



# Intra-professional hierarchies: the gendering of accounting specialisms in UK accountancy

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## Abstract

**Purpose** – Concomitant with the trend towards specialisation in UK accountancy and the rise of relatively separate formal spheres of professional work along formal specialisms such as tax, audit and management consultancy, women entered the profession in unprecedented numbers, but not evenly distributed across those specialisms. This paper aims to draw on the sociology of accountancy and feminist studies of the professions to show that specialisms have emerged through and, in turn, have been shaped and recreated by gender as well as other processes.

**Design/methodology/approach** – The paper's research approach combines the sociology of professions with critical gender studies. It draws on interviews, brochures, web pages, and results from a questionnaire survey to investigate professional identities within UK accountancy.

**Findings** – Accountants' self-articulated notions of professionalism in the different specialisms are gendered and ordered hierarchically. Gender is an encompassing conceptual frame for ordering discursive attributes of the different specialisms. Working long and unpredictable hours was central to accountants' understandings of their professional life. Socialising with clients was seen as functional in bringing new opportunities to the firm. Socialising with peers also was deemed important, especially in solving internal frictions and in controlling new entrants' behaviour in firms. The more "public" the ideology of a specialism, the more masculine it was perceived to be.

**Originality/value** – This study challenges the uniform representations of professional identities offered by previous studies. It suggests that gender offers a discursive and ideological frame of reference for accountancy whose relevance extends beyond the working practices of men and women to the very constitution of the profession. It does so with reference to an original mix of qualitative and quantitative data.

**Keywords** Gender, Accounting profession, Accounting specialisms

**Paper type** Research paper

## 1. Introduction

Over the last few decades the accounting profession in the Anglo Saxon context has undergone profound change. Developments such as the increasing numbers and success of women in various fields (Broadbent and Kirkham, 2008), the emergence of corporate social responsibility frameworks (Frost, 2007), the dawn of environmental and triple bottom line reporting as significant expertise areas in public firms (Davison and Warren, 2009), the demise of Arthur Anderson in the wake of the Enron debacle

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(Carnegie and Napier, 2010), the 2008 financial crisis (Sikka, 2009), the increased globalization of the world economy and accountants' expected role in its harmonization (Barrett *et al.*, 2005; Michael *et al.*, 2005), and the emergence of alternative routes to accountants' professionalization (Lester, 2009) are implicated in such changes. Most noticeable of all changes, has been an intensified division of professional labour (Institute of Chartered Accountants in England and Wales (ICAEW), 2012; KPMG, 2012; PWC, 2012; Brierley and Gwilliam, 2001; Daniels *et al.*, 1988). In the UK, as the largest accounting firms continued to reposition themselves in the markets for knowledge-based services, management consultancy and corporate finance, for example, became professional specialisms in their own right within the accounting profession next to the longer established services such as auditing and taxation (ICAEW, 2012; Tricker, 2002; Daniels *et al.*, 1988; Worsley, 1985; Tricker, 1983). In the process, it can be argued that accountancy's jurisdictional boundaries have continually been redrawn along commercial lines with significant implications for the profession's notions of professionalism and its widening membership base (FRC, 2011; Suddaby *et al.*, 2007; Cooper and Robson, 2006; Hanlon, 1994, 1997; Abbott, 1988). Within UK accountancy, the general accounting practitioner ceased to be the norm in the Big Firms[1]. A more detailed division of expert labour has become an important feature of organising work, certainly in the larger accounting firms and with regards to the faculties in which the professional institutes organize themselves. Whereas in the past the differentiation of expertise was based on informal distinctions of client experience and seniority levels, the UK profession now offers formally structured specialised career paths with distinctive trainee sub-cultures (Anderson-Gough *et al.*, 2002; KPMG, 2012; PWC, 2012).

The rise of relatively separate spheres of professional work within UK accountancy, especially amongst the Big Firms, coincided and was intertwined with another major change in the profession: an increasing representation of women (ICAEW, 2012). Between 1980 and 2010 the share of women in the membership of the ICAEW rose from 4 to 25 per cent[2]. However, women did not uniformly gain access to all areas of practice (Khalifa, 2004; Gammie and Gammie, 1995). Most noticeably, women's employment in personal tax was disproportionate to their employment in corporate finance or management consultancy (Khalifa, 2004). This trend is of great significance for accountancy because the increasing membership of women accountants might pose a threat to its ongoing professionalization project. Roberts and Coutts (1992, p. 386) argue that:

[...] the professions are involved in a continuing process of struggle; the struggle to improve their class position, the struggle to gain high status and the struggle to achieve market control and autonomy. This will have particular implications for professional women, since professions will be particularly sensitive to any perceived threat to their status.

Historically, the growth of women membership in professions has been associated with loss of professional status (Broadbent and Kirkham, 2008). Concentrating female employment in a niche, such as taxation, may seem expedient but ultimately does not protect the profession:

While the segregation of women into specific female niches within the professions may reduce the threat to patriarchy that women professionals pose, it could increase the threat to the position of the professions as a whole (Roberts and Coutts, 1992, p. 386).

Hence, the concept of gendered strategies of demarcation is potentially of great relevance to accountancy's evolution through the various aforementioned changes by way of greater divisions of professional labour. It constitutes the focus of this study of UK accountancy.

There are many useful studies that focussed on the emergence and continuing struggle of accountants to maintain a professional status and also many insightful studies that focussed on women within the profession. However, few in accounting took the concepts of gender and professionalization to be interrelated. Probably the most important contribution has been Kirkham and Loft (1993). They demonstrated the centrality of gender in the wider processes of constructing the professional accountant from the late nineteenth century to the first few decades in the twentieth century. Gendered notions were used to signify the equivalences and non-equivalences of accountants to other occupational groups as part of a wider professionalisation project. Their work is highly significant to this paper because it is concerned with similar processes – albeit amongst the accounting specialists of a single professional class. In another key contribution to our understanding of the enactment of gender in the reproduction of gender domination within accounting firms, Anderson-Gough *et al.* (2005) showed how certain notions of professionalism came to be understood as gendered in contemporary accounting firms. Extending the work of the above two papers, and in response to calls to study a still “under-investigated area” (Kornberger *et al.*, 2010; Czarniawska, 2008), this paper seeks to locate the performative aspect of gender within the differentiation of specialisms in accounting firms and the production of intra-professional hierarchies.

Focusing on gendered professional discourses in accountancy, this study uses interviews, brochures, web pages, and, to a lesser extent, results from a questionnaire survey to investigate professional identities within UK accountancy and explore some of the ways in which accounting specialisms have become gendered. Even though the employment statistics for accountancy in many countries have for a long time indicated, for example, that women are more likely to work in tax than, say, management consultancy, there has not been a scholarly discussion of the gendering of accountancy specialisms such as tax and management consultancy in similar ways as the gendering of nursing in medicine, to pick a well-known example. In order to establish the significance of gendered demarcation strategies this paper explores what professionalism means for accountants in their descriptions of day-to-day work life, to what extent those accounts convey differences among the professional identities of specialisms and to what extent the ways in which professionalism is articulated is a reflection of their incumbents' social characteristics in general, and gender in particular. Overall, the aim is to show how all those factors influence the intra-professional hierarchy among specialisms, and its gender implications.

To this end, this paper sets out with a review of accounting studies of notions of professionalism and stereotyping in professional work, as articulated by accountants. It is followed by a methodology section and an empirical section which presents findings on the hierarchical organisation of specialisms in firms and their gendering. The conclusion summarises some of the implications for accounting research and the profession, and develops suggestions for future research.



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## 2. Gender and professionalisation

Although functionalist studies and trait theorists provided the first systematic accounts of professions and formulated the basis for what we know now as the sociology of professions, the contention that professions existed because they serve society's needs has undergone a thorough critique (Abbott, 1988; Johnson, 1972). What unites trait theories is a focus on identifying the ideal characteristics against which all occupational groups might be assessed (Abbott, 1988). For example, Greenwood (1957) tried to identify traits that constituted the distinctiveness of occupational groups. Parsons (1954) saw professions as part of the rationalising tendencies in societies. Hughes (1958) focused on features of professions and how they came to distinguish them from other occupational groups. Functionalist and trait-theorist renderings of the profession obscured to a large extent the diversity of accountants' expertise and how we can identify accountants as a professional group (Abbott, 1988; Bucher and Strauss, 1961).

An elementary motivation for the pursuit of any demarcation strategy is the notion that professions can pursue their self-interest through occupational closure. For example, Marxist accounts defined professions as social mobility projects (Johnson, 1972; Freidson, 1970), and Weberian scholars focused on notions of closure and monopoly (Larkin, 1983; Parkin, 1974). Both types of analysis have emphasised the role of macro actors like class and the state and provided abstract explanations for the existence of professions. They did not take the role of micro processes to be central in the success of professionalisation projects. Behavioural aspects of such projects did not attract scholarly interest.

