themselves excluded from access to meetings, sensitive information and key decision-making activities.

Independence can lead to an inferiority complex and femininity creates doubts about a woman's professional future. This uncertainty regarding advancement is not always a function of lack of abilities or ambition (Liff & Ward, 2001). Feelings of uncertainty and inferiority reflect communications received from the organization and the women's peers and supervisors concerning the nature of senior jobs and the processes required to reach them (Ibid.). Women are disturbed by the perception that people lack confidence in their abilities, thus they try to win confidence by constantly and continually proving themselves. This poses a challenge for women, who, even on a short-term basis, leave the work organization or elect to reduce their work schedule while raising a family or pursuing other interests. The woman becomes invisible.

Barnes (1999) notes that gender traits are developed over time both by the individual herself and as a result of yielding to social expectations and pressures. This creates challenges for professional women as they endeavour to construct their careers. Simons (1999) suggests that professional women should not assume the identity and corresponding behaviour of men, while Buzzanell (1994) suggests that professional women must choose not to be absorbed by the female roles ascribed by society as they search for their freedom. Simons proposes that as more women come to have mothers who have full-time jobs they will experience a job or career as part of their identity as woman rather than as something opposed to this identity. Simons' proposition appears premised on the perception that all women are the same and they identify themselves as women. This is contradictory to Beauvoir's underlying premise of social construction and her contention in her 1982 interview with Simons that she didn't accept the notion of one *woman's identity*. Aaltio (2002) found that the women managers in her study "asserted

their identity as professionals” at the same time that they made “their female gender invisible” (p.213).

In their study of female and male auditors Maupin & Lehman (1994) asked whether it “is possible for individuals to succeed in accounting organizations (i.e. public accounting firms) without conforming to the ‘stereotypic masculine’ model of success?” (p.435). The authors examined the relationship between “stereotypic masculine and feminine” sex-role orientations and occupational status, job satisfaction and job turnover rates using the Bem Sex-Role Inventory (BSRI, 1974). They found that the presence of a high *stereotypic masculine* orientation was a key criterion in job advancement, job satisfaction and long tenure in the Big 6 public accounting firms. All of the partners in their study (both male and female) reported the presence of high masculinity characteristics such as ambitious, competitive, and self-reliant and acts like a leader. In comparison, characteristics such as compassionate, gentle, loves children and understanding were measured as feminine and characteristics such as adaptable, conscientious, jealous and unpredictable were measured as neutral. The authors concluded that to be successful in a public accounting firm an individual, regardless of biological sex or gender orientation, had to suppress or eliminate attitudes and behaviours that would suggest that they were *typically feminine*.

The identification of oneself as a professional and / or masculine can lead to behaviours in which women demonstrate resentment towards and actively compete with women colleagues (Simons, 1999). The two participants in Winsor & Ensher’s (2000) longitudinal study, one a lawyer, the other in advertising, described experiences with competitive women in their careers. One participant commented that the worst experience that she had ever had was as a young woman working for and reporting to another young

woman. Her supervisor “had no interest in promoting other women from inside” (p. 226) and appeared to be threatened by other women in the organization. The perceived threat could be a reflection of the ethics of competition (Buzzanell, 1994) in that organization, which requires a *winner* and a *loser*.

The themes of ambiguity, conflict and contradiction permeate *The Second Sex*, but nowhere more prominently than in the discussion of an independent woman. Beauvoir (1989) argues that the constant looking back interrupts a woman’s career progress precluding her from accomplishing great things. Woman can only accomplish great things if she forgets herself, “but to forget oneself it is first of all necessary to be firmly assured that now and for the future one has found oneself” (p. 702). Because of the construction of woman as Other and the resulting contradictions and conflicts created by this construction, a woman is “still too busily occupied to search for herself” (Ibid.).

I examined the stories for accounts that illustrated becoming and being an independent woman. Specifically, were there narratives that exemplified one or more of the following manifestations of independence?

- Finding oneself. “What do I want to do / be when I grow up?” Did the participant have clearly defined goals?
- Sacrifices made by the research participants in their pursuit of independence
- The form of the sacrifices, how the women made sense of them and how they responded to them
- Acceptance of responsibility for career choices
- Actions taken to prove oneself
- Competition with other women and men for a job or promotion
- Tensions and feelings of ambiguity surrounding multiple roles e.g. independent woman, mother, daughter (as Subject and as Other)

A woman's existence is shaped by her own choices and experiences. It is also shaped by the practices, institutions and values of the world into which she is born, i.e. her situation and the institutions with which she interacts e.g. work. In the next section I develop the framework component for institutions.

### Institutions

Society, as codified by man, decrees that woman is inferior (Beauvoir, 1989). This inferiority is constituted in relations with a specific man or men, and in relations with social institutions such as the church, marriage, motherhood and work (Kruks, 1995). In *The Second Sex* Beauvoir (1989) discusses the institutions of marriage and motherhood, as well as a woman's role in her social life, and the effects of maturity and old age on her position as Other. There is, however, a limited discussion of the institution of work in Beauvoir's work, which reflects the particular historical period in which she wrote *The Second Sex*.

Work and the specific nature of the work institution of public accounting firms are of primary interest in this study. I examine their place in the theoretical framework in the following section. During the course of completing the interviews I noted that eight of the 13 study participants had worked with or in financial institutions at some point or points in their respective careers. Some participants worked in specific organizations while others worked with financial institutions during their tenure in public accounting firms. In view of the strong presence of this industry in the career stories I expanded my perspective to include some discussion on financial institutions, specifically banks.

### *Institution of Work*

Beauvoir (1989) mentions work in her discussion of *Situation and Character*. She comments on woman's *character*, explaining that a woman's convictions, values, wisdom, morality, tastes and behaviours "are to be explained by her situation" (p. 624).

The denial of transcendence to woman keeps her as a rule from attaining the loftiest human attitudes: heroism, revolt, disinterestedness, imagination, creation; but even among males they are none too common. There are many men who, like women, are restricted to the sphere of the intermediary and instrumental, of the inessential means. The worker escapes from it through political action expressing a will to the revolution; but the men of the classes called precisely 'middle' implant themselves in that sphere deliberately. Destined like woman to the repetition of daily tasks, identified with ready-made values, respectful of public opinion, and seeking on earth naught but a vague comfort, the employee, the merchant, the office worker, are in no way superior to their accompanying females.

Beauvoir goes on to make the point that in the daily household activities engaged in by many women, she "shows more initiative and independence than the man slaving under orders" (1989, p. 624). Beauvoir's discussion suggests that rather than contributing to arguments for the construction of woman as Other, her philosophy should be directed towards an examination of the careers of both women and men and how participation in repetitive activities in a job contributes to the otherness of employees. Finally she notes that

[I]t must be added that many men are also unable to build any but mediocre careers. It is only in comparison to the best of them [men] that woman – save for very rare exceptions – seems to us to be trailing behind. (p.702)

Beauvoir (1989) explains this apparent contradiction at the conclusion of her discussion of *Situation and Character*. The situation of women is profoundly different (from that of men).

If we compare these situations *rather than the people in them*, we see clearly that man's is preferable; that is to say, he has many more opportunities to exercise his



freedom in the world. The inevitable result is that masculine accomplishment is far superior to that of women, who are practically forbidden to do anything. ...Under various forms, the snares of bad faith and the deceptions of over seriousness – temptations not to be genuine – await the one sex as much as the other... But simply from the fact that *liberty in woman is still abstract and empty*, she can *exercise it only in revolt*, which is the only road open to those who have no opportunity of doing anything constructive. They [women] must reject the limitations of their situation and seek to open the road of the future. Resignedness is only abdication and flight; there is no other way out for woman than to work for her liberation. (italics added, p. 627)

I now turn to other researchers to inform the development of this category of the framework, while keeping to Beauvoir's concepts of Other and otherness. The role of Other, in which women are cast, is unconsciously sustained in organizations through such means and mechanisms as dominant gender ideologies, an over-emphasis on advancement (requiring demonstrated masculine behaviours) and a requirement that women demonstrate those behaviours considered "essential for the socio-emotional atmosphere of the workplace", but which do not contribute to or are considered detrimental to promotion (Buzzanell, 1994, p.346). There is a persistent belief in this environment that the lack of success is the fault of the individual woman, not the fault of the system (Buzzanell).

This person-centred perspective is contrasted with a situation-centred perspective, which focuses on the organization and the role it plays in the construction of woman as Other. Belief systems and social meanings attached to femininity and masculinity are negotiated in workplaces (Buzzanell, 1994). Organizations are a place in which widely disseminated images of gender are invented and reproduced (Acker, 1990). Assumptions about men and women have been incorporated into job designs (Mills, 1992), signaling a certain conception of gender (Alvesson & Billing, 1997). The abstract worker is in real life "a male, whose life centres on his full-time, life-long job, while his wife takes care of

his personal needs and his children” (Acker, 1990, p.149). Many of the strategies and processes existing within organizations operate with an inherent understanding that women are peripheral to the organization, with the result that organizational culture can inhibit female involvement and advancement (Mills). A woman, as Other, can not achieve the qualities of a *real worker* (Acker).

Acker (1992) describes gendered organizations in terms of four sets of organizational processes. The four sets of processes involve:

1. Production of gender divisions, as represented in the organization chart schematic, the hierarchy within the organization and the nature and industry of the organization;
2. Creation of “symbols, images and forms of consciousness that explicate, justify and, more rarely, oppose gender divisions” (p. 253);
3. Interactions between and among individuals that “enact dominance and subordination and create alliances and exclusions” (p. 253). Interaction processes occur between women and women, women and men, or men and men in a multiplicity of forms.
4. Production of gendered components of an individual’s identity (Acker, 1990).

Acker (1992) notes that this is *internal mental work* in which individuals “consciously construct their understandings of the organization’s gendered structure of work and opportunity and the demands for gender-appropriate behaviors and attitudes” (p. 253).

Acker (1990) identified a fifth interaction process, which she did not carry forward to her discussion in 1992 - “the implication of gender in the fundamental, ongoing processes

of creating and conceptualizing social structures” (p. 147). It is this interaction process that Beauvoir (1989) analyzes in her discussion of woman as Other evident in socially constructed institutions such as marriage and motherhood.

Within the arrangements of an organization, social constructions of reality can favour certain interests, e.g. men in accounting, while alternative constructions can be obscured and misrecognized by men and women working in the organization (Alvesson & Deetz, 2000). Smith (1987) informs us that “relations of ruling are mediated by texts, words, numbers and images” (p. 17). Discourses of otherness, based on these texts “are produced both *within* and *by* organizations” (italics in original, Prasad & Prasad, 2002, p.64), by men and controlled by men (Smith, 1987).

It is other men who open the future to me ... [and] if they oblige me to consume my transcendence in vain ... then they are cutting me off from the future, they are changing me into a thing (Beauvoir, 1976, p.82).

In other words, even women who strive to attain a future position in an organization e.g. partner, senior vice president, etc. may be thwarted in their attempts to attain that goal because of the actions of others.

The participants in this study worked in a variety of organizations across different industries, one of which is public accounting. I paid particular attention to the public accounting firms when developing the framework because all of the participants spent a minimum of two years in these firms while completing the CA designation requirements. It is reasonable to expect that the organizational processes of public accounting firms played a role in their respective career choices.

*Public Accounting Firms* - The gendering of organizations and the construction of woman as Other is evident in public accounting firms, where it occurs through elements

of the formal organizational structure and tacit, informal concepts (Anderson-Gough et al., 2005). Grey (1998) informs us that being a professional (accountant) requires operating in ways that regulate and reproduce social relations within a firm. There is a formal process that establishes the set of criteria and actions required for promotion with admission to the partnership being the ultimate goal. There are also informal processes, such as active participation in the firm's social events that receive consideration in the evaluation decision process (Anderson-Gough et al., 2001, 2002, 2005; Coffey, 1994). Grey found that, while professional is normally equated with technical competencies, the professional accountants in his study were constantly judged on the basis of their behaviours. The behaviours regulated through formal evaluation processes and informal rules can result in the reproduction of structures of inequality. Common promotion practices and close guarding of professional career tracks result in a group of senior individuals in the organization who are virtually indistinguishable (DiMaggio & Powell, 1991). The archetype for the desired behaviours in public accounting firms is "a white heterosexual middle-class man" (Grey, p.584). Thus it is not only women professionals who are viewed as other within public accounting firms. Men of colour, men from lower economic classes and those with a non-heterosexual sex orientation, for example, can find themselves as other.

"Being a professional is a way of conducting oneself that tends towards the giving of an impression (Anderson-Gough et al., 2002), much like Sartre's (1956) French waiter. The desired impression can often be achieved through visibility in the organization – on weekends, after- hours and when not specifically assigned to an engagement (Coffey, 1994). These temporal norms of work, reflective of a gendered organization "may very

well have a significant influence upon strategic life choices, perhaps especially for female employees once qualified” (Anderson- Gough et al. 2001, p. 120).

The evolution of service offerings in public accounting firms (Anderson-Gough et al., 2002; Greenwood, Suddaby & Hinings, 2002) are accompanied by an increasing focus on entrepreneurship and the bottom line. In this entrepreneurial environment, activity and initiative are promoted and rewarded. Entrepreneurialism articulates a *hard-nosed* and highly competitive approach to business (Collinson & Hearn, 1994). It highlights and emphasizes qualities such as “leadership, management potential, and long-term strategic orientation, which require ruthless, financially astute, risk-taking, rational, and unemotional individuals” (Mulholland, 1996, p. 124). Economic efficiency and managerial control are rewarded (Collinson & Hearn).

The large professionally trained labour force in public accounting firms are driven by status competition, which encourages homogenization (DiMaggio & Powell, 1991). Men as managers identify with “other men who are as competitive as themselves, willing to work at a similar pace, endure long hours and meet tight production deadlines” (Collinson & Hearn, 1994, p.14). The ethic of competitive individualism (Buzzanell, 1994) creates winners and losers, encourages if not demands that individuals excel over others and requires that one distinguish one’s self in order to stand out from or stand above others. Winning is viewed positively in organizations but can result in negative outcomes for an individual in the form of distrust, health problems, etc. The bifurcation between winners and losers “is particularly problematic for women” (Buzzanell, p. 346) because they are cast in the role of other where they are expected to “engage in stereotypical behaviours in the workplace” (Ibid.).

Professional women accountants receive mixed messages in this entrepreneurial environment. On one hand, both men and women “are rewarded with promotions to the top hierarchy by conforming to a model of behaviour typically characterized by masculine traits” (Lehman, 1996, p.154). At the same time, women are penalized for adopting culturally accepted masculine behaviours because of a perception that to do so means they are renouncing their feminine characteristics (Lehman; Marshall, 1995). Women’s behaviours, therefore, can “subtly marginalize and undermine women, whichever ‘rules’ they seek to play by” (Marshall, p. 156). Yet, at the end of the day, it may not be possible for any individual to succeed in “contemporary accounting organizations without conforming to the ‘stereotypic masculine model’ of success” (Maupin & Lehman, 1994, p.435).

It is within this entrepreneurial environment that women CAs make career choices, including whether or not to pursue admission to the partnership. Pillsbury et al. (1989) recommended that women accountants could further their career path within public accounting by: actively participating in business development; being “imaginative, aggressive and going beyond just the standard male social arenas” (p.69); and “taking steps to ease the awkward situations which may occur with male clients and peers” (p.70). This represents a person-centric approach in which women are told to change their thinking and behaviours to fit into the institution. AICPA’s (2000) finding that women accountants who left public accounting firms and subsequently returned did so in “smaller firms where they are more likely to find work environments conducive to their career and family aspirations” (p.6) suggests the presence of organizational processes (Acker, 1992) within the large firms that pose barriers to the advancement of women

accountants. Kinard et al. (1998) concluded that "... turnover appears to be tied to the demands of the *profession* rather than to a hostile or unsupporting *environment*" in the firms (italics added, p.18). Left unaddressed, however, is the inter-relationships between the accounting profession and the public accounting firms in which the profession is practiced.

*Financial Institutions* - Unlike public accounting there is no requirement that an individual working in a financial institution have a professional accounting designation. There are departments within these organizations, however, that will either require a CA designation or look favourably on individuals holding the designation. For example, a CA designation may be a job requirement for positions in the accounting, finance, internal audit and risk management areas. Management in other departments, such as credit granting, investment banking and estates and trusts may view individuals holding a CA more favourably in their recruitment decisions.

There are many differences in the organizational structure and processes between public accounting firms and banks. Notwithstanding these differences, the advancement of women and gender equality in banks has received a considerable amount of attention in the research literature (see for example, Benschop & Doorewaard, 1998a, 1998b; Metz, 2003; Namhee, 2004; Ozbilgin & Woodward, 2004; Tinsley & DiPrete, 2001), attempting to answer many of the same questions as those asked in the WIA research.

Some of the research (see for example, Kropf, 1999) and the popular press have identified the banking industry as being on the leading edge of human resource policies and practices directed towards gender equality and the advancement women. Kathy (a participant in this study) noted that

... [but] the banks, I guess I found what was nice at the banks was that they seemed to be accommodating, they tried to accommodate the women. You know what I mean? Of course the banks have always been at the leading edge with the maternity leaves and you know with what they offered and trying to be more equal in promotions.

At the same time, other researchers have found that while more women than men work in banking the espoused commitments to equal opportunities for women and men did not exist in practice (see, for example, Ozbilgin & Woodward, 2004). Perceptions of gender equality amidst the persistence of gender inequality stem from a gender subtext in the banking organization (Benschop & Doorewaard, 1998b). Bank mergers, a not uncommon phenomenon in recent times, provide a well defined arena for the production of gender segregation (Tienari, 2000). The segregation is reflected in the organizational histories of the merging entities. It also manifests itself as a result (intended and unintended) of management actions during and after the merger (Ibid.). The presence of management elites in banking organizations, who hold firm views of the “ideal worker” result in human resource policies and practices related to recruitment and promotion that sustain gender inequality (Ozbilgin & Woodward). The authors noted that these management elites were almost always male.

Parker, Pascall & Evetts (1998) found that organizational hierarchies, the tradition of focusing on the career development of men and the long-hours culture stood in the way of women setting long-term goals in banks. They also found that the emergence of new forms of the dual labour market and gendered career routes directed women into less powerful and less rewarding positions. At the same time, these new developments served to create a new division between women that privileged graduate entrants while obstructing the careers of clerical workers.



In summary, financial institutions appear to lead public accounting firms in terms of progressive initiatives and benefits designed to help employees manage the many aspects of their lives. On the other hand, some of the same organizational structures and messages e.g. long-hours culture found in public accounting firms are also present in financial institutions.

I examined the stories for accounts of how particular realities related to career choices are socially produced and maintained through the norms, rules, rituals and daily activities of the public accounting firms and other organizations. I looked for accounts of

- Expression of career aspirations and expectations concerned with admission to the partnership
- Identification as a professional, woman, mother or some combination of these
- Other possible identities
- The role opportunity (or lack thereof) played in career choice
- Manifestations of opportunity and success. What does opportunity look like?
- Perceived and real challenges to obtaining career goals
- Presence of mixed messages about behaviours and advancement
- Actions taken (not taken) in response to these messages
- Adoption of attitudes and behaviours required by the organization in order to advance
- Withdrawal from a public accounting firm
- Timing of withdrawal and reasons for leaving
- Return to a public accounting firm
- Nature of positions taken in other organizations, e.g. level, depth and breadth of responsibility
- Nature of industries in which positions were taken, e.g. male dominated, masculine dominated, *pink collar*

### *Institution of Motherhood*

Beauvoir (1979) commented that maternity turns women into slaves. “I believe that maternity is the most dangerous trap for all of those women who want to be free and independent, to earn their living, think for themselves, and live for themselves” (p.17). While it isn’t impossible for a woman to be both a mother and a transcendent it is very difficult. “Very often, women are actually split because they feel that they aren’t good enough mothers, not good enough workers” (Beauvoir, 1979, p.17). On first reading, Beauvoir’s comments can be construed as inflammatory in that she appears to be condemning any woman who has a child. This, however, may not have been Beauvoir’s intention.

Veltman (2006) argues that Beauvoir was not suggesting the act of mothering is an activity of immanence; rather it is the institution of motherhood that is restrictive. Women have children because society expects them to have children and it is this societal expectation regarding motherhood that is restrictive. Simons (1999) provides another interpretation for Beauvoir’s views on maternity, noting that women may accept the role of mother because they have been denied other alternatives by men and because they want to avoid anxieties associated with their freedom.

Would there be more women in management positions, for example, if it was the woman’s choice and solely her choice to have or not have children? Danielle, a participant in this study commented on her personal observation that women who were admitted to the partnership at her firm were either not married or were married but childless. This led her to propose that public accounting firms and children are not compatible. What we didn’t discuss was the demographic profile of men admitted to the

partnership i.e. were they single or married, and did they have children? While I didn't explicitly pursue this line of thought in further detail I suggest that we would not have had the discussion if the topic of the research study had been men gaining admission to the partnership. That is not to say that men CAs do not face many of the same challenges faced by women CAs with respect to work-family issues. Rather, it appears, at least in Danielle's view that the incompatibility exists more strongly for women CAs than for their male colleagues at the public accounting firm where she is a partner. Is it not ironic then that, in many work organizations, and in the Big 4 public accounting firms, the espoused values regarding advancement and retention of women are manifested in policies and benefits specifically directed towards women with children? The birth rate for the women in this study was well below the Canadian average suggesting that the number of women who would avail themselves of these benefits is small. This is an area that is worthy of future research.

I examined the stories for accounts of how particular realities related to motherhood are socially produced and maintained through norms, rules, rituals and daily activities. Specifically, I looked for accounts of

- Ongoing tensions and conflict between work and family, and family and work
- Feelings of guilt and incompetence while performing multiple roles or identities
- Deferral of family in order to pursue a career
- Justification for placing career ahead of family
- Justification for placing family ahead of career

In addition, I looked for silences concerned with motherhood. That is, did the story of career incorporate or omit narratives concerned with motherhood and family?

## Women's Interaction with Institutions

The final component in the framework addressed women's interaction with institutions. This is not a separate, standalone component, rather it represents woman's agency. While I present it (agency) as a separate component here, the experiences of women interacting with the work and other institutions will be closely interwoven with other experiences contained in their narratives.

The research participants' social realities related to their career choices can be outcomes of their own interactions with and participation in the social construction processes. Beauvoir (1989) discussed the various social institutions and individuals within those institutions who contributed to the otherness of women. She stated, quite emphatically, that women themselves participate in and contribute to their otherness through their interactions with the institutions and individuals, male and female. The research participants through their internalization of otherness are not passive by-standers (Beauvoir, 1989). They have constructed, reconstructed and sustained or changed their career realities. In feminist existentialism, the failure to actively make a choice is also a choice. Specific careers, therefore, reflect both choices made and not made.

Beauvoir argues that women contribute to the construction of woman as Other through the internalization of otherness. She notes that, in the creation of woman as Other, men may expect her to manifest "deep seated tendencies towards complicity" (1989, p. xxvii). Taking a stand i.e. refusing to be complicit often comes with a cost. "Women who challenge the orthodoxy, while still being part of it ... all pay a steep price" (Bell, 2000, p.205). Women can be penalized for participating in the family-friendly policies espoused to help them manage their many roles. The women in Gersick & Kram's (2002)

study, for example, explained their avoidance of such programs due to “fear that accepting such help would halt their careers” (p. 122).

Beauvoir suggests that women can decline to be the Other but that renunciation would require them to give up certain advantages that have been conferred upon them by men – “the superior caste” (p. xxvii). She challenges women to regard themselves as the Subject. Failure to act in an authentic manner, as the Subject, allows men to continue in their role of Subject. “There is no justification for present existence other than its expansion into an infinitely open future” (p. xxxv). When we fail to pursue this open future and take responsibility for our choices, we become stagnant. Our existence degrades into the ‘en-soi’, a life of subjection to given conditions, a life that moves from freedom into constraint.

Women can be their own worst enemy. “Caution condemns to mediocrity” (Beauvoir, 1989, p. 702). Women do not take risks. They tend to focus on where they have come from rather than on where they go, which limits their ability to be successful (Ibid.). Marshall (1995) noted that women are often criticized for concentrating on a job rather than on building a career. Myths “can lead to women’s self-selection out of the workforce and self-questioning because they fear negative consequences” (Buzzanell, 1994, p. 347). If women allow themselves to be the Other, they “will delude themselves and remain enslaved” (Buzzanell, p.370). Following from Beauvoir, any limitation or restriction to career advancement in public accounting firms or other organization may not be solely attributable to organizational structures. The woman plays a role in her choice of career and acceptance or rejection of restrictions posed by the structure. I examined the

narratives for the research participants' accounts and interpretations concerning their interaction with the structure, processes and policies of work organizations.

In summary, one of the objectives of this study was to *operationalize* Beauvoir's feminist existentialist philosophy and answer a question concerned with "what might these concepts look like in the empirical research?" This approach required that I develop a theoretical framework drawing from Beauvoir's philosophy and then, through listening to and analyzing the stories identify exemplars of her philosophical concepts. This approach presented several challenges. The schematic of the framework appears quite linear with clear and distinct categories. But participants did not tell their stories using the labels or categories such as other, bad faith, etc. nor were the exemplars of the concepts presented in neat packages. I had to analyze the stories looking for manifestations of Beauvoir's concepts, which involved interpretation of the narratives. This created tension with respect to how much interpretation and critique I should bring to the narratives versus letting the narratives speak for themselves. In Chapter 4 – Methodology – I describe how this theoretical framework, underpinned by the feminist existentialist philosophy of Simone de Beauvoir was used in this study.

## **Chapter 4: The Research Process Outlined: Approach to the Collection and Analysis of Stories**

This study sought answers to two primary research questions: what stories did women CAs tell about their careers? and how did these women narrate (make sense of) their career experiences? The WIA body of research takes a very public accounting firm-centric approach to the selection of research sites and research participants, directing its focus towards general themes concerned with remaining in or withdrawing from public accounting firms. These themes, first identified by Barcelona et al. (1975), have not significantly changed over a 30 year period. My purpose in seeking out answers to these questions was to close the identified gap in the WIA literature concerned with the absence of individual voices of women CAs and to gain a more in-depth understanding of how and why the careers of women CAs look the way they do. This study utilizes a qualitative research design. Beauvoir's feminist existentialist philosophy provides the theoretical framework, and a critical approach to the analysis of the narrative interviews is taken. In the following sections of this chapter I outline the reasons for the selection of the research design and method and elaborate on the processes used to select the participants and to collect and analyze the empirical materials. I conclude the chapter with a discussion of the issue of trustworthiness of the study.

