



# Career stories of women professional accountants

## Examining the personal narratives of career using Simone de Beauvoir's feminist existentialist philosophy as a theoretical framework

Peggy Wallace

*Trent University, Peterborough, Canada*

### Abstract

**Purpose** – The purpose of this paper is to describe the use of Simone de Beauvoir's feminist existentialist philosophy in an empirical research study concerned with the career choices of women professional accountants.

**Design/methodology/approach** – A theoretical framework, based on de Beauvoir's philosophy, is developed. It is argued that her feminist philosophy provides an appropriate theoretical lens for the study of careers. The challenges encountered in developing this approach together with their resolution are described.

**Findings** – The theoretical framework informs the analysis and critique of the stories of career told by 13 women chartered accountants. Multiple meanings for the oft-reported categories for leaving public accounting surface, extending the women-in-accounting literature.

**Research limitations/implications** – The use of a structured tool may obscure certain aspects of career or unduly highlight other aspects. The framework should be used in future studies of the careers of women professionals, e.g. lawyers and minority groups, such as men of colour to assess its contribution beyond the current study.

**Practical implications** – The generated insights can be used by the accounting firms to develop alternative human resources policies and practices in an effort to retain women accountants and by the profession in assessing the nature of the work.

**Originality/value** – The development of a research methodology incorporating individual voices, the role of personal agency in career and feminist existentialism, all of which are often absent from the research concerned with women accountants provides a more in-depth understanding of careers and a way forward for further research on the subject.

**Keywords** Philosophy, Feminism, Women, Accountants, Human resource strategies

**Paper type** Research paper



### Introduction

The impetus for this research paper was my personal situation. A chartered accountant (CA) by profession I spent 20 plus years working in public accounting firms and industry. Like many of my colleagues I left public accounting to work in industry only to return to a public accounting firm at a later point in my career. The Big 4 firm where I worked prior to returning to school for my doctorate had devoted significant efforts to the design and implementation of a human resources initiative directed towards advancing and retaining women CAs. The essentialist approach underpinning their initiative led me to frequently critique it as I believed the firm placed too much

emphasis on biological differences between male and female professional staff while ignoring everyday processes and unwritten rules in the firm that privileged certain groups of people over others. My critiques did not go over very well with management.

My critique of the firm's approach led me to reflect on my own career. I acknowledged to myself that I had no aspirations or desire to be admitted to the partnership. Therefore, what was I doing there? There are women accountants who do not aspire to partnership (Greenhaus *et al.*, 1997; Maupin, 1993a, b) but I could not locate in-depth discussions of this phenomenon or how it might affect career choices. My questions concerned with the: timing of women's career decisions regarding partnership; identity of the decision-maker, e.g. the woman, the accounting profession, the public accounting firms or some combination; career positions and paths pursued after leaving public accounting firms; and the possibility that women CAs fulfilled roles scripted by someone other than themselves remained unanswered.

After more than three decades of research on women in organizations and the ongoing debate concerned with their lack of advancement the questions still remain. Why are there not 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. Social constructionists, such as Acker (1990, 1992), 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, which explicitly recognizes the role of an individual's agency in her choices. The objective of the larger study from which this paper is drawn was to answer many of the questions posed here. I sought women CAs, who were willing to tell their personal stories, and analyzed and critiqued the stories using a feminist existentialist perspective. This paper discusses the development of a framework underpinned by de Beauvoir's feminist existentialist philosophy.

### **What the literature does and does not tell us about the careers of women CAs**

Two strands of research literature are relevant to this paper. The first strand concerns the environment of the accounting profession, professional socialization and the structure and culture of public accounting firms. The second strand generally takes a very person-centric approach to the study of the careers of women accountants, particularly women CAs working in public accounting firms (referred to as women in accounting literature or women-in-accounting (WIA)). While both strands contribute to our understanding of the careers of women CAs, there are several identified gaps which the study at hand attempts to close.