Important foundations for the notion of gendered demarcation strategies were developed by research into appearance-related aspects of professionalism. Symbolic interactionist approaches focussed on discourses rather than structures (Evetts, 2003a, b), enabling research into accountants' self-articulated identities and strategies of self-presentation and negotiations on professional status (Anderson-Gough *et al.*, 2005; Power, 1991; Goffman, 1961)[3]. In this vein, several studies have focused on the meanings of professionalism in accounting firms (Anderson-Gough *et al.*, 2002, 2005; Grey, 1998; Coffey, 1993, 1994; Dirsmith and Covaeski, 1985). Dirsmith and Covaeski (1985) emphasised the importance of non-formalised and non-rule oriented approaches for controlling professional behaviour in audit firms. Grey (1998) argued that articulating accountants' self-understandings of professionalism "implies a socialisation process", and that professionals' descriptions emphasised conduct related issues, like physical appearances, more than they emphasised demonstrating technical competence. Coffey (1993, 1994) found that the firms' image and personnel organisation was central to the socialisation of trainee accountants in a medium sized firm. Anderson-Gough *et al.* (1998a) considered the day-to-day aspects of the professional and organisational lives of accountants, especially in Big Firms, and identified sub-cultures within the different divisions in two of the Big Firms.

In a parallel stream of research gender has become an important theme in post-functionalist studies of professionalism in accounting[4]. While those studies marked a significant contribution to understanding professionalization projects within accounting and suggested a role for gender in understanding the identities of professional accountants, not many of them used gender as the main analytical concept to help explain professionalization as a process (Khalifa and Kirkham, 2009). In

particular, the roles of gender in the emergence of the new specialisms in accounting and the new intra-professional hierarchies has yet to be systematically explored. Little is still known about the micro-organizational processes that shape gender relations in general, and hierarchies within accounting firms, especially the Big Firms.

Anderson-Gough *et al.* (2005) attributed this to the difficulty in gaining access to firms that cite confidentiality and competitiveness to deny research access. An exception to this was Anderson-Gough *et al.* (2005, 1998a), who followed an ethnographic approach and interviewed a large number of trainees and accountants working in Big Firms. In their studies they showed that women were more affected than men by the particular notions of professionalism then current in the firms, especially those related to conduct and appearance. Importantly, they relate this to a de-emphasis of professional knowledge – an area in which accountancy examination results would suggest that women now dominate men. Also, Grey (1998) and Coffey (1994) showed how some of the rules governing appearance were more complex for women than for men. Parker (2008) argued that gendered characteristics constitute a major role in processes of strategic management and accounting.

This paper seeks to continue the inquiry into gender and accounting firms through a field study of some of the micro-processes as revealed in discourses that are implicated in the creation of gendered structures and hierarchies within audit firms. It follows from, and extends, in particular the work of Kirkham and Loft (1993), Kornberger *et al.* (2010) and Anderson-Gough *et al.* (2005) on the intertwinings of gender and professionalization. The paper also seeks to contribute to the wider debate on the sociology of professionalism, in particular the ways in which “the discourse of professionalism [is] used, not only by workers themselves, but by managers to discipline workers and workforces via mechanisms of occupational identity and self-control” (Aldridge and Evetts, 2003b, p. 16). Through interviews, survey and archival material, this paper analyses various aspects of professionalization within firms’ specialist areas in the tradition of extant research into the appearance-related aspects of professionalism. The focus is on the discursive practices and informal gendered components (Haynes, 2008; Anderson-Gough, 2005; Grey, 1994) such as appropriate socialising to fit the firm’s culture and being seen to fit work in a particular specialism.

Here, discourses are not only seen to be reflective of such gendered distinctions, but also help create and maintain such distinctions within audit firms. The visual, written and spoken discourses at the individual and institutional level, are seen as “[...] systematically-organised sets of statements which give expression to the meaning and values of an institution” (Kress, 1989, p. 6). The aim is to understand how specialisms may be constructed discursively, as well as materially, through gender as well as other processes. It is important to note that such gendered discourses are not seen as rooted in essentialist notions of characteristics linked to men and women. Rather, the gendering of the discourses and relations in audit firms is “dependent upon discursive and non-discursive practices into which are embedded consequences and effects, often unintentional, that have as their outcome various forms of gender inequality” (Anderson-Gough *et al.*, 2005, p. 471).

Influential discourses may contain more or less accurate depictions of social process. It is important to bear in mind that majority perceptions of the characteristics of different specialisms are not necessarily representative of their actual functioning.



Instead, gendered myths of men and women shape perceptions about those specialisms, and individual characteristics of specialisms constitute an important part of the conditions under which those specialisms function in practice (Reed and Buddeberg-Fischer, 2001; Gjerberg, 2001; Goldacre *et al.*, 1999; Richardson and Redfern, 2000). As such, taken-for-granted assumptions concerning the characteristics of working in certain specialisms, such as management consultancy being “highly demanding” or tax work “more suited for women”, deserve to be fundamentally questioned. After all, the notion of the profession has, historically, been highly gendered itself (Witz, 1987, 1992). The model of the nineteenth century European professional as independent practitioner, severed from the commitments of home and family in a separate office, from which he can undertake to serve the public, enshrined as the “professional” norm the conditions of work available to someone who was not the main care-giver to a family. Moreover, with their specific notions of public practice, the different professions associated to varying degrees discourses of objectivity, rationality, technology, and other perceived masculine characteristics.

### 3. A framework to understand intra-demarcation strategies within UK accountancy

The notion of accounting specialisms is central to the argument in this paper. In the context of the accounting profession a specialist had initially been defined as a “chartered accountant who had attained a defined standard of proficiency, understanding and knowledge of a branch of his [*sic*] profession beyond that expected of a CA in general” (Tricker, 1983, p. 110). Specialists can be mapped into the different service offerings of accounting firms (Jones, 1981), which may exist as training routes or working areas for their employees. Such mappings have evolved over time. Service offerings can differ between the Big Firms but in a recent trend summary (Fisher, 2011), they were grouped into seven service lines: audit and accounting, assurance, tax, advisory, transaction advisory, corporate recovery and corporate finance, and consultancy (Table I). Although there are more specialisations in a Big Firm context, medium sized and smaller firms also offer (a smaller array of) differentiated services to their clients.

Conceptually the complexity of specialisation as a concept lies in its “intrinsic fluidity” (Freidson, 2001). The reason is that “an activity can be defined as specialised only in relation [or by comparison] to something else” (p. 37). In the context of today’s division of labour in accounting firms, after the emergence of new “dynamic”

Firm	Audit and accounting	Assurance	Tax	Advisory	Transaction advisory	Corporate recovery and corporate finance	Consultancy
PwC	893		634	804			
Deloitte	628		511			355	459
KPMG	458		350	168		397	229
Ernst & Young		403	360	309	284		

**Note:** All figures in £ million  
**Source:** Fisher (2011, p. 29)

**Table I.**  
 How the Big Four  
 organise their businesses



specialisms, such as management consultancy, it may well be that those accountants who work as “general practitioners” in small firms are not recognised as “specialists”.

The main purpose of the paper is to understand how gendered discourses, not only reflect, but also contribute to shaping meanings attached to professionalism in UK accountancy specialisms. To better understand gendered identities of specialisms, it is important to go beyond the “highly specified indices of organisational environment” (Stewart, 1982, p. 302) and draw on wider debates on gender relations in professional spheres and society. For the divisions of expert labour originate beyond the institutional bounds of a single profession and “reflect and reconstitute the larger patterns of allocations and distribution in society and therefore represent additional points of tangency between organisations and society” (Stewart, 1982, p. 302). For example, such descriptions can reflect (rightly or wrongly) the socially constructed characteristics of their incumbents’ sex. Gender, therefore, does not refer to any biological distinctions between men and women. It is meant to signify the social construction that changes in relation to time and place. It is learned: “people acquire characteristics which are perceived as masculine or feminine” (Talbot, 1998, p. 7).

A key notion that organises the gendering of occupations is that occupations, or, in this case, accounting specialisms, are distinguished based on criteria that resembled or extended roles for men and women within private or public spheres. Such distinctions have been a primary concern for feminists in theorising divisions in “decisional or spatial” arrangements at home and at work (Higgins, 2000, p. 2). Sociological studies of the gendering of professional work in other professions have suggested that ideological beliefs held by individuals and institutions about women and the nature of the work that they can do are largely influenced by distinctions between the public and the private spheres of life, with women’s roles more associated with the private sphere (Britton, 2000; Crompton *et al.*, 1999; McDowell and Pringle, 1992; Witz, 1992; Acker, 1990; Crompton and Sanderson, 1990).