### **Research Design and Method**

This study utilized a qualitative research approach (Denzin & Lincoln, 2005; Prasad, 2005) for two reasons. First, epistemologically and ontologically the use of Beauvoir's feminist existentialist philosophy for the theoretical framework necessitates the use of a

research design drawn from outside of the positivist paradigm. Qualitative research is a situated activity consisting of a set of interpretative practices (Denzin & Lincoln, 2005) that emphasizes the nature of the individuals, institutions and the personal agency of individuals with institutions (Denzin & Lincoln, Gephart, 2004). My objective was to seek out answers to questions concerned with social experience, specifically the career choices of women CAs and how the women constructed and gave meaning to their respective careers (Denzin & Lincoln, 2005).

Second, a qualitative research design provides the researcher with the ability to get beneath the general themes found in much of the managerialist WIA research to the underlying reasons as to why the research participant made certain choices or took certain actions. For example, in explaining her decision to leave a public accounting firm shortly after qualifying as a CA, Beth spoke of wanting to be an active participant in the decision-making of the organization where she worked. She noted that the public accounting firm where she began her career had become larger and she felt quite removed from decisions made in the firm. Danielle, on the other hand, noted that she would lose access to the senior decision-makers if she moved from a public accounting firm to a position in industry. She liked the access to senior executives and board of director members afforded her by working in a public accounting firm. Both women wanted access to decision-makers but the decision-makers represented two different groups. Beth wanted to actively participate in managing a business while Danielle wanted to work with the decision-makers in other organizations. She was not so much interested in actually making the decisions as she was in working with decision-makers and providing input when asked.



The point of this illustration is to highlight the additional insights that are provided using a qualitative research methodology. To say that women leave public accounting firms because they can't be involved in decision-making or conversely they stay because they want to be involved with decision-makers conflates two distinct and unique ideas. Beth wanted to be on the front-line, actively engaged in managing a business. Danielle wanted to work with decision-makers in client organizations but showed no apparent interest in actively participating as a decision-maker in an organization. It is this additional information, accessible through the elicitation, analysis and critique of stories that provides context and perspective that would otherwise be lost if a quantitative research methodology was used.

Conducting feminist research is not without challenges and tensions. I discussed the challenges presented by the use of Beauvoir's philosophy (whether or not it represents an essentialist or constructionist approach to the study of women) in Chapter 3. Alcoff (1988) argues that the concept of woman in feminist research is problematic because it defies precise formulation. Woman is "always construed as an essential *something*" (italics in original, p. 406), always the object as constructed by man, with attributes that can be predicted and controlled in the same manner as other natural phenomena. This is precisely what Beauvoir (1989) analyzes in *The Second Sex*. Woman is constructed as Other and this construction permeates all aspects of a woman's life. But, as Beauvoir (1989) argues, woman can transcend this construction by taking responsibility for her choices and actively participating in her existence. How a woman CA deals with this construction and the potential effect of the construction on her career is of primary

interest in this study. Thus it is appropriate to have woman as both the subject and the object of the study.

A further challenge that emerges is concerned with the presentation approach for the discussion and analysis of the stories in this study. It is the challenge of language. When an idea is presented in which the words *woman* and *man* appear in the same sentence or two consecutive sentences there is the creation of an apparent dichotomy even if that was not the intent of the writer. The challenge of language is compounded by the fact that much of the WIM and WIA research referred to in this study was conducted from a feminist perspective based on a person-centred, essentialist approach, which directs the findings and recommendations to changes women can and should make in order to further their advancement. I have endeavoured, where possible, to identify and challenge this essentialist dichotomy while, at the same time, not unnecessarily increasing the description surrounding the use of a particular quote or point.

### ***Research Method***

This study was designed to analyze, interpret and critique stories of career, which themselves are interpretations of experience. I took a critical-interpretative approach (Alvesson & Deetz, 2000) to the analysis of the narratives of career told by the research participants. The objective was to connect the lived experience of my research participants to an understanding of their career choices and the effects of organizational processes on their choices using a theoretical framework underpinned by Beauvoir's feminist existentialist philosophy. The use of this approach recognizes that there is no such thing as a raw experience (Maynard, 1994), and that human agency is prominent in story telling (Riessman, 1993).

Chase (2005) proposes that the field of *narrative inquiry*, a sub-type of qualitative inquiry has a rich but diffuse tradition. In her overview of this field she informs us that narrative inquiry is characterized by “an amalgam of interdisciplinary analytic lenses and diverse disciplinary approaches” (p.651) used to study the lives or specific aspects of the lives of the research participants. Narrative can be oral or written, formally elicited during an interview or fieldwork or informally collected during a conversation. Regardless of the forum in which it is collected a narrative can be a) a short story about a particular event, activity or encounter; b) an extended story about a significant aspect of life such as school or work; or c) the story of an individual’s life from birth to the present. Chase notes that researchers using narrative inquiry refer to the method by different names or labels e.g. life story, oral history or personal narrative. While a particular label may have a specific meaning within a research discipline, the labels are sometimes used interchangeably or assume different meanings in different research contexts and disciplines. Feminists have used personal narratives (oral and written) to “critique the androcentric assumptions of social science” (Chase, p.654) in their examination of women as social actors. Specific areas of focus in the feminist research include the subjective meanings assigned to events and conditions in the lives of women and the presence or absence of voice, authenticity and authority.

The stories of career elicited in this study represent the individual women’s interpretations of their respective careers. Analysis and interpretation of these stories requires the use of insight and critique. Insight is “closely related and integral to, and an outcome of interpretation” (Alvesson & Deetz, 2000, p.141). It is the process of producing meanings of interest from the collected empirical materials, explaining how

these meanings fit together and understanding the conditions (context) for seeing such meanings. Context provides the basis for a story, the central element of which is an historical event that must be located in the context of time and space in order to be understood (Hermans & Hermans-Jansen, 1995). Producing insight can establish the possibilities of competing discourses through the recovery of conflict and choice, addressing the non-obvious and making sense of career choice.

Critique addresses the systematic privileging of certain discourses and meanings associated with forms of power. Critique builds upon insight and moves beyond it to an examination of “the conditions of power, constraint, social asymmetries, ideological domination [and] cultural inertia that give privilege to certain ways of understanding and ordering the world” (Alvesson & Deetz, 2000, p.144).

The use of narrative inquiry can pose some limitations to the research study. First, the interpretations intended or conceived by the narrator may not be the interpretations made by the audience, resulting in contested meanings (Riessman, 2003). This limitation can be addressed by recognizing that an individual, herself, interprets her stories differently at different points in time. There is no *one* interpretation for any particular story, event or activity. The intent of the process of *insight* is to open up the narratives to contested meanings, opening up the possibility for alternative meanings (Alvesson & Deetz, 2000). Second, narrative analysis is not amenable to large data sets since analysis is meticulous and slow. Researchers attempt to discern patterns from the high level of detail produced in narratives and from the particularistic responses and nuances of the language constituting narrative. This can limit the generalizability of the research.

## Collection of Empirical Materials

I used interviews as my primary technique for the collection of empirical materials. Interviews are one of the most commonly used research techniques, regardless of the research methodology employed (Alvesson & Deetz, 2000, Chase, 2005). They are frequently used because the researcher has “an interest in understanding the experience of other people and the meaning they make of that experience” (Seidman, 1991, p.3). Notwithstanding the appropriateness of the interview as a tool to gather empirical materials, there are several issues related to their use which I discuss in the following paragraphs.

Riessman (1993) calls for a collaborative approach to the interview process, using open-ended interviews to preclude cutting off the narrative flow. At the same time, a balance “between directing the interview toward my goals and encouraging informants to talk in ways that reflect the contours of their [the participants] activity” (DeVault & McCoy, 2000, p.11) must be achieved. The participants’ use of institutional language or discourse during the interviews can conceal the practices and processes of greatest interest to me (DeVault & McCoy) as well as interrupting the flow of the story if I need to ask questions of clarification. I am trained in the professional discourse of accountants, which can be both an advantage and a disadvantage when interpreting and critiquing the stories. Although I was cognizant of the need to focus on the stories during the interviews in order to avoid leaving unexplored particular ideas, experiences and descriptions, I found during the transcription and analysis phases that I had neglected to ask follow-up or clarification questions when the participant used a particular accounting term or described a work experience. My omission was in not pursuing particular

experiences and descriptions in more depth, which while not detracting from the quality of the study do open-up the possibility of missed potential for greater insights into particular aspects of a career.

A second issue relates to the practice of using the response to each question in the interview in isolation, which Mishler (1986) views as problematic. The practice tends to isolate the “interview situation as a whole from both broad cultural and local sub-cultural norms and frameworks of meaning” (Mishler, p. 23). Chase (2005) notes that researchers who choose to use interviews in combination with narrative inquiry need to make a conceptual shift – away from “interviewees have answers to researchers’ questions” towards “interviewees are narrators with stories to tell and voices of their own” (p.660). This creates a paradox, notes Chase, in which the researcher must be well prepared to ask good questions that invite the interviewee to tell her particular story, while recognizing that she (the researcher) can’t know, predict or prepare for the story in advance.

I used a semi-structured interview approach to collect the materials analyzed in this study. I began each interview with an open-ended or *grand tour* question designed to provide the participants with the opportunity to tell their own story about their career and career choices “on their own terms” (G. McCracken, 1988, p.34). I also prepared four secondary questions for use as prompts, if needed, to gather additional information and to encourage the participants to reflect on their respective careers. I found that I did not need to ask some or any of the secondary questions in the interviews because the participants covered those aspects e.g. why did you become a CA? during the telling of their stories. I then analyzed the entire transcript for each participant rather than explicitly focus on analyzing the stories question by question. While analyzing the transcript in a holistic

manner proved challenging because of the amount of empirical materials in each interview I was able to mitigate the problem of isolating responses to specific questions.

Third, Alvesson (2003) cautions us against viewing the interview as a tool to gather data, which can then be analyzed to produce *the truth*. Narratives are constructionist (Bruner, 2004). In telling her story a narrator “constructs, shapes and performs the self, experience and reality” (Chase, 2005, p. 657). Therefore, an absolute truth does not exist. I discuss my analytical approach to the interviews, including steps taken to avoid production of *the truth* in more detail later in this chapter.

The use and analysis of empirical materials collected using interviews requires that the researcher listen to and for the participant’s voice. For example, how many subject positions does the participant use during the telling of a story (Chase, 2005)? Participants can shift among positions and between active and passive roles (Riessman, 2003). The use of interviews required that I listen to and for changing positions, the presence of active and passive roles as well as interpretative practices, ambiguities and complexities within each story (Chase). While I endeavoured to actively listen for the voice or voices during the interview it was when I listened to the tapes and reviewed the transcripts that I became cognizant of changes in voice and position. The number and nature of the voices used throughout the interview varied among the participants. Beth and Sheila, for example used a personal voice but changed the identity of that voice from an individual (I) to the work organization (we) at points in their respective stories. Danielle, however, told her story almost exclusively in the first person, but changed her position from the subject to the object at various points assuming a passive role in many of her narratives.

It was also during the analysis of the transcripts that I identified complexities and contradictions in a particular story. These are discussed at length in Chapters 5-8.

The interviews were conducted during the period January 17, 2006 to March 31, 2006. I initially planned to conduct interviews with participants in person to the extent that that was feasible. Several participants, however, expressed their preference for a phone interview. Seven interviews were conducted in person and six were conducted by phone. In-person interviews were conducted at various work and home locations. They ranged in length from one to two plus hours. The location of participants interviewed by phone and the time of day during which the interview was conducted varied. I found that interviews conducted by phone were often as long as, if not longer than, those conducted in person.

An interview can be viewed as a performance, one in which identities are constituted during the telling of a story (Chase, 2005; Riessman, 2003). A narrative is produced in a particular setting for a particular audience and for a particular person (Chase). This raises the possibility that the time of day and physical location of the interviews affected the manner in which the stories were told and/or the content of the stories. While acknowledging that different physical locations could impact the stories and the manner of their telling, conducting the interviews in the location selected by the participants can contribute to increased feelings of comfort, leading to more reflective stories. The *Interview Schedule* used in this study can be found at Appendix B.

Space and time are basic components of any story, implying a temporal organization of events (Hermans & Hermans-Jansen, 1995). All participants told their stories, for the most part, in chronological order, beginning with graduation from university and ending with where they are today. Some participants went back as they told their story to fill in a



period of time or a particular event within a period that they had originally missed or omitted from their stories. Three participants went so far as to review their resume prior to the interview with one participant explicitly stating that she did that so that she “didn’t miss anything.”

### Selection of Participants

Decisions were required with regard to the number of interviews to conduct and the criteria to be used in selecting the participants. Miles & Huberman (1994) inform us that there are no statistical grounds for the number of interviews to conduct in a qualitative study. Because the research objectives in qualitative research often tend to focus on the in-depth study of a particular phenomenon the selection of participants (number and specific individuals) tends to be purposive rather than random (Ibid.). The selection process, however, should not be haphazard (DeVault & McCoy, 2000).

In view of this rather general guidance concerned with the *appropriate* number of participants I turned to selected research studies for guidance. G. McCracken (1988) proposes the use of eight participants. Marshall (1995) determined that she would interview 12 women concerning their careers but actually interviewed 17 because she “could not resist some of the further opportunities which presented themselves” (p. 27). Lincoln & Guba (1985) propose that a sample size of a dozen interviews “will exhaust most available information” (p.234) and that including as many as 20 participants can reach beyond the point of redundancy. Giving consideration to these guidelines I interviewed 13 participants.

### *Participant Selection*

The one specific criterion used in selecting participants for the study was that the participants held a CA designation. Attaining this designation requires employment in a public accounting firm until such time as the individual passes the uniform final exams and obtains sufficient qualifying hours in several designated areas e.g. audit, tax. This process typically takes two-three years post graduation from an undergraduate program.

While I sought out participants who have a CA designation that is not to say that women holding one of the other accounting designations i.e. Certified Management Accountant or Certified General Accountant do not have interesting career stories to tell. In fact, an interesting follow-up study to the one at hand would involve interviewing women who hold these other accounting designations for insights as to what stories they tell and how they construct the meaning of career. Are they similar to or different from those told by women CAs? My rationale for focusing on women CAs in my selection of participants for this study was based on the specific socialization process that they would have been exposed to during their time working in a public accounting firm. I was interested in discerning how individuals made sense of this socialization process and what role, if any, it played in their careers. All of the participants in this study had worked in a public accounting firm for a minimum of two years.

I personally knew all but one of the participants in this study. Beth was referred to me by someone who was familiar with my research and thought that Beth had an interesting story to tell. Participants were asked to tell me stories about their career – what it looked like, how they arrived at where they are today and the choices they made. Career, for the purposes of this study, is a very broad concept. It most closely resembled the meaning of

career proposed by Powell (1993). Career is the cumulative result of positions held in both work and non-work areas of life. I contacted the individual participants by phone or email to invite them to participate in the study. I followed up my preliminary contact with a copy of the *Informed Consent Form*, which outlined the study and the procedures for the interview together with their rights and my responsibilities in collecting the empirical materials (see Appendix C ).

### ***Participants' Profile***

Two participants were under the age of 30, two participants were in their 30s, seven were in their 40s and 2 were 50 years of age or older. Five held undergraduate degrees in commerce, three held degrees in math, and two held degrees in economics. One participant held an engineering degree; one participant held a science degree and one participant held a combined science and business degree. Two of the participants also had an MBA. At the time of the interviews seven participants worked in some capacity in public accounting firms<sup>12</sup> (Amy, Ashley, Danielle, Ellen, Lindsay, Ruth and Sheila), four worked in industry (Beth, Cheryl, Kathy and Thera), one participant was self-employed (Jean) and one (Sue) was involved in volunteer work. All of the participants had worked at one of the Big 4 or predecessor public accounting firms. In addition, seven worked in small public accounting firms at some point in their careers. Nine of the participants were married, three were single and one was divorced. Collectively they had 13 children and two elderly dependents among them.

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<sup>12</sup> Two participants subsequently left public accounting for positions in industry

## Participant Risks

There are two major types of risk that participants can encounter when they agree to participate in a research study in which they are the focus of the research. The first risk relates to feelings of vulnerability arising from the sharing of personal information. The second risk relates to participant anonymity in the published research study.

### *Participant Vulnerabilities*

Participants may, through telling their stories about their careers open up the *back-stage area*, which is typically off-limits to the audience (Goffman, 1959) leading to feelings of vulnerability (Marshall, 1995). On the other hand, participants can find story-telling to be a positive experience. Amy informed me that she felt like she had “just had a therapy session.” I asked her how she felt about it because therapy could be perceived as either a positive or negative experience. Amy responded with:

I don't know [laugh]. It's so funny though. It does, it feels, I know you too, right? It's different than talking to someone who is who's [long pause] who is neutral or sort of objective or whatever. I feel like you already know part of the story and I also know you know people that I know so it probably has a slightly different flavour for me then if I was talking to someone completely objective. Although, I mean I have been completely honest. You know that's one of my faults [laugh].

Amy's response surfaces a challenge concerned with interviewing people that you know. I did know parts of the participants' stories, which can affect the interpretation and critique in the following ways. First I needed to consciously resist providing details or leaving unexplored narratives based on my prior knowledge. Second, the possibility exists that a participant did not tell me a complete story or omitted parts of her story that she didn't want me to know. I made every effort to avoid the former. I don't know if participants omitted parts of their stories. I do think, however, that participants were quite

open with me based on the stories that they did tell. More importantly, from a methodological perspective, this study was not designed to obtain a *complete and accurate* version of a career story. While the omission of story parts may preclude us from obtaining insights about the unfolding of events in a career, it does not jeopardize the overall research design.

Ashley thanked me for providing the opportunity to reflect on her career. She was at a point where she was starting to think about her next move, where she might want to go and what she would need to do to get there. The interview provided her with a non-threatening environment in which she could think out loud about her options. Reflection, Marshall (1995) informs us, can empower the participants, particularly in a therapeutic way, as they reflect on and re-evaluate their experiences. I am not aware of any participant who experienced feelings of vulnerability either during or subsequent to the interview.

### ***Anonymity of participants***

A key research challenge in a qualitative study with a small number of research participants, and a key risk to the participants is the maintenance of anonymity. While the existence of this risk can preclude individuals from participating because they are concerned about negative consequences that can arise in the event they are identified, none of the individuals that I contacted declined to participate on the grounds of anonymity.

Miller (1998) noted that she provided a very brief summary of the positions held by the participants in her study of women in the Canadian oil patch “since these women are highly visible in a densely inter-connected industry” (p.70). The inclusion of additional

occupational and company information could have compromised her promise of anonymity to her research participants. While the Canadian accounting profession is not as “densely inter-connected” as the Canadian oil-patch, a considerable amount of networking and movement among public accounting firms and industry does result in some inter-connection. For example, some participants in this study knew each other through one or more of the following - a common employer, a consultant client relationship or participation in professional associations and organizations.

My objective was to give voice to the women participating in this study – their stories about career choices, such as the pursuit of partnership, departure from public accounting to pursue other careers, etc. Each of these stories contained unique elements that could lead to the identification of the research participant. I had to address the presentation of the stories in a manner that illustrated the philosophical concepts underpinning the study and surfaced important contributions to our knowledge of women CAs’ careers, while maintaining the anonymity of the research participants. I used pseudonyms, identified accounting firms as “one of the Big Four” or a small firm, and generalized the current employer and the actual position held in an organization. For example, rather than identifying the position held as being the Chief Financial Officer or Managing Director, I referred to it as a senior management or executive position. I recognize that the use of these general terms may limit some of the published analysis (Thomson, Bzdel, Golden-Biddle, Reay & Estabooks, 2005). The anonymity of the participants, however, outweighs the potential loss of knowledge in this situation.

During the interview phase of the study Thera (a participant in the study) identified another reason for not identifying participants by titles. She noted that titles do not

always reflect the level of responsibility or nature of the job in many industries. The title *manager* for example, can encompass broad and quite diverse responsibilities depending upon the work organization. Thera believed that the use of titles can be misleading vis a vis what an individual actually does and can take away from the story rather than contributing to it. This is an interesting perspective, one that I had not initially considered when designing the study.

### Analysis of Empirical Materials

Riessman (1993, pp. 8-15) makes the pertinent observation that decisions are made at every step in the research process that affect the representation of the empirical materials and hence the conclusions reached. She highlights five levels where representational issues are important: attending to primary experience, telling that experience, transcribing what is told, analyzing the transcript and the act of writing the final text, giving consideration to the readers (e.g. reviewers, audience).

I, as the researcher, was actively involved, to some extent, in all five of the representational levels discussed by Riessman (1993). This involvement is not unusual as Prasad (2005) notes that “feminists assert that it is neither possible nor desirable for a researcher to separate herself from the subjects of her research” (p. 173). The researcher is also a narrator, thus will have a voice in the study (Chase, 2005). This involvement is not problematic because knowledge that isn’t conceived as existing in some pure form apart from the circumstances of its production can not be tainted (Holstein & Gubrium, 2003). The choices that I made during the research process affected the way I present and represent the stories.

During the course of the interviews several participants questioned me about my experiences thereby drawing me into the process. For example, Jean told me the story of her decision to leave paid employment and become self-employed. During this story she told of the tension she experienced as she moved towards going out on her own.

[Why] don't I try? I'm ready, I'm ready for it [self-employment], I'm ready for it until the day after I'd actually quit. I woke up and thought my God what have I done? You are never ready for it not after being an employee for many years and then all of a sudden, Peggy, you must have felt like that a bit when you left [a public accounting firm]?

Peggy: I'm still waking up some days and going, oh my God! And I'm sure my parents do it [question my decision to leave the firm] every morning [laugh]. I know it's a different feeling.

When the researcher is drawn into the story by the participant it can contribute to a greater understanding of the perspectives of others and the meanings of their experiences, providing a richness of data that might not otherwise be present (Lorber & Farrell, 1991). The researcher must exercise caution, however, to ensure that she critically assesses the story and makes a theoretically informed interpretation of the stories (Alvesson & Billing, 1997). This interaction did provide a more in-depth understanding of what Jean had experienced and the panic of moving from a known environment into an unfamiliar one. It provided me with a tangible illustration of Beauvoir's (1989) discussion of the angst that independent women might experience in their transcendence to a philosophical freedom.

### ***Analyzing and interpreting the narrative interviews***

The interviewing process spanned approximately 10 weeks. All of the interviews were taped with the explicit permission of the participants. After each interview I replayed the tape while reviewing my hand-written notes, noting additional information that I might



have missed during the interview and highlighting passages that I thought provided an illustration of Beauvoir's feminist existentialist philosophy. I am a copious note taker by nature and found it much easier to make notes during the phone interviews. When interviewing a participant in person I was more focused on making eye contact and observing body language. This particular behaviour reflects my professional training concerned with effective interviewing skills that I developed during my tenure in public accounting firms e.g. demonstration of active listening and good client relations. During the interviews I was also looking for possible indications that the participant was uncomfortable with some aspect of her story. In the end, observation of body language did not contribute any significant insights. Each interview was transcribed and I returned to both the tapes and transcripts several times during the analysis phase.

After each interview I reflected upon the story and mentally compared it to other stories collected to that point. As I continued with the interview process I found the stories would invade my consciousness at odd times and places. Rather than shut them out, I allowed myself, wherever possible, to muse on the stories. Locke, Golden-Biddle & Feldman (2004) note that "musement", as used by philosopher Charles S. Pierce, "is the state of setting the mind free to wander from one thing to another" (p.B1). If a new thought or idea emerged during these musings related to what might be happening or the presence of contradictions in the stories I jotted them down in a notebook for future reference.

When I began transcribing the interview tapes I found that people do not talk in the same way as they write. The language and flow of the narrative was quite disjointed in places as participants paused, started-over in mid-sentence and used many connecting

words. In some situations it wasn't clear where one sentence stopped and another began. Riessman (2003) suggests that these breaks are indicative of the beginning and ending of a narrative within the story. Mishler (1986) suggests, however, that it can be difficult to identify story boundaries in an interview. As I listened to the tapes while reading the transcripts I didn't always see these cues as indicators of breaks or boundaries in the story. What I did see was the participant searching for words to express her ideas or her feelings about a particular event, her reasons for a particular career choice or her personal reflections on her career history. After determining that these breaks were not an integral part of the story and tended to distract from the readability I edited the quotes by removing some redundant and connecting words and inserting clarifications where I considered necessary. The addition of clarifications is presented in brackets within the specific quotation. No other editing was performed on the quotes presented in the study.

The 13 participants provided me with rich empirical materials. I had 310 single-spaced pages of transcripts representing 21 hours of interviews. I found that stories and descriptions from one participant provided background context, support for, or extended the story of another participant. This happened because the participants knew each other, had worked at one public accounting firm during different time periods or had graduated from a university at the same or a different time period. For example, three participants had attended the University of Waterloo. Collectively their narratives concerned with the co-operative program provided me with a more in-depth understanding of the role that a particular institution played in affecting their decisions to become a CA. I used this understanding to analyze their stories and also those of participants attending different universities. The participants were generous with their time and their stories. As a result,

I have many stories that deserve more than the few paragraphs accorded them in this study.

Riessman (2003) reminds us that not all talk in interviews is narrative. The researcher's decision as to which segment or segments to analyze is an interpretive act that will be shaped in a major way by the researcher's theoretical interests. A primary interest of this study was the stories of career told by women CAs, particularly why they made certain career decisions and not others, and who or what influenced or affected those decisions. My use of Beauvoir's feminist existentialist philosophy as the theoretical framework shaped my approach to the analysis and the selection of the segments for analysis and critique. There were stories that, while interesting, did not directly address the objectives of this study and I constantly fought the temptation to "go madly off in all directions." Some of these stories provided ideas for future research and are presented in the concluding chapter. Other parts of the interviews might be best described as tangents. The interview became an occasion for *catching-up* on family and mutual acquaintances, etc. that was not of direct interest to this study. I describe my approach to the empirical materials in the following paragraphs.

Chase (2005, pp.656-658) describes the existence of five analytic lenses available to narrative researchers and proposes that researchers can use one or more of these lenses to examine empirical materials. The five lenses through which a narrative can be viewed are: a) narrative as retrospective meaning-making; b) narrative as verbal action, in which narrators explain, entertain, inform, defend, complain, and confirm or challenge the status quo; c) narrative as stories that are enabled and constrained by a range of social resources and circumstances. This lens can be used to attend to similarities and differences across

narratives while giving recognition to the fact that every narrative is particular; d) narratives as socially situated interactive performances and e) the researcher as narrator.