#### *Accounting profession and public accounting firms*

Public accounting firms are professional bureaucracies (Mintzberg, 1981) where those in authority are expected to be rational (Burris, 1996; Lehman, 1996), objective, efficient, sharp and decisive (Lehman, 1996). Goal setting and control of the social and technical measurement for achieving these goals are prevalent activities (Covaleski *et al.*, 1998; Kerfoot and Knights, 1996), supported by a system of values perceived to be masculine (Katila and Meriläinen, 2002). The masculine environment (Burris, 1996) demands a masculine-gendered ideal worker (Dwyer and Roberts, 2004) in which trainees are

expected to internalize key messages related to desired behaviours and attitudes (Anderson-Gough *et al.*, 2002; Lowe *et al.*, 2001) that may have no direct bearing on technical competencies (Grey, 1998). A professional accountant is required to adopt a particular physical appearance (Anderson-Gough *et al.*, 2001; Anderson *et al.*, 1994), demonstrate good time-keeping practices and demonstrate a willingness to work long hours (Anderson-Gough *et al.*, 2001; Coffey, 1994), the latter being equated to commitment to the organization (Coffey, 1994; Gammie *et al.*, 2008; Healy, 1999; Perlow, 1998). Informal processes, such as active participation in a firm's social events receive consideration in the evaluation decision process (Anderson-Gough *et al.*, 2001, 2002, 2005; Coffey, 1994) thus failure to participate can negatively affect an individual's performance evaluation. While team work in public accounting firms (Anderson-Gough *et al.*, 2002) is postulated to encourage more women to remain in and advance within organizations (Benschop and Doorewaard, 1998a), the ideal team worker is expected to exhibit the same characteristics as Acker's (1990) abstract worker – a male (Benschop and Doorewaard, 1998a). Collectively, these processes serve to regulate and reproduce structures of inequality (Anderson-Gough *et al.*, 2005; Grey, 1998).

Individuals, particularly women can experience conflicts in this professional environment (Anderson-Gough *et al.*, 2005; Romaine and Zeytinoglu, 2001). Both women and men are "rewarded with promotions to the top hierarchy by conforming to a model of behaviour typically characterized by masculine traits" (Lehman, 1996, p. 154). Women may adopt the desired behaviours and attitudes (Costello, 2004; Ely, 1994, 1995; Haynes, 2008; Ibarra, 1999; Maupin and Lehman, 1994) in order to succeed. At the same time, women are penalized for adopting culturally accepted masculine behaviours (Lehman, 1996; Marshall, 1995). Women's behaviours can "subtly marginalize and undermine women, whichever 'rules' they seek to play by" (Marshall, 1995, p. 156). The acceptance and adoption of the desired behaviours is a form of false consciousness, "in that women are actively participating in a process which compromises and devalues aspects of their core identity" (Sheppard, 1989, p. 156).

#### *Women-in-accounting*

Barcelona *et al.* (1975) found that women in business were motivated by the same factors as men yet something pulled women away from public accounting firms shortly after they attained the accounting designation. In the intervening 30 years, an increasing number of women entered the profession (Anderson-Gough *et al.*, 2005; Christie, 1997; Flynn, 1996; Kinard *et al.*, 1998; McCracken, 2000; McKeen and Bujaki, 1994; Maupin, 1993a, b; Pillsbury *et al.*, 1989; Whiting and Wright, 2001) and there have been changes in the accounting profession, the structure and activities of public accounting firms (Greenwood *et al.*, 2002), and the general business environment (for example the collapse of Enron and Parmalaat). Despite these significant changes that have led to new strategies and issues in the accounting profession and public accounting firms (Hooks, 1992), many of the factors cited by the participants in Barcelona *et al.*'s (1975) study continues to be reported today. With few exceptions (Haynes, 2008; Maupin, 1993a, b) limited attention is directed towards individual women accountants despite calls to the contrary (Barker and Monks, 1998).

Extensive use of body counting (Alvesson, 2002) is made to account for the number of women entering and leaving the profession (Johnston and Kyriacou, 2006). The counting is accompanied by an implicit assumption that women actively choose to become a professional accountant and aspire to a career in public accounting.

Anderson-Gough *et al.* (2002, p. 48) found, however, that UK accounting trainees entered the profession for exposure to good business and management training and the ability to “defer *difficult choices* concerning future careers” (emphasis added). In the absence of any discussion of the presence of gender effects on these perceptions we are left to speculate as to whether these perceptions might explicate why more women than men leave public accounting firms after qualification.

Two studies found that male accountants believe the lower number of women at senior levels is the result of the women not pursuing opportunities and/or expressing reluctance to accept certain assignments (Christie, 1997; Maupin, 1993a, b), while the women perceived that they did not have an equal chance of advancing. In their study conducted in a Big 4 firm Lowe *et al.* (2001) found that both male and female respondents perceived women were generally more likely to be promoted than their male colleagues. The researchers attributed the results to the presence of gender initiative programs in large firms, but acknowledged that the initiatives are not applied uniformly across all offices.

