

THE CAREER EXPERIENCES OF WOMEN WITH CHILDREN WHO ARE WORKING  
ALTERNATIVE ARRANGEMENTS IN THE BIG ACCOUNTING FIRMS

by

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## **ABSTRACT**

In recent years it has become common for women in the four large public accounting firms (hence forward to be called, Big Firms) to use alternative working arrangements during the first few years after the birth of their children. Though these arrangements provide women with flexibility for managing their life, they have not led to advancement in the status of women in the Big Firms. The main purpose of this study is to develop and improve our understanding of the experience of mothers who work alternative arrangements in the Big Firms. Using qualitative interviews, four women CA's in management positions reflect on their own experiences and career progress. The study incorporates these women's experiences in order to understand why, despite of the alternative arrangements offered by the Big Firms, women with children rarely progress in the Big Firms. Through social constructionism and feminist perspectives, the study attempts to understand the inner-workings of these arrangements and their effect on the careers of women with children in the Big Firms. Several important findings emerge from this study. First, women's ambition to progress at work tends to decrease after their return from maternity leave. Second, though working arrangements allow some flexibility for moms in balancing work-family life, it is rarely sufficient. Women need to use several individual strategies to help them manage their responsibilities. Third, the study raises critical questions about the expectation that women should be responsible for accommodating the Big Firm's structural and cultural norms, which somewhat defeats the purpose of providing alternative work arrangements. Forth, by allowing women to work alternative arrangements the Big Firms give impression that it is accommodating the needs of working mothers, but in reality it is still women who do most of the

accommodating. Further, coming from a higher social class and higher position helps women succeed in their workplace as higher household income allow more flexibility in managing every day responsibilities. Recommendations for mother CAs and accounting practice are evaluated and suggested.

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## **CHAPTER ONE: INTRODUCTION TO MY PRACTICE**

During the last two decades dramatic changes have been developed in the opportunity of women to continue developing their careers while maintaining their traditional role as mothers in the accounting profession. While, it has become more common for women to use alternative working arrangements during the first few years after the birth of their children, these alternative arrangements have not led to a big advancement in the status for women with children in the four large public international accounting firms (hence forward to be called, Big Firms). Alternative working arrangements means any sort of working arrangements which are not the traditional full-time work (the 9:00 am to 5:00 pm work hours). Alternative arrangements can take a variety of forms such as working part-time, working a compressed work-week, telecommuting, and flexibility in the timing of work. The intent of alternative working arrangements is to help employees reduce the work-family conflict by allowing for more control over the work schedule. Previous studies on the career experiences of mothers' working alternative arrangements within the Big Accounting Firms have largely consisted of quantitative research that highlights the costs and benefits of such arrangements. The methodology used in these studies consists of surveys, questionnaires, and experimental design. While the findings of these studies are valuable to the topic of this study, they neglect to reflect the voices, experiences, and therefore challenges of women who work such arrangements.

I have a personal relationship with the topic as I am a Certified Accountant (CA). I have more than ten years of experience working for the Big Firms both in Israel and in Canada. These Big Firms have a unique prestige in the accounting profession.

Accounting graduates wish to join these firms because of their reputation, resources, and influence in the market. By having the experience of working in these firms, an accountant improves his/her options to learn the profession and achieve a successful career. I was able to join as a trainee in one of these firms as soon as I graduated from Tel-Aviv University. I worked for three years in Israel and then additional seven years in Canada.

In the accounting profession, to qualify as a professional, graduates have to register as a member in the professional Association (CA, CMA, CGA in Canada) that represents the profession in the specific province (in Canada), state (in the US), or country (in smaller countries such as in Israel). In the case of the CA designation, students are registered as trainees for three years. During this training period they have to take a few professional practice courses offered by the CA professional Association, work for thirty months in one of the public accounting firms, and pass a qualifying exam. In the Big Firms the vast majority of professionals are CAs.

The culture in these Big Firms is very demanding, because they are responsible for the shaping of the profession, the training of the best professional accountants, and for the delivery of the best service to their clients. Therefore, Big Firms require total commitment from their employees from an early stage. For example, the firm moulds its trainees during the training period to achieve the “correct” image in order to fit into the accounting profession and achieve a successful career (Grey, 1998). Some of the important aspects of this process include the ability to adopt “professional” signatures, knowing the right way of shaking hands, and following correct dress codes (Grey, 1998). Another example is the important practice of time-management. Trainees have to show



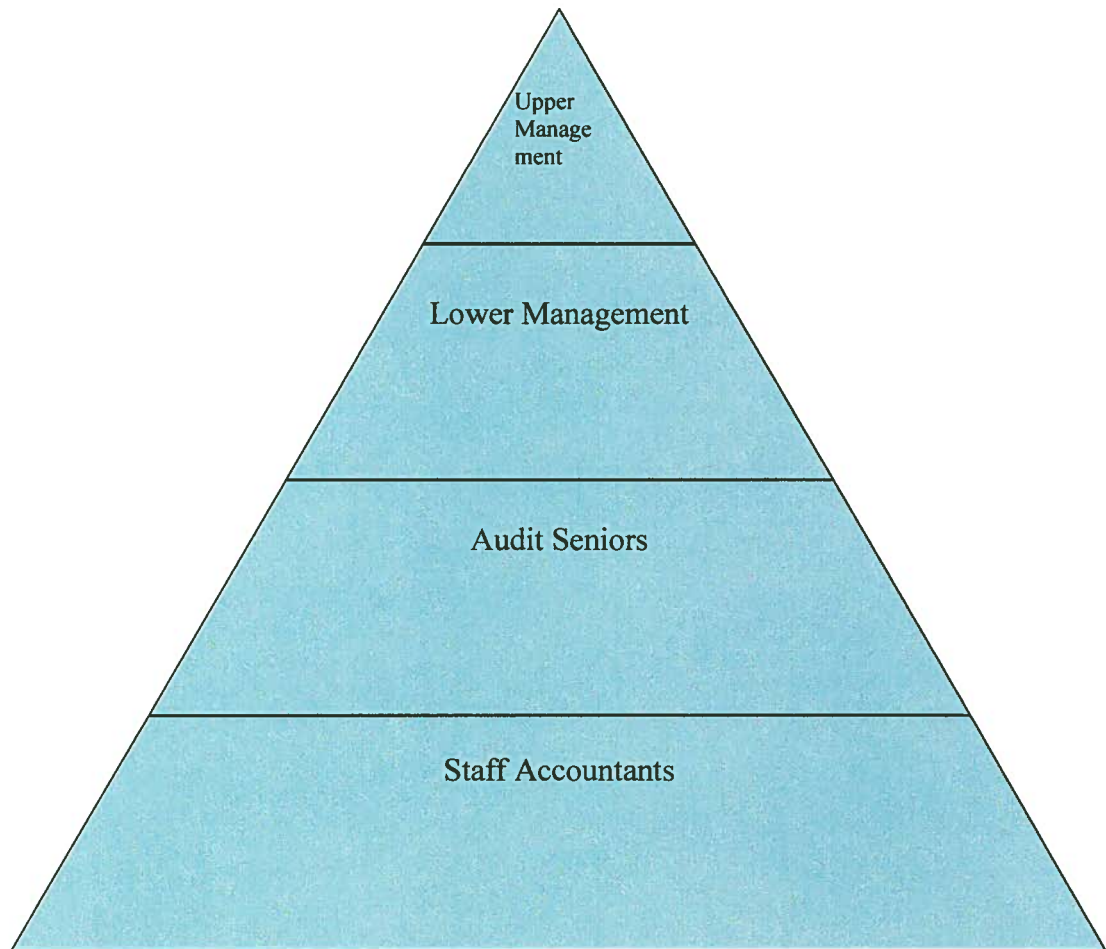
their commitment to the firm by spending most of their time within the firm (Coffey, 1994; Anderson-Gough, Grey & Robson 2001). Trainees are tutored to get used to working weekends and evenings to complete their tasks. This willingness and ability to drop everything in one's personal life to meet the expected needs of the Firm or its client is considered essential for promotion within the Firm. For example, CAs in various stages of their careers with the Firm often complain about difficulties to have a life outside of work. Young CAs admit sometimes that their girlfriend/boy friend left them because they did not have any free time to invest in their relationship. Staff accountants who need to fulfill their studies are required to get special authorization from their supervisors to leave at 7:00, or 8:00 pm in order to study for courses/exams. These examples illustrate the stress that this sort of culture creates for employees.

In this study I am referring to all of the four Big Firms, as a single group. In spite of some differences these firms are similar in their organizational structure, their values with respect to alternative work arrangements, and their Human Resources policies. My approach is consistent with the approach of various researchers who studied the organizational culture in the Big Firms (Coffey, 1994; Grey, 1998; Anderson-Gough, Grey & Robson 2001). In order to illustrate that these Firms have similar policies towards diversity and human resources issues I present a few of the excerpts found in their web-sites: KPMG's web-site states "At KPMG, our goal is to provide a work environment of inclusiveness for all our people, regardless of culture, race, color, gender, sexual orientation, family status, age, disability or religion. It is imperative for us to achieve diversity in our organization, from our employees to our leadership team. As such, we're aiming to enhance the spirit of respect for differences within the firm and create more of

an environment of inclusion.” (KPMG web-site). Similarly, PricewaterhouseCoopers web-site maintains: “We want our people to succeed. Without great people, we cannot be a great organization, so we strive to provide an environment where talented people can develop and flourish. We call it People First.” (PricewaterhouseCoopers web-site). Ernst & Young’s web-site also states: “We are committed to creating an inclusive environment—one that is progressive, flexible, and values the individual contributions of all of our people. The diversity of thought and experience of our people is essential to our firm's success. Our diversity initiatives are dedicated to maintaining an environment that respects and builds on the assets and talents of everyone, without regard to race, background, gender or sexual orientation. We believe that people perform best in—and want to maintain relationships with—organizations to which they feel truly connected. Ernst & Young has earned a reputation as having a culture that enables people to meet both their personal and professional goals. More than work/life balance, our efforts to create a supportive culture have grown to focus on workplace flexibility. Giving our people flexibility means we help them navigate where, when and how their work gets accomplished” (Ernst & Young, web-site). Deloitte and Touche’s web-site explains “Career satisfaction involves balancing professional opportunities with personal fulfillment. What is work/life harmony? It’s managing the many demands of work and personal life while exceeding client expectations. It’s making room for a variety of challenges without sacrificing opportunities for advancement. It’s providing flexibility in defining work/life harmony in a way that’s best for you. And it is feeling supported in managing priorities, regardless of your work arrangement. Work/life harmony is all about having options to reach your full potential. Helping our people achieve a balance

between career and personal interests makes sound business sense. What's in it for our people? Improved personal and professional satisfaction. What's in it for our clients? Continuity of service. What's in it for our firm? The opportunity to help both our clients and our people excel." (Deloitte and Touche web-site). Therefore, I conclude that all of these firms provide identical Human Resources policies: flex work, fitness, personal care, time off for personal, family and community commitments, maternity income benefits, parental and sabbatical leaves, learning assistance, and global opportunities, in order to support their employees. In addition, according to these web-sites, three of these Firms (KPMG, PWC, and E&Y) were elected in several points of time as the Top 50 "Dream employer", Canada's Top 100 Employers, Top 25 Employer in British Columbia, and Top Employer in Quebec.