With the classification of women’s work as “private” comes a perceived low value. When women’s work is considered as a natural extension of their work from the private sphere, for example because it has “caring” characteristics (e.g. nursing), their contribution is often regarded as “natural” and still “private”. It becomes downgraded in comparison to men’s “public” work, and normally does not receive the same economic rewards or professional status that stereotypical jobs for men have (Chinkin, 2000).

Such undervaluing of women’s work in the public sphere is reinforced by constructions of citizenship that:

[...] concentrated upon civic duty (payment of taxes, military service, public office) from which women were excluded through the public/private dichotomy and the subordination of women within the family. At the same time, the role of men in the public sphere has been supported by divisions between productive and un(re)productive work (Chinkin, 2000, p. 33).

An important reason why the association with the public sphere is so significant is that it has been regarded as the source of reasoned discourse that has facilitated political democracy by elevating argument over status (Habermas, 1991).

A number of qualifications should be considered, however. Calhoun (1992, p. 3) pointed out that, at least in some historical variants, such discourses sought to privilege the interests of its participants. Fraser (2007) questioned the contemporary relevance of Habermas’ (1991) connection between public discourse and national citizenship in an age of trans-national discourses. What is the practical import of public

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discourse that is not structured to influence the behaviour of the nation state? Relatedly, what is the moral status of a nation state that excludes certain classes of immigrant residents from political participation (Benhabib, 2002)? More fundamentally, perhaps, such phenomena as blogging politicians (Wright, 2009) and electronically mediated, if not constituted, global protest movements (Langman, 2005) problematise public/private distinctions and point towards the fundamentally ideological nature of the notion of the “public sphere”, which in many practical contexts has been softened or even abolished. The persistent mobilisations of public/private distinctions in an age of tele-working and “informal” dress-down Fridays, for example, by insisting that employees of accounting firms put in face time at the office (Kornberger *et al.*, 2010) are one particular manifestation of this ideology. Kornberger *et al.* (2010) show the significance of such manifestations, for example, when they contribute to perverting organisational programmes to promote work-family balance (WFB).

For the accounting profession the notion of the public is central to the mission as “public accountancy”, that is, the assurance of the public that published accounts are truthful. Major crises, such as Enron, have not appeared to have strengthened the public spiritedness of accountants, especially in the increasingly commercialised Big Firms (Gendron and Spira, 2010). This study’s concern with the notion of the public in the context of the gendering of professional specialisms therefore affords an opportunity to research public spiritedness in accountancy from a previously unexamined angle.

Language can work in unobtrusive ways to structure people’s perception of social realities. Previous research in the sociology of other professions showed how language used, for example, for defining notions of professionalism was assembled through articulations of “indisputable” traits, which played a big role in the exclusion or inclusion of women (Witz, 1992)[5]. For the study of the gendering of accounting specialisms in this paper this means that notions like professionalism and specialisation cannot be taken for granted without questioning their meanings. The working hypothesis is that professions are projects of occupational closure. Professionalization discourses can affect how individuals see their career possibilities and the specialisms in which they choose to work. Current career choices in the accounting profession are a good example of the existing social effects of contestable professional discourses.

References to the accounting profession in this paper tend to draw on the context of UK accountancy because interviews, web site and archival material were collected from this domain. Although the interviews and published materials were collected with an interest in the profession in general, most of it reflected what happened in the Big Firms in the UK, especially those publications and web sites that were advertising careers in accounting. UK Government policy at the time of the research had adopted WFB policies, however, with little effect on gender equality:

Thus, while the nature of the policy mix that has developed in the UK – including services, leaves, and working hours – has held out considerable promise for achieving WFB policies that promote gender equality, in practice there is little evidence of movement in the direction of enabling men and women to choose a different pattern of paid and unpaid work. In large measure, this reflects the way in which policy aims have excluded the promotion of gender equality beyond increasing women’s labor market participation (Lewis and Campbell, 2007, p. 25).



Drawing on the above theoretical considerations, the paper endeavours to study the social constructions of specialisations that accompany the distinctions made between them, reflect to what extent those descriptions are gendered, and if they are devalued in any sense. Professional discourses in this instance are not seen as simply determined by powerful individuals or organizations. The paper is based on a qualitative, longitudinal study of discourses surrounding accounting specialisms as displayed by different groups, including individual professional accountants, human resources (HR) managers, the official pronouncements of audit and accounting firms and professional institutes, and relevant publications such as *Accountancy Magazine*.

To show more clearly the interplay between gender, professionalisation and exclusionary strategies, the paper builds on Witz's (1992) notion of gendered strategies of exclusion and demarcation. According to Witz (1992, pp. 162-163), such strategies "generate broad sweeping patterns of horizontal and vertical occupational sex segregation, respectively". While exclusionary strategies in the past were often aimed at limiting women's membership to prestigious professions, an internal demarcation strategy is aimed at maintaining the intra-occupational control. A strategy of internal demarcation is described by Witz (1992, p. 169) as a form of intra-professional control, which is an attempt by groups to distinguish between different types of skills, to gender these skills and to differentially evaluate these gendered bundles of skills. A study of an internal gendered division of labour would therefore switch focus from the complex history of accountants' struggle to secure professional status by the excluding women and other socially inferior groups through credentials (Kirkham and Loft, 1993) and concentrate on new forms of inequality in the context of much greater participation of women in accountancy. Patterns of male dominance have shifted from an explicit exclusionary strategy that aimed at preventing women from entering the profession through credentials to a subtler demarcation strategy that locates women in the less prestigious sections of a horizontal division of professional labour.

#### 4. Research methodology

Given the emphasis on discursive practices and discourses in particular, the study employed a qualitative approach that was based primarily on textual data. Data was collected by conducting interviews, distributing a large survey, and by examining brochures and publications of accounting firms and the profession for a number of years. Some visual data was also analysed, especially those images that were part of a document or a web site.

##### 4.1 Interviews

In total 75 interviews were conducted with 67 individuals, mostly between 2000 and 2004. Three of the interviews were carried out in 2010-2011, two of them with prior interviewees and one with a different person. Interviews were carried out to elicit views on professionalism in the daily life of accountants to see if the discursive meanings of accounting specialisms carried any gender connotations. The purpose of the later interviews was to look for any major changes to the discourses used to describe accounting career paths[6]. A computer aided qualitative data analysis software (CAQDAS) called Nud\*Ist was used to code and analyse interview transcripts. Table II summarises the interviewees' background.

**Table II.**  
Interviewees'  
demographics

Description	No.	Of which women	Years of experience in accounting
Accountants working for Big Firms	24	8	2-6
Accountants working for other firms	9	4	1-7
Partners in Big Firms	5	1	12-27
Accountants who work in industry	11	3	3-9
Senior HR managers in accounting firms	9	7	5-17
Recruitment agencies personnel	6	4	3-6
Representatives of accounting institutes	3	1	Not known
Total number of interviewees	67	28	–
Of which conducted over the phone	11	2	–
Of which tape recorded	41	19	–
Of which conducted with non-whites	4	1	–

Most interviews were conducted face to face and 11 over the phone. Interviewees were told that this is a study about accountants' career progression in different specialisms. During the interviews respondents understood that this included questions about the suitability of men and women for the specialisms. Variations in the job type, size of firm, seniority level, and specialism of interviewees meant that many relevant issues with regards to gender and professionalization were discussed. Overall, the variety of interviewees and interview contexts enhanced the richness of the data and gave a more inclusive picture of UK accountancy.

The division of expert labour within audit firms' follows functional areas. Accounting interviewees mainly trained or worked in audit because this has been the main route into professional accountancy. Some had exposure to other specialisms either through a secondment or by working in it.

#### 4.2 Archival data

The study also analysed recruitment brochures of UK accounting firms and firms' web sites, publications from the major accounting institutes, brochures from recruitment agencies. Table III shows the sources and numbers of publications reviewed.

In addition, the magazine *Accountancy* and some other professional publications, such as *Accountancy Age*, between the period 1996 and 2011, were analysed. Aside from the main function of understanding the structure of specialisms and meanings attached to them, the brochures, web sites and publications were used in two ways. First, to inform the conduct of interviews and the construction of the survey (especially

Publication type	Number	Historical span
Firms' recruitment brochures	34	1997-2010
Firms' internal recruitment evaluation forms	5	1998-2001
ICAEW publications for graduates	41	1998-2010
Recruitment agencies' publications on accounting	29	2002-2009
Web pages of UK based firms, institutes and recruitment agencies (eight accounting/audit firms, five accounting institutes, three recruitment agencies and career advisors). For each of these I analysed the home page and drilled down two levels on each link	768	1996-2011

**Table III.**  
Web sites, brochures and  
publications examined

during the initial stages of the research), and second, they were examined to look for any linguistic or image biases that misrepresented women. Linguistic and image bias was defined by three criteria: whether men and women are treated differently, if the differing treatment is less favourable to women, and whether the basis of difference is gender/sex related. Based on previous studies (Linell, 2005; Kings, 1991), a form was devised for recording the types of biases that might exist in these publications. The form contained two sections[7], focusing on linguistic and image biases, which could shed light onto how specialisms might be portrayed in gendered ways. The overall aim was to find out if specialisms were represented differently and, if so, in a gendered manner.