Chase (2005) informs us that there are diverse approaches to narrative inquiry, which are shaped by the interests and assumptions underpinning the researcher's discipline. At the same time many researchers bring a multi-disciplinary approach to their study of narratives. Some of the approaches identified by Chase (pp.658-660) focus on the story content while others focus on both the content and the manner in which the story is told. A third approach involves the researcher using the analytic lens on herself and her interactions with others.

I first read the 13 transcripts while listening to the tapes, filling in any missing parts and flagging segments that I thought could be of relevance to the study. At this point I felt overwhelmed with the volume of empirical materials and was unclear as to how I should proceed. It was important to present the uniqueness of the individual stories without overburdening the reader with text that did not contribute to a more in-depth understanding of careers – how and why decisions were made and who or what influenced those decisions. Drawing on the general themes from the extant WIM and WIA literature I re-read the transcripts looking for the use of specific words, such as opportunity, discrimination, hierarchy, flexibility, conflict, mother, etc. on the premise that the location of these words in the stories would aid in locating narratives in which the participant talked about making career choices or alternatively, being held back or in some way directed towards a role by an organization. I found that while these and many other words appeared frequently throughout the stories, the use of one word e.g. opportunity often pointed to different thoughts or interpretations. I became concerned that

focusing on individual words would result in a failure to identify insightful narratives because a specific word wasn't used to describe an event or decision concerned with career. I needed, therefore, the context of the sentence or sentences in which the words were used to gain insight into the meaning.

I next read the transcripts from a more holistic perspective in which I listened to the voices within each narrative, looking for connections among the stories that a woman told over the course of her interview (Chase, 2005). It was at this point that I saw the emergence of three overarching themes within a participant's story. The themes related to: reasons for becoming a CA; an articulated need or desire for continuous learning in combination with expressed frustrations related to work that was perceived to have limited value; and the presence of tensions between wanting to pursue new challenges while questioning their abilities to perform a new role, all of which contributed to understanding the career decisions made by a participant. As I continued to read the participant transcripts using this approach or *narrative strategy* (Chase, 2005) I was able to see the stories enabled and constrained by "a range of social and personal circumstances" (Chase, p. 657). While the individual participants did not necessarily tell their stories using the words *Other* or *independent woman* the themes identified in this approach to analyzing the narratives provided illustrations of the manifestation of Beauvoir's feminist existentialist philosophical concepts.

I was able to attend to similarities across the participants' narratives while maintaining the particularity and uniqueness of the stories told by the participants (Chase, 2005). This approach also enabled me to see that narratives were often used to express emotions, particularly those narratives concerned with the institution of motherhood. Participants

shaped and ordered their past experiences as they reflected upon and made retrospective sense of a particular stage of or event in her career (Chase).

Once I identified the overarching themes I turned to the issue of presentation. What was the *best* way to present the stories together with the related insights and critique while maintaining the integrity of the stories. I found this step to be more problematic than identifying the themes concerned with career and career choices. Contrary to Ruth's question "Am I boring?" or her contention that "I mean this is too boring" the stories were extremely interesting and enlightening. I had to make choices about what to include and what to leave on the "cutting-room floor" (Riessman, 1993). I grappled with these choices, which were made more difficult by the complexities inherent in the stories. For example, manifestations of otherness and independence were closely interwoven in the stories, making it difficult in some instances to separate the underlying threads. Multiple themes could be found in a single narrative and I grappled with approaches to unpack the narrative without losing the underlying story. It is this complexity and the presence of tightly intertwined threads that make the stories so rich, illustrating the ongoing ambiguities faced by women CAs. Should I present all 13 stories in some level of detail or should I focus on particularly rich, complex narratives found in some but not necessarily in all of the stories? The former approach created a large volume of analysis and critique, some of which was repetitive and did not contribute to our understanding of careers and career choices. The latter approach, while logistically easier to deal with, tended to obscure some of the tensions and complexities inherent in the narratives. Should I break-up a narrative containing multiple themes by pulling out sentences by

theme or should I approach the multi-themed narrative as a whole? There were no easy answers.

I tried several approaches only to find that part way into the analysis the approach did not work for all situations. I finally settled on the following approach in attempting to resolve this dilemma. Chapters 5 and 6 contain analysis, insight and critique concerned with narratives of otherness and independence found within the three overarching themes. The part /roles played by institutions weave in and out of the stories of otherness and independence and I incorporate analysis and critique of the institutions in both chapters. Two secondary themes, *CA as other* and *the institution of motherhood* emerged in several narratives and contributed to understanding careers and career choices. I placed narratives concerned with these secondary themes in Chapter 7, together with narratives concerned with pursuing or not pursuing admission to the partnership. Chapter 8 contains the analysis and critique of three stories that best exemplify and illustrate the constant internal and external tensions between otherness and independence faced by women CAs.

In summary, Chapters 5 and 6 present an analysis and critique across the breadth of the stories manifesting the three overarching themes. Chapter 7 examines the two secondary themes and narratives concerned with admission to partnership. In Chapter 8 I present an in-depth analysis of the stories told by three of the participants, focusing on the tensions between otherness and independence co-existing and intertwined in their narratives and their respective responses to these tensions and conflicts.

## Trustworthiness

In approaching this research from a constructionist perspective, the issues of validation are not the same as those under realist assumptions. Rather it is important to ensure trustworthiness (Riessman, 1993, p. 65). Feminist research is premised on the assumption that the research must and will contain interpretation (Maynard, 1994; Maynard & Purvis, 1994; Riger, 1998) precluding the possibility of a neutral researcher (Buzzanell, 1994; Maynard; Riger).

Neutrality implies that the researcher has no effect on her research process and outcomes, which is not possible in a qualitative study concerned with narratives. According to Strauss & Corbin (1998) objectivity is an openness and willingness to listen and give voice to the research participants with the end state being an *accurate* representation of the participants (italics added). But, as Morgan & Smircich (1980) inform us, reality is socially constructed, the social world is a continuous process and social affairs are a symbolic construction that can lead to shared but multiple realities. Narrative is constructionist (Bruner, 2004). Thus asking participants to tell their stories at a different time and different place can produce different stories about their careers.

Maynard (1994) proposed a way around this conundrum arguing that researchers engaged in feminist research should be concerned with soundness and reliability, not objectivity. The research should be rigorous, which is attained by clearly stating the theoretical assumptions made in the research, the nature of the research process, the strategies used in and approach to the interpretation and analysis.

I used the theoretical framework developed in Chapter 3 to guide the elicitation, analysis and critique of the narratives. This approach facilitated the identification of key



themes in the narratives across the participants, which I then reflected upon and critiqued following Alvesson & Deetz (2000).

### Summary

This qualitative study utilized Beauvoir's feminist existentialist philosophy as the theoretical framework and narrative inquiry as the method. The purpose of the study was to gain a deeper understanding of the careers of individual women CAs, what they looked like, why they looked the way they did, and how individual participants made sense of their respective careers. The study endeavoured to go beyond the general themes concerned with women CAs careers commonly found in the management research.

Thirteen women CAs were interviewed and asked to tell the stories of their respective careers. The interview analysis focused on narratives concerned with personal, institutional and societal elements that influenced and impacted careers and career choices. The objective was to identify exemplars of the construction of woman as Other and the presence of independent woman. The results of the analysis and critique of the empirical materials are presented in Chapters 5 through 8.

## **Chapter 5 Career Plot – Version 1: Woman as Other**

### **Introduction**

The initial responses to my request to participate in this study surprised me, particularly because I know these women and have general knowledge of their respective careers. I was informed by some of the women that I contacted that a) she didn't have a career; b) her participation in the study would "skew" the study results or not contribute anything to the study; c) her career was boring and thus of no interest to anyone other than herself; and d) her particular story was not a "good example".

For example, Lindsay's response was that "I'm going to be the anomaly. I've got the most screwed up story ever [laugh]. I am so sorry." Sue informed me that "I'm probably not a good candidate; unfortunately it [my career] was so long ago ... I've spent more time now as a mother ..." Danielle asked "what value can I provide to your study with stumbling along with career." Thera expressed her concern at the beginning of the interview that her particular story would "skew" the study. After I assured participants that they could not "skew" the study and that their specific experiences related to their respective careers was of key interest in this study they agreed to share their stories with me.

The women participating in this study have done interesting work, been on the leading edge of new developments in their respective industries, advanced to middle and senior levels of management within public accounting firms and industry, lived and worked in North America, Europe and beyond, mentored others and been recognized for their contributions by their peers, colleagues and staff. At the same time they have been

frustrated, experienced uncertainty about their futures, hesitated to make decisions concerned with their careers and passively accepted decisions concerned with their career made by others. At times they appeared to be caught in crossfire between being a professional, being a woman and for some, being a mother. They, collectively, never explicitly questioned their identity as a person. But identity conflicts were evident in their narratives related to their careers: what they wanted to do; and their frustrations with themselves and other individuals, organizations and society at large.

It became apparent to me, after my initial contact with the participants and the completion of the first two interviews that these women have a particular meaning of career and that their career, in their view, does not align with their constructed meaning(s) of career. For some, the meaning they attributed to career was in direct opposition to how they viewed and made sense of their own careers. For others career had multiple meanings, none of which appeared to define their specific career situation. “Yeah, because when you say it that broadly it sounds at first I’d respond career path progression in a systematic way, but yeah it could mean so many things.” (Thera).

The dissonance between a constructed meaning of career and their own experiences may be explained by Bedian et al.’s (1991) proposition that women do not perceive themselves as having careers per se. Alternatively, the sense they make of their own careers may not align with the idealized male models of career described in the research literature and embedded in organizations (Marshall, 1995). When women compare their careers to the accepted male models women often seem “inadequate, unpredictable or pushy” (Ibid., p.15). The focus of this chapter is on the construction of otherness – by work organizations, society and the women themselves – and its effect on career.

## Stories of Career

I asked each participant to tell me the story of her career but did not provide an explicit definition of “career.” The one concession was the inclusion of a specific reference to taking time away from paid work as a means of providing an opening for stories concerned with volunteer and other types of non-paid work. “What I would like you to do is tell me the story of your career, what you’ve done, where you’ve worked, if you’ve taken time off from paid work...”

The construction of “woman as Other” is intended to identify woman as being different from and inferior to man (Beauvoir, 1989). A goal of this study is to examine how representations of woman as Other affect the career choices made by women CAs. In other words, did the stories include narratives concerned with the effects of difference and inferiority on career choices? To address this objective I asked five questions, underpinned by Beauvoir’s feminist existentialist philosophy, which I used to guide and direct my analysis and critique. The five specific questions concerned with woman as Other (as developed in Chapter 3) are

1. Did the participant have defined goals at the start of or at any time during her career?
2. Did the participant attribute her choices and decisions concerned with her career to others?
3. Did the participant passively accept choices and decisions made by others as they related to her career?
4. Did the participant discuss feelings of incompetence at any time in her career?
5. How did these feelings of incompetence affect her choices?

The answers that emerged from the stories were never straight forward nor were they black and white. Manifestations of otherness are clearly present in the stories but no one story is told in a manner that permits slotting the story pieces into neat categories. Narratives concerned with otherness often contained manifestations of independence in the same story.

The over-riding theme that emerged from the stories was that of frustration, tension and conflict – both internally (i.e. within themselves) and externally (i.e. with other individuals, institutions or society). Because the focus of this study is career – paid and unpaid work – the work organization is accorded a place on centre stage in the stories. The work organization's role, however, varied both among the stories and within an individual's story. It was found as the subject or object of the story, as a secondary character or storyline, or as the stage on which the story is told. The stories reflect the uniqueness of the individual story-tellers. At the same time, they reflect the ambiguities present in career choices and careers pursued and not pursued. Not only is it necessary for women to constantly make choices (Beauvoir, 1989) but it is also necessary for women to constantly deal with tension and conflict as they seek to find their place in the work organization and broader society.

Several themes emerged fairly early on in the analysis of the narratives. After further analysis of the narratives using the identified themes it became apparent that narratives of otherness and narratives of independence exemplified one theme but from different perspectives i.e. otherness versus independence. I have organized the analysis and critique of the narratives in this and the following chapter according to these themes, which are:

- What do I want to be/do when I grow up?
- The value of work and work of value
- I want new challenges but can I really do the job?

### ***What do I want to be/do when I grow up?***

This theme appeared throughout the stories of career and was not limited to the period of time when the participants were graduating from university and considering career options. Some participants in this study, who had been working for more than 15 years, were still asking this question. I discuss the emergence and meaning of this theme in two parts: graduation / becoming a CA; and post-qualification / having the CA designation.

*In the Beginning...* The participants in this study pursued the CA designation in the absence of specific, explicitly articulated career goals. Many of them had no idea what a CA did until they actually went to work in a public accounting firm. Two significant themes emerged from the stories at this point; one related to institutions, specifically universities and one related to a demonstrated strength in and like of mathematics. In addition, several of the participants' stories included narratives related to advice and input received from parents and other individuals.

*Universities* - The universities' required program curricula in the areas of commerce and mathematics often had the effect of narrowing a student's options as she progressed through an undergraduate degree program. For example, in the 1980s the University of Waterloo offered a co-op program leading to a Bachelor of Mathematics degree. One of the work-term options was public accounting firms. Once a decision was made to participate in the accounting work-term option, individuals often found themselves on a

path that would ultimately lead them to writing the Uniform Final accountancy exams (UFEs).

Other universities offered undergraduate commerce and business programs that were not co-op based but the design was such that the student ended up in a similar position to those graduating from the University of Waterloo. For example, Ashley described how the Bachelor of Commerce curriculum at the University of Toronto had the effect of streaming her towards attaining a CA designation.

So I went to U of T [University of Toronto] and I did the Bachelor of Commerce program which was four years. And the way U of T is set up you have to declare your major in your second year and you have to declare your specialization early on. So [by] the time I was in third year I was taking all the accounting courses. And Peggy, you know in the CA program they pretty much dictate what hours, and how you allocate your university study hours. So ... there wasn't much opportunity to pursue other options. So basically, by the time I finished U of T it was pretty much determined that I would do my CA.

The university program curriculum is not the only factor that can influence or direct a student towards obtaining a CA designation. One of the participants in this study has taught business courses at Canadian universities. Cheryl told the following story.

[In fact] I was talking about it [the CA designation] in class the other day. I was really pushing the finance students [be]cause in the accounting course I teach, many of the finance students are sitting there, ... and I tell them how important it is to be able to read financial statements.

Cheryl expressed both her personal and professional opinion to the students. The fact that her opinion reflects messages found on the websites of accounting institutes in Canada (see, for example, Institute of Chartered Accountants of Ontario) and a general belief that "... accounting training provides a route into senior management and boardroom careers" (Anderson-Gough et al., 2002, p.44) speaks to the socialization

Cheryl experienced during her time in a public accounting firm while obtaining her CA designation.

I was initially surprised to note that more of the women didn't have an undergraduate degree in commerce as this is the typical degree students complete when contemplating a career as a CA. A primary reason for completing a Bachelor of Commerce is that the commerce programs include most, if not all of the accounting and auditing courses required by the provincial accounting institutes and the CICA for completion of the CA designation. The absence of a Bachelor of Commerce degree may be unique to the participants in this study because of their age and the decade when many of them obtained the CA designation (1980s). On the other hand, it could be a manifestation of the absence of explicitly defined career goals, uncertainty surrounding career choice or, as Beauvoir (1989) informs us, not taking charge of their own existence because they have not been taught how to do that. Thus they "fell into" pursuit of a CA designation rather than purposively selecting an undergraduate degree that would lead to the designation.

*Mathematics* - Seven participants identified their strength in mathematics as one of the contributing factors in their respective decisions to become a CA, although they didn't all pursue an undergraduate degree in mathematics. Some combined mathematics with economics while others graduated with degrees in science. Two of the participants who held Bachelor of Commerce degrees had pursued the degree because of a math orientation.

... [So] I am really good at math. I love music so my choices then as far as I had thought were commerce or music. I looked at friends of mine, older friends and I thought well going into music, you know is great, but I'm a materialistic girl [laugh]. Odds are you won't be able to make a living so commerce it was ... I'm a logical



person, I'm math oriented that's the way my brain works. So it was not a bad choice and the CA just sort of seemed like the logical thing to do from there.

*Parents and Other Individuals* - Other factors that contributed to pursuing a CA designation included advice received from parents and relatives, teachers, and other individuals with whom the participants had contact. Lindsay told me that

... [My] parents have always told me that you need a designation; you need an education so I [knew] I would get some sort of designation but no other designation [other than CA] appealed to me.

Lindsay based her choice on the following:

When I was about 16 years old I didn't know what I wanted to do with my life. My Dad works for a multi-national company so he organized some meetings with some of the women professionals at some of the companies. So Marketing, HR, and Finance were the three groups that I went to visit and I just sort of sat down with each woman and talked about what her job was, what her educational background was, what requirement or what they suggested in terms of getting an education. The one I was most interested in was the one woman working in finance and she had originally told me to get an engineering degree and then to get an MBA so you would have an understanding of the process and then also the financial side. ... So that's when I applied for university I applied to Business and Science so I could kill two birds with one stone. So and then I guess my Dad's a CA.

Amy's mother told her that she should become a CA. Her mother provided this advice on the basis of a discussion she had with a woman CA whom she met on a plane. This input from her mother, combined with Amy's strengths in math and English directed her towards the CA profession. "... she [her mother] came home and said Amy, think about doing this you know [it's] really interesting and glamorous [laugh]. Little did she know" Amy admits that during her first three years in a public accounting firm she cursed her mother

... for getting me into this mess and writing the exams and auditing. I wasn't that excited about what I was doing. But I found myself years later, that woman on the plane talking to some poor kid's dad [laugh]. You know how interesting it [CA profession] could be. So some kid's cursing me [laugh].

The role played by parents and other relatives did not always occur in the expected manner. Ruth initially pursued a career in financial institution management when she graduated, partly because her father had encouraged her since she was a child to become either a CA or an actuary, and she didn't want to follow his advice. After three years spent working with a financial institution, she completed the required accounting courses on a part-time basis and applied for positions at the large public accounting firms. Sue obtained her CA in part to spite an uncle who had informed her accounting was not a career for women. "And I'm not sure whether that wasn't sort of my deciding factor, which is pretty bad you know but which I'll show you".

Participants did not identify or define career goals or objectives at the beginning of their careers, which as some of them quite rightly pointed out, is not uncommon for individuals entering university. As their careers progressed, however, very few of the participants subsequently identified or defined career goals. The absence of stated goals made it more challenging to identify and analyze the role of institutions in their (the participants) career decisions. For example, did a participant remain in or leave a position because of institutional influences or because she (personally) sought a change or a new challenge? In moving to a new job or organization was the individual moving towards or away from something? The absence of goals at later stages of their work career and the possible outcomes resulting from this absence are discussed in more detail later in this chapter.

The finding related to the absence of career goals upon graduation advances our understanding of women CAs and their careers. While Anderson-Gough et al. (2002) found entry-level trainees (both women and men) in accounting firms had not explicitly

chosen accounting as career, the mostly positivist body of research on WIA (starting with Barcelona et al., 1975) either ignores reasons for the pursuit of an accounting designation or assumes that women had an explicit focus towards obtaining the designation. Thus the research usually begins from the point at which a woman qualifies as a CA forward to when she either remains with a public accounting firm at progressively senior positions or leaves a firm to pursue work in industry.

The absence of information and explanations concerned with the reasons contributing to the initial decision to pursue an accounting designation can lead to omissions in the published explanations for the phenomena of advancement and withdrawal of women CAs. For example, if women entering the accounting profession do so in the absence of any specific reason and without a solid understanding of what accountants do, it isn't unreasonable to expect that a large number of them will subsequently withdraw from public accounting firms at some point in their career. The empirical materials from this study can contribute to our understanding of why women enter the profession and provide alternative answers to explicate why women continue to leave public accounting firms.

Anderson-Gough et al. (2002) found that the entry level audit trainees in their study viewed the accounting firm as a vehicle to obtaining a professional designation, which then became a means to pursue career options and success. In contrast to the research findings from Barcelona et al. (1975) and Anderson-Gough et al., at least some of the participants in this study saw the attainment of the professional designation as the destination and, as a consequent had no career aspirations or expectations beyond that point. Jean described her feelings after attaining the CA designation.

... [what] I remember really a lot, really vividly, after writing my exams [the UFEs] I remember talking to Kyle [a colleague] about this ...[I] found out that I passed and at that time I felt like I was sort of at the edge of an abyss. I had no idea what I was going to do after that [be]cause you know four years of university and two years after that it was like write the CA and at that point I thought wow, what do I do?

Lindsay put it much more succinctly, noting that "... [but] I wasn't sure I was going to stay to be honest. 30 months and out."<sup>13</sup> Where she thought "out" would take her is rather nebulous even today– somewhere in industry perhaps. (She is still working in a public accounting firm). Both Jean and Lindsay illustrate findings from a study conducted by Padgett, Gjerde, Hughes & Born (2005) that people "enter public accounting with the expectation that their time there will be of limited duration" (p.97). In such cases, they don't come with any pre-conceived ideas or expectations about the nature of the work and availability of benefits such as flex-time or a mentor.

*Post Designation* - The divergence in and diversity of careers emerges in the stories at the point where participants obtained their CA designation. The diversity may be attributed to the ongoing absence of defined career goals and expectations. Although some women did discuss a career goal at a particular point in their respective careers, there was a general lack of career planning and development of career paths in the form most often discussed in the career literature (see discussion of career and career path in Chapter 2). For example, Ruth stated that "I feel badly. I didn't plan anything. I left here and then went there. Not very professional". And Jean noted:

But I really had no idea where I was going. I think all along I sort of expected to stay in some sort of organization and go up [progress up through an organization]. Then I finally went out on my own [self-employed] and I sort of let things fly in the wind and where they land, they land.

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<sup>13</sup> The current requirements for obtaining a CA designation include successful completion of the UFEs and 24-36 months of work experience in a public accounting firm.

The approach to their careers described by some participants in the study (as illustrated by the quotes above) exemplifies a communion-based approach to career planning (Marshall, 1995). Participants were open to opportunities and listened to the next inner need without consideration or concern about the long-term consequences. For example, Kathy described her approach to her career in the following manner.

... [different banks] but it was I guess I had a habit of every 3 ½ to 4 years on average another opportunity lands. I don't necessarily go looking for them but something comes up and I get this urge that I've got to try [something else]. I've got to go somewhere else because I find the most fascinating part of the work has been more the cultural differences in the company.

Kathy acknowledged that she didn't always actively seek out her next move or position but when she became aware of an option that appealed to her or she perceived as offering a challenge, she acted upon the information.

Thera, on the other hand, took a more passive approach, relying on others to get her to her next position. In discussing possible positions available to her in her current place of employment she stated that "It is just a matter of picking your path and your opportunities and people will make it happen for you." During the interview we discussed what those paths and opportunities might look like. Thera described some possible options but then admitted she wasn't sure that that was the route she wanted to take. This indecisiveness and inability to articulate a goal makes it difficult for other people to make it happen, even if they wanted to help, when they don't know what "it" is. Further, as I discuss in the following paragraphs, an individual's indecisiveness and the absence of career goals can contribute to her otherness within the work organization.

Thera's attitude exemplifies Beauvoir's (1989) proposition that women are rarely taught the necessity of taking charge of their own existence when they are growing up.

Failing to take charge of or relinquishing control of your career to others places the individual in the position of bad faith, deceiving herself and failing to take responsibility for her choices (which can be a non-choice).

Beauvoir (1989) informs us that, because of their otherness, women are “still too busily occupied to search for” themselves (p.702). They (women) are engaged in a constant looking back to where they have been, which interrupts their career progress and precludes them from “accomplishing great things” (Ibid.). The approach to career planning taken by Thera and other participants in this study i.e. lack of defined career objectives can contribute to our understanding of how and why institutions, in particular the work organization, play a role in determining where a woman should or should not work and where they ultimately end up in the work organization. In the absence of a career goal the work organization can direct a woman to a particular position, department or role and she really isn’t in a position to resist or challenge the decision because she has no alternative in mind. Although they did not explicitly address “otherness” in their discussion of labour queues and job queues (Reskin & Roos, 1990), it appears that otherness plays a key role in the creation and evolution of labour queues.

In summary, we are left with the question of how these women have progressed as far as they have in their respective careers in the absence of defined career goals. The future, states Beauvoir (1976), does not exist until an individual sets a goal and takes actions directed towards attaining it. Many of the participants in this study do not have futures in the feminist existentialist sense. They live in the present. Although Beauvoir (1989) informs us those women can overcome their otherness and transcend towards a future if they take control of and responsibility for their actions it appears that some of the

participants in this study have risen to senior positions in organizations in spite of rather than through their active participation in planning their careers.

### ***The Value of Work and Work of Value***

To understand the meaning of the word *value* it is necessary to examine the context surrounding the use of the word. *Collins English Dictionary* (1993, p.1287) provides 12 possible meanings including:

- The desirability of a thing, often in respect of property
- An amount, especially a material or monetary one considered to be fair exchange in return for a thing
- Satisfaction, value for money
- To assess or estimate worth, merit or desirability
- To fix the financial or material wealth of

Waring (1999) in her critique of economics and the role it plays in the invisibility of unpaid work informs us that “value is the most important word to understand in its economic and non economic context” (p.17). The word is derived from the Latin *valere* meaning to be strong or worthy although economics has “hijacked it into the service of this [economics] science” (Ibid.).

Beauvoir (1976) provides us with insights into the non-economic context of value in her philosophical discussion of what can happen to an individual when her or his transcendence towards a particular goal or project is blocked or cut off. “There is no more obnoxious way to punish a man than to force him to perform acts which make no sense to him, as when one empties and fills the same ditch indefinitely” (p. 30). “This mystification of useless effort is more intolerable than fatigue” (Beauvoir, p.31).

*The Value of Work* - Value in both economic and non-economic contexts appeared throughout the stories. Participants questioned the value of services provided to clients by public accounting firms both in terms of the usefulness of the service to the client and the cost, as represented by the fees charged by the firms to deliver the services. Participants also questioned the value of different services, including audit. Audit is a primary service line and *raison d'être* for many public accounting firms and it is usually the first service line that entry-level people are exposed to when joining a firm (Cooper, Rose, Greenwood & Hinings, 2000). Amy described a situation at a client site in the following quotation.

I remember one of my clients said ... she was just frustrating me because she wasn't being cooperative at all and I remember [her] looking at me and saying Amy we really like you but we hate what you do. And that just summed it up because I felt the same way [laugh].

Ruth's view of the value of audit services is found in her narrative concerned with her decision to leave a public accounting firm after eight years.