Generally, the hierarchical structure of audit firms and particularly in the Big Firms in particular affects all dimensions of the power relation. Senior management is comprised of partners and associate partners, who provide the overall direction and leadership. The next level is lower management (managers and senior managers), who maintain close working relationships with the super ordinate partners and provide guidance and leadership on an overall basis to the audit seniors at the subordinate level. The audit seniors supervise the fieldwork and provide leadership for the audit team. They are responsible for coordinating between the staff and management. The staff accountants are the graduating students who have limited experience (typically less than 3 years) and often are graduating students during their training time. Moving up the career ladder in the firm is based on performance review, client feedback, knowledge, and leadership ability, and also on power relations in the firm.



**Figure 1: Structure of Big Firms**

After graduating from the university, I worked for three years in one of the Big Firms during my training time and passed the qualification exam in Israel. After immigrating to Canada I found a similar position in another Big Firm in Vancouver. I passed the qualification exam in Canada and had additional training time in this Firm. Because of my unique circumstances of learning a profession and then adapting to the special requirements of the profession in Canada, I basically doubled my training period

and have a more globally oriented perspective on the profession. During my ten years in the profession I had the opportunity to work with public firms, non-profit organizations and other institutions. I received promotions similar to my colleagues throughout the years based on my years of experience; however I am not sure if my remuneration was increased in the same way. I climbed the hierarchical ladder in these Firms to the level of lower management (an audit manager).

I was promoted to lower manager level after returning from my first maternity leave. In total I worked six years full-time and after the birth of my first daughter, four years ago, I reduced my workload to part-time (80%). Initially, after I came back from maternity leave I reduced my workload to 60%, but after three months I realized that I was not able to get anything done in my current working arrangements and increased my workload to 80%. In total, I worked almost four years at 80%. Reflecting on the total experience of working for such firms I can divide the experience into two periods: before transitioning to part time and after that transition.

After transitioning to part time I noticed a huge change in my professional development, client base, promotion level, and overall attitude from my superiors and colleagues. In general, the main issues which I encountered were problems with my superiors' and colleagues' attitudes. Although, I believe that I am an extremely efficient worker, it was hard to manage my clients, my staff, and my professional development training courses in the reduced schedule. I always felt like I was running a marathon. There was always too much to do and not much time to do it. The accounting profession has dramatically changed in the last few years because of the recent scandals in corporate America. Thus, the audit firms have become much more sophisticated. The knowledge

base needed in order to comply with the professional requirements is much broader and involves more complex auditing, technical, and reporting standards. Overall, I felt lack of support from my superiors, who often ignored my working at a reduced workload and challenged me with unreasonable deadlines. For example, a few partners came into my office at the end of my workday (5:00 pm) and asked me to complete a report/ or review financial statements for them by the end of the day. A few partners scheduled meetings with clients on days and during times when I was not working. Other partners suggested that I ignore my alternative work arrangements for two weeks and work full time in order to finalize engagements and meet some deadlines. These partners suggested that I hire either a sitter, or that my husband stay with my children, so I could come and work during weekends. I felt like my superiors did not consider my role as a parent to young children, and did not take into account that I was working arrangements that allowed me spending time with my children in the days that I was not working, and during the weekends.

Additionally, due to the intense competition among the Big Firms, the audit-client relation presents new challenges that deserve attention. The firm has adopted many practices and social events that managers should attend after regular working hours. These events raised conflicts for me because of my family requirements after my working hours that were more important than entertaining a client on the golf course, or at a hockey game. Because I was not available to dedicate most of my free time to the firm and to my clients, I could not meet all of my job's requirements. As a result, my performance evaluations were not as good as they were before I had my children.

While I believe that some of these career costs are the “right sacrifices” that one should bear in order to maintain career and family life, the reality is that after two years in the same position and after the birth of my second daughter the attitude towards me from my colleagues in the office and from some of the partners with whom I worked, pushed me to resign and find another position outside of the public accounting field. All these issues are relevant to my thesis and explain my interest in the stories of other mothers CAs who either work or have worked alternative arrangements in the Big Firms. I wanted to enquire whether my experience is unique or whether other women with children have experienced this pattern, or a similar pattern of difficulties.

In this study, I have explored the retrospective narrative accounts of four mothers who are CAs in the Big Firms. These accounts include both **their current and past experience** of working alternative arrangements and raising children. Retrospective accounts may allow individuals to look back with a fresh perspective and consider some of their experiences with the benefit of hindsight. This research is important because **from prior research**, we know little about the challenges of mothers CAs, who work alternative arrangements in the Big Firms, and how they succeed or fail to balance their life in a social and cultural context that values total commitment to the Firm and to its client (Charron & Lowe, 2005).

### **Purpose**

The purpose of this study is to develop a comprehensive and in-depth description of the experience of mothers CAs who use alternative arrangements in the Big Accounting Firms. The study examines patterns and anomalies in their stories that may inform other mother CAs who choose to work such arrangements. While the study is

informed from my own experience in Big Firms in two countries, it is not dominated by my personal story. By using various perspectives of different women, this study aims to make a new and worthwhile contribution to the existing knowledge base on work/life balance. This study is prompted by my personal experience; however, the study examines the experiences of other women and is intended to broaden our understanding of professional women's conflicts in the arena of Public Accounting.

### **Research Questions**

Two broad research questions provide the focus for this study.

1. What are the experiences of women with children who use alternative working arrangement in the Big Firms in terms of:
  - (a) their ability to balance family and work commitment
  - (b) their promotion progress
  - (c) their satisfaction with their career and
  - (d) their relationships with colleagues and superiors?
2. What can we learn from these experiences/stories in order to support a change in the Big Firms' practices for improving the experiences of women with children that work alternative arrangements?

### **Significance**

This study focuses on understanding the challenges that these women face in their workplace, their career advancements, and their overall career satisfaction.

This study provides information for researchers interested in the rich lived experiences of professional women with children who work alternative arrangements in the Big Firms (Cohen & Single, 2001). At the same time, this research is significant to



feminists who are studying the experiences of women with children in the workplace in order to raise gender consciousness among professional women in particular, and in order to validate the experiences of women in other workplaces.

There are multiple educational implications for this study. First, as I argued previously, the Big Firms have policies in place allowing mothers and employees in general to balance work and family. Further, these firms chose to mention on their website the importance of these policies to the success of their firms. Therefore, this research may help to educate policy makers about (a) problems with the policy and its practical implementation from the perspective of employees; and (b) how to carry out these policies better in the future. Second, the findings of this research can educate the upper management in the Big Firms, and human resources managers, about the experiences of these women. This may help address women's concerns and improve their working conditions in the future. Third, the findings can educate the women's colleagues about the difficulties that women face when balancing family and career. This sort of education can help clear the resentment surrounding these working schedules. Finally, the study can educate women who work in such Big Firms, and women in general, who are working in various occupations, to understand the complexities of trying to balance professional life with motherhood, so that professional women will know what to expect based on past women's experiences. It can also educate women how to best advocate for themselves, and how to create a supportive atmosphere around them.

### **Theoretical Perspective**

The theoretical assumptions guiding this research are based on principles of social constructionism, and feminism. Social constructionism asserts that instead of seeking

some irrefutable once-and-for-all truth in some area, the truth is the product of our social practices and institutions, or of the interactions and negotiations between relevant social groups (Gasper, 1999). Each individual mentally constructs the world of experiences through cognitive processes (Young & Collin, 2004). We as researchers ought to search for the meanings and the consequences of “the various ways of putting things”, (p.40) and appreciate that all forms of text and talk exist within particular cultural and institutional traditions which have their own set of rules for determining validity and legitimacy (Gergen, 2000). Social constructionist ideas challenge essentialist notions that, for example, women are nurturing and men are aggressive.

In his discussion of social constructionism and the narrative construction of identity, Gergen (2000) suggests that we identify ourselves through the stories we tell, and that conventional narrative structures shape our sense of identity and place restrictions over who we can be. Gergen (2001) also proposes that who we are and how we behave are negotiated and defined within social relationships.

A person’s career represents a unique interaction of self and social experiences. Social constructionism has an important role in contextualizing career issues. It locates individuals, their concerns and actions, within their social, economic, and cultural contexts. By this it uncovers issues of power and ideology in career (Young & Collin, 2004). In this research I want to explore, through the stories of the participants, how mothers who are CAs have experienced alternative working arrangements in a culture that demands full time commitment from its employees. I also intend to inquire how they perceived these career experiences may influence the women’s sociocultural context, social structures, and relationships.