#### 4.3 Survey

A survey was sent to a sample of 8,220 members of the ICAEW. The ICAEW membership was targeted because the ICAEW is the largest of the British accounting institutes and it publishes an annual membership directory that was used for drawing the survey sample by selecting every tenth name in the alphabetical list. 2,465 responses were received, representing a 30 per cent response rate which is an acceptable response rate in comparison to other studies in the area (Paisey and Paisey, 1995; Davidson and Dalby, 1996; Trapp *et al.*, 1989). Useable responses represented 30 per cent. Most of the respondents were males (64 per cent) and within the age range 31-50 (59 per cent). 70 per cent of the respondents held an academic degree and 82 per cent worked on a full-time basis. 54 per cent of them worked in Big Firms. In addition to collecting demographical information about accountants, that could not be obtained from any of the accounting institutes, the purpose of the survey was to investigate issues related to the career choices of men and women in the accountancy profession. It examined why individuals choose to specialise in different areas of work in accounting firms and explored some of the stereotypes relating to men and women in the profession and the respondents' perceptions about the characteristics of different specialisms.

The combination of methods used in the project reflects its exploratory nature. Interviews were used in part to suggest issues that could then be quantitatively approached through the survey. They were also used to explore in some detail the lived experiences and perceptions of accountancy professionals. The different methods also helped to explore facts, representations and ideas from different participants in the wider accounting arena. The survey was addressed to ICAEW members across a spectrum of professional accountants. The interviews also involved practicing accountants, but equally gave access to representatives of the accountancy institutes, selected functional members of accounting firms, notably in HR and training, and independent recruitment agents. The brochures gave insights into the public self-representations of accounting firms and professional institutes.

### 5. Gendered strategies of internal demarcation: sex stereotyping in big UK accounting firms and the status of specialisms

This section discusses accountants' articulations of professionalism that are rooted in the functional separation of the different areas of expertise in the big accounting firms in the UK. The purpose is to find out if specialisms such as management consultancy, corporate finance, auditing, personal tax, corporate tax, and corporate recovery are



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seen as different, and if those differences convey gendered understandings which can be valued or devalued, based on their gender. Historically, such distinctions were a major feature of closure projects in accounting. For example, in the course of accounting becoming a profession, such distinctions were made between accountants and bookkeepers (Kirkham and Loft, 1993) and at the same time men and women. Although exclusionary strategies based on credentials are no longer at play in stopping women from entering the profession, sex stratification by areas of expertise is often not as visible. Reskin (1984) and Stewart (1982) argue that is because culturally we take for granted that most adults in industrialised societies have equal chances of accessing jobs.

The section is organised following Witz's (1992) analysis of intra-demarcation strategies for horizontal divisions of labour within a profession. The three elements of Witz's framework with regards to this study of intra-demarcation of accountancy specialisms are:

- (1) establish perceived differences between specialisms;
- (2) gender those differences; and
- (3) show that feminine gendered specialisms are devalued.

The first subsection seeks to demonstrate that the specialisms within accountancy are regarded as different. The differences discussed will offer a preview of what the later sections will seek to establish as gendering. The second subsection offers a more detailed discussion of three forms of perceived time commitment of professionals through which specialisms are gendered. The gendered identity of specialisms made it possible for the respondents to envisage the sex of the occupants, which in future might affect women's mobility into prestigious specialisms and highly rewarding specialisms. It also seeks to demonstrate that such genderings are valued negatively and perceived as less professional.

### *5.1 Gendered intra-divisions of expert labour in accounting specialisms*

Tax doesn't always get a great press as a career choice – visions of paper pushing and calculators but of course, it is not like that (Francesca Lagerberg, Head of Tax, Grant Thornton)[8].

I would think corporate recovery is more male orientated. Tax suits women more, especially those with families (Woman, HR manager, in a medium sized firm).

If you spend 6 months on the client's premises, which happen to be away from your office and home, it may not be the right thing for a woman (Man, Corporate Finance, in a Big Firm).

This subsection will show that interviewees and survey respondents shared a common understanding about what a specialism is, who is more eligible to work in them and the likelihood of success or failure given certain social factors in a professional's background.

Evidence of the perceived suitability of different specialisms for men and women is taken from the survey described in Section 4.3 and presented in Table IV. Personal tax stood out as the specialism that was regarded as both most suitable for women and most unsuitable for men. It stands to reason that personal tax is the specialism that can be shown to be most clearly gendered feminine later on in this paper. Using the example of personal tax, the remainder of this section offers some illustrations of

**Table IV.**  
Respondents' perceptions  
of whether men and  
women are better or less  
suited to work in certain  
specialisms (with Pearson  
chi-square)

Specialism		Less suited (per cent)	No difference (per cent)	Better suited (per cent)	Value	df	Sig. (two-sided)
Auditing	Men	2	87	11	3.5	2	0.2
	Women	3	85	12			
Corporate tax	Men	2	86	12	58.9	2	0
	Women	4	91	4			
Personal tax	Men	11	87	2	286.7	2	0
	Women	0	82	17			
Corporate finance	Men	1	76	23	317.3	2	0
	Women	16	79	5			
Management consultancy	Men	1	79	20	238.7	2	0
	Women	13	82	5			
Corporate recovery	Men	2	72	27	536.8	2	0
	Women	25	74	1			
IT services	Men	8	84	8	26.9	2	0
	Women	10	87	3			

perceived work and work-related characteristics that have been identified as markers of the sub-cultures of specialisms (Anderson-Gough *et al.*, 1998a).

In my discussions with interviewees women were presented as lacking characteristics deemed important in the specialisms seen by the survey respondents as more suitable for men, such as management consultancy (e.g. availability for long working hours, independence) – with implications for the kind of jobs available to them (Pateman, 1983). This was the dominant view. No interviewee portrayed the specialisms deemed by the survey respondents as more suitable for men, such as management consultancy, as “friendly” work environments:

[...] there are still constraints, and I think particularly in that sort of [management consultancy] working day, when it's 16 hours or whatever, you know, a lot of women just wouldn't handle it – it's much easier, I think, for a man (Woman, senior representative of an accounting institute).

Interviewees frequently asserted the facticity of a “hostile” work environment (Kornberger *et al.*, 2010) as if the “environment” or the “clients” could somehow impose working conditions on accountancy professionals. No interviewee acknowledged that the work environment was co-constructed by the policies and procedures of the accounting firms and the working cultures that they themselves engaged in.

The large proportion of women working in personal tax led respondents to associate attention to detail with professional work in personal tax instead of the technical abilities and expertise required to do personal tax work:

It may be their [women's] attention to detail. I think generally women are very good at attention to detail [...] (Woman, audit senior, in a Big Five firm)

They have to be really detailed to do tax [...] you do not have the same contact with clients as in audit, not much variety and the day to day moving. It's much more routine and much more techie [...] I mean technically orientated (Man, audit trainee, in a medium sized firm).



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In the second quote attention to detail is further associated with the label mundane routine work. By contrast the routine of audit assignments is described as “day to day moving”.

Distinctions made by interviewees between what they construed as “private” and “public” specialisms were related to client interaction and also client size. Most of the respondents depicted personal tax in a way that evoked the absence of the direct contact with clients, in contrast with work in other divisions:

I suppose the role of tax consultancy is more office based than client facing. Perhaps, it's more laid back and relaxed (Man, director of the ICAEW).

The absence of the direct contact with clients prompted associations of associate tax work with characteristics of the private sphere (“laid back”, “relaxed”).

Such associations with the private sphere were significant because they gave rise to further notions as to why women might not want to be exposed to clients. Work in the less exposed sphere of the office was seen to offer protection to women that they used to have when their activities were confined to the household:

Most women auditors will be quite young and fairly attractive, and the people whom they deal with are probably older and fairly relaxed about what they say [...] Put it this way: if you stay in the office more, you are less likely to meet people and less likely to get harassed (Man, audit manger, in a Big Firm).

The ideological nature of such constructions is betrayed by the statistics that show the prevalence of sexual attacks of women in the home and the family (Walby and Allen, 2004).

The characteristics that were mapped onto the private/public distinctions among specialisms also implied that personal tax has a different culture. Expressions of culture were seen, for example, in dress codes and the extent of staged professional behaviour in front of clients (Anderson-Gough *et al.*, 2005). This interviewee described how tax specialists might not be required to comply with what he considered established codes of appearance at work:

Most people in tax that I knew were slightly fat, balding men, who wore three-piece suits. There seemed to be a stereotype, to work in tax in KPMG, you had to be slightly fat and wear a three-piece suit (Man, audit trainee, in a medium sized firm).