And I was not interested in SOX work<sup>14</sup>. I don't believe in it. I don't believe it focuses on the real risk areas. I don't believe there is sufficient attention to tone at the top. I think it is overkill, it is *a waste of money*." (italics added) and later on, in the same narrative ...[like] you were just auditing for completeness, accuracy, authorization, there was *no value add* and the *disruption to the clients* and the time was significant and the *fees were ridiculous* and *I just couldn't do it*." (italics added).

All of the participants had performed audit work although there were only two participants working in the audit function at the time of this study. Five participants worked in public accounting firms outside of the audit function in either client-service delivery of other services or in staff positions that supported client-service delivery. The

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<sup>14</sup> SOX refers to The Sarbanes-Oxley Act of 2002 passed in the USA in response to the failure of several large corporations e.g. Enron, WorldCom. The passing of the Act has generated considerably more audit-type work for public accounting firms.



overriding message emerging from the stories was that the participants did not like or enjoy auditing; they couldn't see that it provided any value to their clients; and for some, the work was boring and repetitive, causing them to question the sense of it. Sue was particularly emphatic in describing her feelings about audit and auditing.

I really did not like audit. I am not a strong supporter of audit. I don't think an audit is that much use. I just remember the partner relying on me in a bank [audit] to document the foreign exchange system. So here I was at 20 [years of age] trying to understand a foreign exchange system and I still to this day do not think my explanation was totally right yet this person [the partner] relied on me. So I just don't put much comfort in an audit.

Sue described herself as a problem solver. Her narratives speak of a woman who gives her full commitment to any project, event or activity that she takes on. She will stick with it until she is satisfied she has completed it to a professional standard (as she constructs professional standard). Obviously this particular experience is still with her because she is concerned that a) she did not arrive at the right explanation or description of the system and b) someone made decisions on the basis of her work. In her view a different explanation of the system might have resulted in a different audit decision.

The perceptions and attitudes towards auditing that emerged in these stories says as much about the nature of audit work and the audit profession as it does about the individual women and their respective careers. The participants entered the profession with no real understanding of or knowledge about the nature of work performed by CAs in public accounting firms. Yet as they progressed through the firm they increasingly questioned the value of the audit work to the clients and to themselves. In the latter case, the questioning appeared in the form of stories about seeking challenging work and frustrations that surfaced in the absence of challenging work. There was a continual focus on new learning, that is, adding to their levels of knowledge and expertise.

I noted in Chapter 2 that much of the research focus in WIA has been on the withdrawal of women from public accounting firms. The firms themselves, particularly the Big 4 have publicly expressed their concerns about the large numbers of women leaving the firms and in response, developed various initiatives designed to retain these women and advance them in the firm. The initiatives typically target human resource policies and benefits such as flexible hours, emergency care services, etc. (Christie, 1997; D.M. McCracken, 2000; Toner, 1996; Wooten, 2002). Commentary concerned with the nature of audit work is conspicuous by its absence in these discussions although Kinard et al. (1998) allude to the professional accounting environment in their study of benefits and policies in public accounting firms. I propose that it is the nature of the work i.e. the repetitiveness and the perceived lack of value of the work to the clients versus the significant fees charged for these services that causes a large number of women CAs to leave public accounting firms at some point subsequent to qualification. It has less to do with long hours, travel and family conflicts and more to do with the absence of challenging and meaningful work. Amy noted that

I think if I had stuck it [audit] out through to senior manager or partner maybe I would have changed my mind because I think partners do add more value. They do have a bigger business perspective and that consultative role.

Amy's perception is supported by Cooper et al. (2000), who note that partners in public accounting firms are required to work interactively with multiple clients to identify client needs and devise solutions.

Several of the participants in this study remained in public accounting firms for some time post-qualification before leaving for positions in industry and others continue to work in public accounting firms. This appears to contradict my proposition that the

perceived lack of value attributed to audit services is primarily responsible for women's withdrawal from public accounting firms because we would expect them to leave shortly after obtaining a CA designation. There is another situational factor at play here, however.

Beginning in 1977, the public accounting firms embarked on an institutional change that saw them move from being organizations "primarily meant to provide audit and accounting, tax and insolvency services" (Greenwood et al., 2002, p. 64) to organizations promoting "accountants as business advisers in the broadest sense with diverse skills and services to offer their clients and employers" (Ibid.). This change provided professional staff in public accounting firms with additional career options. They could move out of audit into more consulting type roles, where there were fewer prescribed rules and guidelines for performing the work and the work was more diverse. Eight of the participants in this study worked in the non-audit client service delivery side of public accounting firms at some point in their career.

The participants in this study told of their continuous quest to seek out work that was challenging or different and that allowed them to learn and develop. Auditing didn't fulfill these needs, thus they looked elsewhere. One of the places they looked, as discussed above, is the consulting services areas of the public accounting firms. A move to the delivery of the consulting services appears to have deferred the withdrawal from an accounting firm for some participants, but ultimately most of them left the firms. The findings in this study suggest that the accounting profession and the public accounting firms need to direct their attention to the nature of the work they perform (particularly audit work) rather than the development and implementation of benefits if they hope to

reverse turnover statistics and retain more women at senior levels in the firms. But the findings also suggest that there is “something else” causing women CAs to leave public accounting firms because the consultative side of the practice appears to offer the opportunities to learn and engage in the types of challenging work not found in the audit side of the accounting practice.<sup>15</sup>

One of the findings from recent research conducted by the AICPA (2000) is that women accountants who leave and subsequently return to a public accounting firm at a later date tend to return to the small and mid-sized firms not the Big 4. The AICPA researchers attributed this phenomenon to the greater flexibility to manage work-family matters and lower levels of stress afforded by smaller firms. The stories in this study suggest another explanation that has nothing to do with work-family matters or high levels of stress. Ruth explained her move from one of the Big 4 to a smaller firm this way.

So I left the Big 4 firm voluntarily because I was on relatively large audits. I joined a small CA partnership – three partners and I really loved it because I was doing everything from taxes to management consulting. At the Big 4 it was very level oriented so you know at a certain level you would only do confirmations and certain sections of the file but within the smaller firm I was responsible for my own clients and therefore I got a lot more challenge, a lot more exposure and a lot more learning out of it.

During her first co-op work-term Kathy stated that she

[L]anded with a sort of mid-size firm in Toronto. My last choice. It's ok I was their last choice too [laugh]. But you know I began to quickly realize I actually enjoyed it because I began to realize [after] talking to my friends that I was given a lot more to do being in a smaller firm than they were in a big firm. They got tiny little slivers of cheques to vouch and stuff. I was doing everything from scratch. Yeah, little

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<sup>15</sup> One of the changes resulting from the passing of the Sarbanes Oxley Act of 2002 and similar legislation in Canada is that public accounting firms have been required to reduce the types of consultative services provided to their audit clients and implement more formal boundaries between the audit and consulting sides of the firm. Three of the Big 4 have actually divested themselves of their consulting practices. Thus the option to remain with a firm in a non-audit service area has been significantly reduced or removed.

businesses, shoe-box type<sup>16</sup> stuff but I got to see everything including the tax returns. So I found I actually really quite enjoyed it.

In a subsequent work-term Kathy considered switching to one of the Big 4 accounting firms because the larger firms offered in-house preparatory courses for people writing the UFEs. She thought she might be at a disadvantage if she stayed with a small firm.

And the more I talked to my friends the more I did not like what they did day to day [laugh] and I thought you know what, I don't care. I'm taking my chances and stayed with the mid-size firm.

Stories about the value of the work performed were not limited to the audit process. Jean worked in a small business consulting group that delivered a variety of services in addition to or instead of an audit. "I knew I wasn't capable of selling the kinds of services that a large accounting firm was delivering because in all honesty *I didn't think half the clients needed those services* [laugh](italics added).

Amy left audit to work in other client-service areas of a public accounting firm. In describing her work situation in one of the non-audit client-service areas she noted

... [and] I think I was frustrated in particular that it [the service] wasn't evolving, we were doing the same things over and over again and even though it wasn't working perfectly it wasn't evolving any. And the other thing that frustrated me was *the benefits to the client*. Like it seemed like a good idea, it seemed like it should be really helpful for them but we hadn't sort of nailed *how to give real value to the client*" (italics added).

In summary, many participants expressed feelings of frustration related to the value of work they were engaged in.

*Work of Value* - The second major context in which value appeared in the stories related to the perspective of the individual participant. Value, in these stories, manifested itself

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<sup>16</sup> "Shoe box" is accounting slang used to refer to small clients of accounting firms who bring their business receipts and related materials to the firm in box when it is time to prepare their annual financial statements and tax returns.

through calls for recognition – of quality work, for expertise and experience – in various forms, one of which was monetary.

Lindsay told of the unique and challenging assignments that she had been involved in very early on in her career in a Big 4 public accounting firm.

I've always had the opportunity to work by myself on jobs. Even the second co-op term I got stuck with a client [by] myself for two months. Like you know, try your best and we'll see what happens [laugh]. Just being in unique situations ... just the type of engagements that I've been on have been challenging and also rewarding.

But the monetary compensation that she received did not always mirror the level of responsibility she was given. "I guess there were a couple of little issues too that sort of made me feel that way (feelings of being temporary in the firm) like they froze my salary."

Lindsay worked in both audit and consulting areas during her co-op work terms at a Big 4 firm. She received a promotion on the consulting side (including a salary increase) on the basis of her performance but that promotion wasn't recognized on the audit side of the firm. The audit side recognized her performance and ability to handle challenging work (based on the observation that they continued to assign work that would more typically be done by individuals with more years of experience than her) but she did not receive monetary recognition. The firm's espoused reasoning was that she hadn't put in sufficient time in audit to promote her to the next level.<sup>17</sup> At the time, Lindsay didn't do anything about this inequity but notes that the experience she acquired in the consulting area is now relevant to the audit side of the practice and she has subsequently received a promotion.

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<sup>17</sup> At the junior levels in public accounting firms, salary increases are tied to promotions, which are linked to the time with the firm and not necessarily performance.

Well especially now that we have SOX I think it's like a function of the industry [audit] wasn't moving in the same way that Lindsay was [laugh]. You know I had the experience in SOX like three years before it became necessary for the audit world.

This narrative raises many more questions than it provides answers. Lindsay appears to accept this apparent inequity between her abilities to perform work beyond that normally expected of someone at her level, the recognition of her performance in another area of the firm through a promotion and the lack of monetary compensation for her performance. What isn't evident is why she passively accepted this particular outcome. Would a male CA student have accepted this decision in a passive manner? Or, alternatively, would this particular firm have promoted a male CA student to the next level in recognition of prior experience and a promotion in another area of the firm?

A recent survey of accounting professionals (women and men) conducted by AICPA (2004) found that professional staff working in American public accounting firms believed that politics, putting in a defined amount of time and meeting budgets influenced the promotion process. No information is provided as to whether or not there was a significant difference between women and men's response to this question. We lack sufficient information and understanding of Lindsay's particular situation to definitively state that this particular narrative illustrates woman as Other in public accounting firms. It does, however, open the way to future research of how woman as Other may be perpetuated and sustained in public accounting firms through promotion and compensation policies and practices.

Challenging assignments and the opportunity to learn new things were major themes woven throughout the stories. The women in this study valued those aspects of a career and expected recognition for their accomplishments. Monetary reward and recognition

appeared as a secondary character in the stories, usually when a woman encountered a constraint or barrier in the work organization. Ruth told a story of leaving one financial institution to accept a position in another financial institution:

Ok. The reason why [I left] is that the financial institution tried to control your career in those days. I was offered or close to being offered a position in strategy development. It was *a fascinating group*, a new group, which I was *very very interested in* and of course they [management in her current department] wouldn't let me go. So, number one *I was annoyed* and second was this [new] position paid a thousand dollars more than I was earning. So what I said is that's OK, *I accept* the fact that you need me to stay but *I want you to pay me* the thousand dollars more and they said No! So I was a little annoyed and as life has it when you seem to be annoyed with something you get a call from a recruiter and you say yes, I'll go to the interview (italics added).

In this narrative, money was the key factor contributing to Ruth's decision to seek a position in another organization. Yet, she willingly and without resistance accepted management's dictum that she could not move within the organization. They *needed* her.

Recognition and worth did not always have a monetary component. In her narrative concerned with returning to paid work after several years' absence, Ellen told the following story:

... it [the job was] going to work for me in terms of working on a contract basis from job to job, no pressure, lots of flexibility. You know you could turn things down, could take off and go to a kid's school function without feeling guilty. Just no strings *it was very very very nice* and but again [I] sort of started getting serious thinking *I'm selling myself a bit short here*. The work was not terribly [interesting], it's still a lot of audit or accounting type things so *no real challenge* there. And again, [I was] sort of feeling like *I'm worth more than this*. I've put a lot into it so I should really use what I've worked so hard to do and progress beyond this stage.

Ruth noted that job options or alternatives often presented themselves at opportune times, even when she and others were not consciously looking for them. At one point she noted that a career (hers and others) was often a reflection of luck. Not all narratives reflected such happy endings, however. Even though the women found themselves in



undesirable or unsatisfying positions at various points in their careers they told narratives concerned with their reluctance to make a decision to exit the situation. At the same time that they were frustrated by a lack of challenging work they would remain in the position rather than actively seeking a resolution to their frustrations. They described being unhappy and dealing with continuous tension and conflict (internally and externally generated) yet they stayed on, *waiting for something*. Only when a situation became unbearable, sometimes manifested through physical illness did they take any action. In the following narratives Amy tells of floundering and indecisiveness at several points in her career. This is the same woman who was frustrated because she didn't perceive value in the services delivered to her clients and was continually looking for something different to do.

And it was terrible, just terrible [describing her working environment after coming off a major assignment]. Then I went into a big funk and I sort of sabotaged my career a little bit. Um because I just was not motivated. *But I didn't know what I wanted to do. I should have left probably* (italics added).

Amy didn't leave the organization at that point, however. She spent another five years working in different areas of the organization at progressively senior levels before pursuing career options with another organization.

Another version of this indecisiveness or inertia (as Danielle described it) appeared in Jean's story.

I would wake up often not wanting to go to work. I think the only thing I would have done *differently [is] I would have moved a lot sooner* on in areas where I wasn't happy. Like I would have left the public accounting firm sooner, I would have left Real Estate Company sooner. I stayed somewhere too long when I wasn't happy. Probably if you're gonna ask me why I did stay probably because *I wasn't sure where I wanted to go.*"

In summary, participants questioned many times during their careers the value of what they were doing and whether or not the work organization valued them. At times they were like the man digging and refilling ditches (Beauvoir, 1976). They didn't see any value to the client in performing certain work and the repetitiveness and non-challenging aspects of the work acted as a motivator to seek out a new challenge, either in the current work organization or in another one. The monetary or economic context of value was a concern but its meaning and the significance of money to a particular decision varied amongst the participants and the situation. At the same time some narratives revealed an overriding reluctance to make a decision to move on when things were not working out for the storyteller. Participants found themselves caught in a circuitous loop looking for challenge but not taking actions to remove themselves from an unchallenging or unhappy situation.

Why this phenomenon occurs and reoccurs in some stories but not others isn't clear. The participants' stories did not permit me to label a particular participant as Other or independent. Thus I can not conclude that the narratives of indecisiveness and acceptance of jobs that created feelings of frustration and unhappiness can be used to classify that particular participant as Other. Several of these participants also told other stories in which they challenged the status quo, made decisions and took responsibility for their actions.

What the narratives do illustrate is feminist existentialism's bad faith. In the specific narratives presented here the participants are pretending to be an object that takes on an essential nature. A woman may be aware that she can change the situation which places her in a position of bad faith but anguish prevents her from doing so (Tidd, 2004).

The participants acknowledged, upon reflection, that they should have acted sooner to remove themselves from frustrating situations. Beauvoir (1989) does not discuss time and the passage of time in connection with bad faith. She and others who study her work (for example, Simons, 1999, Tidd, 2004) discuss bad faith as an act or event but don't address the passage of time in conjunction with the acts and events. It is possible, therefore, that there is some relationship between bad faith and time. Although the existence of a possible relationship could contribute to our understanding of the careers of women CAs, it is beyond the scope of this study.

***I want new challenges but can I really do the job?***

At the same time that participants questioned the value of work performed, expressed frustration with the lack of recognition and appeared driven to seek out new challenges and opportunities they expressed feelings of incompetence. Could they do the job? In other words, at the same time that they strove for independence, they were constrained by their otherness. The constraints of otherness were not necessarily constraints imposed by the institution. These were constraints created by the participants themselves.

Beauvoir (1989) contends that participation in the creation of otherness and self-created otherness are acts of bad faith, the self-deception caused by an individual's anxiety about her personal responsibility for choice. The pursuit of independence can lead to an inferiority complex and creates doubts about her professional future. In this section I present narratives that exemplify the presence of feelings of incompetence. What is particularly insightful to the research study is how the individuals dealt with these feelings.

When Ruth left a financial institution because of the decision not to increase her salary she joined another financial institution. By this point she had started to “formulate what I wanted to do” so she accepted a position that would provide her with exposure to technology systems and processes. She noted that she stayed at this second financial institution for three years and that “they were literally the worst three years of my life.”

I went into a department of techies<sup>18</sup> as a Manager. There was one other female manager, the composition [of the group] was very multi-cultural and there were two senior people. I think some people [in the group] had wanted the management position so there was a lot of resentment that someone with no systems experience would come in and take that role and be directing people with more systems experience. I was really ostracized. I had no help and I was truly miserable. This is the one time in my life I hated going to work. I also *was not confident* in my own professional ability. I was *always worried* that I was missing something (italics added).

Ruth was clearly not comfortable or happy in this particular position. She went on to talk about the three years she spent in this job, noting that:

... even though it was the worst time of my life it was also the most rewarding time of my life because I stuck it out. Not because I wanted to but because I couldn't find another job. I looked but I ... still wanted to pursue my goal.

Ruth received an award from her peers for leadership in recognition of her efforts in managing this group.

So that meant a lot and I learnt a lot through that. I got some confidence that I could learn something on my own and make my own way and I probably learned a lot of people skills along the way.

Jean left a public accounting firm shortly after qualifying as a CA because she had no desire to become a partner. She accepted a position in a real estate company in a start-up internal audit department.

[So] I developed the internal audit department which was interesting but it frightened the heck out of me because I knew nothing about internal audit. It is a whole lot

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<sup>18</sup> Slang used to describe people who work exclusively in systems technology design, development and operations.

different than external audit. So the first thing I did was contact the Institute of Internal Auditors, ... wrote and passed the Certified Internal Auditor exam and became involved with the Institute for a number of years.

Both Ruth and Jean expressed feelings of incompetence in terms of performing a particular job. What is insightful and contributes to this study is how they resolved their feelings. They accepted a position that required skills and knowledge that they did not have or perceived that they did not have. They acknowledged the apparent deficiency and worked extremely hard, on their own and in conjunction with support groups to gain the required skills and knowledge leading them to overcome feelings of incompetence. This required a significant time commitment on their part, one they appear to have taken on without questioning the time involved. Ruth was recognized by her work peers for her efforts but that recognition was after the fact. It wasn't her goal to achieve that recognition. Her goal was to become sufficiently knowledgeable about technical systems in order to perform her job to a certain level of professionalism.

On one hand, the expressed feelings of incompetence manifest the concept of bad faith. On the other hand, the actions taken to reduce these feelings of incompetence can be interpreted as transcendence to freedom. The two narratives reported here illustrate the complexities inherent in otherness and independence that can only be understood through a detailed examination of a woman's situation. Finally, the two narratives provide contradictory empirical materials to the common presumption concerned with a woman's commitment to her work. Ruth and Jean demonstrated significant commitment in their actions to perform their jobs.

## Summary

The focus of this chapter was narratives of otherness and how the construction of otherness affected career choices of women CAs. Three major themes emerged in the narratives – 1. What do I want to be/do when I grow up? 2. The value of work and work of value; and 3. I want new challenges but can I really do the job? Chapter 6 focuses on narratives exemplifying Beauvoir's (1989) independent woman. Although I follow the same themes utilized in this chapter the presented narratives are, at times, less obvious in their illustration of the theme than the narratives presented in Chapter 5. A primary reason for the difference is that women CAs who have transcended to freedom and thus independence tend to seek out work of value and don't question their abilities to perform a job or take on new challenges.

## Chapter 6 Career Plot – Version 2: Independent Woman

### Introduction

In Chapter 5 I discussed the analysis and critique of narratives from the theoretical perspective – *woman as Other*. I was looking for possible manifestations of otherness in the narratives – the role of individuals and institutions in the decisions concerned with careers. The analysis of the narratives found that participants did not always set goals concerned with career, they exhibited feelings of incompetence at various times, and some participants passively accepted decisions made by others, all of which, according to Beauvoir (1989) constitute forms of bad faith.

In this chapter I discuss the analysis of the narratives for the presence of empirical materials exemplifying the manifestation of Beauvoir's (1989) *independent woman*. Beauvoir informs us that an individual is authentic, and thus independent when she moves beyond her situation and engages in action. A woman engaged in transcendence assumes responsibility for her choices.

Beauvoir (1989) begins her philosophical discussion of independent woman with reference to economic independence. That is, having access to financial resources beyond or in addition to those that are provided by a husband, father or other male opens up a space in which women can make choices. All participants in this study have the potential to be independent women on the basis of economic freedom. They obtained employment with a public accounting firm upon graduation from university and obtained a CA designation. Twelve of the 13 participants were engaged in paid work at the time of the interviews. They held middle to senior management positions in organizations (public accounting firms and industry). I say potential rather than state emphatically that they are

economically independent because I did not engage the participants in a discussion of their current financial situation, obligations, etc. That discussion is beyond the scope of this study.

On the other hand, the work organization and hence paid work can play a key role in the construction of woman as Other. Is it possible then, for a woman who attains economic independence to be an independent woman as postulated by Beauvoir? Does the attainment of economic independence bring with it an existentialist freedom? Alternatively, are there phases or levels of independence of which economic independence is one? I examined the narratives for exemplars of independence using the following questions to guide my analysis and interpretation:

1. Did the participant accept responsibility for her career choices?
2. Did the participant encounter challenges or conflicts in her pursuit of a career position or career path?
3. Who /what is the creator of the challenges and conflicts encountered in pursuit of independence?
4. Were there costs associated with the pursuit of *independence*?

### Stories of Career

The narratives analyzed in this chapter come from responses to the main interview question that I posed to all participants. “What I would like you to do is tell me the story of your career, what you’ve done, where you’ve worked, if you’ve taken time off from paid work...”



***What do I want to be/do when I grow up?***

The participants, for the most part, obtained a CA designation in the absence of an understanding of what CAs did. There were narratives, however, that spoke to the identification of the goal to attain the designation in response to a particular situation.

Thera, for example, did not pursue a CA immediately after graduation. She came to the profession because

[After graduating] I worked primarily in feminist organizations for probably three years. And it became apparent that if we were to be successful we needed to know how to manage money because we didn't have a lot of it and one of the gaps was that not many women who work in those organizations have financial accounting experience. So I was mentored by someone who does have it [accounting experience] and then I decided to pursue getting formal education [in accounting]... I decided since I was doing well [in accounting program] I would pursue a CA. I applied and got into one of the Big 4 accounting firms.

Thera obtained a CA designation and spent several years working in a public accounting firm before taking a job in industry. During her time in public accounting she delivered audit and other services to a diverse client base including many not-for-profit organizations such as government ministries and agencies, and charitable organizations.

... and [I] kept my ties with it [not-for-profit] but I never went back to not-for-profit even though that was my motivation [for obtaining the CA designation]. Part of it was just getting my CA. The time that it takes to article - three years. By the time I had left those particular groups [not-for-profit] there was a lot of politics and in-fighting that made it less than desirable from my perspective to go back. But I still wanted to support grass roots kind of not-for-profit sector so I always focused on those clients and they tend not to be the sexy ones in public accounting so it was easy to get them as my client base, to do the work on those engagements and to support the partners that had them.

After focusing her efforts on not-for-profit clients for a period of time Thera decided to pursue clients in other industries, ultimately leading her to move to another office of the public accounting firm. Thera actively pursued her goal of obtaining a CA designation in response to an identified gap in her skill sets at a particular time. She did

not, however, as so frequently follows from the *idealized male model of career* articulate goals beyond attaining the designation.

Thera subsequently made a decision to leave the public accounting firm and accept a position with one of her clients.

I ended up at the client's organization because I worked for my boss as he was one of the accounting firm's clients. I needed to make a break. I needed to make a break from public accounting and I enjoyed the industry [in which this client operated]. ...I thought there were lots of opportunities there and they [opportunities] have been there, it has been very interesting.

Thera explained her reasons for "needing a break"

By the end of my tenure at the public accounting firm it was clear that [it] was not an environment that I could survive in. I've been for a number of years I have been fitting into that and progressing up the ladder but it was a very stressful environment for me. It [the stress] manifested itself in a number of ways. Just from even the time commitment perspective so I lost time in my relations or my family relationships or my friends because I could be at work for extensive numbers of hours so you lose your support network over time.

I did not specifically ask Thera whether she was actively looking for a position outside of a public accounting firm because of the stress and tensions caused by the environment or whether, as other participants indicated in this study, the client contacted her. It is not uncommon for people who have worked in public accounting firms to be approached by their clients with job-offers. Thera noted that she had progressed up the ladder at the public accounting firm, an idea prominent in the idealized male model of career, at the same time that she found fitting *in* to the public accounting environment stressful. One possible interpretation of her narrative is that the time demands of servicing clients and expectations (implicit and explicit) concerning full-time availability to clients (Anderson-Gough et al., 2002) contributed to Thera's stress. An alternative interpretation leads to the possibility that Thera's

interest in *grass roots* not-for-profits while working in a Big 4 public accounting firm, with an emphasis on performance and measurement, created a kind of cognitive dissonance similar to that identified by Costello (2004). It is the cognitive dissonance that generated Thera's stress.

### ***Independence in the absence of career goals***

There were participants in this study who acknowledged that they did not establish career goals, or who established a goal at a particular point in time subsequent to obtaining the CA designation. I examine narratives concerned with this phenomenon in the stories of Sheila and Kathy.

*Sheila's Story* - When Sheila graduated from university she did not have an explicit career goal in mind. In describing how she came to attain her CA designation she noted that

I was a very practical person, very good at math and liked the idea of a co-op program [at university] because I needed to pay my way through school. The co-op program required that you pick something and I picked CA. I was looking for what was going to get me a job when I finished.

After she obtained the CA designation she moved to a Big 4 public accounting firm.