Further, social constructionism aims not to uncover “the truth” about people or society, but to search for any value that the researcher’s reading of a phenomenon might have in bringing about change for those who benefit from it (Burr, 1995). From a social constructionism perspective, an important pragmatic and political objective of this research is to provide knowledge useful to (a) other mothers CAs who work in the Big Firms and have the same challenges, (b) human resources managers in those firms who work with such women, (c) upper management in those firms who supervise such women, and (d) other individuals, and in particular, professional women in a variety of organizations.

In general, feminist theory is interested in questioning women’s agency, power relations, voice, individual experience, and socially constructed knowledge (Collins, 1990; hooks, 2000). There are many forms of feminism. However all varieties of feminism have in common two main themes; the first theme is “the question of patriarchy and how to get rid of it” (Mojab & Gorman, 2001, p. 287) and the second theme is how to use gender as a tool for analysis and action. According to Baker (1998) the essence of feminist research is: “Unlike much traditional research ... which has systematically ignored or distorted the roles of women in social life, feminist research has attempted to recognize, faithfully document and respect women’s diverse experiences. Consequently, feminist research has been rooted in women’s experiences; and as women’s lives become known and visible through feminist research, women have become the subjects and creators of knowledge and theory” (p. 32). Riger (1992, p. 734, cited in Denzin and Lincoln, 1998, p.241) argues: ‘Giving voice to women’s perspectives means identifying ways women create meaning, and experience life from their particular position in the

social hierarchy”. Feminist theorists also suggest that because women have traditionally been in a position of less power than men, they have become more attuned to identifying and understanding the feeling and perspectives of others (Hayes, 2000).

To explore what is considered to be ‘feminine’ in this study I draw on liberal feminism. Liberal feminism focuses on women’s ability to show and maintain their equality through their own actions and choices (Morgan, 1996). Men and women are equal and essentially the same, thus women should have equal access to employment opportunities and pay (Jaggar, 1983). The importance of articulating women’s voice within a liberal feminist agenda is to look at the personal interactions of men and women as the starting ground from which to transform society into a more gender-equitable place.

From a feminist perspective the aim of this research is to help women CAs working alternative arrangements to tell their lived career experiences in order to create change in the Big Firm’s culture and attitude.

### **Theoretical Rational**

Social constructionism is valid for my study because of my interest in other people’s subjectivities. People’s stories are not objective. There is no objective reality. People socially construct their own reality to some degree. Therefore, other people’s realities may validate my own personal experience. Social constructionism theory helped me look across the stories and find social connectivity among these women’s experiences.

Liberal feminism in particular and feminist research in general are valid for this research because they honor personal experience as the foundation of the theory (Gluck

& Patai, 1991; hooks, 1994) My work does not aim for universal, positivist “truths,” but instead affirms that *lived* experiences (rather than abstract theories or generalizations) reveal the nature of working alternative arrangements. Not only are women’s experiences inherently valuable and worth recording in and of themselves, they also serve as a window to understand larger scale phenomena. In other words, this study recognizes participants’ career experience as *experiences in context*; it considers the study of individual stories as a move beyond the retelling of career experiences, and as a practice useful to others (Chapman & Sork, 2001).

## **CHAPTER TWO: LITERATURE REVIEW**

A range of intellectual resources are employed to explore the various issues discussed in this study. Thus, in order to understand and analyze the lived experiences of the mothers CAs, a variety of theoretical lenses is relevant. A review of the relevant literature is provided starting with a brief survey of gender and its importance, followed by a reference to the theories on women's labor, theories on professional identity, and theories on work-family balance. The literature review is concluded with the accounting literature on using alternative working arrangements in the accounting profession, and particularly in the Big Firms.

### **The Importance of Gender**

There are many social categories explaining human behavior and interaction. The two abstract social categories, "men" and "women" are two of the universally familiar components of identity. Following the behavioral prescription for the gender affirms one's self image, or identity, as a "man" or as a "woman" (Akerlof & Kranton, 2000). From earliest childhood women and men have been socialized differently (Whole person web-site, 2005). McDill, Mills and Henderson (2000) illustrate that "the gender barrier becomes a significant factor in the lives of girls as early as age 9 and is firmly in place by grade 13" (p.2). Thus, there are different patterns of involvement, behavior and activities that women and men have in education, economic, social and legal structure (Bem, 1993; Hayes, 2000). For example, in research done in Germany on transport planning; Schmucki, (2002) notes that a critical research study of the gendered nature of planning in Germany still points out huge differences in planning approaches between women and

men: “while women base their plans on local needs and relations between people, men base their plans on vast building and acres of impressive space “(Schmucki, 2002, p. 69).

Gender in the past primarily referred to the social expectations, and roles expected by people based on their biological sex (Baber & Allen, 1992; Marshall, 1995). Lately the term gender has taken broader views. Marshall argues, “It has become a general label for talking about women, men, the relationships between them, related aspects of organizing, processes through which gender differentiated behavior patterns are enacted and associated issues of power in various guises” (p.853). Reflecting on issues related to gender bias in almost all structures is complex and troublesome. On the one hand, the contemporary western society acts under the assumption that women and men are equal. There appears to be equality between the genders with respect to legal, formal education, economic and social rights. We may teach our daughters and sons that when they grow up they can choose the profession that they like regardless of their gender. On the other hand, we must realize that formal policy has not been effective in eliminating inequality; rather, bias and discrimination tend to occur in informal settings (Martin, Reynolds & Keith, 2002). Gender inequality is rooted in our cultural patterns and in our organizations. There are limits to the extent to which education as an institution can “cure” unequal social relations. Education as an institution has the capacity both to perpetuate and to resist ideologies of gender bias.

### **Women’s Labor**

Women comprise over half of Canada’s population and make up nearly half (46.6%) of the Canada workforce in 2005 (Statistics Canada web-site). Yet, their presence is virtually non-existent on the upper levels of power. For example, only 19

women in 2004 led Canada's top 500 companies, further more than half of Canada's top companies have no women on their board (Kingston, 2005). Women still have to adapt to the dominant male-oriented values, communication patterns, and work style and ignore or repress their own identity, values, and experiences in order to assimilate to the existing workplace cultures and to succeed in the organization (Fenwick, 2001). Bierema (2001) argues that women's career development in the workplace has been dominated by male-oriented theories that inadequately illuminate women's careers. For example: trait-factor theories explain career choice as matching individual ability and interest with work experience (Holland, 1985). However, due to women's social role in the society and sex stereotyping this theory is not appropriate for women because women do not have equal opportunity to explore matches between their personality and work environment.

This situation raises conflict for women; how to cope with their gender role as mothers and their desire to maintain a career and a balanced life (Saija & Merillnen, 1999). This conflict is addressed in various articles in different fields; such as academia, corporate world, information technology, and construction field (Bown, 1999; Foster, 1999; Wyn, Acker, & Richards, 2000). For example, in the field of academia, the universities are presented as greedy institutions; an institution which makes total claims on its members (Coser, 1974). In order to be successful academics, women sacrifice their family, their friends, and their health (Currie, Harris & Thiele, 2000). Although men have the same experiences, and also need to sacrifice, because women still have the responsibility of child rearing, and elder care they have more commitments than men outside of the workplace.



Rosabeth Moss Kanter's (1977) seminal work on "men and women of the corporation" is a comprehensive case study of one company called Industrial Supply Corporation (Indsco); however it reflects women's status in the corporate world. According to the author, women populate organizations in the corporate world, but they practically never run them, especially the large businesses and public establishments. The job of a secretary according to the author is symbolic of the status of female employment in the corporate world. Office jobs for women have low status, little autonomy or opportunity, and generally low pay. In Indsco gender roles are inherent in the company's practices. The author describes the three main characteristics of the company; managers, secretaries, and wives and the distribution of power and opportunities between these three characteristics inside of the organization. Women's "typical" behavior in the organization as secretaries or as wives of the managers in the organization can be attributed, according to Kanter, to the long socialization of a "female sex role". The author further discusses in contrast the "masculine ethics" that was historically attached to managers. All managers have analytic abilities, a capacity to set aside personal emotional consideration in the interests of task accomplishment and leadership abilities. She also explains the social conformity which is so important in managerial careers and the reason why it is so important. Managers tend to carefully maintain power and give privilege to people who fit in. They become a closed circle; all of the managers in the organization looked the same, and acted the same way. The expectation from people in management positions is to have total commitment and devotion to the organization; so most of them actually form all their life around their career and around the organization. Thus, some of men in the management of such organizations have been concerned about the suitability of women

for managerial roles especially when they are married and have kids. Therefore, women and especially women with children find it hard to break the management circle and fit in at the same status and power positions.

Almost 28 years later Kingston (2005) points out the same arguments that Kanter (1977) discussed. Kingston argues that women do not have greater corporate power because: first, people hire people who look like themselves, second the lack of women reflects a lack of female role models and third, women are wired differently than men and business is wired for men.

Women who try to 'fit in' need to fight prejudices about 'proper' gender roles and to earn the respect of their male colleagues, and their male clients. Because leadership qualities are so essential in the corporate world, women need to embrace men's characteristics of leadership and management in order to get promotions (Liff & Ward, 2001). Women learn that to be 'treated the same as boys' while at school, or at the beginning of their career when they do not have other responsibilities outside of the workplace, does not guarantee equal participation policies by both genders in the workplace throughout one's career (Aveling, 2002).

In the construction industry women learn to conceal their femininity and their other commitments in order to be accepted into this masculine industry. The message is again that unless women are willing to mirror male behavior, then they have only themselves to blame for their exclusion (Greed, 2000; Liff & Ward, 2001).

Despite equal opportunities legislation, fewer than five percent of senior-level positions in corporations are occupied by women, and only two women hold the position of chief executive officer (CEO) in Fortune 500 companies at the beginning of the new

millennium (Bierema, 2001). There is no doubt that senior management jobs require drive, ambition, competence, and ability. They also require spending longer hours, supervision of more staff members, and increased commitments. Women are usually prepared to take on the requirements of responsible and demanding jobs; however women's career progression is sometimes interrupted and is not as linear as men's; such positions are not always offered to many women because of assumptions about women's career paths in general (Bown, 1999; Liff & Ward, 2001; Wyn, Acker, & Richards, 2000). After all, sex discrimination has not disappeared, it has just become more difficult to trace, due to its subtle, concealed and often unconscious nature (Saija & Merilainen, 1999).