Women who leave the firms prior to admission to partnership are reported to do so for personal reasons. Personal reasons covers a broad spectrum of factors such as: lack of promotional opportunities (Barcelona *et al.*, 1975; Cheramy and Hooks, 1988; McKeen and Bujaki, 1994; Pillsbury *et al.*, 1989), compensation issues (Barcelona *et al.*, 1975; Cheramy and Hooks, 1988; McKeen and Bujaki, 1994), and offers of new career opportunities outside of public accounting (Barcelona *et al.*, 1975; Cheramy and Hooks, 1988; McKeen and Bujaki, 1994; Pillsbury *et al.*, 1989).

Non-work obligations (often referred to as work-family conflicts) are frequently cited as a key factor contributing to the departure of women CAs from public accounting firms (Barcelona *et al.*, 1975; Barker and Monks, 1998; Cheramy and Hooks, 1988; Dalton *et al.*, 1997; Dwyer and Roberts, 2004; Greenhaus *et al.*, 1997; Kinard *et al.*, 1998; Whiting and Wright, 2001). In their attempts to retain women CAs, the public accounting firms (particularly the Big 4) have devoted significant resources to the development and implementation of family-friendly programs (American Institute of Certified Public Accountants (AICPA), 2000, 2004, 2005; Christie, 1997; Flynn, 1996; Kinard *et al.*, 1998; McCracken, 2000; Toner, 1996; Wooten, 2002).

The debate concerning the value of these programs to employees and organizations takes place at the same time that the organizations devote more resources to their development and implementation (Kossek and Ozeki, 1999). The 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 (Clark, 2001). They may not be used by their intended audience (Howell *et al.*, 2002) because “prevailing attitudes and unrelenting job pressures undermine them [their usage]” (Hewlett, 2002, p. 11). Women (and men) are often viewed as having lower commitment to the organization and therefore suffer in terms of career progress (Anderson-Gough *et al.*, 2005; Gersick and Kram, 2002; Johnson *et al.*, 2008; Kossek *et al.*, 1999; Perlow, 1998), negating the espoused reasons for implementing them.

The literature provides some insights to the careers of women CAs both in terms of the environment of accounting and the choices made by individuals. While the WIA research may claim to present/represent women’s voices and experiences regarding their careers and work it frequently silences and marginalizes alternative voices and takes the legitimacy and efficacy of established patterns of thinking and action for granted (Alvesson and Willmott, 2003). A notable example of the exclusions is found in

the research conducted by AICPA (2005) where studies have excluded professional women working in internal client-service areas of firms.

There is an absence of adequate discussion of agency, in particular the role of the individual (Nord and Fox, 1996). Experience is made sense of, constructed and told in many different ways (Alvesson and Billing, 1997), yet the literature is often silent on the individual's unique experiences and the sense she makes of them. I turned to the feminist existentialist philosophy of de Beauvoir (1976, 1989) in an effort to gain a more in-depth understanding of the careers of women CAs.

### **Simone de Beauvoir and feminist existentialist philosophy**

Existentialist philosophy posits that humans are beings that create and define themselves in interactions with others (Arp, 2001), making conscious choices – reaching decisions, reaffirming old projects (goals) or affirming new ones and taking responsibility for those choices. de Beauvoir approaches her study of women from a phenomenological perspective derived from the work of Husserl (Heinämaa, 2006; Vintges, 1995) where woman is viewed as a situated being, involved in the world and continually giving meaning to her situation. Situation refers to the engagement of the individual's consciousness with the world, with other people, to time and space and to other products of facticity (Tidd, 2004). With few exceptions (Correll, 2004; Maupin, 1993a, b; van Vianen and Fischer, 2002) the extant literature concerned with the careers of women is silent on a woman's situation.

de Beauvoir's (1989) two key philosophical concepts – woman as other and independent woman – provide a way forward to attaining a greater understanding of the careers of women CAs. Women are free and autonomous human beings “yet they find themselves in a world where men compel them to assume the status of other” (de Beauvoir, 1989, p. xxxv). And women, argues de Beauvoir, internalize this otherness, leaving them to live in a state of inauthenticity or bad faith where they enact patriarchally prescribed roles. While a woman can move beyond being the object or other, attaining existentialist independence is not without challenges.

### **The critiques of Simone de Beauvoir's feminist existentialist philosophy**

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 and Benjamin, 1979, p. 8).