... I did all of my co-op work terms with small local firms ... [after] passing the exams I moved to a Big 4. My reason for moving was [that] although I enjoyed my job I worked for a lot of small clients. I was looking for experience in public companies, larger clients. I knew [that if she remained with a small firm] in my next year [post-qualification] I would be doing more or less the same thing.

Sheila moved from a small public accounting firm to a large one, unlike other participants in this study who moved in the opposite direction. While the direction of her move was different, her articulated reason follows a common theme found in this study. She was looking for different work. Had she remained with the small firm for another

year she would have the same client base and perform work that was the same or similar to that performed in prior years.

Sheila subsequently accepted a position with a client of the large firm.

So, once again, it was one of those things where I really wasn't looking to move on but I was approached by the client ... and the job I took on was quite a senior job for a pretty young person. I was supervising a group of 14 people and every single one of them was older than me.

I traveled non-stop, it was a *challenging job for me managerially* because literally a lot of the people I was supervising had been with the organization for 10 years or more but they weren't qualified accountants. (italics added)

It is unusual, given the up and out nature of the recruitment and promotional policies utilized by public accounting firms, for an individual to be in a position where she supervises people who are either older than herself or who have more experience than the supervising individual. While Sheila acknowledged that managing people who were older than herself and who had different work backgrounds was challenging, she did not appear to question her abilities to perform the role. She does not explicitly comment on the gender of the individuals she was managing or the gender composition of international operations, although it is reasonable to presume that it was predominately male during her tenure. What Sheila does do, however, is place herself on a higher level occupationally than her staff as illustrated by her reference to the fact they were not qualified accountants and "they didn't have professional audit background". She is superior to them by virtue of the fact she has a CA designation. Even though Sheila had limited experience in managing large groups of people and she was working in a male dominated area, she put herself above them on the basis of her professional designation (CA). This narrative illustrates the socialization of professional accountants in which they are encouraged to develop a favourable self-image and identity (Grey, 1998; Trice &

Byer, 1995). This also illustrates the manner in which professionals can identify those who don't hold professional designations as the *out-group* or *other* and use this otherness to elevate themselves.

Sheila left full-time work for a period of time when her child was born, which also coincided with the transfer of her spouse. During this period she sought out part-time employment and performed contract work for several organizations. When she was ready to transition back into full-time work she expressed her frustrations with work organizations. "[I] actually tried to find a full-time job ... I couldn't really find anything where I thought my experience was being valued." One of the organizations that she approached was her former employer. However, "[and] I was very disappointed because they offered me positions but at the level that I left at so ... I was offended by that. And then [I] just said, Ok, I am going to look around." She turned to contacts at public accounting firms for input on job possibilities. It was not her intention to return to a public accounting firm because, at that time, the profession was such that once you left a firm you didn't go back. She found, however, that two firms

[were] keen to have me back and so I had job offers from both of them as well as another organization. So I had lots of choice. I joined Firm A because they were incredibly keen to have me; they were like aggressively after me ... they actually structured a job exactly for me. I was bringing a fairly unique skill because at that time *we* hadn't brought back a lot of people that had more industry knowledge or anything so I was able to add something to the table so quickly found my feet (*italics added*).

It is at this point in her story that two things occur. First, Sheila decides that she wants to pursue admission to the partnership in the public accounting firm.

So ... I very quickly became very busy and I also, very quickly understood that if, remember that I am going back to work with *new ambition*. I am *very ambitious* now and keen to be sort of fully engaged. I knew that if *I wanted to be a partner* I really

wouldn't be a partner delivering support services. And frankly I found the client work very stimulating" (italics added).

Second, Sheila told the remainder of her story primarily from the perspective of the public accounting firm. She told the story in the first person plural, *we*, and her story was the firm's story. That is, her story mirrored and was linked to major events in the firm, such as a change in leadership and the integration of another public accounting firm.

*Kathy's Story* - Kathy's story resonated with independence, transcendence and personal responsibility for choice. She exhibited a very pragmatic approach to her career and in her dealings with perceived barriers or obstacles. In the following narrative she accepts responsibility for the decisions she made (or did not make) concerned with her career.

And I guess what I'd noticed, it's funny with me you know where I've landed and the decisions I've made. I think [it] has more to do with me and who I am and what I want then barriers or anything like that.

In one narrative Kathy told of her plan to take six months off from paid work when her daughter was born. "I can't have been home from the hospital more than a week and I got a phone call." Her employer was enquiring as to whether she would be interested in a more senior position.

I could have it [the position] but they said the problem was they couldn't wait six months. They could wait three [months] but they felt they couldn't wait six under the circumstances. So that was a bit of a dilemma. I think my ex [former husband] influenced my decision a lot which was no, I'd stay home and not take it. If I had been left to my own devices I probably would have gone back. I think he [her husband] would have preferred it if I stayed home until she [daughter] was in kindergarten.

Kathy, in reflecting on this particular event asked herself the question:

So who knows? If I had been left to my own devices would I have made a different decision or the same one? Do I regret it? No because I like the way my career ended up anyway, right. So you know it all falls into place.

While it would be easy to do so, Kathy blames neither her ex-husband for the role he played in her decision nor the organization that put a time limitation on the availability of the position. We discussed the circumstances under which the time limitation was imposed. A position that entailed, among other things, providing direction and supervision to a group of staff had become vacant and management wanted to fill it in a relatively short-time frame.

But the reality is [that] some people would say that's kind of discrimination. But you know what? The reality is how can you expect the company to cope for a period of time without a key person? You can't, you just can't. I mean I'm not arguing the point [be] cause reality was if I was a person who was in the department and they [management] were dragging it out that long I know [I] wouldn't feel comfortable as an employee. So there are pros and cons to this, the whole thing about you've got to give equal opportunities and you've got to accommodate the family situation. You do too [have to accommodate] but you can't make things worse for your own folks [employees] either.

One of the dilemmas Kathy exhibited in the above narrative is the capacity to see two or more sides of a situation, putting herself in various positions at a point in time.

Reflecting on Kathy's narrative she could argue about the insensitive nature of her employer, calling her immediately after the birth of her daughter, and asking her to make a decision about a new position within relatively restrictive time lines. In taking this action the organization could not be accused of failing to offer her the position and they could then justify hiring someone else (perhaps a male, we didn't discuss it) because she couldn't meet her employer's timelines. On the other hand, Kathy stated that it isn't fair to employees to leave them without a supervisor for a long period of time. She put herself in the position of an employee and expressed her personal view of what it would be like to work for a long period of time without a supervisor.

Kathy raised a question in this particular narrative, which requires some further examination within the context of Beauvoir's feminist existentialist philosophy. "Do I regret it [not reducing her maternity leave to accept the new position]? No because I like the way my career ended up anyway, right. So you know it all falls into place."

Throughout her story Kathy referred to obstacles and barriers that she attributed to resulting from the culture of an organization. Different organizational cultures served to shape her actions and reactions to particular events or obstacles.

In terms of culture if you're not comfortable you have to make a decision. Either you toe the line to get what you want or you'll go. And I guess I'm just the type who doesn't like toeing the line [laugh]. For example, you go live in a country and you don't like the way the country works or the way people's attitude are. Does it mean they are wrong? It just means they are different.

One interpretation of the above narrative is that Kathy avoided barriers to her career by fleeing rather than staying to challenge them, suggesting that she exhibited a form of Beauvoir's bad faith. Kathy acknowledges that she did not establish specific career goals but she did express personal satisfaction with her career. Many people might see her as a role model – a single parent who held progressively senior positions in organizations.

Another interpretation is that Kathy recognized the presence of otherness and explicitly chose to remove herself from the environment that was creating (otherness) or sustaining it. This is a different phenomenon than the one discussed elsewhere in this study in which participants told of finding themselves in a position of dealing with an internally generated conflict between staying in an uncomfortable situation and making a conscious decision to remove themselves from it. The latter phenomenon is a form of bad faith, illustrating that non-action by an individual can be a form of human agency.



At one point, Kathy was considered for but not promoted to a senior management position in a large company that had just merged with her employer.

[And the decision was] ...to leave it to Todd (one of the senior executives in the organization). I knew who my competition was and I don't believe Todd made the wrong decision from the point of technically [the technical expertise and experience determined necessary to fulfill the position]. [But] a part of me I have to admit, I had ulterior motives. A part of me thought that if I get that title and the perks that go with it, can I walk away? And I was not sure I wanted to work in a big financial institution again.

Left unsaid in Kathy's narrative is whether or not she had other skills and capabilities that were suitable for the position that were not considered in the promotion decision. Her explanation for not being upset or concerned about failing to be awarded the promotion is couched in terms of work environment and culture i.e. big financial institution and a tension concerned with not having something versus having something and giving it up.

### ***The Value of Work and Work of Value***

In Chapter 5 I discussed the value of work analyzing the participants' questioning of the value of work and sense of work. Veltman (2006) provides us with an alternative interpretation of transcendence and its opposite, immanence, which is particularly relevant in explaining the narratives concerned with challenging work. Veltman informs us that Beauvoir's use of the Hegelian dichotomy "between transcendence and immanence has been a primary target in the feminist critiques of *The Second Sex* since the 1970s" (p. 113). Veltman argues against this critique noting that Beauvoir's use of transcendence and immanence are "neither masculinist nor classist nor are they outmoded remnants of Sartrean metaphysics" (p.115). Rather, transcendence refers to constructive activities that "situate and engage the individual with other human freedoms, while immanence refers to the negative labour necessary to maintain human life or perpetuate

the status quo” (Ibid.). Transcendence “encompasses activities that enable self-expression, create an enduring artifact or ... contribute positively to the constructive endeavours of the human race” (Ibid.).

Transcendence as Beauvoir (1989) uses it in *The Second Sex* refers to constructive work, “to an active mode of existence in which one attempts to surpass the present, burst out into the future and remain free from biological fate”. Immanence, on the other hand, “designates the round of futile and largely uncreative *chores* necessary to sustain life” (italics added, Veltman, 2006, p. 119). In immanence, one is firmly grounded in the present.

Beauvoir’s discussion of paid work is more prevalent in *Ethics of Ambiguity* (1976), particularly the section on *freedom and liberation* (p.78-96). She informs us that the “constructive activities of man take on a valid meaning only when they are assumed as a movement toward freedom” (p.80). The ideal future would be one where “men will know no other use of their freedom than this free unfurling of itself; constructive activity would be possible for all” (p.81). Individuals would use their projects to aim for their own future. Unfortunately, “transcendence is condemned to fall uselessly back upon itself because it is cut off from its goal. That is what defines a situation of oppression” (Ibid.).

I noted in Chapter 5 that the nature of the work activities within organizations and in particular, audit and accounting work in public accounting firms may have contributed to the departure of women CAs from public accounting firms. The overall design of work that is repetitious, mundane and boring contributed to woman’s otherness not the perception that woman is inferior and thus Other. The absence of challenging work serves

to restrict women's advancement because they don't remain long enough in one organization to advance in the expected pattern i.e. continual upward movement.

Words such as mundane, boring and repetitive appeared frequently throughout the narratives. Jean railed against being an employee throughout her story but never really articulated her reasons why. Perhaps it was her way of expressing dissatisfaction with paid work that didn't challenge her or that required her to "obey his [sic] superiors" (Beauvoir, 1989, p.624). The narrative may also reflect Jean's feelings of otherness in that she did not see a future in the work she was performing nor did she perceive that the work activities were constructive.

Sue told of helping a friend out over the Christmas season stocking shelves with movie titles at a major retail chain.

And it was really interesting to see. I've never done a job ... I've never worked in a kind of environment that requires no thought. And that's the type of job this was. Ok, there are only two movies left on this shelf, we need three more. So it was really different to do that type of work. Like you come home and you have nothing to think about [laugh]

Sue had held various part-time jobs when going to high school and university but none that had placed her, in her view, in a job that didn't require some thinking. She described herself as a problem solver, which of necessity requires one to think. The absence of a need to think on the job left her more time to think about other things. "... I am thinking about ... for the amount I'm being paid, like eight hours at home although I'm not being paid for it I could get a lot more done."

It is important to note here that challenging activities are not necessarily synonymous with constructive activities. Kanter's (1993) discussion of opportunity in the workplace presents opportunity in terms of status and power. It is her view that achievement can be

accomplished by participating in challenging assignments and engagements. An absence of challenging assignments, therefore, can restrict attainment of promotions (Kanter, 1993; Cassirer & Reskin, 2000) leading women to leave the organization (Barcelona et al., 1975; Cassirer & Reskin, 2000; Cheramy & Hooks, 1992; Kanter, 1993).

Constructive activities enable self-expression or create an enduring artifact (Veltman, 2006). While an assignment may be challenging, it isn't de facto, constructive.

Participants in this study questioned the value of work and the espoused benefits provided to the client. While some women CAs may leave public accounting firms because they have been prevented from participating in challenging assignments, it is possible that the absence of constructive work is largely responsible for their departure.

Amy was involved in many special engagements (i.e. non-audit) during her tenure at a public accounting firm. She particularly enjoyed these assignments because she liked to travel and the client engagements frequently took her outside of North America. Amy stated that "I was doing everything I could to avoid audit [laugh]. ... People knew that I was looking to do different things so when something new came up [they contacted me]."

At one point during her tenure at a public accounting firm Amy accepted a secondment to an international office. She found herself in a leadership position that involved "responsibility for hiring and training the team as well as leading several major engagements. And [I had to do] all of the coaching and mentoring and everything for the team." She worked closely with the partner in charge of the group, noting she "learned a lot" from him.

He had some real strengths that I hadn't been exposed to before, [strengths] in terms of his management style. So that was [an] enormous growth [for me]. That was probably the [highest] growth year for me ever in my career.

Amy noted that she worked very hard during this secondment in contrast to a perception held by many that an international assignment was a *boondoggle*. The result of her hard work was personal growth and challenging assignments. She described her frustration when, upon returning to the Canadian office, she found herself assigned to a group where there had been little change in methodology or approach to client service delivery.

Many of the participants in this study appeared to have limited patience when it came to working through the mundane aspects of one position in order to advance to the next level within one organization. They moved when a more challenging opportunity (as they perceived it) was presented. One of the gaps in the extant literature is the discussion of where women go after leaving an organization. With few exceptions (see, for example, Marshall, 1995) there is a general lack of information concerned with what *other opportunities* looked like. If a woman accepts a more senior position or a role with more responsibilities in another organization has she not advanced? The career moves made by participants in this study often led to a higher position, level or one with more responsibility than the one they left. Their careers may incorporate a path (Kanter, 1993) or ladder (Cassirer & Reskin, 2000) but the path or ladder crosses multiple organizations. Further research on this phenomenon is required.

In summary, work of value is not necessarily found in paid employment. The discussion in this section builds upon the discussion in the previous chapter concerned with the explicit need articulated by the participants to engage in work that engages them, challenges them and provides the space for them to learn. This need appears in direct contrast to the current nature of the work performed in public accounting firms,

particularly audit. Audit work is repetitive and often tedious. This leads us back to the question of why these women pursued a CA designation. It also suggests the need for research that examines the nature of work in public accounting firms together with the espoused recruitment messages and length of tenure beginning when an individual enters a public accounting firm.

### ***Beauvoir's Existentialist Future***

Beauvoir's (1976) philosophical concept of *future is a* challenging concept to work with from a theoretical and methods perspective. It is inherent in her philosophical discussions of independence and the transcendence beyond a current *situation*. The future is an intangible that does not and can not, according to her, exist unless an individual sets goals for herself, takes action and accepts responsibility for the choices made as she endeavours to transcend beyond her current state. If an individual does transcend she comes to a future state, at which point, she starts from the future which is now the present and endeavours to transcend again.

As I struggled with Beauvoir's philosophical future, what it looked like, how one described it and whether or not the participants in this study had a future in an existentialist sense I returned several times to Amy's interview. Amy was perhaps the most articulate and insightful in her response to my question about doing things differently if she could go back and start her career after graduation

Oh, it's really hard to say. I am conflicted [about whether or not she would do things differently]. I'm not unhappy with where I am. I wouldn't trade the experiences I had so it's hard to say. You know, *you change one thing and it changes everything* [laugh]. (italics added)

For example, if she had started a family earlier in her career she wouldn't have been able to "travel and all that stuff if you had a little family trotting around [laugh]. That would

be terrible [laugh]. Who needs that? So that wouldn't be any good." Amy gives recognition to the existentialist philosophy that individuals exist because of the decisions that they make or didn't make throughout their lives.

### Summary

This chapter discusses the narratives exemplifying the presence of independence and how transformation to and attainment of freedom affected choices concerned with career. The presented narratives illustrate the general themes discussed in Chapter 5. For example, there were participants who articulated career goals (e.g. Sheila, Thera) and participants who took responsibility for their choices (e.g. Kathy).

The theme related to the value of work is advanced through the introduction of Veltman's (2006) discussion of Beauvoir's intended meaning of constructive activities. This discussion provides additional insights as to why women CAs may leave public accounting firms to pursue other job options. It also suggests that what may initially be perceived as women acting in bad faith can in fact be interpreted as an exemplar of independent woman.

## Chapter 7 Motherhood, CA as Other and Partnership

### Introduction

I found, during the analysis and critique of the narratives, that other themes emerged from the empirical materials. They weren't overarching in that they were not present in every story. On the other hand, they appeared in more than one or two stories or provided insights into a form of *otherness* that could contribute to or affect a participant's career decisions. There was also, on closer examination of the stories, commonality among the reasons expressed by the participants for not pursuing admission to the partnership in a public accounting firm. This was a secondary research question posed in this study. I examine these themes in the following sections of this chapter beginning with the question *Can a Mother be a Somebody?* followed by a discussion of the perceived *otherness* of individuals holding a CA designation. I conclude the chapter with a discussion and analysis of the reasons participants provided in their stories concerned with admission to partnership in a public accounting firm.

### Can a Mother be a Somebody?

Beauvoir (1989) devotes Book Two of *The Second Sex* to *Woman's Life Today* in which she examines, among other things, women's lives as married woman and mother. In an interview with Margaret Simons (1979) Beauvoir commented on maternity, noting that it can be a trap. Specifically being both a mother and an independent woman can lead to tension and conflicts as an individual attempts to fulfill both roles.



Narratives concerned with tensions and conflicts between being a professional CA, a woman engaged in full-time employment and motherhood appeared in the stories told by the participants. Although the presence was not surprising or totally unexpected given Beauvoir's philosophy, the intensity evident in narratives concerned with these tensions and conflicts was very revealing. It is plausible that the level of intensity present in these stories is greater because the women CAs in this study were motivated by a need for challenging and constructive work, and continual learning. Attempts to meet their personal needs for growth and development at the same time as they attempted to fulfill their and others' expectations of motherhood were overwhelming, contributing to the intense feelings identified in the following narratives. Kathy, who has one child noted

I think having kids you get pressure from all sides. You get pressure from your spouse, you get pressure from your peers, and you get pressure from society.

Ruth told me that two of her work colleagues called her *schizophrenic*.

[...] she [one of her colleagues] really identified for me that I was very, very ambitious and I liked working and I liked learning. I got a lot of self-satisfaction but I had always had this idea of what a mother should be and I was always trying to fulfill that.

Ruth and her colleague's use of the word *schizophrenic* can be interpreted to mean "behaviour that seems to be motivated by contradictory or conflicting principles" (Collins, 1993, p.). In Ruth's situation she describes her internal conflict between her commitment to and enjoyment of her paid work, and her perceptions of what motherhood should entail. She tells about her decision to return to her position in an organization on a part-time basis after maternity leave. Had she returned to the position full-time she would have been promoted to the Vice President level.

And that was really perfect [part-time] because I had made a decision to not work full time. The reason being was I knew I would only have one child and I think *I felt very*

*torn*. That's been a problem with me since he's been born. I realized *I am ambitious* in terms of title, where I wasn't before. I think when I got that taste of becoming a VP I really liked it. Having the title, it was cool and I also like learning and I do get satisfaction from my work so since my child's been born I have had a very difficult time *internally balancing* probably what I really think I should do as a mother versus trying to keep *under control my ambition*, which is probably to take on more and learn, challenge myself more (italics added).

Ruth tells her story in the first person. *She* likes to learn and *she* has a difficult time internally balancing two different aspects of her life. She doesn't talk about the demands that the work organization places on her in terms of time and commitment or how she came to her view of what constitutes a good mother. She appears to take total and sole responsibility for her views that contribute to this particular conflict in her life. Her use of the phrase *keep under control my ambition* sounds apologetic. Why should she need to control or manage the degree or intensity of her ambition? Her choice of words in this narrative suggests that there is something negative about having ambition or being perceived to have ambition, particularly if one is a mother. Yet, in the feminine existentialist future of Beauvoir (1976, 1989), the setting of goals, making choices and taking responsibilities for attaining the goals suggests the presence of ambition. It is necessary to state at this junction that there is no question as to whether Ruth is a good mother. The analysis and critique here is based on Beauvoir's (1989) view that we need to separate the individual from the situation. It is the institution of motherhood and the construction of that institution by individuals and society that is the object of the analysis here.

Ruth's narrative exemplifies how an individual can and does internalize various socialization messages. As a professional she is expected to be committed to her job. As a woman she is not suppose to exhibit any signs of ambition or aggressiveness. And, as a

good mother, she must spend time with her child. She exemplifies the manifestations of the socialization in terms of femininity, leading her to apologize for her ambition.

Ellen's narrative was also intense with respect to the tensions and conflicts she experienced between being a CA and motherhood. She, however, unlike Ruth, did not apologize for being ambitious or wanting to be involved in paid work. Ellen found herself relocated within Canada on several occasions as the result of her husband's job.

It was a crazy ridiculous time. At any rate I didn't do much working for probably seven or eight months after that [a transfer] and was looking into it. At that point in time [I] was *going crazy* because I had the young one at home and a three year old and didn't know a lot of people. You tend to meet them [people] through your kids but still you're always saying yeah I'm home with my kids but you know I have my CA and *I am somebody, which is a stupid stupid thing* to say. I am doing this [staying at home] but *you know I am somebody!* And I don't know. Intellectually you can sit there and say to yourself well that's a ridiculous thing *you don't have to excuse yourself for being home with your kids*. That's how I was feeling and I'm not a really good at home person (italics added).

Ellen's tension arose from what she perceived to be other people's perceptions of her as a *stay at home Mom*. Her tone of voice used in this narrative was quite agitated. She felt she had to make excuses for not being engaged in paid work. Her use of the word *excuse* is telling because it conveys a negative context. An individual who provides an excuse is in a defensive position, whereas use of the word *explanation* conveys a more neutral context. Ellen was caught in an identity conflict between being a CA, a professional who underwent rigorous training and was recognized for her abilities, and a mother who stays at home. The latter identity renders an individual invisible because she is not engaged in paid work activities (Waring, 1998). What is revealing about Ellen's narrative is that she herself recognized that she was caught in this conflict, which created more conflict. Her identity as a CA and as a mother created a cognitive dissonance in which she had difficulty reconciling aspects of self-concept (Costello, 2004). She knew

she shouldn't have to justify her choices about paid work versus motherhood but felt, nonetheless compelled to do so.

Further evidence of the internal conflict experienced by Ellen emerged in the following narrative. Her husband had been transferred and a new acquaintance

[P]ointed out this ad in the newspaper. They [a local public accounting firm] wanted *CA Moms*. Again, something you object to on the face of it [laugh] but upon closer examination that is *what I was*, that is what I wanted. So, whether I like what they call me or not. The *label bothered me* but having said that I responded to it so how can I really complain, right?

In Ellen's narrative, she expresses her tension with regard to being *an object*. Her acknowledgement that she was *a CA Mom* is similar to Sartre's (1956) discussion of the French waiter. The perception, imposed by individuals, institutions and society is that motherhood and, in this case, a mother with a CA designation is a thing, an object. A *CA Mom* has no existence beyond that of an essential object with a pre-determined place in work and society. Ellen continues with her narrative concerned with responding to the ad.

So, I went and interviewed with them and decided that that was going to work for me in terms of working on a contract basis from job to job, no pressure, lots of flexibility. You could turn things down, could take off and go to a kid's school function without feeling guilty, just no strings. It was very, very, very nice but, again [I] sort of started getting into the serious thinking. I'm sort of selling myself a bit short here. The work was a lot of audit or accounting type things so no real challenge there. [I started] sort of feeling like I'm worth more than this. I've put a lot into it [obtaining CA] so I should really use what I've worked so hard to do and progress beyond this stage. They [partners at the accounting firm] have been bugging me for some time to basically buy into the partnership or work into a transitional thing.

I get along great with them [the partners] and that was a big part of it too. I finally said yes. My kids are now teenagers and I guess there are two ways of looking at it. They either need you more or you need to be home more and they don't want you home. They're much more independent and we [children and herself] basically said we're not moving any more. So from that perspective it's easier for me to say ok. What I am going to do is this and we are going to stick around.

Ellen accepted the offer from the partners and is currently in the process of working on a succession plan. “And, it would appear that despite any earlier inclinations I may have had about leaving public accounting and auditing behind me forever, this is where I am now sticking!”

A third version of the tension and conflicts arising from being a CA, a professional and a mother is found in Sue’s narrative. During the course of the interview I asked her whether she was presently where she expected to be in her life based on her expectations when she graduated from university.

I think I expected to be in the *business world full-time* but hadn’t counted on the *draw* that I would have to *staying home with my kids*. I think that’s probably partially coming from [my view that] if *I committed to having this child* then you know I should do it to the best of my ability. And you know picking up that child [from daycare], finding out that she screamed all day you know, you got to think, that’s not right this child shouldn’t be doing that so why am I leaving her with somebody else? I say that just feeling like if I am going to have children *it’s like a job*. I committed to this job it’s got to be done right. It’s *like my work* if I am *going to commit to that job*. If I have to stay till one in the morning I will stay to one. But you can’t commit to two things 100 percent (italics added).

Sue’s articulated explanation for her choice to stay at home with her children, both to herself and others was positioned in terms of motherhood being a full-time job. She gave the same attention and commitment to her children as she would if she was engaged in paid work. Her internalization of messages of professionalism emanating from her time in a public accounting firm and industry about commitment to the job, what that entails in terms of time, and the quality of the job manifests itself in her narrative about motherhood. She applies her socialization as a professional to her role as a mother.

Sue did have options available to her. She could leave the child in daycare knowing that the child was not happy in the situation, she could arrange for a nanny or she could leave her full-time paid employment. She chose to withdraw from full-time paid work.

There was nothing in Sue's story to suggest that she regretted making the choice to focus on her children. She did, however, express frustrations and perhaps resentment towards other women who were mothers working in paid employment outside of the home. In the following narrative she tells of taking her daughter to gymnastics after school.