Hayes (2000) discusses women's learning experiences in the workplace. Women usually get fewer opportunities for formal job training due to the nature of their work, as well as due to their other commitments outside of work. Employment practices continue to have unaccommodating results for women, who are often working part-time because of their roles as primary caregivers. In ideal organizations, such as the 'learning organization', personal and work-related developments are combined. However, in actual practice, employee needs to determine the balance between work and family based on individual goals along with the willingness to accept the consequences (Howell, Carter & Schied, 2002). This can be challenging for women when the behavior expected may not work as these behaviors conflict with "feminine" behavior. Since women are still the main caregivers of their families they are faced with challenges to achieve equal opportunities in the workplace.

Fenwick (2001) notes that workplace education is a tool of culture control in organizations, and it does not address complex issues of culture, race, gender, power, identity, and politics. Few articles discuss the sociocultural environment in the workplace today and the changes that educators and policy makers need to address in order to adapt to changes in today's workplace, where more and more women are active participants (Fenwick, 2001; Bierema, 2002). Most articles acknowledge that the various gender equality policies were not successful in their ability to make the change in the organizational culture that still prefers and favors the male's experience, which is based on uninterrupted career paths, long-hours, and aggressiveness. (Fenwick, 2001; Liff and Ward, 2001).

### **Social Identity Theory**

Social identity theory maintains that individuals classify themselves into various social groups (Tajfel & Turner 1985). According to Tajfel (1978), a social identity is "the individual's knowledge that he belongs to certain social groups, together with some emotional and value significance to him of that membership" (cited in Harquail, 1998, p.223). The process of professional socialization in accounting is broadly about the process of identification. The goals and standards of the profession include cornerstone concepts such as independence, objectivity, professional skepticism, technical knowledge, and integrity (Aranya & Ferris, 1984; Shaub, Finn & Munter 1993). Once the individual is in the profession, the already established codes or structures in the profession of masculinity, rationality, and calculability get loaded onto the individual in the attempt to take on the role of accountant and the need to fit into the professional accountancy environment. In this way the 'accounting persona' is constructed. The

profession assumes that at the beginning of their career the trainees are willing to do everything in order to acquire professional identity and to get access into the profession. The firm moulds its trainees during the training period to achieve the “correct” image in order to fit into the accounting profession and achieve a successful career (Grey, 1998).

However, identity that is based on one’s membership in a particular social group is not the only kind of identity that one can have (Aquino, Reed, Stewart, & Shapiro, 2004). The individual and the ‘self’ do not enter the accounting profession as ‘unconstructed’. There is a part of the individual self that has been constructed through the individual life biography and experience. These include social factors such as age, class, sex, and ethnic background. According to Self-Regulatory Identity Theory (SRIT), there is another type of identity, referred to as counter identity. The counter identity is rooted in the notions of “ought” and “should”, and include personal values that might make an individual sensitive to broader issues of social justice (Aquino, Reed, Stewart, & Shapiro, 2004). Under some circumstances the loading of ‘codes’ can be a troublesome experience, which could give rise to internal or external experiences of conflict. For example, professional women can have identity conflict in working while raising a family. In order to function as professional women, they need to redefine and reorder their priorities in order to accommodate the demanding nature of their roles. The mother’s voice and needs are marginalized in favor of the rational, institutional structure objectives.

### **Theory on Work-Family Balance**

Work-family balance reflects an individual’s orientation across different life roles, an interrole phenomenon (Marks & MacDermid, 1996). Marks and MacDermid suggest

that individuals can and should demonstrate equally positive commitments to different life roles. Other scholars view living a balanced life as achieving satisfying experiences in all life domains (Clark, 2000; Kirchmeyer, 2000). These definitions of balance share several common elements; the notion of near-equality between experiences in the work and experiences in the family; the notion of similar and high level of satisfaction across multiple roles; and the notion that all roles are approached with a similar set of resources.

However, other scholars define the work-family relationship as a conflict. Work-family conflict represents incompatibilities between work and family responsibilities because of limited resources (Barnett, 1998; Kahn, Wolfe, Quinn, Snoek, & Rosenthal, 1964). Employees increasingly find themselves struggling to juggle the competing demands of work and family. It seems that to achieve equality or near equality in terms of resources, satisfaction, and time commitment is challenging. This view supports the conflict theory (Greenhaus & Beutell, 1985) which highlights the potential incompatibility of work and family.

Working for the Big Firms raises the conflict between the company time and the personal time. For example: trainees are tutored from early stages to get used to working weekends and evenings to complete their tasks. This behavior usually leads to a conflict between the private time and the firm's time, and sometimes raises thoughts and/or even actions about leaving the firm after receiving the CA designation (Anderson-Gough et al.; Grey, 1998). This conflict increases when professionals experience other personal commitments outside of the workplace due to their role as the primary care givers. Then the mechanism of putting the firm's time before the family time is problematic.

Moreover, women who want to succeed in professional or managerial jobs face strong pressures at work. Most careers are still based on a male pattern (Bierma, 2001). In order to succeed in the male dominated culture, women need to act like men; putting in long hours, building a reputation, competing with fellow professionals, and minimizing family work by finding outside help (Hochschild, 2000).

Hochschild (1997) argues that in recent decades the rewards of work have increased relative to those of family life and this cultural reversal has aggravated the time bind that families face by increasing work hours. Further, Hochschild (1997) claims that, for many, work takes precedence over home as a source for friendships, accomplishments, and even relaxation. In the past, the situation was right for only some “workaholic” men, who gained greater satisfaction from work than home, but now more and more workers, including women feel that the stress of home life drives them to invest more time in their jobs.

Women still have to deal with the dual-burden of working full time and bearing a disproportionate responsibility for house work and childcare (Gershuny, Bittman, & Brice, 2005). Thus, women have few options available for them when facing work-family conflict: (a) to leave the labor market (b) to leave things as they are (to juggle) (c) to decrease their domestic work in order to adapt to the norms of the labor market, including delegating the unpaid work of raising children to the “care industry” which has stepped into the traditional mom’s role (Hochschild, 2000), and (d) to reduce their workload by working alternative arrangements in the labor market while still remaining the main caregiver.

In this study, I focus on the women that selected option (d), i.e., using alternative work arrangements as their solution to the work-family conflict. I focus specifically on women CA's who chose to work such arrangements in the Big Accounting Firms.

The above literature review illustrates that women in various professions need to adapt to the dominant male-oriented values in their organizations. They need to repress or ignore their own identity in order to be promoted in the workplace. Employment practices continue to be unaccommodating for women, and as a result, women tend to prefer to work alternative arrangements and keep their role as primary caregivers.

### **Using Alternative Working Arrangements**

#### **The Big Firms' Culture**

The work environment in the accounting profession, and especially in the largest international CPA firms, the Big Firms, is very demanding (Charron & Lowe, 2005). These Big Firms were founded and managed by males (Hooks, 1996). As such, the male preference and value structure are heavily embedded in these firms' culture (Hooks, 1996). These issues include working long hours (including weekends) throughout the year, especially in the "busy season", and having little spare time for the private life, either for themselves or their families (Collins, 1993; Bernardi, 1998). The Big Firms transform the individuals into disciplined firm members from very early stages in order to fit them into the accounting profession and to achieve a successful career (Anderson-Gough, et al., 2001; Covaleski, et al., 1998). Anderson-Gough, et al. (2001) research the ways in which modern audit firms have become gendered, the practice through which gender relations in audit firms is constructed. They find that male partners and senior managers recruit, promote, and mentor people with the same backgrounds and



preferences as themselves, and thus reproduce organizational gender relations.

Furthermore, from the socialization stages the identification of future “partner material” is evident from the integration into norms of undivided commitment and a firm-approved social life. Trainees have to show their commitment to the firm by spending most of their time within the firm (Coffey, 1994; Anderson-Gough et al.).

Coser (1974) defines greedy institutions as those which make complete claim on their members and seek undivided loyalty. He discusses monks, Bolsheviks, Jesuits and wives/mothers as the perfect examples of such institutions. Using Coser’s analogy, the Big Firms are also greedy institutions as they require full devotion from their employees. The demand for a “workaholic” attitude, the stressful environment, the long working hours, and the need to meet strict deadlines lead to the “up or out” attitude associated with these Big Firms (Cohen & Single, 2001).

This organizational culture raises questions for many female trainees regarding their prospect of future family life and their long-term career with the firm (Anderson-Gough et al., 2001). The issue of family life appears to impact the trainees’ idea of gendering of the firm and the profession. However, in the early stage of fulfilling their training with the firm, both males and females tend to be young, unmarried and childless. At this stage there is usually no difference between male and female, because they do not have many non-work responsibilities. At this stage, there is only the issue of visioning a future career in the Big Firm as more than a daily struggle. At advanced stages, when the female accountant has more responsibilities outside of her work, the conflict between the work and the family time arises (Anderson-Gough et al.). Although both men and women tend to marry and have children, women still bear primary responsibility for managing

the home and children. Thus, women are more likely than men to voluntarily leave the Big Firms due to their commitments to their other greedy institution, the family (Cohen & Single, 2001). Hence, in advanced stages and at the upper level management, the difference in numbers between women and men is striking. This is especially true for partner positions (Anderson-Gough et al.).

### The Benefits of Alternative Arrangements

In general, the intent of alternative arrangements is to help employees to reduce the work-family conflict by allowing them more control over their work schedule. The arrangements can take a variety of forms such as working part-time, working a compressed work-week, telecommuting, and flexibility in the timing of work (Cohen & Single, 2001; Rogier & Padgett, 2004). Such arrangements have been touted as especially beneficial for women given their family, home and work responsibilities (Huws, 2000). Collins' (1993) research on stress and departure from the public accounting profession concludes that female accountants experience higher levels of job-related tension and are more affected by stress than their male colleagues. Collins notes that a female often assumes two conflicting roles, a professional and a home maker. Combined pressures from the home and work environments may lead female accountants to higher level of job-related stress. Collins suggests offering alternative schedules to females in order to assist them in balancing work and home responsibilities.