In the context of a profession that, in practice, defines professionalism with reference to outer appearances more than technical knowledge (Anderson-Gough *et al.*, 2005) comments on dress sense constituted a significant claim.

Appeals to outer experience were also used in an exaggerated fashion by those seeking to promote tax work. The TaxWorking initiative[9] displayed from at least 2002 until 2012 a highly stylised image of a young woman and a young man who are implicitly portrayed as taxation experts. Over half of the image is blue cloudless sky, both people wear sunglasses and the immediate background of the two people is filled by a private jet, suggesting they are standing on an airfield. Those elements of the image appeal to a lifestyle in the sun and lavish expenditure. The woman is dressed very fashionably in a tight black leather jacket and black pants, both of which emphasise her figure. The man is in the background and his image only about two third the size of the woman. His three or four-button single breasted black suit is visible in less detail and has a fashionable rather than conservative cut. The headline, located in the blue sky, refers to



the people as “future jet-setters”. The man and the woman might be wealthy individuals about to travel by private plane in smart casual dress. The only sign that they might be on a business trip is the woman’s somewhat boxy, half-hidden shoulder bag, suggesting perhaps a computer or files. The image’s appeal to a glamorous working environment is grounded in a careful blurring of the public/private divide through the display of smart casual clothing, fashionable sunglasses, an expensive lifestyle in the sun, and just a hint of office work. They look at the camera but their bodies are half turned towards the (waiting) private jet, appearing to invite the viewer to join them in a “high-flying” career in taxation (Figure 1).

Such promotional material jarred with the perceptions of interviewees who felt that personal tax ran counter to expectations of commercialism:

Tax is much more difficult to come out of and go into the business environment, there is less flexibility in the long run than audit, it’s not as commercial as audit (Man, qualified as an accountant, now works in corporate finance in industry).

Commercialism and flexibility were seen to be particularly desirable in the context of the high and mostly voluntary labour turnover among junior accounting professionals in particular.

In summary, even though there were organized attempts by the profession to “dispel the stereotypical image of tax as dull and boring” (*Accountancy Magazine*,



Figure 1.  
Promotional material from  
the TaxWorking initiative

**Note:** This image has appeared online since 2002  
([www.taxworking.org/](http://www.taxworking.org/), accessed on 30 June 2012)

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2003, p. 5), for example, by marketing images of tax professionals as “jet setters,” in parallel with management consultants (Figure 1), personal tax was seen as possessing less prestige. Interviewees stressed the private setting of personal tax with regards to its supposed emphasis on attention to detail in a routine task environment, the supposed protection offered by a private sphere that remains at a distance from clients, and a marginal culture that is seen to lack staged professional behaviour. The ascribed lack of commercialism also suggested that it suits women more. Based on such distinctions between the specialisms, together with ones that will be detailed in the coming section, this paper seeks to show that the distinctions not only reflected the social characteristics of the specialisms’ incumbents but produced a characterisation of the specialisms themselves as gendered.

### *5.2 The gendering and devaluing of specialisms and skills: three perspectives on time commitment*

This section describes the gendering and devaluing of the gendered descriptions of specialisms from three perspectives, all of which are all linked to notions of time commitment as perceived by interviewees. A seemingly gender-neutral concept, time commitment has come to be understood in ways that are based on masculine working norms in accounting (Kornberger *et al.*, 2010; Witz, 1992; Spencer and Podmore, 1987). Time commitment is a concept central to professional work because it signals the ability to leave behind the private obligations of care-giving and embrace the public role of the masculine gendered professional, notwithstanding the increasingly ideological nature of the notion of a distinct “public sphere” (Fraser, 2007; Calhoun, 1992). The significance of conveying commitment as part of organisational practice in general, but also in particular to specific specialisms emerged as a major distinguishing factor for my interviewees. Client interaction was seen as central to defining commitment. Professionals working, for example, in management consultancy were regarded as different from professionals who work in personal tax because they are not only expected to use their work time to accommodate the requirements of the job but also be willing to sacrifice their private time to socialise with clients and peers (Anderson-Gough, 1998a).

#### *5.2.1 Putting in face time: normalising overwork and day-to-day commitment*

Corporate Finance is not for wimps![10]

Talking with the interviewees about certain specialisms conveyed very distinctive macho images. This included visible commitment through long working hours as essential to one’s success (Kornberger *et al.*, 2010):

Always very, very hard working, ridiculously hard working. I have never seen a management consultant working short hours (Woman, manager in auditing, in a Big Firm).

Conversely, for some the flexible work arrangements that were available in personal tax signalled lower commitment:

[In tax] you do not have to show the same level of commitment like in audit (Woman, trainee in audit, in a Big Firm).

But interviewees were also aware that long hours were not always caused by a high workload. Interviewees often talked about the negative images associated with parting

from group norms of working long hours even if one tries to make up for it by working more efficiently or at different times:

Say for instance, you're a woman and you've got a family and you have to leave every day at four o'clock to go and pick your children up, and everybody else doesn't leave till 7.30, maybe eight. I think what tends to happen is that people start to talk [...] I know some people who condense their day more, prioritise the work more, have less social breaks and get their heads down and do it that way, that still does not stop people from talking when you leave early. I mean in this kind of environment, most people have laptops, so you could work at home when the kids have gone to bed anyway, if that's really what you want to do [...] (Woman, manager in personal tax, in a Big Firm).

Only one other interviewee articulated the ideological nature of the public/private distinction so clearly. The social reality at work was that commitment was understood as long working hours. It entailed expectations that could not always be met by individuals with care obligations. Those who were not visibly investing similar amounts of time on the job, mostly identified as women, were not considered equally professional to those who worked in specialisms where long hours of face time were the norm.

Relatedly, interviewees sometimes confused the number of working hours with their predictability:

Probably they work less hours in tax, they work from 9-5:30 but in corporate recovery if the manager says you have to stay up to midnight tonight you have to stay till midnight tonight (Woman, regional HR director, in a Big Firm).

Such statements ignored the fact that professionals who worked until midnight might take off the following morning and, conversely, that those who leave at 5:30 might work at home. The need to distinguish more carefully between putting in face time in the evenings and total hours worked is suggested by the survey results of this research project. It showed that self-reported work hours in personal tax were higher than in consulting and corporate finance, for example.

Through such confusion of the number of working hours and their predictability, statements like the above projected an understanding to commitment that evoked resemblances with other high status professions like medicine and law. Just as medical doctors are expected to be on-call at all hours, professionals in corporate recovery and management consultancy were expected to:

[...] suddenly get called in for advice (man, audit partner, in a Big Firm)

by firms. Therefore:

[...] the central management consultancy department in London needs to have access to you all the time (woman, HR manager in a Big Firm)

in view of the fact that "you see business life and death and get to perform emergency surgery"[11].

A management consultant explained why he thought that colleagues in the tax department worked less. To him it was due to the nature of their jobs:

[...] very much letters to the [Inland] Revenue and letters to clients, rather than actually going out and having face to face meetings (Man, senior in management consultancy, in a Big Firm).



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He regarded the personal tax department as a zone in which expectations were lower. None of the interviewees said or indicated that personal tax specialists worked more than other specialists. Likewise, none suggested that the work environment in personal tax presented any specific difficulties. For example, the complexity of tax regulation was never portrayed as a formidable intellectual challenge requiring great familiarity with the rules and tacit knowledge grown out of many years of practice (Sternberg and Horvath, 1999). Instead, it was characterised as routine and technical, thereby playing to perceived feminine characteristics.

The social construction of long work hours as commitment was to an extent institutionalized through the firms' accounting for employee time. A female interviewee explained how, as a newly qualified auditor, she often found herself without enough tasks to fill her work time on audit assignments. However, her manager demanded that her time sheets showed her doing something valuable for his team:

That's because the way that the firm works – all the time we have to fill out timesheets for every quarter of an hour we do, so the way that the manager for the group will be assessed is on how many hours of chargeable time his staff in the group will do. So he's motivated by that, and if he has staff that aren't out on chargeable work, or just sitting in the office not doing anything, then that brings down his level of hours. So he needs – it doesn't really matter what the person's on for him, but as long as that person's doing something somewhere which has a chargeable code. So I managed to network and find an opportunity within tax, which was chargeable, and therefore he was quite fine with that (Woman, senior manager in personal tax, in a Big Firm).

In the end, her search for work lead her to change divisions for good. This firm had created a culture of time commodification (McGlynn, 1998). Accountants were encouraged to pretend to be doing something valuable with their time[12]. Another way of demonstrating commitment through long reported working hours was to make them up.