#### *The problematic of sex versus gender*

While de Beauvoir is a social constructionist (Simons, 1995), her lengthy discussions of the many physiological differences between females and males in *The Second Sex* led her critics to claim she underpins her feminist existentialist philosophy with “biological determinism, masculinist and essentialist” (Ward, 1995, p. 224). How then can the use of her philosophy provide different and more in-depth insights into the careers of women CAs if it is just another version of biological determinism?

“We cannot deny biological facts” (de Beauvoir, 1989, p. 34), such as a male's ability to run faster than a female “but in themselves, they have no significance” (de Beauvoir, 1989).



The issue should not be the existence of physiological differences between females and males; rather a physiological fact should only take on meaning in a particular context:

[I am] absolutely against it [the use of biological differences to create an essential difference] 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 (Simons and Benjamin (1979) in Simons (1999, p. 18)).

de Beauvoir makes an important point here that is frequently missing from both the women in accounting literature and the gender initiatives in public accounting firms. A focus on differences between women and men CAs and the development of family-friendly benefits serve to highlight physiological differences and taken-for-granted societal norms that have no bearing on an individual's abilities to be an accountant. Many of the gender initiative programs "fail to challenge the norms of domesticity" (Dwyer and Roberts, 2004, p. 172) thus perpetuating accepted societal norms concerned with women's responsibility for family and home.

de Beauvoir's (1989) inconsistent use of language in *The Second Sex* provides support for her critics' arguments. Female and woman are used interchangeably and she uses the masculine pronoun he in the midst of her discussions of women. de Beauvoir scholars suggest, however, that Parshley, the professor emeritus in zoology who translated *The Second Sex* mistranslated de Beauvoir's philosophy and omitted at least ten percent of the original French version (Simons, 1999). Thus, inconsistencies in language may result from Parshley's translation and not de Beauvoir's philosophy.

### *The subject of work*

There is a limited discussion of work in *The Second Sex* as we view it in the twenty-first century, reflecting the era in which de Beauvoir wrote the book. The omission, in itself should not preclude the use of her feminist existentialist philosophy in a study of work and the careers of women CAs.

de Beauvoir (1989, p. 702) highlights a point that is often ignored in the academic research and the business environment when discussing the careers of women and men:

[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.

Notwithstanding her perspective on careers de Beauvoir (1989, p. 627) proposes that 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 [...] 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* (emphasis added).

Veltman (2006) argues that transcendence refers to constructive activities that "situate and engage the individual with other human freedoms" (p. 113); "an active mode of

existence in which one attempts to surpass the present, burst out into the future and remain free from biological fate” (p. 119). Immanence, on the other hand, refers to “the labour necessary to maintain human life or perpetuate the status quo” (p. 113); “the round of futile and largely uncreative chores necessary to sustain life” (p. 119). The search for constructive activities appeared throughout the participants’ stories, often expressed in terms of value of work.

*Is equal freedom for everyone possible for women?*

Notwithstanding existentialist’s perspective concerned with choice the question arises as to whether a woman always has options available to her? In the absence of options is the only choice to act in bad faith? de Beauvoir (1989, p. 87) informs us that “a woman may frequently experience it [her situation] as a ‘destiny’ [. . .] [and] such experience is not necessarily a choice of ‘bad faith’ on her part”. This destiny, if it arises when transcendence is not possible is similar to a natural force:

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* (emphasis added, de Beauvoir, 1976, pp. 47-8).

While de Beauvoir (1976) recognizes the existence of limited options, she leaves the door open for women to strive for freedom through choice to the extent that freedom exists. This is an important philosophical point which I considered in the development of the framework and analysis of the stories.

**Study methodology**

The use of de Beauvoir’s feminist existentialist philosophy necessitates, from both an epistemological and ontological perspective, 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 and Lincoln, 2005) that emphasizes the nature of the individuals, institutions and the personal agency of individuals with institutions (Denzin and Lincoln, 2005; 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 and Lincoln, 2005). The empirical materials for this study were collected through interviews with women CAs and the resulting stories analyzed and critiqued using narrative inquiry (Chase, 2005).

Feminist researchers have used personal narratives “to critique the androcentric assumptions of social science” (Chase, 2005, p. 654) in their examination of women as social actors. Narratives are constructionist (Bruner, 2004); a process in which the “narrator constructs, shapes and performs the self, experience and reality” (Chase, 2005, p. 657). The use of personal (autobiographical) narrative is used infrequently in accounting research although it can make the participants’ lives or careers more intelligible – linking disparate elements together and connecting individual lives to broader aspects of humanity (Haynes, 2006).