All of the Big Firms have introduced such arrangements since the 1990s in order to allow the increasing number of women entering the profession a chance to balance work and family commitments (Cohen & Single, 2001; Hooks, 1996; Kinard et al., 1998).

Hooks (1990) is the first to discuss whether flexible working arrangements can be successful in helping female accountants to balance the family and the work. She has noted that in order for such arrangements to succeed significant amount of planning and negotiation are needed. She has also raised the issue of perception problems surrounding flexible work arrangements. The main perception problem is that employees on alternative work schedules are considered by their colleagues and by the management to be less committed to the firm and thus less likely to advance in the organization.

In her later research, Hooks (1996) interviews the leaders of Big Firms regarding their initiatives to promote diversity and to overcome barriers to women's advancements. The leaders have discussed their efforts to change the culture in the firms, the "up or out" approach, and their goal to allow individuals to progress in the firms according to their own pace. They have agreed that in order to allow females to progress, male partners in leadership positions need to understand and respect the differences associated with being a professional woman. They have acknowledged that offering alternative arrangements can benefit their clients, who expect their professional service team to reflect the demographics of the workforce.

Further, Hooks (1998) in an extensive survey of over 1000 experienced professionals in one of the Big Firms find that technology has allowed the workplace to be more flexible because the work no longer needs to be performed at the office. However, she has further found an increased blurring of the work and the personal time and she has called on the firms to demonstrate a high level of sensitivity regarding the balance among personal, family and career commitments.

The benefits of using alternative arrangements to the individual and the firm have been further researched. Almer and Kaplan (2002), for example, survey CPAs working under alternative arrangements as opposed to CPAs working under standard arrangements (who are likely to be candidates for alternative arrangements). The results have shown that employees of alternative arrangements have lower levels of burnout, stressors, emotional exhaustion and depersonalization. Further, CPAs working under alternative arrangements have increased job satisfaction, productivity, and have lowered turnover rates. An important contribution of this research is the indication that women are more likely to work alternative schedules. The main limitation of the study for other interest is its lack of surveying CPAs working in the Big Firms. CPAs in these firms are typically the high achievement-motivated CPAs. As such, the study may not be representative of individuals who are more career-oriented.

#### The Costs Associated with Alternative Arrangements

While alternative arrangements have the benefit of allowing women to continue promoting their career, it may come at some costs. The costs associated with adapting alternative arrangements are usually career advancement and equity issues (Cohen & Single, 2001; Rogier & Padgett, 2004; Charron & Lowe, 2005). Career advancement is affected because of the negative perception associated with alternative arrangements. These arrangements reinforce traditional constructions of gender and undermine attempts to break down the barriers posed by gender socialization. Cohen and Single (2001) conduct an experimental study with 107 seniors and managers of one of the Big Firms. Their study examined if other firm members' perceptions of an individual's professional success, anticipated turnover, and desirability on engagements are affected by adopting a

flexible arrangement. The results show that managers on alternative schedules are perceived more negatively on all three dependent variables in comparison to the managers who are on regular work schedules. The study has further examined whether the gender of the individual taking part in alternative arrangement affects the perception of respondents on the issue of advancement, turnover and desirability of engagement. The findings indicate that the negative perception of individuals with flexible arrangement is independent of whether the manager is a male or a female. The authors have indicated that the Big Firms are acting unethically by setting up the participants in alternative arrangements for failure as the firm does not provide the resources for the employees on such arrangement to succeed (Cohen & Single, 2001). Some of the resources that the Big Firms are withholding according to the authors are providing successful role models, adopting effective persuasion messages and programs to help these schedules flourish, and ensuring that participants in these programs receive sufficiently challenging assignments. The authors have suggested that future research will explore the actual experiences of the participants in such arrangements.

Further, Anderson-Gough, et al., (2005) also note that alternative arrangements are “unambiguous failures” (p. 487) because they have failed to change the norms and the acceptable code of conduct in the Big Firms.

Similarly, Rogier and Padgett (2004) conducted an experiment to assess female employee’s suitability for promotion in accounting firms. They provided both experimental and control groups of managers with the same information on a female employee’s personal file. The only difference was the schedule that the employee works (flexible time vs. full time). They found that managers perceived a female employee

using alternative work arrangements as having less job-career commitment and less career advancement potential than a female who works a regular schedule. Further, Charron and Lowe (2005) indicated that although alternative arrangements have been offered for years, only relatively few accountants are taking advantage of such programs. In the public accounting setting, men perceive it more costly to adopt such schedules than women do. Hence, in public accounting firms, men tend to consider alternative arrangements as a women's issue. This difference between men's and women's perceptions in flexible arrangements is less pronounced for accountants in other management settings. Thus, overall they have found that in the public accounting environment there are more equity issues around alternative arrangements than in other management accounting settings. Further, Almer and Kaplan (2001) claim that accountants that take alternative arrangements are perceived by their peers as contributing less to the firm's goals.

Some may argue that alternative schedules are hurting the advancement of women not because of the lack of support in the firm or the negative perception, but due to other reasons. For example, Kinard et al. (1998) examined the employment policies and practices of public accounting firms in order to understand the lack of women at managerial positions. They surveyed 5000 randomly selected members of the AICPA. The results indicate that public accounting firms provide adequate support for females in the profession. The reason for the high turnover rate among female CPAs, according to the authors, is the high demands of the profession rather than the unsupportive environment in the firms. These results must be interpreted cautiously because of the small sample size (a 15% percent response). Further, there might be a survival bias in the

results when those that have responded are still working in the public practice and are probably happy, while the females who have not been satisfied with the firm's policies and attitudes have left and therefore are not part of the sample.

Only a few studies provide evidence of the potential career consequences of alternative schedules. MacDermid, Lee, et al. (2001) examined the level of success of the alternative arrangements, and expected career implications. The authors conducted semi-structured interviews with seventy-eight women managers and professionals (not necessarily accountants) who used a reduced workload alternative schedule. The main results indicated that most of the respondents were satisfied although they felt that they sacrificed some upward mobility in their careers, especially in the short run. Only some respondents reported that overall, the alternative arrangements are more costly than beneficial, from a personal and career perspective. This study has been done in various organizations, not only on accountants in the Big Firms.

The above studies in the accounting literature provide a broad understanding of the benefits and costs for female professionals who adapt alternative arrangements in the Big Firms. Most of the studies use quantitative methods, such as: questionnaires, experimental research, and survey research. Thus, much of the literature ignores the subjective meaning given to the experiences by the individual in their organizations and social settings. Further, these studies lack a deep understanding of the process that leads to the negative perception of alternative working arrangements. Certainly, this negative perception is probably not the intention of the Big Firms when they initiate these types of working arrangements. I believe that using qualitative research interviews helps to bring some light on the individual career experience that is missing from this literature. I aim at

gaining a deeper understanding of why these alternative work arrangements did not help advance women careers.

Using the theory on gender, women's labor, identity conflict, and work-family balance helps me to describe the broader picture of women's career experiences, and to reflect on the retrospective narrative accounts of the four CA mothers' experiences of working alternative arrangements in the Big Firm in order to explore how mother CAs experience the intersection between their professional identity, their identity as mothers, and between their work and non-work domains, in particular in the accounting profession.



## **CHAPTER THREE: METHODOLOGY**

### **Research Design**

I employ narrative inquiry research in order to explore the career experiences of mothers working alternative arrangements in the Big Firms. I wish to understand the in depth experience of a few women with children rather than to grasp at a surface level the experiences of many women with children at various organizations/ places.

Narrative ways of knowing are expressed in the stories people tell to give meanings to their own experience (Hatch, 2003). Our stories reveal our intentions, and the meaning we make of our experiences (Clandinin & Connelly, 2000). Practice stories may offer valuable tools for research and are considered legitimate approaches to scholarly investigations. For example, using narratives to better understanding a range of human experiences has been effectively demonstrated by anthropologists, psychotherapists, and educators alike (Behar, 1996; Clandinin & Connelly, 2000; Fenwick, 2003).

Narrative modes of knowing are an attempt to understand lived experience in context, and meaning as it is constructed through social discourse (Bruner, 1986, as cited in Arvay, 2002). Gee (1999) notes “narratives are important sense-making devices. People often encode into narratives the problems that concern them and their attempt to make sense or resolve these problems” (p.134). There are multiple definitions of the term “narrative”, however for the purpose of this study I draw on the definition offered by Kohler Riessman (1993): “narrative refers to talk organized around consequential events. A teller in a conversation takes the listener into past time or “world” and recapitulates what happened then to make a point, often a moral one” (p. 3)

Narrative inquiry is located in a social constructionist epistemology. From a social constructionist perspective, reality is socially constructed and known only through the perception of individuals who are situated in particular context. As Spence (1982) notes, narratives are not records of facts or some objective reality that involves what actually happened. Rather, they represent a meaning-making system that makes sense of the mysterious ways of people's perceptions and experiences. Narrative inquiry also focuses on the power relations that occurred in the social world. Meanings depend on those involved in telling and listening to stories, and on the power relations that are present or believed to exist in these interactions (Arvay, 2002).

Through a joint effort, narrators recount stories of their life events, researchers interpret the structure and content of these stories, and researchers offer meaning to the experiences (Cladinin & Connely, 2000). Using a narrative approach helps me to reveal some of the main themes, tensions, and general understanding of the mother CAs' worlds. My objective is to jointly construct the experience of alternative working arrangements from participants' current perspectives as they tell their story during the research interview (Burr, 1995). This approach is a unique contribution to the accounting literature, which is silent about the actual experiences of working alternative arrangements in a culture that admires total commitment to the goals of the organization. I believe that other mothers CAs who work in the Big Firms and have the same challenges, human resources managers in those firms who work with these women, upper management in those firms who supervise these women, and other individuals, and in particular, professional women in a variety of organizations will benefit from learning about the actual experience of professional mothers. This research provides in-depth

reflections on women's experience. I believe that such reflections provide better information than can be concluded from reading the result of a survey or a questionnaire which reports on the level of satisfaction from working such arrangements, and/or the perceptions issues surrounding such arrangements.