Whilst these notions of commitment in relation to face time posed as merely functional and not gender specific one can see how those very notions of commitment privilege one-sided gender biased notions of professionalism. They have implications for individuals, specialisms and the profession in general. First, accountants (men and women) with social responsibilities will not be able to comply with these norms. They are considered less likely to contribute to firms' success and are therefore less likely to be promoted. Second, privileging those notions of professionalism has implications for internal rankings of specialisms within firms that divide them into more and less demanding specialisms with differential prestige and rewards. Lastly, and at a broader professional level, there is a danger of marginalising alternative ways of enacting professionalism and conveying commitment, such as independence of judgement or technical competence. The gendered notions of commitment expressed in this subsection betray also a deeply ideological concept of a public/private sphere divide that can be technically overcome through information and communication technology, and organisationally through flexible working hours. Its persistence is intertwined with the discursive devaluation of feminine gendered occupational spaces.

5.2.2 *Fast tracks and "mummy tracks"*[13]: *work intermittency in the long future.* The stereotypical expectation that women at some point in their lives will opt for having a family and children loomed large in descriptions why personal tax was more

suited for women. Interviewees' descriptions projected future scenarios which emphasised the expected intermittency of women's work:

I think it's a matter of time [before women have families]. In ten years time they will be [...] I think a lot settle down and do have kids, I think there is a fair number of people that I know as well, who want to be, would like to be a traditional house wife. I certainly know a lot of females and that's pretty much their intention [...] it's a matter of choice (Man, trainee in corporate recovery, in a Big Firm).

I think that women have a lot – a lot to balance, and I think if you want a family you've got – you've got quite a lot to balance, and I think it is very hard to have a high-powered career and family, in today's society, and so I think – yes, that there is probably a bit of a career choice in there somewhere, in that you have to make a decision – do you want a family or do you want a career, or can you manage both, and if you can manage both, then – yes, you'll find it very, very hard, but if you're that determined, you'll probably make it through anyway (Woman, qualified as an accountant, now works in industry).

For men and women alike, a “balanced person”, someone who can balance work and family life, has become an important topic of discussion among accounting practitioners (Pocock, 2003; Simms, 2003; Fisher, 2000) and in training institutes[14] as well as Big Firms. However, the current state of flexible work arrangements that are apparently meant to ease the burden of combining a career with caring for a family, have greater social costs for women than for men (Kornberger *et al.*, 2010). That is because the image of an ideal worker in these firms is still a man with a “well packaged wife” (Grey, 1998) to help with domestic responsibilities at home. Moreover, there is considerable concern that the work-life balance has lost significance in the wake of the 2008 financial crisis (Hinds, 2011).

Some interviewees mentioned that one of the ways to deal with the high demands on their time and unsatisfactory working conditions was to change to a specialism known to offer flexible work time, such as personal tax. This resonates with trends in other professions:

The greater the proportion of long hours jobs in any labour market, the more carers are forced into “mummy tracks” that keep them away from long hours and lock them into second class jobs. Further, when their male partners hold long hours jobs, women are more strongly pushed into “accommodation” strategies in the labour market – taking casual work, short-term jobs, and lower status jobs that give them “flexible” availability to work around their partners, remembering that many of their hours are unpredictable. There are, therefore, multiple factors arising from long hours that foster and embed the secondary labour status of mothers, and push them towards a “mummy track” (The Law Society, 2002).

In theory, seeking flexible work arrangement should not a priori have detrimental effects on the professional status of these individuals or for those specialisms that have more flexible work arrangements, as many employers have been making provisions for professionals to balance their work and life (Lewis and Campbell, 2007). Interviewees in this study suggested that personal tax was particularly suitable for women because they expected women to seek to compromise between having a career and a family:

Tax is more flexible if you want to have a family in terms of, you know, working from home (Woman, corporate tax trainee, in a Big Firm).

[...] Eventually when women want to work part-time, I reckon it would be easier in tax than audit (Man, corporate finance, in a Big Firm).



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Interviewees did not suggest any other specialism as particularly suited to women or flexible working arrangements. The main reason they gave for the perceived suitability of personal tax was that its clients, individuals and small companies, did not need their tax specialists to devote long irregular hours of work to meet their demands. The corporate clients of other specialisms were regarded as more demanding.

Also, tasks were seen to be more easily transferred between staff in tax than in other specialisms, both at junior staff and at partner level:

I'm trying to think of the partners who I know who've done part-time working and they've normally been female and most, more of them have been in tax than elsewhere. And I think it is probably more manageable because you tend to have more clients and you can, instead of having one big client that just takes over for a long period and you just have to give, you know 36 hours a day (laughter) over a four week period and [then] it's quiet, in tax there are lots and lots of small ones. And so any one, even if it demands a lot, it's unlikely to be for more than for two or three days and you can always team [up] (Man, audit partner, in a Big Firm).

Neither this, nor any other interviewee, thought through how the short four-week spikes in the demand for intensive audit work, for example, could be managed by "teaming up". Clients were presented as making non-negotiable demands, as if the timing, length, staffing, and, importantly, pricing of audit assignments were not a matter of negotiation between the firm and the client.

By contrast management consultancy was not regarded to lend itself to the flexible arrangements that were sometimes desirable from a family point of view:

We consider each application on its merit, and as long as it's viable in terms of the business, that's fine. I know people who have decided to take six or twelve months off to be with their children, which is fine, but if you are working in management consultancy, it's difficult because our central management consultancy department in London needs to have access to you all the time (Woman, HR director at the national level, in a Big Firm).

Echoing the comparison of management consultants with medical doctors generalisations are presented as fact. No formal company rules in any of the firms in which the interviewees of this study worked prevented accountants in specialisms other than personal tax from pursuing flexible work arrangements.

Although part time and flexible time work arrangements are becoming more acceptable in accounting firms, in 2010 the Office of National Statistics showed that only 12 per cent of men who were in employment worked part-time, compared with 43 per cent of women (Gallhofer *et al.*, 2011). Also, qualitative research done recently on ICAEW members has shown that women who took such plans damaged their career prospects (Smithson and Stokoe, 2005; Smithson *et al.*, 2004). Men tended to defer taking up such arrangements until they progressed further in their career.

This was echoed by the observations from HR managers, who said even though such arrangements are available to everyone, men do not take them:

We get requests for part-time work, or working from home, you know – term-time working, all these sort of things that are for women with families, usually. They are for men, too [...] but I don't know of any men who work on a part-time basis, and its not "cause we'd have said 'no'". I've just never known us to be asked. If that's what they have decided to do there is actually family friendly policies, you know (Woman, HR manager, in a medium sized firm, London).



The ideological character of macho accountancy is revealed in two ways, by the availability of flexible work arrangements and the failure men to make use of them. Accountants get socialised very powerfully into thinking that it is an important part of professional behaviour to demonstrate presence.

Accounting firms have also economic reasons for distinguishing between fast track and mummy track employees. When “balancing work and life” holds the prospect of adding to the costs of accounting firms by preventing them from fully exploiting the investment in their most productive employees in fast tracks like corporate finance and management consultancy, identifying lower-investment employees (women) for mummy tracks presents an attractive use of resources (Lommerud and Vagstad, 2000)[15]:

Suppose there are two types of jobs, “fast track” and “slow track” jobs. A worker is placed on the fast track if a fixed investment, paid by the firm, is undertaken. Future wages are incontractible at the time of investment, and assumed to be set ex post through bargaining. The firm then gets a fraction of the value produced by any given employee. This value in turn depends on the (known) ability of the person, but also on his or her future “effort.” “Effort” is to be interpreted broadly – for instance to include the willingness to work odd hours and not taking leaves in connection with childbirths. The employers only install those on the fast track whose expected output is so large that the investment cost is recouped (2000, p. 1).

Perversely, the existence of seemingly “family-friendly” flexible work arrangements can contribute to gender inequality. “Mummy tracks” polarise between specialisms and, thereby, add to the inflexibility of balancing work and family. It is difficult for professionals to ask for “a bit of” family friendliness if you are in a fast track specialism like corporate finance or management consultancy. Exit from fast track professional work is the main option and it means suffering the bad connotations and the financial disadvantages of a “mummy track” specialism. At the same time, firms limit the costs of installing flexible work arrangements across all specialisms by shifting the social and financial costs of flexible work arrangements to individuals and to personal tax as a specialism.

In summary, the pervasiveness of certain institutional norms in some specialisms in accounting firms not only discouraged professionals from opting for flexible work arrangement but also led to the branding of personal tax as a “mummy track” job, known to hold lesser financial and career rewards and be more accommodating of family demands. The relative professional status of personal tax is considered lower than other specialisms in accounting firms since people who work in these areas are not regarded as showing the same levels of commitment. The existence of “mummy tracks” in accounting firms produces social inequalities between the genders and the sexes in general and also between the relative statuses of specialisms in firms. At the individual’s level “mummy tracks” are the obvious choices of some employers when making decisions on where to employ women, even if they do not have children yet (Reskin, 1984), but also men who exhibit strong interests and obligations outside work and who would be gendered feminine.