Riessman (2003) informs us that the interpretations intended or conceived by the narrator may not be the interpretations made by the audience, resulting in contested meanings. Rather than posing a limitation to the study contested meanings can surface

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alternative meanings that address the non-obvious and aid in making sense of career (Alvesson and Deetz, 2000). In the past, the voices of “ordinary members [in the accounting profession] and particularly women have been unheard” leading Haynes (2006, p. 405) to comment that this silence may be due to the potentially “unpleasant and dangerous” meanings that might be attributed to their stories.

### *Collecting the stories*

I interviewed 13 women CAs at various stages in their respective careers, 12 of whom I knew personally. Their ages ranged from 26 to 52 years of age. Seven worked in public accounting firms; five worked in industry in various capacities, and one woman was active in the volunteer sector. All participants had worked in public accounting firms for at least two years.

The women CAs are “narrators with stories to tell and voices of their own” (Chase, 2005, p. 660). While a collaborative approach is required (Riessman, 1993) I had to balance the session between “directing the interview towards my goals and encouraging the women to talk in ways that reflect the contours of their activity” (DeVault and McCoy, 2002, p. 11). While I needed to be prepared to ask questions that invited the participant to tell her story I acknowledged that I could not know, predict or prepare for the interviews in advance (Chase, 2005). I heard many stories of career that were previously unknown to me even though I knew and has worked with the participants.

I began each interview with a grand tour question (McCracken, 1988) designed to provide the participants with the opportunity to tell their own story about their career and career choices “on their own terms” (McCracken, 1988, p. 34). I developed several secondary questions based on my personal and professional experience although it was rarely necessary to ask them. The women invariably addressed these questions in their respective stories. This phenomenon of anticipating and answering unvoiced questions may be a result of their professional training. The women were generous with their time, which resulted in approximately 22 h and 321 single-space typed pages of empirical materials.

### *Analyzing the empirical materials*

I quickly encountered some challenges when I moved to the analysis phase. A search of the transcripts for words such as choice, opportunity, promotion, and compensation did not prove informative. While I thought the location of these words could lead me to narratives in which the participants discussed career choices and reasons for their choices I found, instead, that the words were used in different contexts and did not serve as pointers towards narratives of career choice.

I next attempted to read each interview transcript in its entirety while searching for manifestations of de Beauvoir’s philosophy. This proved to be extremely cumbersome as I tried to move from de Beauvoir’s philosophy in *The Second Sex* (1989) and *The Ethics of Ambiguity* (1976) to an analysis and critique of the stories of career. I would frequently lose my focus or become side-tracked as I sought the relevant philosophical point. I needed a tool that would provide me with an intermediate stage between de Beauvoir’s philosophy and the interview materials. de Beauvoir scholars are many and the body of literature concerned with de Beauvoir’s philosophy is large but I could not locate the use of her philosophy in empirical feminist research in a way that provided the intermediary mechanism I needed.



### Framework development

Drawing on my experience in public accounting I developed a framework based on de Beauvoir's philosophy that would help me move among the interview transcripts and between the transcripts and de Beauvoir's philosophy. de Beauvoir's woman as other and independent woman were the two main organizing categories. A third category, institutions, was included to examine the role institutions, particularly accounting institutions played in the women's career decisions. I developed a set of questions for each category and a list of possible behaviours and actions that could exemplify the manifestation of de Beauvoir's philosophy. The result is the framework discussed in the following sections.

#### *Personal agency*

de Beauvoir's feminist existentialist philosophy gives recognition to agency. The participants' social realities related to their career choices can be outcomes of their own interactions with and participation in socially constructed processes. Women CAs are not passive by-standers (de Beauvoir, 1989) in that they construct, reconstruct, and sustain or change their career realities.

Developing a schematic based on de Beauvoir's view of agency proved to be quite challenging. Regardless of how I approached it, it was very linear whereas the stories concerned with the participants' agency were multi-dimensional. I chose, therefore, not to present personal agency as a separate category in the framework; rather I looked for the presence of personal agency in all of the narratives.

Women can be their own worst enemy. "Caution condemns to mediocrity" (de 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 (de Beauvoir, 1989). Women are often criticized for concentrating on a job rather than on building a career (Marshall, 1995). 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, 1994, p. 370). Following from de Beauvoir, any limitation or restriction to the career advancement of a woman CA 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.