This approach allows this study to reflect on the experience of working mothers engaged in these alternative arrangements.

### **Sampling**

The study is based on semi-structured reflective interviews with four women Chartered Accountants (CA) with children, all at the management level. I chose to interview only four women because I want to get the rich in-depth information about the experience of these mothers by conducting multiple interviews with each woman rather than conducting fewer interviews with more participants with my limited time and resources. I believe that a sample of four women will provide sufficient amount of information, especially given that there may be only 16 mothers in the greater Vancouver region who are working alternative arrangements in the Big Firms.

This study concerns only professional mothers who work or worked alternative arrangements in the Big accounting firms. I chose to focus on several Big Firms because as argued earlier the organizational culture in these firms is similar, I believe that I will probably not be able to convince the management in any one Big Firm to give me access to interview their employees on sensitive issues such as life-work balance, and there are few women who work such arrangements in each of the Big Firms. According to one of the Human Resources Partner in one of the Big Firms, there are only 16 women who work such arrangement in all the Big Firms in Vancouver, and as of January, 2005 hold

management positions. Hence, choosing one particular firm may jeopardize my intention to ensure anonymity due to the relatively small number of women who work such arrangements in each firm.

Research participants were invited to reflect on their own career experiences in the Big Firms while working alternative arrangements.

The selection criteria for participation in this research study includes being female; having CA designation; having children; having the experience of working alternative arrangement in one of the Big Firms, or having done so within the last 3 years; living in Vancouver, and having the ability and willingness to articulate her experiences in an interview setting. I have selected both women who have worked and women who are currently working alternative arrangements. I believe that including both experiences are important in order to provide in-depth reflection of these women's challenges. Further, the participants are working professional women with young children, facing intense time pressures and conflicting demands. Thus, getting them to spare time for an interview presented a major challenge. It was more practical to seek their views retrospectively, when the pressures are under some control.

To find participants for the study, I contacted a Women CA's organization by mail introducing myself and my research (Appendix A). This group of women meets regularly once a month for 2-3 hours to create net-working, to enjoy a lecture together, or to participate in another group exercise (i.e. yoga). Usually, this group sends e-mail messages to all the women CA's in the Vancouver area updating about their event schedule. I have asked and received their permission to distribute an advertisement poster (Appendix D) in their monthly meetings of the Women CA Group. One woman who

contacted me after this meeting indicated that she did not fulfill the research criteria, but offered to send my recruiting material to few women that she knows who work in the Big Firms. Through the efforts of this woman I recruited two participants for the study. I also contacted the CA Institution of BC by mail (Appendix B) asking their permission to attach my advertisement poster (Appendix D) to their monthly members' package. I have supplemented these letters with a poster as well. Unfortunately, the CA Institution of BC refused to attach my recruitment material since they are trying to send to their members only information which relates to the profession and no advertisements. However, I left my e-mail address and phone number with the women in charge in the Institute and asked her to forward my recruitment materials to potential suitable individuals. I received two e-mails from interested women willing to participate in my study; one was not been suitable based on my criteria, the other one was interviewed.

My sampling approach also included snow ball sampling, whereby one of the interviewed women has spoken about my study with another women CA who works in her Firm. This woman has agreed to take part in the research. Snowball sampling has been a convenient method for finding participants since participants for such a study are not easily accessible.

Initially I planned to approach each one of the human resources managers of all the Big Firms (four firms) asking them to post a recruitment poster for mothers using alternative work arrangements to contact me if they are willing to participate in the study. I approached the human resources partner of my former firm, who is my close colleague; however she informed me that the general partner would not allow her to post such a poster without reviewing my research proposal first and consulting with the national

office in Toronto. Thus, I decided it is more difficult to go through getting the approval of the entire Big Firms' general partners, even if they would consider allowing this study. In addition, after reviewing the UBC Ethical Review web-site I understood that if I needed to get the approval of the Big Firms, I would also need to apply for institutional ethics approval. Since I was interested in interviewing a limited number of women, I have chosen to recruit without involving the Big Firms' management.

For logistical and budgetary reasons, the participants were limited to respondents from Vancouver. My small budget was spent on transcribing the interviews. I did not pay a stipend for the participants.

### **Data Collection**

A pilot test with one woman comprised the initial step in the data collection. A few female CAs with children are known to me, and I approached one of them in order to find one woman who could participate in an informal interview. The pilot study allowed me to be familiarize myself with the interview questions and the interview procedures, getting a better idea about how to open up the topic and invite women to tell me their stories in the interview, to test the equipment, and uncover unanticipated problems. The interview procedure and planned questions were used for the study. I consider this of great importance to the overall success of the final interviews because I was able to test out my interviewing techniques in an un-threatening situation for both the interviewee and myself. Prior knowledge of the interviewee helped me to ask for specific clarification of meaning, and for specific feedback regarding her feelings concerning the format of the interview. Data from the pilot study has not been included in my study.

After the volunteers contacted me I phoned or e-mailed them in order to assess their suitability to participate and to begin to developing rapport. I then checked their availability and commitment of time. Once their suitability for participation was established, the research objectives and process were provided to the participants. I then scheduled the time and place for the interview.

Riessman (1993) conceptualizes that narrative research involves five levels of representation: attending, telling, transcribing, analyzing and reading. The first stage of the narrative process starts with the everyday lived experience of the research participants. All of us experience our social world directly; on a daily basis without critically stopping to think on our experiences. According to Riessman (1993) we eventually attend to the experience; we reflect on certain things and search for their meanings. This process of making phenomena meaningful is the first stage of the representation in narrative research. The second stage entails telling our story about what we experience. I have initiated this stage by inviting the participants to answer my interview questions. The next two levels are about my role in transcribing and analyzing the stories. The process of transcribing was problematic because I had to make multiple decisions concerning how to translate the spoken language into a written text.

Transforming the speech into a written text involves selection and reduction (Riessman, 1993). What is included or omitted depends on the researcher's assumption (Arvay, 2002). In narratives, language is not transparent. The way the narrator tells the story and the language he or she uses is essential to understanding the overall meaning (Riessman, 1993). The analysis stage is an even deeper phase, when I had to re-construct meaning,

choose what to narrate, and finally how to represent the storied accounts of participants in a new way as a thesis.

### **Ethics**

For the data collection for my study, I received ethics approval for my research proposal through UBC's ethical review process. Each potential candidate was given an information letter detailing their involvement in the study and was provided with names and telephone numbers of my supervisor and the university research services department. In addition, I received signed consent forms from all the participants at the beginning of the interviews. (See letter for initial contact in Appendix C). An example of the consent letter has also been included in Appendix E. The consent form incorporated the information that participants needed to make an informed decision about taking part in the study, including the purpose of the research, the research procedures, and the participant's right to withdraw from the study at any time. I also mentioned that the interview would be audiotaped, and that all the notes and the audiotapes would be destroyed upon the study completion. I also ensured anonymity by asking each participant to choose a pseudonym. Most of the women have said they are not concerned about anonymity. However, I decided to choose pseudonym names for them and they all agreed. The taped interviews and transcripts were labeled with codes and kept in my office downtown in a locked drawer to which only I had access. Although verbatim quotes are included in the research to conceptualize the findings, all identifying information has been removed in transcription to protect the privacy of the participants.

Finally, some discussion is required regarding my relationship to the participants as a researcher in this study. My position as both a graduate student and a mother CA that



is familiar with the reality of working alternative arrangements in the Big Firms makes me both an “insider” and an “outsider”. As an insider, my sympathies lay with the participants. However, I was also an outsider as I am a graduate student of a large university; a researcher, no longer an employee of the Big Firms. Some of the participants might have seen me as an insider because I had similar experiences working alternative arrangements at the Big Firms. Therefore, they are likely to speak openly about certain aspects of their experiences. At the same time, some participants might perceive me as an outsider on the basis of characteristics such as age, education, or ability; and thus withhold some parts of their experiences during the interview. I began each interview by disclosing my identity, my background, and my worldview. I then continued to explain why I was doing this research. If there were no further questions, I then started the interview. During the interview, I tried to reduce status differences as much as possible, while remaining aware that the researcher has greater power in the researcher-participant relationship. I believe that my experience as an insider and my familiarity with the topic helped me to interpret the findings with greater insight.

My position as a white, middle class, married woman with children certainly influences how I see, hear and understand the world. At times, it was clear that my experiences were different from those of some of my participants. I was always mindful that this research is not about my own experiences. I attended to the power relations in my relationships with the participants and in my construction of the research narratives. The narratives I wrote reflect my subjective interpretations, which arise from my own position. However, I have done my best to stay as close as possible to the participants’

original voices. I am aware that the final narrative is my interpretation of their storying efforts.

### **The Interviews**

I collected my data in face-to-face semi-structured guided reflective interviews lasting approximately 90 minutes. In order to enable the women to speak freely and not to take the company time, two of the interviews were conducted outside of the women's work place at my office as per the women's preference. Two women who are currently working in the Big Firms requested that I meet them in their office for the interviews, since it was more convenient for them and they were not concerned about anonymity. I said as little as I could and listened and learned as much as possible. I looked beyond and around evasive replies, and listened between the lines. This helped me identify what has been left unsaid and to assess the significance of pauses and silences (Hugo & Thompson, 1995).

The interview of each woman was audio recorded by using a Panasonic Mini Cassette Recorder, with its Stereo Microphone. Each participant was asked to narrate her work-life experience of either working or having worked alternative arrangements in the Big Firms. The interviews included two parts. In the first part, I started the interview with a few background questions to help the participants open up. In the second part, I invited each participant to tell her story starting with an open-ended question: "The principal question that I want to ask you is, can you tell me about your experience of working alternative arrangements in the Big Firm at the time you raised children?" All the participants found this question too open-ended and were uncertain how to begin. Thus, I asked more specific questions about this experience, using the interview guide, (see,

Appendix F). Because of my explicit interest in enabling participants to provide their personal experiences, the questions were worded to maximize the opportunity for the interview respondents to offer personal and deeply situated stories. I encouraged detail, elaboration, and reflection without being judgmental. All participants were interviewed individually. I attempted to build rapport with the participants by openly sharing information about the research, by introducing myself, and by using interviewing skills such as active listening, reflecting, and summarizing. For each interview, I had a copy of my questions with a following space for field notes. During the interview or immediately afterwards, I wrote down any of the participants' words or phrases that stood out from the interview.