### *5.2.3 After hours: male homosociability*

When you join KPMG, you become part of a community where teamwork isn’t limited to business hours. Playing together makes it that much easier to work together, and the rich after-hours life of the firm is one of the keys to KPMG’s professional vitality. From sporting days to black-tie dinners, KPMG’s calendar is filled with social events where we consolidate

old friendships and build new ones – and have a great time doing it. Whether you're interested in football or fun runs, theatre or contemporary art, or just a relaxed drink with friends, you'll find colleagues and a KPMG event to match your enthusiasm.

We have teams representing the firm in soccer, rugby, tennis, netball, hockey, and cricket competitions and we frequently hold one-off challenges against clients or other Big Six firms. For those looking for more relaxing pursuits there is a choir, darts team and sailing association[16].

The third notion of time commitment through which specialisms have been gendered refers to the time demanded for, strictly speaking, non-work activities, with colleagues and/or clients, during evenings, weekends, or even short “holidays” (for example, to attend sports events) away from the normal places of work.

Although the phrase “old boys network” has been gradually replaced by “homosociability” in the academic literature, both carry the same negative connotations for women who are excluded from informal social gatherings, due to family or social commitments. Davies (2001), referring to Risberg (1998), defines male homosociability as:

[...] men at workplaces, despite internal antagonisms and different positions in the hierarchy, behave unitedly in front of women and in so doing maintain their position of power (Davies, 2001, p. 7).

Although the importance of networking and social gatherings vary between the different specialisms, Savage and Witz (1992) have argued that it is the very nature of these gatherings that helped men accumulate social capital and build informal relations with their superiors.

The importance of the success or failure of professional men and women may depend as much upon their socialising and networking as on their work abilities. For example, some interviewees in this study highlighted the ability to socialise with clients as more important than technical expertise in some specialisms (e.g. management consultancy).

In accounting, Andersen-Gough *et al.* (1998b) pointed out that while audit trainees socialise regularly after work on Fridays and attached more significance to end-of-assignment socialising, tax trainees socialised much less. In this study, interviewees confirmed this. They also pointed out that tax specialists socialised differently from the other specialisms. Outside socialising is more prevalent in management consultancy and auditing. Inside socialising, with peers during lunch breaks, is more common in the personal tax department where most of the work happens in the firms' offices.

Outside socialising is sometimes considered functional in attracting more clients to the firm. As one of the interviewees commented, having good interpersonal skills is crucial to bringing business to the firm:

Always think about it sort of – you know, people sitting around wine bars thinking “ah well, you must be in audit, so I'd better make sure I have your business card” [...] with management consultancy, you know, there's a need to at least discuss issues with clients as to where there may be more opportunities for the firm to rake in the money (Man, management consultancy, in a Big Firm).

In my interviews, the phrase “good interpersonal skills” was normally taken to mean one's ability to socialise with colleagues and clients, rather than getting on well with



people generally. In this way the phrase assumed a particular gendered meaning in the context of presumed gendered communication qualities: many interviewees commented that most women tend to be:

Very much sort of the people's person, very caring, very understanding, while there will be some who are not like that at all. I think its good to have that contrast I suppose (Woman, HR manager, in a Big Firm).

Most men on the other hand:

Do not seem to be as tolerant as women, and I think that with women people find them more approachable, especially if they have problems, because some of our managers here can be quite abrupt. Definitely a female would find it easier to talk to a female (Woman, audit partner, in a Big Firm).

Yet looking more closely at how interviewees described occasions on which interpersonal skills would be used highlighted that individual qualities, such as the ones described in the previous two interview excerpts, are only one aspect of the notion of interpersonal skills. The interviewees' understanding of interpersonal skills favoured certain modes of socialising and entertainment which would imply that one has limited social commitments. Also, interviewees never referred to families getting together in these firms as an example of social gatherings. Social gatherings happen often around pubs, working lunches and golf courses. The sorts of entertainment mentioned commonly required someone who does not have domestic responsibilities or who has a partner who takes care of the private sphere of life:

You know, at the moment I'm just at the taking out for lunch [...] stage, but that changes as you develop stronger relationships, absolutely. I mean, one of our corporate sort of networking and helping build relationships [methods] – especially with our big clients – is to take them to, like they're taking them to the US Masters this year. I mean it's a great day out – well, week out – it's a great holiday if you have the time and like that sort of thing [...] There is a lot of entertainment that goes around building those relationships (Woman, audit senior, in a Big Firm).

None of the men and women who talked about this issue regarded those modes of socialising as suitable or enjoyable for women. In those ways, interviewees constructed desirable notions of interpersonal skills in gendered and gendering ways.

Moreover, specialisms that involve a great deal of displaying and parading of knowledge and particular modes of interpersonal skills in the name of client entertainment (e.g. management consultancy) are gendered through styles of interaction. Although socialising outside work normally is seen as functional in management consultancy, interviewees distinguished between being a professional who is trying to market a service and a mere sales person. Images of management consultants who are trying very hard to sell their services were portrayed negatively by some interviewees:

I guess, you know, everyone has the idea that they've got sort of 15 flip charts with how an egg is actually relevant to your business, and how the yolk is one part of your business and the shell is the other (Man, audit senior, in a Big Five firm).

Intensive forms of socialising associated with a laddish culture in masculine specialisms extended beyond client relationships. Peer socialisation was also seen as



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important and functional to compensate for intensive work, extend personal networks, and also shape groups and strengthen group norms. They could play a disciplinary role if someone behaved unacceptably, on and off the job:

We had a really good strong department team spirit. There was an annoying new guy, we thought it's just someone being over familiar [...] One of the lads told him that you are upsetting people, now back-off. That was pretty much the level that was needed, because I do not think there was anything malicious in it. Somebody got carrying on from university chatting people up and being over familiar with them [...] It's very hard knowing where to stop I think, working with people for so many hours, and then coming back from the pub 11 o'clock at night, singing arm in arm when they are drunk [...] People normally say we do not want to escalate this into an issue, we will try to understand from a peer group whether their was an issue [...] You can always tell their friends to talk to them, reconsider [...] or they are running a risk (Man, audit senior, in a Big Firm).

To summarise, socialising came to be understood in gendered ways, which made it difficult for people with family obligations to participate. The kinds of socialising at the work place have implications for the ways in which professionals' perceptions build up to specific genderings of specialisms. The ways in which socialising is associated with the perceived gender of specialisms is twofold; first, socialising for some specialisms seems to be closely related to the nature of the job, which means that only people with limited social responsibilities outside work can fulfil these roles. Second, customary modes of socialising are highly linked to clients, who happen to be mostly males, and there most women and some men do not wish to participate in some types of common social activities. Although socialising is in principle regarded as functional in attracting new clients to the firm, too much socialising and marketing can seem to reduce the professional to a mere sales person. The functionality of socialising that characterises masculine specialisms like management consultancy, extends beyond relationships with clients. Socialising with peers is a way to introduce newcomers to group norms and firm values, and solving frictions between individuals.

## 6. Conclusions

Understanding the development and organisation of accountancy is critical to our understanding of almost every aspect of accounting practice. Professionalism has become defined with reference to specialist areas of expertise. Notions of professionalism have also become implicated in the production of considerable differences in power and income between the specialisms and their incumbents.

The accounting literature has documented the changing nature of accounting practice by highlighting changes in accountants' self-articulated notions of professionalism (Suddaby *et al.*, 2009). However, the idea that accountancy is characterised by a uniform notion of professionalism obscured the fragmented nature of the profession. Sociological studies in other professions documented the potential of understanding competing notions of professionalism through internal hierarchies of professional practice (Witz, 1992). This study finds similarly a hierarchy of specialisms within the accounting profession. That hierarchy reflected particular notions of professionalism that were linked to people of particular genders.

A key contribution of this study lies in the suggestion that accountants' self-articulated notions of professionalism in the different specialisms are gendered. That is to say, gender offers an encompassing conceptual frame for ordering discursive



attributes of the different specialisms. Survey material, interviews and documents lent themselves to the development of some key themes through which accountants' understandings of their specific notions of professionalism could be articulated. Working long and unpredictable hours was central to accountants' understandings of their professional life. Socialising with clients was seen as functional in bringing new opportunities to the firm. Socialising with peers also was deemed important, especially in solving internal frictions and in controlling new entrants' behaviour in firms. The more pronounced the "public", in a deeply ideological fashion, character of a specialism, the more masculine it was perceived to be. Without regards to the technical, political, and cultural softenings between traditional conceptions of public versus private, the "professional" was seen to be the masculine bread-winner who could dedicate time to work without interruptions from home.