#### *Woman as other*

de Beauvoir's philosophy privileges individual freedom and concrete experience (Simons, 1999) as she focuses on women, their ability (or lack of) to transcend to freedom and their willingness to take responsibility for their choices. She is concerned with how we live our lives, arguing 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 (1989). The relations of otherness experienced by women are those involving social inequality (Kruks, 1995).

de Beauvoir's proposition that women are rarely taught to take charge of their own existence during their formative years appeared numerous times throughout the stories. It manifested itself in comments such as "I do not know what I want to do/be" at various points in the participants' respective careers. Several participants acknowledged that they should have left certain work situations sooner because they did not find the work challenging or they were not happy with the work situation,

but they did not know what they wanted to do or where they wanted to go. Participants (for example, Jean, Ruth) questioned their abilities to take on a new challenge (Table I).

One of the gaps in the extant WIA literature concerns the identification and discussion of the reasons for pursuing an accounting designation. Ellen informed me:

[...] [That] 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.

Other participants chose to pursue an accounting designation on the basis of input from parents, teachers and friends, or in Sue's case 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."

Thera was the only participant who explicitly entered a university program with a goal of obtaining a CA designation. She made this decision after completing a non-accounting undergraduate degree and working in the not-for-profit sector. Many people working in the not-for-profit sector did not understand accounting and finance, yet it was critical to their ability to obtain funding. Acting on the advice of a mentor she went on to obtain a CA designation.

It is not uncommon for individuals entering university to lack career goals. The absence of career goals was also evident, however, in the stories post-qualification. Jean pursued an accounting designation because of her strength in mathematics. She noted that:

[...] [what] I remember really a lot, really vividly, after writing my [CA] exams 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?

Questions	Accounts in the stories
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 Absence of predefined goals and objectives
Did the participant attribute her choice or decision concerned with her careers to others?	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

**Table I.**  
Woman as other

Jean continues to ask herself that question. She left the public accounting firm, worked in industry in accounting roles and started her own accounting practice. She spoke of debating (with herself) over each of these decisions, in part because of her expressed concerns with her professional abilities and capabilities. Yet she informed me that her ability to obtain work for her own practice was based, not on her ability to sell, but rather because of her technical capabilities and skills. She had many recurring engagements with her clients because they were satisfied with her work.

Participants entered the accounting profession without any specific career goals. Many noted that they had no idea what a CA did or what happened in public accounting firms. The absence of an explicit goal to become a partner together with the existence of an up or out promotion philosophy prevalent in many accounting firms could be a primary contributor to the departure of women CAs from public accounting firms post-qualification. This interaction has not been previously explored in the research literature.

### *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” (de Beauvoir, 1976, p. 91). The future does not currently exist (de 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, 2004). When a woman is free “she has no other destiny than what she freely creates for herself” (de 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 pursue that goal and not rely solely on the actions of others to get her there.

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” (de Beauvoir, 1989, p. 684). de 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, p. 7) 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. Ruth 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, 2000).

The themes of ambiguity, conflict, and contradiction permeate *The Second Sex*, but nowhere more prominently than in the discussion of an independent woman. 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”

(de Beauvoir, 1989, 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” (de Beauvoir, 1989; Table II).

Sheila pursued a CA designation because she was good at math and because she “was a very practical person.” She wanted to get a job when she graduated. After working in a small accounting firm during her qualification period she moved to one of the Big 4 firms:

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 [of the Big 4 firm][. . .] 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 (emphasis added).

Sheila (an executive in her organization) told of several times during her career in which she took charge and made decisions to move or stay on the basis of goals that she established. She was not hesitant to leave a position when it appeared her career might become stalled or the work environment (situation) was not one that she desired to remain in.

Relevant questions	Accounts in the stories
How does the participant identify herself? To herself To others	Expression of career aspirations and expectations concerned with admission to the partnership
Does she express frustrations related to the organization and espoused expectations for desired behaviours?	Identification as a: professional, woman, mother or some combination of these
Did she challenge the organization and the expected behaviours?	Other possible identities
Did/does she feel she was treated “differently” because she is a woman?	The role opportunity [or lack thereof] played in career choice
Does the participant feel she was held back by the organization?	Manifestations of opportunity and success, i.e. what does opportunity look like?
Did the participant passively accept the organizational norms, rules and rituals?	Perceived and real challenges to obtaining career goals
Did the participant challenge the organizational arrangements?	Presence of mixed messages about behaviours and advancement
Did she accept the expected behaviours?	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”

**Table II.**  
Independent woman

Kathy had held several senior positions in industry and worked at two public accounting firms. While her story contained narratives concerned with the role of individuals and situations that might be viewed as obstacles to her career she accepted full responsibility for her choices:

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 reflecting on a point in her career when she turned down a promotion, partly because of pressure from her spouse, Kathy asked:

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.