I considered Anderson and Jack's (1991) suggestion that the analysis phase starts when we listen to the interviewee. Thus, I looked for the women's own interpretations of their own experience, and to their own self reflection. I also adapted Jack and Anderson's suggestions regarding three ways of listening to sharpen my awareness of the thoughts behind each mother's story: (1) listen to the interview's *moral language*; meaning looking for the interviewee self-concepts and cultural norms; (2) attend to the meta-statements; meaning the places in the interview where the interviewee stops, pauses, looks back and comments on her own thoughts; and (3) observe the logic of the narrative; meaning looking for the internal contradictions and internal consistency in the woman's stories.

During the interviews I took notes of certain themes that were emerging throughout the conversation. I decided not to conduct second interviews since the women

are extremely busy and for the purpose of my research the received information is cohesive.

I preserved the master copy of the tape, and made sure that the master copy could not be edited or interfered with. On each cassette I wrote the interviewee's name, date of the interview, reference number, and have carefully stored the cassettes in a cool place, as dry and as dust free as possible and secured in my office.

Initially, I planned to transcribe the four audiotape interviews in order to immerse myself in the narrative data, as well as to begin the analysis of the study (Riessman, 1993). After transcribing one of the interviews I decided, due to time limitation, to engage another graduate student to transcribe the interviews for me, who is a colleague whom I knew very well. I met her in order to provide the feedback based on my experience in transcribing one of the interviews and instructed her to transcribe verbatim and to include all pauses, laughter, silences and other impressions that she heard in the tapes. I asked her to reproduce the speech act as closely as possible and in addition to destroy any electronic and hard copies after sending me all the records. She has also agreed to keep all information and identities confidential.

### **Data Presentation**

In the first stage I prepared, with the help of my colleague, verbatim transcripts of the 90 minute conversation including all the material accumulated in the four interviews. I instructed my colleague to accurately transcribe the meaning and the style, in order to preserve the original speech into the written text and did not correct grammar or word order, or making the comments readable more like a written text (Hugo & Thompson, 1995).

In the second stage, I took the raw interview material and read it over and over in order to pull out key junctions in the story and write the story chronologically based on the women experience. I cut some of the interview text to make it readable as narratives and not as interviews. As Hatch (2003) notes, the products of narrative analysis are presented as stories. Thus, I have written four single narratives (stories) of the participants' experience of working alternative arrangements in the Big Firm. I have organized each story around the main themes found in the research questions (i.e. ability to balance family and work commitment, promotion progress, relationship with colleagues and superiors, overall satisfaction from their career, and their suggestions/or comments to the practice) (see the result section). I also have included direct quotes from some of the specific interviewee's comments that I believe are necessary to bring the mother's voice verbatim.

I have given each of the four interviewers' pseudonyms. In order to check the validity of the narrative I gave each participant a copy of her constructed narrative by either e-mail or in person. I asked each participant to read her story and express any concern she might have regarding the accuracy, bias and completeness of my representations of her experiences. One participant called me and asked me to change few small things. The other participants approved the written text.

### **Data Analysis**

The essential issue for narrative inquiry is the interpretation of meaning. According to Riessman (1993), there are three windows to interpretation; the first window into interpretation is the structure of the story. Stories often conform to classic plots including romance, comedy, tragedy, or satire. Attending to choices of words and

their expression, emphasis, word repetition, silence, pauses, and contradictions further reflect meaning through structure. The second window into interpretation is content. Mishler (1986) notes that content is “expressed through themes and their relation to each other” (p.87). The third window into representation is interpersonal factors. This represents the relationship between the storyteller and the researcher. Riessman (1993) claims that “meaning is interactionally accomplished” (p.20) and that “role relationships between speakers allow the expression of social and personal relation through talk” (p.21). Narrators interpret the telling of their stories when they decide which events and details should be included, and researchers interpret the stories themselves. My goal is to capture in the process of analysis the narrators’ evaluation of their stories and the significant meaning these stories had for them.

The analysis has been done in two stages. First I studied each narrative individually, and then in the second phase I looked at all stories as a whole. In the first phase, I read each story to get a sense of how the woman told her story. Then, I read each story over and over and searched for concepts and themes found in the research questions (i.e. ability to balance family and work commitment, promotion progress, relationship with colleagues and superiors, and overall satisfaction from their career) and in the literature (i.e. gender constraints, identity conflicts, work-family balance, and the benefits and costs of working alternative arrangements) to help me analyze systematically (Rubin & Rubin, 2005). I identified the major themes (codes). I also read each individual narrative to identify any tensions between individual narratives and the overall message conveyed by the narrator relating to the actual experience of alternative work

arrangements in the Big Firms. Then, I examined each of the narratives in light of each respective research question.

In the second phase, I read across all the participants' narratives highlighting commonalities and major disparities, searching for possible relationships in the data, and then confirming or disconfirming their existence based on a careful reading and rereading of the stories (Polkinghorne, 1995). Then I re-read across all stories to get answers to my research questions and to consider how the answers to my research questions are similar and/or different.

In analyzing the data I considered two resources, Clandinin and Connelly's (2000) three dimensional narrative inquiry space, and Chase's (1995) notion regarding the goal of narrative analysis.

Clandinin and Connelly (2000) three dimensional narrative inquiry space looks at narrative inquiry as a way of understanding the experience of "stories lived and told" (p.20). They discuss three dimensions that narrative researchers need to ground their research upon: time, place, and the personal/social. Stories are told in unique contexts, never to be repeated. The time in which the story is interpreted and told, the circumstances surrounding its telling, the people involved, and even the socio-political climate, all shape its inimitability. I have considered each of these three dimensions when listening and analyzing my colleagues' accounts of working alternative arrangements at the Big Firms. Another contribution from Clandinin and Connelly is their emphasis on back and forth, inward and upward views. While listening to and analyzing the stories of my colleagues, I have considered my own experience and my own story from an entirely different time and place.

Chase (1995) notes that the task of narrative analysis is to discover how participants embed general social processes in their personal narrative, and how narratives embody the relationship between a particular life story and the social world in which the narrator lives. I considered these aspects of narrative in my data analysis, and the ways in which social and cultural context shape or restrict the narrative of mother CAs working alternative arrangements.

In qualitative research, the goal is not statistical validity and reliability of the findings, rather the goal is trustworthiness. Ensuring the trustworthiness of research increase the confidence that the findings are worthy of attention. There is no one agreed set of criteria to establish trustworthiness in qualitative study. To judge the trustworthiness as opposed to “the truth” of the interpretations, I used the following strategies:

Reflexivity: to ensure reflexivity I acknowledged my involvement as an active participant throughout the research process. I am aware of my influence on the development of the research. As I carried out the data collection and the analysis I was thinking about my own experiences, my own values, and my own biases. These thoughts brought into my awareness areas of potential bias that may have threatened the credibility of this study. I also documented my background, my interest in the topic being investigated, and my learning or change in thinking that has come about through the engagement with the participants in this study. The narratives presented in this study are based on my thoughtful interpretation of the content, context, and interpersonal factors of the participants’ narratives, with constant acknowledgement of the personal nature of my work.



Transferability: the findings of qualitative research projects should be transferable. To ensure transferability I provided thick description of my participants' experiences to enable the reader to make comparison between different settings (Curtin & Fossey, 2007).

Member-checking: I asked each participant to read her story and express any concern she might have regarding the accuracy, bias and completeness of my representations of her experiences. By doing this member-checking I tried to ensure the authenticity of my findings, so that the readers can have greater trust that the findings are representative of my participants' experiences.

I used also two of the four aspects of trustworthiness applicable to quantitative studies suggested by Lincoln and Guba (as cited in Morse & Field, 1995): truth value, and applicability.

Truth value recognizes that there are multiple realities. In this study, I focused on reporting as clearly as possible the views of the participants and the topic of inquiry. I tried to establish confidence in the truth of the findings for the study by attending to the content, context, and interpersonal factors of the narratives. This approach should allow for a relatively accurate representation of the participants collective reality.

Applicability is used to determine whether the findings are relevant to other setting or contexts or within other groups. Although the findings of this study may contribute to the overall understanding of the role alternative arrangements play in the career experiences of mother CAs, they are only meant to represent the stories of those individuals who participated in this study and are therefore not intended to be applicable to other settings.

### **Limitations and Delimitations of the Study**

First, the sample size in this narrative study is small ( $n=4$ ), and participants are drawn from a small pool (Riessman, 1993). Second, the findings for this qualitative study are context-bound and cannot be generalized beyond the experiences of the participating women. However, it should be noted that generalizability is not the goal of this particular qualitative research. The objective is to illuminate participants' experiences. Third, the sample does not include men's working alternative arrangements, nor women without children working under such arrangements. Fourth, the study refers to all mothers in one category "women with children" with no consideration of their children's ages. Although, I am aware that women with children in different ages have different challenges, (such as: finding child care services in the early years, dealing with the short schedule of schools, and driving children to after-school programs), because I am interested in the women's career experiences (and less emphasis is given to their family experiences), I have not made distinction based on the ages of the children, nor the women ages, racial, and identity. Further, the study is only about the experiences of women with children and not about the experiences of their colleagues or their supervisors. In addition, this research does not consider women CAs with children living in other cultures, countries, or even outside British Columbia, who work alternative arrangements in other accounting firms. My sample is limited to four women who have worked in the Big Firms in the Vancouver area.