Those notions of professionalism played an important role not only in further understanding the relative professional status of the various accountancy specialists, but also highlighted the intra-professional demarcation strategies of a profession that struggles to maintain its professional status. For example, personal tax was not seen to have the same professional status as other specialisms for a number of reasons. The regular working hours, the flexible work arrangements, and the infrequency of face-to-face contact with clients meant that it was hard for others to associate personal tax specialists with the particular notions of professionalism that were grounded in the staging of professional behaviour in front of clients. The sex of the professionals in personal tax, and sometimes audit, furthermore informed the interviewees' understandings of the professional hierarchy. The greater presence of women with families who took career breaks and worked in personal tax signalled the low status of this specialism by contrasting it to fast track careers in other specialisms. Careers in personal tax became synonymous with "mummy track" careers.

When in these ways the interviewees confirmed the ideological dominance of masculine specialisms they drew on notions of the "public" sphere as interested justifications for gendering. The idea of the public sphere as the bedrock of reasoned discourse never surfaced. Nor did the public service notion of public accountancy (as in the American "Certified Public Accountant"). Rather the interviewees took for granted that their work context was structured by commercial imperatives with un-reflected notions of client demands and hostile work environments. Data collected during 2010-2011 and recent papers (Kornberger *et al.*, 2010) suggest no changes to this picture. Debacles such as Enron have held no lessons for the public spiritedness of professional practice.

What was striking about the articulation of the specific professional identities, throughout the research, was the extent to which they were taken for granted. The male and female interviewees thought it natural that management consultants, for example, worked "very long hours" and that "a lot of women just wouldn't handle it." Herein lies the power of professional discourses. As unquestioned ways of making sense of work they dissuade professionals with feminine characteristics, those who seek a "work/life balance," from joining prestigious specialisms, thus manifesting the discourses' discriminatory nature. Likewise, "promising" aspiring professionals can think of themselves as "too good" for personal tax, which has already affected the numbers of those wanting to specialise in tax, and might also channel those with the best qualifications away from this specialism.



This study challenged the uniform representations of professional identities offered by previous studies. Reflecting on the gendered self-articulated notions of professionalism within specialisms, it supplanted a homogeneity of accountancy with more specific homogeneities of the different specialisms. For example, a specialism like management consultancy appeared to have a uniform masculine identity amongst all interviewees and survey respondents. However, this finding depended on the relativity of gender as a concept. From a gender perspective it is unlikely that the identities of management consultants are uniform throughout the accounting profession. For example, management consultants in Big Firms might be more masculine than those in medium or small firms, where auditing still plays a central role in defining the professional identities of accountants. Here, consulting work for audit clients may be restricted, for instance, in order not to jeopardise the independence of the audit mandate. Variations might also be related to differences in firms' geographical location, individuals' hierarchical level, or firm-specific cultures. Future studies could reflect on the fluidity of gender as a concept and further explore such specific differences.

Likewise, examining intra-professional hierarchies in accounting through a gender lens has the potential for improving our understanding of a profession that is becoming increasingly fragmented.

Another aspect to considering specialisms, which tends to get marginalized in the accounting literature, is related to a power dimension that ranks these specialisms in an intra-professional hierarchy. In what Abbott (1988, p. 118) calls "professional regression", that is, "professionals' withdrawal from the tasks that they claim public jurisdiction for", new notions of professionalism emerge. Professionalism becomes more centred around specialist areas of expertise that embed distinctions related to disparity in clients, in organisation of work, in career patterns, and in intra-professional status (Abbott, 1988). Yet, current research into self-articulated identities in the accounting profession does not include the possibility that those specialisms are hierarchically organised. If the previously mentioned literature on accountants' self-articulated professional identities is correct in assuming that a homogeneous image of "the accounting professional" exists, it is unlikely that different specialisms can attain the professional criteria to the same extent. For example, if a concept of professionalism emphasises client contacts and presentation, then an audit department would appear more professional than a personal tax department, in which there is less need to stage professional behaviour, since most of their work does not involve meeting clients or working at their sites.

## Notes

1. Over the period discussed in this paper the number of "Big" accounting firms has been declining. Instead of referring to them variously as the "Big Five", "Big Four", etc. as is customary in the accounting literature, they will simply be called "Big Firms".
2. End of year membership statistics totals (1880-2010), collected from the ICAEW web site ([www.icaew.co.uk/index.cfm?AUB=TB2I\\_2583,MNXI\\_2583](http://www.icaew.co.uk/index.cfm?AUB=TB2I_2583,MNXI_2583), accessed 3 August 2012), as well as FRC (2011).
3. For examples from law see Hanlon (1999) and for medicine see Becker *et al.* (1961).
4. Some significant contributions to the gender debate added to our understanding of how gender and professional histories intertwine (Walker, 2007, 2008; Napier, 2006; Matthews



*et al.*, 1998; Lehman, 1992; Thane, 1992; Loft, 1992; Kirkham, 1992). Studies of pioneer women in accountancy articulated challenges to career progression at a micro-level (McKeen and Richardson, 1992; Reid *et al.*, 1987; Buckner and Slocum, 1985). At a more macro level, Tinker and Neimark (1987) showed how gender and class relations combined to hinder women. Issues of glass ceiling and inclusionary/exclusionary practices relating to a gender balance within the profession were the focus of many studies (Broadbent and Kirkham, 2008; Emery *et al.*, 2002; Cooper, 2001; Barker and Monks, 1998; Linn, 1996; French and Meredith, 1994; Wootton and Spruill, 1994; Pillsbury *et al.*, 1989; Ciancanelli *et al.*, 1990). Furthermore, a few studies researched the crucial issue of professionalization, gender, and deskilling (Walker, 2003a, b; Cooper and Taylor, 2000; Kirkham and Loft, 1993). One of the newly explored areas in accounting and gender is the theme of household accounting (Walker and Carnegie, 2007; Oldroyd, 2003, 2004; Walker and Llewellyn, 2000; Walker, 1998).

5. The concept of professionalization itself has strong gender-bias because the term has often been understood in relation to “successful professional projects of class-privileged male actors at a particular point in history and in particular in societies to be the paradigmatic case of profession” (Witz, 1992, p. 39).
6. Further checks that the earlier findings still hold were also made by studying firms’ recruitment brochures, ICAEW publications for graduates, and the web sites of UK based accounting firms, institutes, and recruitment agencies in 2010-2011. No major changes were found.
7. Section (1) contains questions on the types of linguistic biases in the discourses of brochures – Type (1): the male is the norm, and women are invisible (use of him, he, etc.); Type (2): irrelevant reference to sex, e.g. “The woman accountant did [...]”; Type (3): irrelevant reference to physical appearance, or domestic relations, e.g. “The green eyed girl [...]”, “The accountant who was the wife of X.”; Type (4): inappropriate forms of address, e.g. “honey”, “sweetie”, etc.  
Section (2): image biases in brochures in relation to number, size and placement of women – Type (1): women are forgotten or left out; Type (2): women are objectified, not complete people, reduced to body parts and not related to the main story, faces and bodies are air brushed and stylised and portrayed as unattainable ideals (relevant if different from men). By comparing how images of men and women in brochures were displayed, an analysis of the representation of women was made.
8. Published in a major career guide for accounting students: [www.insidecareers.co.uk/](http://www.insidecareers.co.uk/) (accessed February 2011).
9. In an attempt to promote tax work to graduates, an initiative called “TaxWorking” was launched at the end of 2003 by the Inland Revenue, the Big Firms, some medium tier firms, the government and some of the professional bodies.
10. Quote by Edward Colt, Regional Director of the Public Practice Division, at Hays Accountancy Personnel, quoted in *The Inside Careers Guide for Chartered Accountants*, published in association with the ICAEW (2012). This characterisation was used on p. 13 in all editions from 2000 to 2003.
11. Arthur Andersen recruitment brochure, 1999, p. 40.
12. Whilst it is widely accepted that accounting firms tend to underreport worked hours (Akers and Eaton, 1998; Smith *et al.*, 1996) outside the busy season the opposite can also occur.
13. “Mummy tracks”, also known as second-class jobs, are those jobs within the labour market in general or within professions that are more accommodating to women’s social roles by allowing flexible work arrangements. They tend to be less rewarding financially.



14. See ICAEW pages on work-life balance: [www.icaew.com/en/members/career-support/career-breaks-and-redundancy/achieving-work-life-balance](http://www.icaew.com/en/members/career-support/career-breaks-and-redundancy/achieving-work-life-balance) and [www.icaew.com/en/library/subject-gateways/career-and-personal-development/work-life-balance](http://www.icaew.com/en/library/subject-gateways/career-and-personal-development/work-life-balance) (both accessed 30 June 2012).
15. The productivity of different specialisms is indicated by statistics from Deloitte & Touche for 2003. Revenue per head by specialism was £257k for corporate finance, £195k for management consultancy, £162k for taxation, and £111k for auditing.
16. The quote is taken from KPMG's (1996) web site through a web archive organisation (<http://webarchive.org>). Retrieved from <http://web.archive.org/web/19961230164437/> and [www.kpmg.co.uk/](http://www.kpmg.co.uk/) (accessed 4 August 2012).

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