She [Sue's daughter] trains 20 hours a week. So [long pause] probably four days a week I still have to pick her up at 2:30. It's interesting because I have to pick up two other children. Now one of the other children [has a] mother [that] works so that's why I'm picking up that child. It's just a different you know sometimes you *feel like well I stayed home* [to look after my children] you know. Yes I will pick up your child but. Maybe it's just me. But I've *made the commitment* whatever so I will do it (italics added).

Sue was and continues to be actively involved on the boards of directors and committees associated with her children's school and other activities as well as her church and other not-for-profit organizations. As discussed in Chapter 6, constructive activities and work in Beauvoir's feminist existentialist philosophy are not, necessarily, synonymous with paid activities. The work Sue performs has value to other individuals and institutions. She, however, does not appear to recognize it in that way stating that "it's *just* been volunteer work." As I listened to and reflected upon Sue's story it struck me that she undervalues her abilities and talents because she performs activities in the "unpaid work sector." Over the course of her participation on boards and committees she has performed many of the same roles as those associated with running and managing a business.

It is just like you are treated as though you are being paid but you're not being paid. So you're making decisions that, if you are in the workforce you would be paid to make the decisions but ... and I don't mean that in sort of a bragging point of view [referring to the nature and number decisions made in a paid job], I am just saying you're treated as though you're paid but you're not paid.

She went on to provide an example.

... even you know emails coming in here [her home]. Like I feel bad if I don't give an immediate response, because I think the people who are emailing me are working for the club and they are expecting my professional immediate response. Well, it's not my job to sit at the computer and wait for email.

Sue is committed to her children and to the unpaid work that she performs. This commitment and the resulting tensions are not dissimilar to those discussed in the work-family literature. What is different is the perception implicit in her narrative that the nature of the work activities is less important in the absence of monetary compensation.

Sheila is one of the working mothers described by Sue. She (Sheila) described her busy work schedule, which meant that she could not always participate in and volunteer for her daughter's school related and extra-curricular activities. Sheila compensated (literally) by giving money for fund-raising activities and acting as treasurer when needed. She noted that she probably gave considerably more dollars per fund raising event than other mothers because she wasn't able to participate as a volunteer.

Beth has two daughters. She has always worked full-time noting that she probably took off two months in total when they were born. When I asked her if she would do anything differently if she could go back in time she responded that:

Oh sure, I might take a little more time off. You know we were in such a growth mode here in those days you just felt like you couldn't be away that long, but then you come to a stage where you [think] oh geez I missed a bit of the kids.

Missing her kids was the only sacrifice that appeared in Beth's story. She appeared to accept, without question that she was needed at and by Construction Company.

Of the narratives presented above, Ruth most closely resembles Beauvoir's (1979) view that women are conflicted because of their perceptions that they are neither good mothers nor good workers. Ellen and Sue's narratives reflect tensions created from cognitive dissonance between a professional identity and an identity as a mother. The

narratives also speak to tensions created because of society's construction of motherhood and perceptions that mothers are invisible in the presence of those engaged in paid work. If not invisible, they are viewed as an object. This is particularly problematic for some of the women in this study because they identify themselves as professionals and mothers.

Other women in this study gave very little space to their children in the stories. Children were often never identified by their proper names. The child entered a story in terms of: "when my daughter was born" or "when my child was born". This phenomenon may be attributed to the individual's construction of career – what it includes and what it doesn't. Participants may not perceive their children as having a place in the story of their respective careers. That is, there is a distinct boundary drawn between career and family when it comes to talking about their career. Alternatively, the omission of information concerned with family may reflect the phenomenon that I personally knew the participants. There may have been some assumption or expectation that I knew this information so there was no need to incorporate it into the stories.

Another possible explanation relates to the phrasing of the interview question. Miller (1998) informs us that she did not explicitly request demographic information from her participants (professional women working in Alberta's oil patch) because "... for virtually every woman during the course of the interview conversation spontaneously disclosed age, marital status, husband's occupation, children and so on" (p. 72). The participants in my study did not volunteer the information. I noted that my main interview question was more directive towards career than was Miller's.

In pursuing possible explanations for this phenomenon I turned to the work-family literature concerned with the presence of work-family conflicts, primarily in working



women. As a result of their examination of the bi-directional nature of the conflict i.e. work conflicts with family and family conflicts with work, Frone, Russell & Cooper (1992) and Frone, Yardley & Markel (1997) proposed that family related factors appeared more likely to influence the quality of work life rather than the other way round. Research on the existence and manifestation of conflict, however, has typically focused on how work interferes or conflicts with family i.e. work-family conflict. (Allen, Herst, Bruck & Sutton, 2000). While informative this research didn't help explain why children and in some stories, spouses were absent from the stories.

Goffman (1959) provides us with another possible interpretation. Participants see career and the stories related to it as front-stage whereas stories concerned with children and family are back-stage. Because the request to participate in this study was framed in terms of stories of career the participants may have consciously excluded back-stage stories concerned with family. Finally, some of the participants in this study may not have experienced conflict between their role as professional and role as mother.

### The Construction of CA as Other

The overall objective of this study was to gather and analyze stories of career. The focus was the individual women CAs' stories and the roles played by themselves, other individuals and institutions in career decisions. The role that public accounting firms played in the decisions was of particular interest. Social identity theory posits that individuals and groups that are not part of the in-group become the other (Ashforth & Mael, 1989). One of these out-groups consists of individuals holding a CA designation and perceptions about their skills and experience in fulfilling positions in industry. An

expressed concern was that the construction of CA – who a CA is and what she can and can't do limits the number of career options available to the individual, thereby constraining her career choices. Ashley noted that "People see CAs as accountants and auditors so as soon as I talk to anyone about what I do automatically they think I either audit financial statements or prepare tax returns."

Ashley was particularly frustrated with this stereotype as she had reached a stage in her career where she was actively considering her next moves. Should she commit (to herself and a public accounting firm) to pursuing admission to partnership or should she pursue career options outside of the firm?

And that is just the perceived kind of what we do [auditing and tax] and even people in the industry think that if I were to ever leave the firm, I'd be a controller or an internal auditor.

It was clear that she did not aspire to being either a controller or internal auditor but it wasn't clear, at least to me (and perhaps herself) what she did want to do. *They* and *their* perceptions about what a CA could and couldn't do were frustrating her (but she never identified who *they* were) nor did she discuss how she planned to overcome these perceptions. We discussed the messages emanating from the ICAO and other Canadian accounting institutes that espouse that holding a CA designation opens many career doors. But Ashley pushed back.

But you know what's more interesting and this is proof that it's actually not true what they advertise. What is reality is when you actually go to the career site [on ICAO website] and look up the career postings for CAs. Well you find that most of them are either professional practices [i.e. public accounting firms] so the accounting firm is recruiting for practitioners or [companies are recruiting] internal auditors or controllers.

Ashley expressed her concerns that these preconceived views or stereotypes about a CA's capabilities and skills sets would preclude her from pursuing positions outside of

accounting or *force* her to accept positions in accounting and tax in the event she decided not to pursue admission to the partnership.

The perception that CAs audit and prepare tax returns is not, however, always viewed by individuals as a negative thing. Inherent in the prevailing identity of CA and the nature of the work is an understanding of the process involved in becoming a CA. That is, becoming a CA involves a systematic process, one that requires individuals to complete a two-year apprenticeship at a public accounting firm and pass a series of national exams. Lindsay, for example, told me that “there’s also a positive thing attached to the CA. When I say I am an accountant people say oh, like wow, good for you. People are sort of impressed”. At the same time, Lindsay commented that “people are surprised I’m an accountant because I’ve got personality [laugh]”.

For some participants the CA stereotype emerged in a positive light when compared to the otherness prevailing in the construction of *stay at home Moms*. Sue chose to leave the paid work-force after she had her second child. Sue identified herself as a stay at home Mom. She then went on to describe how the “CA has gotten me much more respect as a stay at home mom”.

So, if I walk into an organization and say yes I am willing to be on your board, well, [they ask] what’s your background? I [respond] I am a CA and there is no question asked. Whereas if I’d gotten a Bachelor of Math in computer science and walked in and said I’ll be your treasurer you don’t have the same respect.

What is left unsaid in this story is that Sue’s abilities to perform a treasurer role would be questioned because she is a woman who is not engaged in paid work. She, herself, addressed this, noting that the CA designation “gets me more credibility as a stay at home mom. They do say – why are you staying at home? But I say you have more credibility because you have those two letters [CA] after your name”.

There appears to be a hierarchy or privileging of certain others present in the construction of Other. That is, there is not one definite hierarchy nor is a hierarchy static. The construction of the hierarchical structure for otherness changes or varies depending upon the individuals and institutions performing the construction. The evolving nature of an otherness hierarchy reflects the ambiguous human condition postulated by Beauvoir (1976).

“The meaning of human existence is not fixed or static; it must constantly be created” (Tidd, 2004, p.37). Beauvoir (1976) informs us that

The world *possesses* no justification and he [the nihilist] *is* nothing. But he forgets that it is up to him to justify the world and to make himself exist validly. But ambiguity is at the heart of his very attitude, for the independent man is still a man with his particular situation in the world and what he defines as objective truth is the object of his own truth” (italics in original, Beauvoir, p.57).

### To Be or Not to Be – A Partner

A secondary question that emerged from the broad research question concerned with the careers of women CAs was at what point in a participant’s career did she decide whether or not to pursue admission to the partnership? Of the seven participants in this study who were working in public accounting firms at the time of the interviews, three were full partners and one was an associate partner<sup>19</sup>. In addition, one participant delivered accounting services in a self-employed capacity and one participant had previously been an associate partner prior to taking a senior position in industry. The stories related to pursuing admission to partnership surfaced on their own, without any prompting from the researcher. The decision, implicitly or explicitly, as to whether or

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<sup>19</sup> I discussed the introduction of alternative partnership arrangements in Chapter 2 of this study. The title of the position varies among the firms e.g. associate partner, junior partner, non-equity partner. I have chosen to use the term *associate partner* in this study for any arrangement that is not a full partnership.

not to pursue admission to the partnership occurred at different points in the participants' respective careers. I examine the narratives concerned with their respective decisions in the following paragraphs.

Jean and Cheryl identified fairly early on in their careers that they did not wish to pursue admission to partnership. Cheryl left a firm within a couple of years of qualifying as a CA and Jean left after approximately seven years at a firm to take a position in industry. They both identified their inability to sell services delivered by public accounting firms as the reason for moving out of the firms.

Lindsay, who works in a public accounting firm stated "... so I don't think I'll become a partner just because I can't handle the risk side. But I have no intention of leaving the firm any time soon." Risk, specifically litigation risk was found to be a significant contributor to individuals (both women and men) departure from public accounting firms in the study conducted by Dalton et al. (1997). Litigation risk has not diminished in the intervening period. The collapse of Enron, the demise of Arthur Andersen and the introduction of legislation e.g. Sarbanes-Oxley Act (2002) has contributed to an increase in the risk of lawsuits from shareholders and other stakeholders of publicly traded companies. None of the other participants identified risk as a reason for deciding not to pursue partnership.

Sheila was explicit in her decision to pursue admission to the partnership after returning to a public accounting firm after a six year absence. Danielle (see Chapter 8) was more ambivalent and did not really make a decision until specifically asked by a senior partner after she had been with a firm for eight years. "He [the senior partner] asked do you want to be a partner and I said I don't know, which pretty much means I am

not going to be because you don't become a partner unless you want to." After this conversation Danielle spent the next two years doing an international assignment. As she was preparing to leave one of the international partners asked her if she had considered staying for a longer period. In her words

There had always been, for some reason, a real perception that I wanted to be a partner even though it wasn't something I thought about. And while I was on the international assignment I had decided, in my own mind, that it would be something that I would like to do. So I crossed from that kind of 'don't know' to um ... to I'll think about it.

Danielle was subsequently admitted to the partnership of the Canadian public accounting firm.

Ashley is at an earlier stage in her career than where Danielle was when she was trying to decide whether or not to pursue admission to the partnership. Ashley informed me that she had just started to think about possible next moves.

I think I'm at that five year crux where I'm a little frustrated at not having options at this point. At the same point I'm starting to realize that I need to decide whether I'm going to be an associate partner or full partner at the firm. If I'm not there's no reason for me to stick around. The hardest part is the longer you stay the harder it is to find something else outside.

Ashley expressed a great deal of frustration and ambiguity in her story concerned with what she would do next. She perceived that a move to industry at this point in her career would not necessarily be easy as she would be competing with individuals who had a CA designation and industry experience. In contrast to the promotion materials emanating from the professional accounting websites about the multitude of job opportunities available to CAs Ashley felt that

I have five years of pretty general audit, have seen it but haven't done it type experience. So it's been a challenge to pursue other options. At the same time staying around at the firm isn't all that bad. It's still fun, it's still fun to the extent that I'm always learning something. I am working with smart people. So my number one

biggest fear about going to industry is that it's boring, it's stale and people aren't as lively or energetic as they are at the firm. But on the other hand staying at the firm has its cons in the sense that I'm beginning to feel that there's a lot of politics to get ahead. You have to be politically astute and you have to be people savvy. I guess knowing who you need to network with, aligning yourself with the right group, right types of people. I guess I would say that 20 percent is hard work and 80 percent is being people smart.

Nowhere in this narrative did Ashley speak about the role of partner or whether or not she wanted to perform that role. She was solely focused on what she perceived was required to move ahead on the partnership track at a public accounting firm and contrasted that with her perceptions concerned with the difficulties in entering industry at this point in her career. Also contrasted in her narrative is her implied perception that a move to industry would require specific technical competencies and skills whereas advancement within a public accounting firm required demonstrated behaviours, not technical competencies (Grey, 1998). Ashley felt her options were limited but others might disagree with her. It is also notable that in this narrative Ashley's professional identity surfaces through her comments that people working in industry (the majority of whom may not hold professional accounting designations) are not energetic and not fun people to be with and that industry itself is boring. This narrative suggests that Ashley is presently in limbo or a vacuum, unsure of what she wants to do and thus unwilling or unable to take specific actions to move beyond this current state. (As an aside, Ashley left the public accounting firm approximately three months after this interview to take a managerial position at a client of the firm).

Amy's narrative concerned with the pursuit of partnership was quite lengthy. It exemplifies, more so than any of the other narratives on this subject, the tensions both within herself and the tensions created by public accounting firms, specifically the

espoused versus actual partnership processes. Amy worked at a public accounting firm that had two levels or types of partners – full partner and associate partner. She noted that

[T]hen there was all of that stuff about partner versus associate partner thing at Firm A and I just found it so sexist it was unbelievable. To be fair, on one hand I never made it very clear that I wanted to be a partner. I never pushed for it but at the same time I felt that they [partners at Firm A] didn't nurture people to do that. I don't know whether it's a woman thing or a man thing. Or [whether] you need to be aggressive about it or what but it [partnership process] wasn't raised to you even though you were you know a talented senior manager.

You know 'wouldn't you rather be an associate partner?' When I realized OK if you want to be partner you have to make your intentions known I need to talk with Matt (senior partner) and see what I have to do. So I arranged the meeting with Matt. He made a few unbelievable comments. He gave this example of someone who was a woman in another office who was talented and everything else but then she became an associate partner. That was interesting. After this woman was promoted to associate partner there was a guy who was a senior manager and he was moved to the same office because [apparently] there was a better partner opportunity there. One of the things that was implied was that that particular office didn't have a market for a partner so she should become an associate partner [but other individuals were moved to that office with the express objective of being admitted to the partnership].

So he [Matt] talked about the treadmill and do you really want to get on that and I like well, what treadmill? The partner treadmill? I sort of thought like if I was a man would you be asking me if I wanted to get on this partner treadmill? [laugh] I mean it's a fair question but I'm on a partner or associate partner treadmill, so what's the difference except you get paid [laugh] a lot more on the partner treadmill.

Amy subsequently left Firm A to accept a senior manager position at another public accounting firm. I interviewed Amy for this study after she had been with Firm B for approximately one year. When I asked her about her intention to pursue partnership at the second firm she laughed and stated that

It's unbelievable isn't it? I've been in this group for a long time now. [laugh]. I go back and forth on it. I mean it's complicated by what I want personally and it's that do I really want to work that hard? So part of it is like I am working that hard anyway why not get compensated for it? I don't know that I would work harder if I was a partner but I feel like you need to commit to getting it. And I haven't committed to getting it. You know I think you need to sort of push and do the networking and the politicking, not in not in a gross way but just in a natural way. People need to know who you are and I don't mean that in any kind of negative way, no negative



connotation implied but it takes effort and I haven't committed to putting in that effort to do that. Uh so I don't know.

In discussing the partnership process at Firm B she indicated that her performance (in terms of bringing in clients and selling services) had "not been stellar" so she was not upset or disappointed that she hadn't been admitted to the partnership. Approximately six months after this interview Amy left Firm B to take a management position in industry. Her actions suggest she either never made the commitment to pursue partnership or decided that she didn't want to make that commitment.

In summary, participants in this study made decisions concerned with pursuit of admission to partnership in a public accounting firm at various points in their tenure with a firm. Some appeared quite decisive in arriving at their decision e.g. Lindsay and Sheila while others grappled with the decision or appeared to defer making a decision for various reasons e.g. Ashley, Amy, and some just fell into the role e.g. Danielle. When we examine the timing and outcome of a decision to pursue admission to the partnership in conjunction with the reasons (or absence of stated reasons) for pursuing a CA designation we are provided with insights that to date, have not explicitly emerged from the WIA research. That is, in the absence of knowledge about what being a CA entails and expressed frustrations with the value of work performed, along with personal concerns about their abilities to sell and deliver client services, it should not be totally unexpected that many women CAs leave a firm prior to partnership. On the other hand, there is some indication, particularly as demonstrated in Amy's narrative that the firm, the partners in the firm and the partnership process can affect an individual's ability to gain admission. I did not explicitly identify, seek out and interview women CAs who were partners in public accounting firms, therefore some women CAs may be more decisive or made a

decision earlier in their tenure at a public accounting firm to pursue partnership than the participants in this study. Also I did not explicitly seek out women who in their pursuit of admission to partnership had been prevented from attaining that position. Further research in this area should be considered.

## **Chapter 8 - Am I a Somebody or an Other? Stories told by Three Women CAs**

### **Introduction**

I presented an analysis, interpretation and critique of the stories of career in Chapters 5, 6 and 7, in which I discussed the presence of manifestations of otherness and independence, often within the same story. While presenting the narratives by one of the three overarching themes identified in the interviews highlighted the possible effects on a woman CA's career resulting from the construction of woman as Other and independent woman, some of the complexities and subtleties present in an individual's story may have been obscured.

In this chapter I focus my analysis and interpretation on the stories of three participants. Each story is unique and each, at the same time illustrates the key themes identified in the stories. The individual stories varied in the prevalence and prominence of the themes and intensity of voice in which the stories were told. My purpose in this chapter is to highlight some of these tensions, conflicts and ambiguities. The selected stories provide insights into the ongoing, intertwining nature of the conflicts and tensions arising from experiences of otherness and independence. It is in this analysis that the role played by institutions becomes most apparent.

Beth is a member of the executive management team of a Canadian company. She has worked for the same organization since leaving a public accounting firm post-qualification. Cheryl currently has a part-time teaching position at a Canadian university. She has also held a full-time teaching position and worked in financial institutions. Danielle is a partner in an office of one of the Big 4 public accounting firms. Individually

and collectively the three stories provide us with insights into how these women constructed their careers, how their choices affected their respective careers and the role that individuals and institutions played.

### Beth's Story

Beth is part of the executive management team of a Canadian privately held company. At the time of the interview she had been with the company for almost 27 years, having joined them after leaving a public accounting firm. During these 27 years Beth's role evolved as the company grew and diversified. She indicated that she expects to remain with them, at least for the next five years as certain business operations are wound down and the company redirects its efforts to other business areas.

Beth completed her qualifications for the CA designation at one of the Big 4 public accounting firms. In telling her story about why she joined a public accounting firm and then subsequently left, Beth stated that

I probably went there [public accounting firm] with the idea that I would stay with them. And I really liked working for them. I didn't leave them because I didn't like them. I think I left them because of the two reasons I said. First of all, they were getting kind of big. You [would] read about it in the paper that they acquired another partnership and I didn't really like being that far from the decision making.

Beth wanted to be directly involved in operating or managing a company. She attributed this desire to "exposure to an entrepreneurial mentality" during her years at university.

And the other thing was this thought that if I have children when would I have them and if I had them would I want to go back to work? I wasn't sure if I would have children. I wasn't sure if I would stay in the workforce full time if I did have children and I had a feeling based on the timing in my life that I would probably stay at the Firm if I didn't make the switch to industry at that time [shortly after qualifying as a

CA] I would probably end up staying at the Firm just until I was almost partner and that would be about the time I would be having a family and then I would have done all of that stuff for no glory [laugh]. And my feeling [was] that in those days the CA firms were not as friendly to women and to women with children commitments, you know [late 1970s].

[I]n fairness to them [the public accounting firm] I never said if I start having children [laugh] what are my chances of making partner? But it was in the era when you *thought* to get ahead in a profession you had to act like one of the boys. Dress like one of the boys, act like one of the boys or you felt that, even though no one explicitly said that to you. [Beth noted in a later narrative that “then I go and work for a company that is all men”].

In fact I don’t think there were any female partners at that time. There were a couple of female managers. The thing that I saw a lot of women doing in the CA firms, which I didn’t think was a good idea was that they would get off into specialty roles. You know people that would end up being the partners responsible for recruiting new staff from the universities or sitting on the Institute of Chartered Accountants committees or deciding new accounting guidelines. The best way that I can put it is non-revenue producing activities and when you are in a service business ... like public accounting, in the end your worth is measured by the revenue you bring in, your client base. Not a 100 percent. It helps if you have political connections and things but that [revenue generation] is a big part of it.

The partnership process (in general terms) involves the identification of individuals during their early tenure at firms as potential candidates for admission to the partnership. As the length of tenure increases, individuals are measured on their performance e.g. number of billable hours, amount of revenue billed, and on their behaviours e.g. participation in firm sponsored committees and / or involvement with accounting organizations such as CICA, and active participation in firm-sponsored social events. The partnership reviews prepared business cases articulating what the individual can contribute to the partnership and potential partners are interviewed by numerous people as to their *fit* and potential contribution to the firm. This is the *stuff* Beth is referring to.

Beth, like Sheila (see Chapter 6) identified a perception that the possibility for being admitted to partnership is lower if the individual is not involved in the client service-

delivery side of the practice. This may be because there are a limited number of partnership roles in the support side of the practice or it may be because of the focus on revenue generation and the need to sustain the partnership. Arguably a partnership can exist without a partner of human resources but can not exist without partners bringing in revenue.

So I started looking at various employment opportunities. I had a client who was a real estate developer. I really liked that industry because it is a small office environment with a lot of large projects. This particular client developed properties and managed shopping malls and retirement homes. So that kind of company was interesting to me. The other kind of company that interested me would be a smaller company where there was a diversity of people, unlike the public accounting world where everybody around you had the same background or very close. So when it came down to the choice of where to go I had decided I either wanted to be in a company where it was based on very large projects, large amounts of money, [and] a financially based company so to speak or I wanted to be in a company with diversity.

Beth used *diversity of people* to refer to diversity in occupational backgrounds and experience. This is in contrast to public accounting firms where there is a much more homogenous group of people. People have or are in the process of attaining the CA designation. They are exposed to similar socialization and training processes and if they remain with a firm post-qualification, they perform very similar roles and have similar responsibilities, particularly in the early years. Beth was looking for more diversity in her work colleagues, which led her to accept a position with Construction Company.

Lindsay's narrative provides an illustration of what a lack of diversity in a public accounting firm can look like noting that her mother "thinks it's kind of like a cult".

[T]he accounting firms, not that we're doing sacrifices or anything like that but that we stick together. You work together all day and then we go out together. It's also a function of the hours, right? If I get off every night at 10:30 PM and I'm surrounded by my co-workers well we'll all go out for dinner together. The way the engagement and the firm is sort of structured you become *siloed* and you stay within the accounting realm [and don't socialize with individuals from other occupations, for example].

In making her decision about moving to industry Beth noted that:

And in the end I chose the company with diversity. Obviously one of the big things that I liked about Construction Company was the fact that it was small, a little bit diverse and it was employee-owned. The senior people that I met [during the interview process] had the drive [I thought] to take it [the company] to some other level. And in those days Construction Company was a fairly young company.

Twenty-seven years later Beth is still at Construction Company. Her role has evolved along with the evolution of the organization. Construction Company expanded its business operations and grew significantly larger in terms of physical locations, businesses operated, and revenues during her tenure.

I wouldn't have stayed because as much as I enjoyed the work I was doing when I first started I don't know, I don't dislike basic financial compliance but it would have been, if I'd stayed for 26 years in that role [the role for which she was hired], I would have had one year's experience 26 times as opposed to each growth in that experience.

In other words, if the company had not grown and her role had not evolved, Beth would have sought out employment with another organization looking for roles that would provide her with possibilities for new learning and personal growth.

Once Beth reached the point in her story concerning her move from a public accounting firm to Construction Company (which had been one of her audit clients) she told her story almost exclusively from the perspective of the company. Her narratives followed the acquisitions, divestitures and other business activities engaged in by the company and the role she played in these activities.

I can't really tell you clearly how my role evolved except that when I started [at the company] we were essentially one company with several locations. I would deal with the branch managers who have a very large range of responsibilities in our company. And then over time as we added these companies [she identified by name several companies that had been acquired] obviously I was involved in the decision to buy them or not buy them and then transition them from being owned by someone to being owned by one of our companies.

*We created our own experiences and we didn't do everything right of course but it was exciting. I mean it was exciting going to New York to raise 75 million US to try to grow a subsidiary company and stuff like that (italics added).*

In concluding my interview with Beth I asked her whether she ever expected or anticipated that she would be a member of the executive management team of a very successful company. Her response is self explanatory.

Probably not. Well first of all I don't know if I was visionary enough to [laugh] think 30 years ahead. Probably not. I probably wouldn't have imaged myself being ... I don't think I would have imagined myself being part of such a nice little Canadian success story. The growth that it [the company] had and the international-wide vision that it had.

Beth's story of her career and the story of Construction Company are closely intertwined and much of the story was told from a management point of view. Beth's story was, in some respects, the history of the company and it occurred to me as I listened to it that it would make a good case study for a business school. Her entire story was presented in a very positive vein, which could be viewed as a *front-stage* performance (Goffman, 1959). Narratives concerned with obstacles and constraints to her career were absent. That could be because she did not see events or decisions as obstacles. This phenomenon could also reflect her wish or need to present the successful nature of the company and her contribution to its success. Alternatively it may reflect the fact that Beth did not know me. I had been put in touch with her through a mutual acquaintance.