In summary, participants in this paper described careers or parts of careers where they took responsibility for their career choices, challenged the status quo and left organizations when either individuals or the organization attempted to make choices on their behalf.

### *Institutions*

Society, as codified by man, decrees that woman is inferior (de 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). While de 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 limited discussion of work. I turned to other researchers to inform the development of this category of the framework, while keeping to de Beauvoir's concepts of other and otherness.

### *Institution of work*

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, 1994).

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 and 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, 1992). A woman, as other, cannot achieve the qualities of a real worker (Acker, 1990).

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 (Table III).

The presence of masculine norms and behaviours received little space in the narratives. Participants were more concerned with the value of the work performed in public accounting firms, particularly the audit function. They voiced their dissatisfaction with audit work in terms of the value provided to clients and lack of challenge to themselves. Amy, who had pursued an accounting designation on the basis of her strength in math and advice from her mother, told the following:

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].

Amy went on to work in other areas of a firm:

[...] [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* (emphasis added).

Similar narratives appeared in the stories of other participants. They left the audit function to work in other service areas of a firm or moved to smaller firms where the work was perceived to be more diverse and challenging. Beth had worked for the same organization for 25 years. In explaining her tenure she described her role, which had grown and evolved along with the organization to the point where she was now one of four senior executives responsible for managing the organization. She noted that she would have, in all probability left the organization if this evolution had not occurred. The participants questioned the value of the work performed for their clients and did not find it constructive in a feminist existentialist sense. This led them to seek out challenging and constructive work outside of public accounting firms. Perhaps, the

Relevant questions	Accounts in the stories
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]

**Table III.**  
Institution of work

“mundane, repetitious” nature of audit work that provides “no value to clients” is the something that is drawing women CAs away from public accounting firms. Further research is needed in an effort to better understand the relationship between audit work and withdrawal from accounting firms.

*Institution of motherhood*

de Beauvoir expressed very strong opinions about the institution of motherhood that some people, particularly mothers might find offensive and inflammatory. de Beauvoir (1979, cited in Simons and Benjamin (1979)) commented that maternity traps women who strive to be independent and turns them into slaves. While it is not 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” (de Beauvoir (1979), p. 17, cited in Simons and Benjamin (1979)). It has been argued (Veltman, 2006) that de Beauvoir was referring to the institution of motherhood as constructed by society that was the trap, not the act of mothering.

The identification and analysis of narratives concerned with being a mother and the role non-work obligations might play in the stories of career required that I pay as much, if not more attention to what was not said in the interviews. The large volume of literature concerned with non-work obligations and the plethora of benefits introduced in public accounting firms suggested that the stories would contain at least one if not more narratives concerned with this subject. About 8 of the 13 participants were mothers but stories of motherhood did not emerge in every story (Table IV):

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 (Kathy).

Ruth’s story contained narratives that specifically addressed her tensions resulting from her roles as a professional accountant and a mother. She 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’s narrative about her decision to return to her position in an organization on a part-time basis after maternity leave illustrates the intensity of her tension between work and motherhood:

Relevant questions	Accounts in the stories
How does the participant identify herself if she has a family?	Career stories incorporate references/sub-stories related to family and motherhood
Does she express frustrations related to conflicts and tensions between work and family?	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

**Table IV.**  
Institution of motherhood

And that was really perfect [part-time] because I had made a decision to not work full time. The reason being was [...] 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 (emphasis 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 does not 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 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 suggesting that there is something negative about having ambition or being perceived to have ambition, particularly if one is a woman and a mother. Yet, in the feminine existentialist future of de Beauvoir (1976, 1989), the setting of goals, making choices and taking responsibilities for attaining the goals suggests the presence of ambition.

Several other stories contained narratives concerned with the existence of tensions between career and being a mother. Unlike the perspective frequently found in the extant literature, which focuses on work-family conflict, the participants did not necessarily attribute their tensions to the workplace. Rather it was a self-generated internal tension in which they grappled with their desire (and need) to be engaged in challenging (constructive) work while dealing with societal expectations and perceptions of what being a mother entails. The presence of the tension described by the participants in this paper suggests that human resources policies such as flexible work hours may not, in the long-term reduce the number of women leaving public accounting firms.