### Cheryl's Story

Cheryl has pursued several occupations, roles and positions since attaining her CA designation. She told her story in chronological order from the time she graduated from



university, covering key events in a relatively short time-period (as opposed to other participants in this story). For instance, some of the participants questioned me at various points either before starting or during the interview about the amount of detail I was looking for. In an effort to not direct the participants or influence their stories I told the participants that I would ask for clarification or more information if I felt it was required. Cheryl didn't ask. She started her story at the point she completed her undergraduate degree in business administration and essentially finished her story by page eight of the interview transcript. While this approach gave me a good overview of her career I asked several of the prompt questions in order to draw out more detail and to capture Cheryl's reflection of her career.

There are several possible explanations for this approach to telling her story. Cheryl knew I was familiar with her story so she may have focused on those parts that she perceived were less familiar to me. She may have prepared the story in advance of the interview or she may have used the approach as a means for suppressing *uncomfortable* parts of her story. She did not hesitate, however, to respond to the prompt questions, making this one of the longer interviews that I conducted.

Cheryl began her story noting that her goal upon graduating from university was "to be a small consultant, something where I could work for myself under the great career goals that I would eventually be married and have kids. I would want a job that was flexible." At the time of the interview Cheryl was married, had two children and was teaching business courses on a part-time basis at a Canadian university. Since completing her undergraduate degree in business Cheryl has attained two professional designations – CA and CFA (Chartered Financial Analyst) completed an MBA program, started but not

finished an MA program, worked in both industry and academia, and pursued her interest in sports at the elite level. She has considered taking the courses necessary to attain a Certified Financial Planner (CFP) designation but had not followed through. A key message throughout her entire story, in her words, was flexibility. Underpinning flexibility was the absence of defined career goals or objectives and a trend of ongoing movement away from jobs that didn't fit, in her view, with her skill sets and experience.

Cheryl had work experience prior to her decision to attain a CA designation. "I was working part-time at a bank ... [and] the bankers told me that the best thing to do was a CA [be]cause then you always have that if nothing else." Cheryl obtained employment with a Big 4 firm, wrote the UFEs and obtained a CA designation. "I don't think, when I joined [the firm] that I had any expectation that I would stay. I also knew very little about CA firms or what CA firms did actually [laugh]."

When Cheryl started at a public accounting firm

I didn't have all [of] my accounting courses when I finished undergraduate like I didn't know when I was doing my undergraduate [that] I was going to go into accounting. In fact I took the first half of an intermediate accounting course at university and thought man this stuff is really weird. The university used a case approach so you never learn journal entries. I had no idea what was going on [laugh]. So I took whatever I wanted, I took some finance courses, small business courses so I didn't have my accounting. The kids [students] now are just so focused they have all their accounting credits ... there is no room for electives.

Cheryl attributes the students' focus on accounting credits to the university accounting programs. The number of credits required by the Canadian accounting profession has increased over time. The increase is a reflection of the changing nature of the accounting profession, the increased use of and reliance on computer systems in organizations and recent well-publicized corporate failures among other things. (This increasing focus on accounting courses was a source of frustration for Lindsay, see Chapter 5).

Cheryl noted at the beginning of her interview that she did not have any expectations of staying at the public accounting firm.

I didn't feel like I belonged [laugh]. I didn't know really what audit did [be] cause I hadn't taken any accounting courses. I didn't know what auditors or what people did and I didn't know what careers in CA firms did [sic] so I mean it wasn't like I joined and said 'yes' I want to grow up and be a CA partner in life. I didn't know anybody that really worked in that CA business. I didn't know anything about the business when I joined. I was pretty naïve. I wasn't sure how long I was going to have to work for a living or anything. I didn't have any great ambitions. So I did a lot of growing up in my 20s and I had a great time doing it figuring things out and trying different stuff but I didn't have a burning desire to do anything when I graduated or started working. Just luck I got a good job, I guess.

I prompted Cheryl to explain or expand on her articulated belief that she didn't belong at the public accounting firm.

First of all a lot of people were encouraged to leave after the time [attaining CA]. There weren't any female role models. I didn't see anybody above me, not that you were looking for mentors whose lifestyle you thought wow that's what I would like to do. A lot of the partners were male. I think now in retrospect they did nothing to encourage you.

Cheryl worked in public accounting during the early 1980s. Her reference to people being encouraged to leave reflects the *up or out* staffing model more prevalent in the public accounting firms then. In the absence of any specific idea of what she wanted to do, she may have internalized that message. Upon reflection she sees another interpretation, which is that individuals weren't encouraged to remain in public accounting firms.

I tell the story that the day we passed, you know the day you passed your CA and the partners took you out for lunch. We went to the National Club where women weren't allowed in the front door. We had to go in through the kitchen or the side door. The implicit message is Congratulations. You're welcome to the club. This is how we do business. Oh, guess what, you're not really welcome in the club you know. [In hindsight] I wouldn't have said something to the partner at lunch but I would have taken them aside later and said that was really insulting. That is a really bad message. You're saying we don't belong.

Sheila also told of attending the National Club for a meeting while working for one of the Big 4 public accounting firms. Sheila and her colleagues did challenge the system as she describes in the following narrative. Sheila's narrative reflects a similar timeframe to that in Cheryl's story.

When I was at the firm we had a meeting at the National Club. All of the women who walked over together were, you know [when we got to the front door], sideways up the stairs. We sat through the meeting and everything. I remember after that I went with a few of my colleagues and talked to the senior partner and said you know how offensive that was and at that point he basically told the club [that] we won't have another meeting there unless our women are going through the front door.<sup>20</sup>

Prior to leaving the public accounting firm, Cheryl took a leave of absence to complete an MBA degree at a local university.

While I was there [at the accounting firm] I was getting really pissed off at all the people that had MBAs and thought [that] they were smarter than me... so I finished my CA and took a year [off] and did my MBA, not that I thought it added much to my credentials but it opened doors that other things [designations] didn't have.

Although Cheryl holds an MBA she counsels her undergraduate students to pursue a CA designation rather than an MBA. Specifically she told students that

... [you can] go out and work for two or three years as an investment banker or go out, it sounds miserable but if you do it [CA] for two years I think that's worth more than [the] MBA to have your CA and have the flexibility of doing that.

Cheryl never acknowledged this contradiction during the interview nor offered any explanation as to why she would advise students to pursue a CA over an MBA, while she herself felt that she had to obtain an MBA to increase her career options. Her personal reasons for completing an MBA appear to be influenced by her perceptions of what others, specifically individuals with an MBA, thought of her. After completing the MBA Cheryl joined a financial institution as a commercial lender. "I thought there was a lot of

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<sup>20</sup> The club referred to in these stories subsequently changed their policy, permitting all individuals regardless of sex, to enter through the front door. The side door, however, with the word "ladies" etched in the wall, physically remained until the early part of the 21<sup>st</sup> century.

potential there but I was very frustrated and I saw a job for a teaching position at a small Canadian university.”

Within six years of graduating from university Cheryl obtained a CA designation, completed an MBA and embarked on her third occupation. All of this activity appears to be driven by her personal frustrations, perceptions of what others think about her, input from other people and her personal objective of trying different roles and occupations. Cheryl then spent approximately 10 years teaching full-time at the post-secondary level before embarking on another series of moves.

Cheryl noted that in her current part-time teaching position her teaching load was heavier than that required of a full-time professor. She was paid on a per course basis and had neither status nor job security. She taught part-time for five or six years noting that

... [as] it was a handy *flexible* part-time job when the kids were younger. I’m able to expand it a bit as they’ve [the children] grown older and I still get the *flexibility* of Christmas and summers off (*italics added*).

Cheryl would note, however, at a later point in her story that there was a cost attached to flexibility.

You know I love what I do. I love the teaching. I love working with students. I just wish I had more recognition for what I did or that I got paid better. So I just feel that I could get better appreciation for what I put in. But I love what I do. It’s not like I’m miserable at what I am doing. I do have the *flexibility* and I can work around certain schedules (*italics added*).

The costs of Cheryl’s flexibility are both intangible and tangible. As Cheryl notes above she doesn’t feel she gets recognition for her teaching (particularly for the heavy course load she has) nor does she get monetary compensation for the workload. “I’ve been there [a Canadian university] for five years and I don’t even get a penny raise because you’re paid a flat fee for a course”. She noted that the tangible costs associated

with her flexibility may increase as there have been discussions at the university concerned with phasing out part-time faculty in the near to mid-term.

I've been toying with the idea, because I feel I'm undervalued; it's hard to know whether you're undervalued or what the value is of all the free time and *flexibility* I have in my job (italics added). [I wonder] whether I could go back and find something more permanent.

Cheryl was quite indecisive in this narrative, grappling with a tension between the potential financial upside of a full-time job and the intangible value of flexibility and free time. "I've been toying with those ideas – whether you can go back into public practice when you've been out." A closer examination of Cheryl's narratives about teaching at the post-secondary level identified an apparent contradiction between doing what she loved (teaching) and expressed uncertainties about her capabilities to teach. What is also revealing in the following narrative is her view of the subject matter that she teaches.

I don't think I was a stand out teacher. I look back [when she first started teaching at the post-secondary level] at when I did those first few years and said oh my god [laugh]. It's amazing they learned everything. I'm just an average teacher. [I don't know] whether that's typical of what you're delivering is so *incredibly boring* or not. I just like it I just like working with the students. I've been lucky that I found something that I like to do.

Cheryl taught accounting and finance to undergraduate students when she first began her teaching career. She now teaches (on a part-time basis) introductory accounting to undergraduate students.

Cheryl appears to be in a somewhat enviable position in that she has a breadth and depth of experience that she could bring to several roles or occupations. It is now quite common for individuals who have left public accounting firms to return to them at later points in their careers (as several participants in this study have done). In addition to being a CA she has financial institution expertise, which she could draw on either by

working in a financial institution or acting in a consultative capacity to financial institutions.

At this point in her story Cheryl identified a major obstacle. “I am not fluent enough in French to work in a French environment or in a bilingual office so my job opportunities are more limited.” Cheryl isn’t sufficiently fluent in French (oral and written) to pass the language test required by a provincial government and several provincial agencies, of which the accounting body is one.

[... for] awhile I was toying with whether you [herself] go back and do a Ph.D. To get out of the cellar of academia - how long would that take or trade that off with trying to get my French up to speed. So that is where I am. I mull it back and forth but years sort of slip by and nothing changes [laugh].

Cheryl’s situation is such that her career options are limited due to a lack of fluency in the French language. She has identified other options e.g. obtain a Ph. D. Completion of a doctorate would provide Cheryl with a means for her to continue doing what she loves (teach) and increase the monetary recognition. She has, not, however, actively pursued this option.

During the interview I explored some of the career options that could be available to Cheryl. For example, there is currently a demand for CAs to assist with SOX work both within public accounting firms and industry. Had she considered returning to a public accounting firm? Cheryl responded to this and other questions about options with reasons why, in her view, a particular option wasn’t feasible. She attributed these reasons, at various points in her story, to herself, to work organizations and to society. All of these, according to Beauvoir (1989) exemplify situations of bad faith. I provide several specific quotes to illustrate the various manifestations of otherness found in Cheryl’s story.

One of the topics that surfaced at several points in the interview related back to Cheryl's initial comments about her goal of becoming a small or independent consultant.

I thought [that] there would be some consulting room for those small business- type people. I now realize I couldn't do it. I still don't have the *confidence* to go out and think that I have great knowledge that those small business people need or the ability to drum up business, the ability to ask people for work. [And] ... if I had a little more hustle I probably could have made a living advising women who were starting out. [For example], how to charge yourself out as a consultant? But I just *don't have* the sales gene in me. I *just can't* go and chat them up and get work so I better have a job that I don't have to sell (*italics added*).

One of the options that became available to Cheryl was connected with her husband's potential job offer in the province of Ontario.

Well, we [she and her husband] had the choice, the chance about five years ago to go back to Toronto. I flew in for two days, went house shopping and came back [to Quebec] and said I don't want to live there [Toronto].

Her espoused reasons included the higher cost of housing in Toronto, the increasing size of Toronto, the inability to afford a vacation property and the traffic. "I mean, Montreal has an incredible quality of life."

I discussed the conflicts and tensions that emerged in the narratives concerned with being a professional, enjoying paid work and being a mother in Chapter 7 of this study. The narratives exemplified Beauvoir's (1989) contention that motherhood creates tensions as a woman attempts to transcend to freedom. Several participants described tensions and conflict between their various roles or identities as a professional and as a mother. The participants made choices concerned with resolving the conflicts, while acknowledging that the choices made were not always optimum from their respective perspectives. Cheryl's narrative also illustrated conflicts related to motherhood.

And then I got married. I was teaching for awhile and we had one child and [I was] still working full time. But, somehow, when the second child comes it becomes more difficult. Also we were in a commuter relationship. The place [home] is too sexist in



our house, it's too sexist because who does most of the chores around the house? Particularly when I live with all males. My sister says to me – well you're raising boys. What are you doing to make sure that generation is better than this generation? And I say, well not so much so far, you know [laugh]

Beauvoir (1989) informs us that bad faith is a self-deception caused by an individual's anxiety about her personal responsibility for choice. An examination of Cheryl's story suggests that there are options available to her that would move her beyond her current situation. She appears to have identified the possible options but also appears reluctant to pursue one or more of them. The underlying rationale for not pursuing options is her described desire for flexibility. As the interview was drawing to a close Cheryl noted that "If you don't work hard then you can't keep looking at the other side saying I wish I had that too." Left unsaid is that Cheryl has worked hard or she would not have completed the multiple designations that she holds nor would she have the breadth of work experience that she has. What does emerge from Cheryl's story is her apparent unwillingness to take responsibility for her choices not to pursue a particular option.

Two main themes emerged in Cheryl's story. The first was explicit and Cheryl reiterated it several times throughout her story – flexibility and the importance of flexibility to her personally. The second was the presence of a number of manifestations of otherness and bad faith in Cheryl's story. Beauvoir (1989) informs us that it is in very rare circumstances that a woman does not have the ability to make a choice and move beyond her situation. An individual's passive approach to transcendence, remaining in a *situation* when options exist or failing to assume responsibility for choice is a form of bad faith. Cheryl's narratives reflected indecisiveness on her part about taking actions – actions that could result in greater job and monetary recognition.

## Danielle's Story

Danielle is a partner at the Big 4 public accounting firm she began with upon graduating from university. She has been there 28 years, through the various mergers, integrations and name changes experienced by the firm. An analysis of Danielle's story found that throughout her career other individuals made decisions concerned with her career and she did not always question the decisions or take any action in opposition to the decisions.

Danielle graduated from university with an engineering degree and acknowledges that she had no idea of what she wanted to do. She noted she had considered three possible options - CA designation, MBA from an American university or a job in her engineering field. She chose to pursue the CA designation because several people in the engineering class ahead of her had gone this route and one of the Big 4 public accounting firms actively recruited the engineering graduates on campus. She accepted a job offer from one of the Big 4 public accounting firms over two job offers in engineering.

Danielle notes that she did no planning regarding her career. After joining the public accounting firm she had to complete several university courses in order to meet the course credit requirements before she could write the UFEs.

...[I]t was kind of like still going to school because I had half my credits that I still needed to get but I [was] still kind of working so it seemed to me I wasn't really committing to doing anything [laugh]. And no one told me that working and taking course was the worst of all worlds and not the best of all worlds.

She completed the required courses and successfully wrote the UFEs within two years of joining the firm. Perhaps the best way to present Danielle's story concerned with her

career after obtaining the CA designation is to start with a summary of that career, in her own words.

See, I have always thought that bizarre as it is, while stumbling through and not really doing much of anything, if I had planned it I probably couldn't have done any better [laugh]. I am not sure I could go back into the audit practice. It is interesting because it [the support department where she is a partner] has become quite high profile. I always thought, relatively speaking, notwithstanding that I am overhead [that] there is a fairly high kind of positive about what you do and I get a lot of freedom because there aren't metrics. So it's not your revenue, it is not your chargeable hours, it is not your profitability so, you know, there is a lot of freedom. They [the firm] give you an awful lot of freedom, which you enjoy.

I examine Danielle's story of how she arrived at this end state without any conscious planning on her part in the following paragraphs.

As Danielle approached the completion of her fourth year at the firm she discussed her decision with regards to whether she should stay with the firm with an expectation of being promoted to a manager position or whether she should pursue a potential job offer from one of her clients.

So I went to the partner and said that I didn't know what I wanted to do. His comments [to me] were OK, think about what the good things are and what you get and think about what you would get by leaving and figure out what is most important to *you*. By the way if *you* decide to stay I can't guarantee that you will be [promoted to] manager at the end of this year.

So I thought about it and concluded that if I left and went into a company I'd be fairly restricted in terms of access to senior people. [So] ... I decided to stay. I only stayed with the firm because I had good clients, I had interesting work I was learning and my motto was always stay with the firm as long as you are getting more out of the firm than they are getting out of you. So [I] told the partner I would stay and that it didn't matter whether I became a manager or not. When I told Glenn [a colleague] of my decision to stay and what I had told the partner he [Glenn] went "you did that to him". As in are you completely out of your mind?

She subsequently learned that her name had appeared on some list or lists in the firm under the title of manager.

So the theory espoused by some people was that probably I was on the managers list for that year until I went to the partner and said I would stay [laugh] and [that] it didn't matter whether I became a manager or not.

Danielle went on to note (either as an explanation for me or to herself) that the decision made by someone else "as it turns out it really wasn't the worst thing that ever happened to me. I would have made a terrible manager. I was a bad enough manager a year later when I became a manager."

As a manager in the audit practice Danielle worked on big clients and got access to the "C-suite"<sup>21</sup> and the senior people in a way that you wouldn't if you actually worked in those organizations". After deciding that she would remain with the firm she was assigned to work on a large multi-national company. Her initial perception of the client was that it was "a dog client [laugh]. But ... it was a big client and as it turns out it was quite a good job in terms of what it gave me."

Danielle noted that the partner that she worked for

[W]as really really good at understanding what motivated me. Even though I was a junior staff member on the client, he would identify opportunities and see that I was included. I was always taken to audit committee meetings, which at that time a lot of partners didn't do with their managers. My perception of [it] was [that] he [the partner she worked for] did it for me. There was probably a lot in it for him [as well]."

As a result of the partner's involvement of Danielle in various client meetings she was invited to attend a dinner with the international partners on the large multi-national client engagement. When she was subsequently promoted to manager she was invited to attend major client meetings New York. "I became the only Canadian manager who had attended the New York closing meeting [for this particular client]. It was really quite a unique experience. I was the only woman the first year." In her third year on the client

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<sup>21</sup> Business slang for the Chief Executive Officer, Chief Financial Officer, Chief Operations Officer and any other executive positions in an organization.

engagement “I got to go to the closing meeting and the planning meeting. My seat at the table was now getting closer and closer [to the middle].”

The table that Danielle is referring to was a table in a boardroom where many of the client meetings were conducted.

It was a huge oval table and there were 20 people from [the firm] on one side and 20 company people on the other side [laugh]. The most important people sat in the centre so when you got to the end you were [of] decreasing importance [laugh]. So I am needless to say at the very end of the accounting firm’s side of the table. People were looking at me and saying why did he [the partner] invite her? And I couldn’t remember what to do with my feet. Cross my ankles [laugh] do I cross my legs? It was oval [the table] so they could see your legs.

Danielle acknowledged that “one of the things I wasn’t good at was sort of the politics. I was a tad rough around the edges and a bit too direct.” Her description of the culture in an international office of the public accounting firm provides additional insights about her personality.

You could say what you wanted and if it was thoughtful, right and intelligent, people didn’t mind. And you could also disagree with people and if your position was thoughtful people didn’t take offense. While I always thought here [Canada] you had to be the firm mould and everyone was political and nobody said anything and nobody disagreed with you. I didn’t fit that mould.

The same partner that had apparently delayed her promotion to manager surfaced again in another of Danielle’s narratives. She described her enquiries about the possibility of transferring to another office of the firm as she understood they were looking for audit managers who had audit skills and industry knowledge similar to what she had. She discussed her request with the partner, who she thought was receptive to her request for a transfer. The transfer, however, was not made.

This was the second time he really kind of scuppered something that I really wanted to do. I was actually fairly pissed off. ... I was so pissed off that I *almost thought* of

going down [to the other city] and applying to their [one of the other Big 4 firms] offices.”

Danielle, however, went on to say that, because of some other events within the firm “I thought OK, fair is fair, so I spent another year in Canada.” She later reiterated “... though it [the transfer] didn’t work out and I am just as glad it didn’t.” According to Danielle she had been with the public accounting firm for approximately eight years when, during the course of pursuing an international assignment a senior partner asked her “do you want to be a partner? I don’t know, which pretty much means I am not going to be because you don’t become a partner unless you want to.”

Danielle had very strong views concerned with individuals who set a goal of becoming a partner. She illustrates her views with reference to a very senior, high profile woman CA in Canada.

[And] I’d always had some disdain for people who became a partner just because it was another goal. You come out of university and your first goal is to become a CA so you work hard at that and then you become a manager. And there is this one woman in particular [who worked in the same firm as Danielle], more successful than any of us.

She was one of those people. She became a partner because it was a goal not actually because she liked what she did. She certainly did not like auditing at all. And what happened to her was a completely goal oriented thing. She became a manager and the next thing is partner, which she did in short order. I never had a whole lot of respect for her auditing ability. I mean she was very political. She was very bright. She lasted about three years in the audit practice [as a partner] and I suspect hated it. And then the next goal is a long way away. Because once you become a partner you sit there. For a lot of partners that is what they are going to do for the rest of their careers.

Is this narrative a means for Danielle to express dissatisfaction with her own career and express feelings of envy or jealousy about a woman CA who receives considerable positive recognition in the business press? Beauvoir (1989) informs us that women can be their own worst enemy and make it difficult for independent women to maintain their

independence without constantly justifying it. Alternatively, Danielle makes a point that, although not expressed in this manner, was prevalent throughout the stories told by participants in this study. What challenges and opportunities to learn new things exist once you are admitted to the partnership? Unless the individual intends to pursue more senior management positions within the firm the individual will perform essentially the same role for 20 -25 years.

During her time in an international office of the firm, Danielle did move towards seeking admission to the partnership. The timing of her admission, once she decided she would pursue it, was deferred two or three times due to consolidation that was taking place in the public accounting firms. The consolidation included realignment of clients among the remaining firms, and staff reductions were made at all levels. A very strong business case was required before individuals were considered for admission to the partnership. Danielle had completed her international assignment and returned to the Canadian office where she was informed that she would be considered for partner but not in the audit practice where Danielle wanted to work. In a conversation with the retired partner that she had worked with early on in her career at the firm “I said well, I guess I’ll do it. And he said, really, you have no choice.” There were other choices available to Danielle – she could resign from the firm and pursue job options in industry. By this point, however, she appears to be focused on becoming a partner.

So I go to the consulting group. And the deal that has been cut with me is clear. I go into the group and the partners there have one year to decide if I am a partner candidate or not. We [the partners] will tell you in a year. So I go into the group in the summer and probably the following February or March head hunters start calling me. I go for my *first ever serious job interview* [after almost 13 years with a public accounting firm]. I didn’t much want to go to the department that the company was recruiting for but I can’t remember why I did it. ... It is like this year [partnership] or I am out of here [the firm].

Then I get a call from the head of the consulting department, asking me to review my partner candidate forms. So I read it and my first comment is did you mean to put a 'not' in there? [I told him] I have to be honest with you it is a bit over the top [laugh]. How wonderful you are. And he goes Danielle it is an advocacy document [laugh]. You are not expected to point out people's negatives in these things. So they made me a partner.

Danielle expressed her desire to "stay in client handling" subsequent to her admission to the partnership.

I really want to go back to the audit practice. I really don't like this consulting business. [And] was that decision taken out of my hands? Yes it was [laugh]. A senior partner informed Danielle that you know you do really valuable work, value added work and you know the work you do is really respected but I really think given what you do your work would be more suited in the support area. And I felt like saying well actually as all I work on are audit problems I think I probably deserve to be in the audit practice.

She was then contacted by the partner "who had twice scuppered her career" informing her that he understood she was not happy. "I said I want to go back to the audit practice. And he says basically you have no choice. At which point I felt like opining to him that indeed I did [laugh]."

At one point after becoming a partner Danielle received an invitation to return to the audit practice of the international office where she had previously worked. However, due to a change in the licensing agreement for foreign CAs practicing in that country Danielle noted that she would have had to complete the full accounting designation program and write a series of exams before she could be licensed to sign audit reports. She decided that at that point in her career she didn't really want to, in some respects, start over. So she remained in Canada.

Danielle concluded her story of her career as follow:

I have no idea [if this is where I thought I would end up] [laugh]. I truly had, despite everything, I still think to some extent inertia really is a strong force in my life. I



basically had one employer. And you know, at any point in my career if anyone said where do you want to be in five years I wouldn't have known [laugh].

Surprisingly, Danielle has now started to think about where she might be in five years.

I expect you will find me here [public accounting firm] in three-five years but I will start shortly with my retirement plan and program. Well I have not planned any other part of my life [laugh] so I figure I should at least start at this point. ... I think I will do something else but I haven't decided what. I think it would be fun to do something just because you thought it was fun. ... I would like to do something where I am engaged and that I enjoy. And I don't see that I can [unlike many people who retire from the public accounting firm] take on a couple of directorships [laugh]. Doesn't do it for me. Yeah, I will shortly embark on what is it that I do in my declining years candidate [laugh].

Danielle noted that one of the outcomes of restructuring of the firm was that remaining at this firm for her entire career had been "very good to me on a financial front".

I am frequently known to say 'freedom 50'. I could be out of here. People look at me and say you will be 60 [years old] and hit mandatory retirement and only then will you take your name tag off the wall. Well, I will soon be 50 so the question is how much longer do I want to work? ... You can't really stop working and I don't actually think that stopping to work is all that healthy a concept. My father [a medical doctor] was 81 when he stopped working [for health reasons]. But he worked until he was 81. He claimed because he needed to. [I think] he really liked what he did. By being engaged he just seemed so much younger. You look at a lot of people who retire and they just become dodderly old people very quickly because ... the question is what to do?

Throughout her story Danielle expressed her frustrations about career decisions made by others that affected her. At the same time it wasn't until she had been with a public accounting firm for almost 13 years that she actively sought a position outside of the firm. She acknowledges that her decision to attend a job interview was based on her recognition that if she was not admitted to the partnership she would have no choice but to leave the public accounting firm. Unlike other participants in this study Danielle did not seek out other options when she encountered obstacles in her path. The reasons for

this phenomenon are not entirely clear but may be reflective of Danielle's philosophical approach to remain in public accounting as long as she was getting more from the firm than they were getting from her. She acknowledges learning and being engaged are important to her.

### Summary

The three stories presented in this Chapter are distinctly unique and different at the same time that they illustrate Beauvoir's philosophical concepts of woman as Other and independent woman and the roles played by the participant, public accounting firms, other organizations and institutions in a woman CA's career. They demonstrate the additional insights that can be obtained by getting behind quantitative data and below high-level themes to identify where women CAs are, what they are doing and the reasons underpinning their career choices.

## Chapter 9 – Epilogue – In Search of Independence

### Introduction

The overall objective of this study was to gain a more in-depth understanding of the careers of individual women CAs, what they looked like, why they looked the way they did and how the women made sense of them.

This study sought answers to the following research questions:

1. What stories do women CAs tell about their careers?
  - a. What choices did they make?
  - b. Why did they make these choices and not others?
  - c. Where did their choices lead them?

A secondary question that emerges from this broad question concerns the point in the participants' careers when they decided that they would or would not pursue admission to partnership in a public accounting firm and their reasons for this particular decision.

2. How do women narrate (make sense of) their career experiences?

In particular, do the narratives of career incorporate stories concerned with the presence of *woman as Other*, transcendence to independence, or acceptance of career choices made by others? What challenges did these women encounter and how did they deal with these challenges?

In the following sections I discuss the contributions this study makes to the body of research and knowledge about the careers of women CAs, together with the theoretical and methodological contributions arising from the development and use of a theoretical

framework underpinned by Beauvoir's feminist existentialist philosophy. I conclude the chapter with a discussion of limitations in the study and implications for future research.

### Contributions of this Study

The findings from this study advance our knowledge of the careers of women CAs, providing a more in-depth understanding of the reasons contributing to career choices at particular points in their respective careers. The study also highlights the potential contribution a feminist existentialist methodology can make to the study of women CAs' careers. I discuss the contributions to the body of knowledge resulting from the study's findings in the next section followed by a discussion of the theoretical and methodological contributions.

This study began with the identification of gaps in the research literature concerned with the depth of understanding about career choices made by women CAs. The same overarching themes regarding reasons for leaving public accounting firms identified by Barcelona et al. in their 1975 study were reported during the intervening years even though, ostensibly the public accounting profession and accounting firms were implementing policies and processes designed to retain women CAs. Many of the themes were couched in terms of *opportunity*, which in itself was problematic because the literature did not address what is meant by opportunity or the possibility that it can take on multiple meanings. The focus of the WIA research was almost exclusively women CAs in public accounting firms, ignoring those women CAs who worked in various capacities in industry, even though both the Canadian and American accounting bodies report that 50 percent of their respective memberships work in industry. Limited attention

was paid to the reasons for pursuing a CA designation upon graduation from university or to where women CAs went after leaving a public accounting firm.

This study makes a contribution to the related literature review in Chapter 2 by providing context in which career decisions are made and peeling back the layers to reveal the possibility of multiple meanings for each of the previously reported categories. The stories told by the participants in this study did incorporate the broad categories identified in the WIM and WIA literature, suggesting that women CAs incorporate these reasons into their career decisions. However, each story was unique and the role of a category such as *pursuing other opportunities* differed across the stories. For example, while the women participating in this study did move to pursue *better professional opportunities* in other organizations, it is the nature of and the reasons for these moves that advance our understanding of the careers of women CAs. Kathy, for example, told of changing roles, organizations, and sometimes industries at various times in her career because of her articulated need to try something new and her express interest in the cultural aspects of different organizations.

In the pursuit of new challenges and new learning participants described careers illustrative of the *zigzag* pattern found by Gersick & Kram (2002) in their study of high-achieving women. This pattern was often more exaggerated than that found by Gersick & Kram as participants not only moved horizontally and vertically within one organization, they moved across organizations and industries and, in some cases, back to public accounting firms at some point in their respective careers. In contrast to research findings reported by AICPA (2004) three of the participants who did return to public accounting firms chose to return to one of the Big 4 firms, not a smaller firm. This suggests that the

potential flexibility offered by the smaller firms is not always a prime consideration in the career decisions made by women CAs.

Compensation issues (Barcelona et al., 1975; Cheramy & Hooks, 1988; McKeen & Bujaki, 1994) are frequently identified as a reason for women CAs to leave public accounting firms. In the absence of additional information or reported data it is not always evident whether the move is prompted by higher compensation levels in industry or a perceived or real discrepancy in the compensation levels between female and male CAs in public accounting firms. Danielle noted that in the mid-to-late 1980s CAs with brokerage experience could go to work on Wall Street (New York) “for multiples of what you were making in an accounting firm.” It is reasonable, then, that women CAs might leave public accounting firms if they had this particular skill set and did not specifically want to become a partner in a firm. At the present time, however, the public accounting firms are paying at or above compensation packages available in industry for similar skills and experience. Nine of the participants in this study had left a firm at some point in their respective careers yet none of them explicitly identified compensation as the main reason for that decision.

This study extends the women in accounting literature in that it includes the stories of women CAs working outside of client-service delivery functions within public accounting firms and women CAs performing paid and unpaid work in industry sectors. The inclusion of these previously excluded groups shows us that the reasons provided by women CAs for leaving public accounting firms also play a role in decisions to move to support functions within these firms or to leave other organizations. Participants returning to public accounting firms also offered similar reasons for their respective decisions,

showing us that the decision-making criteria utilized by these women are not industry or profession specific. Rather it is their particular situation in which the decision criteria are applied that informs our understanding of their career choices. Although van Vianen & Fischer (2002) proposed that individual women are agents of their own careers they didn't explore the underlying reasons for and influences on career decisions. This study represents a significant advance in our understanding of career choices made by women CAs as it informs us as to why decisions were made or not made.

A further contribution (and extension of the current WIA literature) of the study is the insights provided as to the reasons offered for the pursuit of a CA designation and the reasons for the decision regarding pursuit of admission to partnership. Both of these areas have been previously neglected despite calls for research, particularly as it relates to partnership decisions. Participants chose to pursue an accounting designation in the absence of information on or an understanding of the work performed by public accounting firms and the role of accountants within those firms. They offered many reasons for pursuing a CA designation, often influenced by institutions such as universities and individuals such as parents, co-workers or others. While three of the participants are currently partners in public accounting firms the stories of how they got there are unique. By focusing on career stories I have contributed to a more in-depth understanding as to why individual women pursued a CA designation and, following from that decision, why many of them left a public accounting firm before becoming a partner. First, some of them believed they lacked the skills necessary for admission to the partnership thus sought out positions in industry. Second, participants expressed their lack of interest in becoming a partner leading them to seek positions in industry. In an

environment that has, until very recently, promoted an *up or out* philosophy it should not be surprising that women CAs leave public accounting firms prior to admission to partnership when they have no interest in becoming a partner. This relationship between reasons for becoming a CA and reasons for leaving prior to becoming a partner has not been previously explored in the WIA research.

Rarely does the WIA literature examine the nature of work performed in public accounting firms thus ignoring a possible relationship between work and advancement or withdrawal from a public accounting firm. The stories told by participants in this study suggest that such a relationship exists. They expressed their frustrations with the value of the work they were expected to perform, particularly in the audit area. They told of actively engaging in ongoing learning, seeking out positions in public accounting firms and industry that they perceived would provide them with new learning opportunities. They did not find the desired challenges or an environment of continuous learning in the audit function, often noting that it was boring and repetitious. While it is possible that this particular phenomenon is one of several incorporated into the reported category of *better or more opportunities exist elsewhere* this study specifically identifies the nature of public accounting work as a reason for moving, particularly away from the audit function. This finding has significant implications for the accounting profession and particularly the public accounting firms as they find the pool of potential university undergraduate recruits declining (Jagas, personal communication, 2007).

Finally, there is a large body of research that examines the presence and effects of work-family conflicts, both in the WIM and WIA literatures. The Big 4 public accounting firms devoted significant resources to the development and implementation of family-



friendly benefits and to the promotion of these benefits both externally and internally. Wooten (2002) informs us that the Big 4 public accounting firms are unique in this respect in that no other industry has competitors that “battled as hard to create the best women-friendly work environment” (p.279). Eight of the participants in this study were mothers, yet several of them gave only passing mention to their children and did not describe the presence of any work-family conflicts. Participants who did incorporate narratives of motherhood described tensions that were internally created and that appeared to be in response to society’s expectations of mothers and not the result of the demands of the workplace. This suggests that the presence of work-family conflicts may not be as prevalent as the research and public accounting firms have suggested. Alternatively, professional women may not see such conflicts, if they exist, as important to the story of their careers. In either case, the public accounting firms may want to reconsider the contribution of these benefits in the retention of women CAs. Other situational factors may be more relevant to the decision to remain with or leave a public accounting firm.

### ***Theoretical Contribution - Beauvoir and Feminist Existentialist Philosophy***

The starting point for much of the WIM and WIA research is the low numbers of women at senior management positions and the high turnover/ withdrawal rates leading to a focus on data collection concerned with retention, advancement in and withdrawal from organizations and public accounting firms. A goal of this study was to get beneath the numbers in order to gain a greater understanding of the reasons for the career decisions made by women CAs. In searching out a possible theoretical perspective for this study I turned to Beauvoir’s feminist existentialist philosophy. Her philosophy

provides us with a powerful theoretical lens through which to examine the stories of career and contributes to an increased understanding of the careers of women CAs: why they look the way they do; how and why career decisions are made; and the manner in which the women themselves describe their careers.

The use of Beauvoir's feminist existentialist philosophy as the theoretical framework for this study contributes to our knowledge of women CAs' careers on two fronts. First, it allows us to get beneath the previously reported broad categories regarding the departure of women CAs from public accounting firms to the identification of the possible multiple meanings underlying the categories. The second and more important contribution is that it opened up and made visible the roles played by the woman CA, other individuals, organizations and institutions in decisions concerned with the women's respective careers. While earlier studies had mentioned the presence of personal agency the role played by the individual woman in career selection, an in-depth discussion of career outcomes resulting from personal agency has been absent from the literature.

There were numerous manifestations of Beauvoir's philosophical concepts - *woman as Other* and *independence* present in the stories. Otherness manifested itself in many different forms and resulted from the actions and the inactivity of the participants, the organizations where they worked, other institutions and society. For example, three participants pursued the CA designation because of their exposure to public accounting firms during co-op work terms at university. Danielle was admitted to the partnership of a Big 4 public accounting firm although she had not explicitly identified this as a goal. Cheryl spoke of possible alternatives to her current position as a part-time instructor that could provide her with greater recognition for her work and monetary compensation but

then indicated that she could not pursue some of these alternatives because of her inability to pass the required French language tests.

The stories also contained manifestations of independence in which the participant told of establishing a goal, taking responsibility for her choices and dealing with any challenges or obstacles encountered in pursuit of this goal. Ruth's story, in which she told of remaining in a position for three years, even though it "was the worst three years of my life" because of her identified need to obtain a specific set of skills provides us with a primary example of independence. A specific contribution of this study relates to the insights gained from the narratives that advance our understanding of the careers of women CAs beyond the person-centred approach utilized in much of the WIA literature. The personal agency (active or passive) of the woman CA together with institutional structures and processes, and society at large all play a role.

A further contribution of this study results from the identified manifestations of otherness and independence within the same career story, suggesting that they (otherness and independence) are highly dependent upon the *situation* in which the individual finds herself. In *The Second Sex* (1989) Beauvoir discusses the manifestations of otherness at various life phases of women e.g. married, old age, etc. and concludes her philosophical discussion by offering *independence* as a means of transcending from being an object into existentialist freedom. She does indicate that it can be very difficult for a woman to maintain this state of independence but she does not specifically address transitions between otherness and independence creating the impression that they represent two separate and distinct states of existence. The analysis of the narratives in this study found, however, that women CAs appeared to exist in both states at various times throughout

their careers, although it was not always evident what event or decision on the part of the woman (or someone else) contributed to a transition from one state to the other. A hierarchy of otherness appeared in some of the stories. Sue, for example, attributed a positive perspective to *CA as Other*, noting that the designation gave her credibility and respect that she perceived was not present when she informed people that she was a *stay-at-home* mom.

### ***Methodological Contributions – Beauvoir and Feminist Existentialist Philosophy***

While Beauvoir's feminist existentialist philosophy was selected for the theoretical framework in this study its use in empirical research was not without challenge. While previous research has drawn on Beauvoir's philosophy she is not always acknowledged as the source nor have feminist researchers explicitly utilized her philosophical concepts in an empirical research study. The challenges together with my approach to dealing with these challenges are described in the following paragraphs.

First, it proved to be very cumbersome to move back and forth between Beauvoir's philosophy as described in *The Ethics of Ambiguity* (1976) and *The Second Sex* (1989), and the interview transcripts as I analyzed the narratives. In order to introduce a systematic approach to the analysis and critique I developed the theoretical framework (described in Chapter 3 and presented in Appendix A) used in this study. The development represents a major contribution to future empirical research drawing on Beauvoir's philosophy as it provides a tool that researchers can use to systematically analyze empirical materials.

Second it was necessary to attend to the published critique of Beauvoir's philosophy where feminist philosophers argue that Beauvoir's feminist existentialist philosophy

reflects an essentialist rather than a social constructionist approach to *woman as Other* and *independent woman*. This critique appears to derive, in part, from Beauvoir's extensive discussion of biological / physiological differences between males and females, particularly in Chapter 1 of *The Second Sex*. The observation that Beauvoir frequently uses male pronouns in the middle of a discussion of woman as Other or independent woman or switches between *female* and *woman*, in the same paragraph even though these two words take on specific and different meanings within the essentialist and constructionist discourses contributes to the debate. While Beauvoir does devote considerable space to discussions of biological differences between females and males she also highlights very early on in *The Second Sex* (1989) that "Biology is not enough to give an answer to the question that is before us: Why is woman the Other?" (p.37). There are many other contributors to the state of woman as Other.

The challenge was to present the research materials in a way that avoided falling into an essentialist mode or over-emphasizing physiological differences between females and males. The latter was less problematic because the existence of physiological differences has little or no bearing on one's abilities to become a chartered accountant or a partner in a public accounting firm and thus, did not enter into the discussion and analysis in any significant way. It was necessary, however, to constantly be alert to the issue of falling into an essentialist discussion of women. Much of the research literature referred to in this study approaches the discussion of women from an essentialist perspective and presents recommendations as to how women can change their behaviours to more closely resemble those of their male colleagues. In drawing on this body of literature it was necessary to be consciously aware that I, in taking an existentialist perspective had to use

different language and provide additional description in my discussion and analysis. My goal to achieve a balanced description that appropriately reflected the feminist existentialist philosophy of Simone de Beauvoir necessitated several rewrites during the research process.

### Limitations of the Study

The research method selected (narrative inquiry), while appropriate for this type of study does pose some limitations. It is not amenable to large data sets therefore the generalizability of the findings can be limited. I argue, however, that transferability of the findings and conclusions from this study are possible because a) generalized findings from previous research were used as a starting point and appeared in various manifestations throughout the stories told by the research participants and b) following Young (1999) the broader population of women CAs represents a series and not a group, precluding generalizability. The object was not to surface findings that could be viewed as universal. Rather, the goal was to generate insight and critique concerned with careers of individual women CAs. The insights and critique emerging from this study can be transferred to women CAs.

The focus of the study was directed towards participants' individual stories and how they, individually, made sense of their respective careers. While I knew all but one of the participants they, collectively, represented a diverse group in terms of positions held, the industries in which they currently and previously worked, length of tenure in public accounting firms, age and marital status. The empirical materials presented in this study represent a commingling of various professional, personal and demographic factors that

may mask or, alternatively, unduly highlight some aspect of career that is not transferable to the broader population of women CAs. Going forward, consideration should be given to interviewing women CAs using specific selection criteria such as length of tenure as a professional accountant, length of tenure at a public accounting firm, and role or roles held in public accounting firms. The focus on specific criteria could advance our understanding of careers and provide insights as to the effect, if any, of tenure in public accounting on career and career choices.

A concern of any research involved with human subjects telling their respective stories is that the participants tell the researcher what they think she wants to hear. Has the researcher witnessed a front stage or back stage performance (Goffman, 1959)? On one level this is not a major concern in this study because the research methodology and methods employed are grounded in the interpretative paradigm. At another level I anticipated that the stories could contain some front stage performances particularly when a participant reached a difficult period in her career or when information important to her story was proprietary (confidential information that would not normally be discussed with outsiders to an organization). I found, however, that some participants included proprietary and / or very personal information in their respective stories. At no point during the interviews was I advised that such information was *off the record* or limited in terms of how I could use it. As a professional accountant I recognized the proprietary nature of some information and excluded it from the presentation of the stories. The provision of such information, however, suggested to me that the participants had let me into the back stage.

Bruner (2004) informs us that life (or in this case career) is not how it was but how it is interpreted and reinterpreted, told and retold. The possibility exists, therefore, that re-interviewing the same participants at a different time or in a different place could also result in different conclusions. This is a limitation of any research working with participants outside of the positivist research arena.

### Implications for Future Research

There were several strands or themes that I identified during the analysis and critique of the narratives that were beyond the scope of this study. For example, there were several stories containing descriptions and discussion concerned with situations of impression management by a public accounting firm. A study designed to examine the actions and underlying reasons for public accounting firms engagement in impression management could contribute further understanding of how public accounting firms construct professional staff and how this construction impacts an individual's career.

An overarching theme emerging from this study was the participants indecisiveness concerned with "What do I want to be/do when I grow up?" It appears that participants' unwillingness or inability to answer questions concerned with where they wanted to work, what roles they wanted to play and what positions they wanted to occupy all played a part in this indecisiveness. What did not emerge, however, was clarity with respect to why the participants were unwilling or unable to answer the question. Did they, in accepting the work organization's construction of *woman as Other*, not question what they wanted to do or did they, in an effort to transcend beyond this construction, continuously move and accept positions that permitted them to remove themselves from a



situation of *otherness*. Further research premised on the specific question I raised at the beginning of this paragraph is required in order to gain additional insight into this particular phenomenon.

During the course of the interview phase of the study I was asked by participants whether I was also interviewing men CAs. Participants expressed an interest in knowing what stories of career told by men CAs would sound like, would they be similar to or quite different from their respective stories. Marshall (1995) indicated that she was questioned and even challenged about the “inappropriateness” of only studying women when men who became managers were also leaving organizations. I, too, thought about what the narratives of male CAs might look like after I began the detailed analysis and critique of the stories told by the women CAs in this study. I believe this is an important area to pursue but wanted to first focus my attention on women CAs because the large volume of literature on this topic left many questions unanswered. I intend to pursue this area of the research in future research.

#### Concluding Thoughts – Are Women CAs Other or Independent?

A definitive answer to the question posed above did not emerge in this study. Participants told the stories of their career (although often reluctant to acknowledge it was a career) that incorporated choices – made by themselves on their own behalf and made by others on their behalf. Analysis of the empirical materials suggested that the public accounting firms and other organizations do play a role in the construction of a woman CA’s career. So too did the participants, actively or passively, play a role in the manner in which their respective careers unfolded. At times there were stories of

independence, of setting goals, actively pursuing a future and challenging barriers that appeared in their way. At other times there were stories of otherness, the absence of goals and the passive acceptance of barriers to promotion or to a role defined by someone else. So where does that leave us?

This study leaves us with considerable insight into how a woman CA's career is constructed, the roles played by herself, institutions and society in her career and how she deals with the frustrations concerned with otherness and the exhilaration of independence. On one level, there is no definitive answer to the question posed at the beginning of this section. Women CAs are individuals, whose choices regarding their respective careers represent their situational factors and specific contexts in which choices were made. At another level, this study provides us with insights regarding reasons underpinning the choices concerned with career made by the participants. This study provides us with a new beginning or jumping off point that can be used to further advance our knowledge of the careers of women CAs into the future. Following from Beauvoir (1976, 1989) it is now incumbent on me to establish the next goal in an effort to provide additional insights and move the research forward. Failure to do so represents a bad faith on my part.

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## Feminist Existentialist Theoretical Framework    Appendix A

Major Category	Relevant Questions	Accounts in Stories
<b>Woman as Other</b>	Did the participant have defined goals at the start of or at any time during her career?	Lack of acceptance of personal responsibility for choices made
	Did the participant attribute her choice or decision concerned with her careers to others?	Absence of predefined goals and objectives Attribution of reasons for career choice to others e.g. organizations, parents, peers, economic conditions, history
	Did the participant passively accept choices and decisions made by others that relate to her career?	Absence of resistance – describes situations in which she is the “victim” and appears to accept this objectification
	Did the participant discuss feelings of incompetence at any time in her career?	The presence of feelings of incompetence The presence of feelings of anxiety and self-consciousness
	How did these feelings of incompetence affect her choices?	Actions taken, if any, to deal with feelings of incompetence Failure to pursue a specific job or refusal to pursue or accept a promotion due to feelings of incompetence Withdrawal from a position or organization due to feelings of incompetence

Major Category	Relevant Questions	Accounts in Stories
Independent Woman	Do participants accept responsibility for their choices?	Finding oneself. "What do I want to do/ be when I grow up?"
	Did the participant encounter challenges or conflicts in her pursuit of a career position or career path?	Sacrifices made by the research participants in pursuit of independence
	Who /what is the creator of the challenges and conflicts encountered in pursuit of independence?	The form of the sacrifices, how the women made sense of them and how they responded to them
	Where there costs associated with the pursuit of Independence?	Acceptance of responsibility for career choices Actions taken to prove oneself Competition with other women for a job or promotion Tensions and feelings of ambiguity surrounding multiple roles e.g. independent woman, mother, daughter [as Subject and as Other]

Major Category	Relevant Questions	Accounts in the Stories
<b>Institutions</b>	How does the participant identify herself? To herself To others	Expression of career aspirations and expectations concerned with admission to the partnership Identification as a: professional, woman, mother or some combination of these Other possible identities
<b>Work</b>	Does she express frustrations related to the organization and espoused expectations for desired behaviours?  Did she challenge the organization and the expected behaviours?  Did / does she feel she was treated “differently” because she is a woman?  Does the participant feel she was held back by the organization?  Did the participant passively accept the organizational norms, rules and rituals?  Did the participant challenge the organizational arrangements?  Did she accept the expected behaviours?	The role opportunity [or lack thereof] played in career choice Manifestations of opportunity and success i.e. what does opportunity look like? Perceived and real challenges to obtaining career goals Presence of mixed messages about behaviours and advancement Actions taken [not taken] in response to these messages Adoption of attitudes and behaviours required by the organization in order to advance Withdrawal from an accounting firm Timing of withdrawal and reasons for leaving Return to an accounting firm Nature of positions taken in other organizations e.g. level, depth and breadth of responsibility Nature of industries in which positions were taken e.g. male-dominated, masculine-dominated, “pink collar”

**Major Category**  
**Institutions**

**Motherhood**

**Relevant Questions**

How does the participant identify herself if she has a family?

Does she express frustrations related to conflicts and tensions between work and family?

**Accounts in the Stories**

Career stories incorporate references / sub-stories related to family and motherhood

Ongoing tensions and conflict between work and family, and family and work

Feelings of guilt and incompetence while performing multiple roles or identities

Deferral of family in order to pursue a career

Justification for placing career ahead of family

Justification for placing family ahead of career

Name:

Date:

Time:

Place:

1. Would you tell me the story of your career – what you have done, where you have worked, if you have taken time away from paid work, etc? I am going to let you tell me your story and interrupt only if I want more detail or clarification. *[main question. Additional questions below were used as prompts]*
  - a. What do you currently do?
    - i. Job title
    - ii. Position
    - iii. Job responsibilities / accountabilities
  - b. What decisions and choices did you make along the way?
    - i. What or who influenced your decisions and choices?
  - c. Why did you pursue a CA?

*The following questions were secondary questions that were asked if the participant didn't touch on them in her response to the main question or I attempted to gain additional insights about the career story.*

2. Is where you thought or expected you would be at this point? Why or why not?
3. Would you follow the same path(s) if you were starting over?
4. If I wanted to do a follow-up interview with you in 3-5 years, where might I locate you?
5. Is there anything else that you think I should and didn't ask / that you want to tell me?
6. Demographic Questions
  - Age
  - Education [degree & year obtained]
  - Marital status
  - Do you have dependents? How many & what ages?

7. Responses to the following demographic questions may be elicited during the telling of the participant's story. These will be asked only if not already covered.
  - Public accounting firm where CA designation obtained
  - Year CA obtained
  - Number of years in public accounting firm(s)
  - Which firms
  - Number of years in industry
  - Nature of industry / organizations
  - Number of years at home with family
8. Is there anyone that you know that you think I should include in my study?

I am a graduate student in the Department of Management of Sobey School of Business at Saint Mary's University. As part of my doctoral thesis I am conducting this research under the direction of Dr. Albert J. Mills. I am inviting you to participate in my small-scale qualitative study. The purpose of the study is to tell and reflect upon the personal stories of women professional accountants and their career choices as told from their personal points of view.

This study involves personal in-depth interviews with women CAs at various stages in their careers concerning their respective career choices and career paths. I am particularly interested in the factors you considered [both personal and organizational] in choosing to pursue your career path(s). Your participation in this research will consist of an in-depth interview, lasting approximately 1 ½ -2 hours. During this time I will ask you a series of questions about your particular experiences and thoughts related to your career decisions both in and outside public accounting. For the purposes of my research I will be writing my doctoral thesis, which may result in one or more research articles. These articles may be submitted to a respectable journal for publication. If you wish to receive a copy of the study results [either a copy of the thesis or any resulting research articles], please note your request and a copy will be made available to you.

Please indicate whether you wish to receive a copy of the final report.

Yes\_\_\_\_; No\_\_\_\_

If you agree the interview will be recorded on audiotape and then transcribed for analysis. There will be no identification of personal information associated with the transcript, and you will be assigned a pseudonym to maintain complete anonymity and confidentiality. To further protect your identity, this consent form will be sealed in an envelope and stored separately from the research data.

Participation in this research will provide you with an opportunity to tell your personal story about your career choices in public accounting. That is, it will contribute to our understanding of all of those factors that influenced and impacted your choices as opposed to current literature that endeavours to 'fit these choices into someone else's boxes'. **Your participation is completely voluntary. You may withdraw from this study at any time without penalty.**



Participant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_