It is more difficult to analyze the silences concerned with the subject of motherhood. Several participants made only passing mention of their family usually in response to my demographic questions. Multiple interpretations of the silences are possible, such as a perception that stories of career told by professionals do not include family or the separation of the front-stage (work/career) from the back-stage (non-work) areas of life (Goffman, 1959).

### Closing the gap

The narratives concerned with career decisions to leave public accounting firms (and other work organizations) advance our knowledge of the careers of women CAs in several ways. First, the narratives extend our understanding of better opportunities. The participants told of leaving one organization in search of challenging work, a desire to provide value – to their employers, clients, and most important from their perspective, themselves, and the potential for new and ongoing learning. These articulated reasons, all of which can be interpreted as better opportunities go beyond the more frequently attributed meaning – advancement and closes a gap that, in the past, left readers to bring their own interpretations to better opportunities.

Second, the stories directed our attention to the role played by the participants in their respective careers. It is particularly noteworthy that their careers, beginning with their decision to enter the accounting profession included both active and passive

career choices. A profile for career woman or prescription for becoming a career woman does not adequately address the uniqueness of individuals that manifests itself in career decisions. It is necessary to listen to individual voices to gain a more complete understanding of the role existentialist facticity and situation play. To date career literature, particularly the WIA literature has taken a universal perspective of women which has precluded insights to the role women play in constructing their careers.

Third, the stories of career were often silent on the subject of work-family conflicts although eight of the participants were mothers. When stories of motherhood or family did appear they did not follow the oft-described storyline of work creating conflicts for family. Rather described tensions and conflicts appeared in reaction to perceptions about society's expectations of a good mother or as identity conflicts between being a professional and a mother. Thus, despite the many recommendations for implementing work-family benefits to aid retention and the attention focused on women-friendly or family-friendly organizations in the research and business press the stories emerging in this study suggest these benefits have limited effect on the retention of women CAs in either public accounting firms or industry. Perhaps, it is time to move away from the work-family conflict storyline and redirect the research focus towards an understanding of the multiple contributors to women CAs' career decisions.

Collectively the stories reveal that there is not one something that affects a woman CA's decision to leave a work organization or change career direction. Rather there are many potential somethings that play a role in career decisions, which have previously been hidden or obscured due to the use of general categories or classifications. The stories in this study highlighted the complex nature of careers and career decisions suggesting that further research focused on the previously silenced voices is required.

I described the challenges faced when I began the analysis of the stories and the challenges I encountered in developing a theoretical framework underpinned by de Beauvoir's feminist existentialist philosophy. I believe that in facing these challenges and working through them my analysis and critique of the career narratives was richer. The use of the framework, I believe, contributed to a more in-depth analysis of the stories than I would have obtained without the framework.

A limitation in the presentation of any model or framework is its appearance as a linear, often one-dimensional model. In this paper, the development was more iterative in nature as I moved among the stories and between the stories and the framework. The need to approach the framework development and analysis of the stories from multiple directions was instrumental in the identification of the role of agency in the participants' career decisions. The movement also highlighted, in my mind, the philosophical point that passive choice or not making a choice is actually a choice in de Beauvoir's philosophy. Several participants discussed points in their careers when they did not actively make a choice or did nothing even when faced with a less desirable situation. These narratives and my resulting interpretations might have remained unexplored if I had not used the framework.

The critiques of de Beauvoir's work and the debate as to the currency of her work to the twenty-first century suggest that the use of feminist existentialist philosophy is not appropriate for or relevant to a study of the careers of women CAs. I agree with Calás and Smircich (2000), however, that there is still much to learn from de Beauvoir's work. The use of her philosophy in this study informed my analysis and critique of the stories that ultimately resulted in a more complete and in-depth understanding of the careers of

women CAs. The use of the framework in the examination of other professional careers and/or the careers of groups constructed as other, e.g. ethnic groups has the potential to significantly extend our knowledge of careers and career decisions.

Finally, working with de Beauvoir's feminist existentialist philosophy caused me to question some of my career decisions. I had to acknowledge that I had been passive at times, choosing not to make a choice or to let someone else make it for me. There were points during the process when I experienced personal feelings of discomfort about past career decisions. My personal career story and reflections on the use of de Beauvoir in analyzing the story are the subject for a future paper.

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**Corresponding author**

Peggy Wallace can be contacted at: [peggywallace@trentu.ca](mailto:peggywallace@trentu.ca)

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