Finally, I am aware of my own limitations as an insider with her own lived experience of working such arrangements attempting to represent objectively the

experiences of other women who experience similar arrangements. Thus, I have tried to be sensitive and not assume that I know what someone means without inquiring thoroughly in order to fully understand what the women really meant. Further, due to the nature of this study when listening to the retrospective accounts of each mother, it is important to remember that these women have told me only about a few topics of their experiences. Thus, I remind myself throughout the research that the collected stories are not the full story.

## **CHAPTER FOUR: WORKING ALTERNATIVE ARRANGEMENTS**

The objective of this chapter is to present the retrospective narrative accounts of four women who are both CAs and mothers. The accounts deal with their experiences of alternative working arrangements in the Big Firms. Each narrative account represents an abridged version of the original interview and is an attempt to answer my research questions:

1. What are the experiences of women with children who use alternative working arrangements in the Big Firms in terms of:

- their ability to balance family and work commitments,
- their promotion progress,
- their career satisfaction, and
- their relationship with colleagues and superiors?

2. What can we learn from these stories that will help the Big Firms improve the experience of women with children who choose alternative work arrangements?

To enable the reader to gain insight into these women's experiences, I have tried to stay as true to their voices as possible. At the same time, I realize that these narratives are a joint construction of the women's lived experiences and their participation with me in an interactive conversation. The narratives reflect my interpretation as much as theirs since I have written the final narrative accounts.

The chapter begins with an introduction to the narratives and is followed by the individual women's stories.

## **Introduction to the Narratives**

I start with some demographics. Each of the four women CAs participating in my study has either two or three children. Each one is married and in a stable relationship. All but one woman is in a dual-income family. Sarah's husband is unemployed and on disability pension. The women's range of ages is from 33 to 43 years old. One is Asian and three are Caucasian. All women are Canadian citizens. Three of the women have been born and raised in Vancouver. One woman immigrated to Canada from Europe when she was ten years old. All participants have worked full time with the same Firm for an average of more than ten years before switching to alternative arrangements. Two participants work for one of the Big Firms, and the other two work for another Big Firm, so two firms are represented in these data. (There are currently only four Big Firms in Vancouver.)

The narratives are chronological accounts of the participants' experiences working in the Big Firm from the beginning of their careers to the present. They focus on particular decisions to participate in alternative work arrangements while raising their children. I have chosen to present the narratives in third person in order to reflect my subjective interpretation of the participants' stories and my role in their construction.

To ensure confidentiality and anonymity, I have used pseudonyms for the participants and all third parties mentioned in the interviews. The names of all individuals are thus fictional. I use the term "Big Firm" to apply to all four Big Firms when the participants discuss Big Firms in general. When they discuss the specific Big Firm for which they work, I use the term "Firm A" or "Firm B" to avoid identifying any of the Firms by name.

### **Story #1: Rachel**

Rachel is married and has two small boys aged 6 and 3. She joined Firm A during her third year at the university. After fourteen years of employment, she left Firm A last year.

Although Rachel did not originally plan to become an accountant, a summer working as a co-op student with Firm A inspired her to enter the CA program. After graduating, she started as an articling student in the audit group. During this time, she also joined the CA program. After a couple of years, she received her CA designation and was promoted to senior accountant.

As soon as she had qualified as a CA, she moved into the tax group to become a tax specialist. Over the next few years, she climbed up the ladder from senior accountant to supervising senior. In her sixth year with Firm A, she was promoted to manager. Two years later, she was promoted to senior manager. For the next six years, she worked as a senior manager in the corporate tax group. Her major responsibilities included managing client accounts and overseeing the work of her staff.

Rachel began participating in alternative work arrangements six years ago when her first son was born. By then she had already worked with Firm A for eight years and was a senior manager. She planned the timing of her family carefully, waiting until becoming a senior manager to have her first child. After a six-month maternity leave, she returned to work part time, opting to work four days a week. She hired a nanny to watch her son two days a week and arranged for her father to look after him the other two days. When her second son was born three years later, she hired a full-time, live-in nanny.

Rachel says that she had a “different mindset” as soon as coming back from maternity leave. She had immediately spoken with her partners telling them she is not interested in a partnership path. She had expressed her willing to do more tax compliance work (which fits well into her four-day schedule), but she does not want to participate in complicated tax planning, re-organizations, mergers and acquisitions, or any other projects with strict deadlines.

... So I quite consciously changed the type of work that I did and the clients that I had and actually even the number of clients that I had to make it fit into my schedule. So in that sense, probably much less stressful than while I was full time.

Rachel explains that she switched to alternative working arrangements because she wanted to have quality time with her children. When asked how well such arrangements have worked for her at Firm A, she answered, “Good, but not easy.” She remembered that when she has first chosen such a path, few women had applied this option. She believed the arrangements can work only if the Firm’s partners directly “buy into it”:

If you have buy in from them, and they, and they are supportive of you, um, they will help you make it work. Um, and I was fortunate enough to work with a few partners that, you know, were happy, were happy to make me happy, and you know, they would accommodate me, to you know, if I wanted to work a four-day work week they, you know, they, they would allow, allow it to happen and supported that. Um, and actually one of the partners that I reported to, she’s a partner on the four-day work week as well.

For such an arrangement to work, Rachel believes that expectations must be clearly laid down upfront. Ground rules should be set so if something goes wrong it is possible to go back and say, "This was our understanding. This is what we thought would make it work." In addition, expectations must be set up with clients as well as with superiors. Rachel adds that she is fortunate because she has worked in a group that is cohesive and plays few politics:

... the fact that we had a group that actually got along so well. A lot of us were friends together. Um, but no, I don't...not that I know of anyway...I didn't feel any animosity, that anyone felt resentful about the.... um I think that the other team members were very...understood the limitations of uh, the time limitations of, uh, a part-time work schedule, but uh everyone worked around that and were, and were, actually were quite um cooperative in helping, in helping me make things work, so if there were certain things I couldn't deal with someone would be happy to actually pick it up for me... yep. So it was, it was a really nice environment that I worked in.

In fact, Rachel repeatedly mentions how supportive her colleagues are and says they are the main reason she has stayed a long time period with Firm A. However, she also admits that when she works with other partners or other staff members of other groups that are unfamiliar with her reduced workload, she feels some constraints:

...they find it hard to understand, because they are like, "Why can't you get this done by the certain day?" I don't work that certain day, so, you know, people that aren't familiar with that arrangement and haven't bought into it that's the difficulty. Um, but it didn't happen all that often actually.



What works most effectively, Rachel says, is her flexibility. She is willing to come in on her day off if she needs to meet with a client or help others to achieve a deadline; however, she is not paid for the extra time she puts in. Being flexible has been particularly difficult in the beginning, she says, when she had a nanny only two days a week:

... Uh, the same way worked both ways too, because if, uh. Monday was my day off and I had to take my child to a field trip on a Wednesday, you know, I felt free to take the Wednesday off that week instead. So, you know, the date that I worked was quite flexible. Mind you that only works though if you actually have, um, childcare support for 5 days. So back when I was working 4 days and I only had my nanny 2 days a week, um, it was quite fixed on the day that I took off...it was much less flexible, and I found that that didn't work as well just because I didn't have the flexibility of taking whichever day I wanted.

Rachel also tries to make sure she is doing everything that other full-time managers do, such as coaching and training her subordinates in order to share the management group's responsibilities:

I tried to make that all fit in. Um, what that required was that you had to be incredibly efficient in the 4 days that you are there. But I made very sure that I was not out of the loop in being a participating, active member of Firm A just because I was on a 4-day work week. I didn't kind of sidestep and not assume, like I still was on lots of committees and sat on lots of groups and such like that so I made sure I did all that.

Rachel emphasizes that although she tries to accommodate Firm A's needs, she also sets limits. She explains to everyone that she is a four-day-a-week person and asks them to accommodate that. She further explains:

...just because you're on a part-time schedule doesn't mean that there's no overtime expectations because if you are a full-time person, there is an over-time expectation. So I think the, the trick is to actually find that balance where you can work some overtime but not so much that its almost no point in working part time. But, uh, you know, you have that flexibility with the firm that, that, you know, you're able to accommodate them if the needs of the client arise.

She adds that she is lucky because she has family support. For example, her father can help her, and her husband has fairly flexible work hours, so he can pick the children up or drive them to a lesson if necessary. She also says she does not feel overwhelmed by her workload because she is good at delegating:

I have no trouble delegating pretty much, as much as I can to junior staff. So I tried to make sure that I didn't actually do very much work. I was reviewing work. So, um, the actual, you know, putting together files or doing returns, you know, I tried to make sure I didn't actually do any of that so I would just fully leverage down, to people that, uh were lower levels than I, and its much more efficient for them at lower charge-up rates than doing all the work too. So really my function was review files, review new things and so that's how I kind of maintained a load that fit. Um, I guess the other thing that I was quite fortunate with is that when I came back from maternity leave, while on maternity leave you allocate your clients out because someone has to look after them. And so when I

came back, I took back most of, the bulk of the clients that I would have I guess, but probably in both times that I came back, not 100%, so my client load just gradually, and in a natural way, shrunk, so that I was always at a comfortable level of clients. But I never felt like I had way too many clients for the time that I had.

From our conversation, it is clear that for Rachel work comes second to her family. She mentions again and again that “she lives for the hours outside of her work”. If there are any family commitments, she makes sure she deals with them first. Then she fulfills her work commitments. On the other hand, she emphasizes that it is important for her to do a good job at work and to make the hours during work count.

When asked if she is happy with the way her career has gone at Firm A, Rachel replies that she is very comfortable with her decision not to progress to the partnership level. Furthermore, she proudly admits that she has been able to find a very happy balance working with the people she loves in a Firm that is very accommodating:

... they had told me, actually, off the bat, you know what? If you don't want to make partner, that's fine, we're happy to keep you no matter what you want to do and if you want to make senior principal one day we'll help you do that. And if you're, if you don't even want to do that and if you just want to be senior manager for the rest of your life.

Regarding compensation, she says her pay raises and bonuses are not as high as those of colleagues who are on the track of partnership. Her compensation, she says, reflect her very even, non-stressful workload. Since pay has never motivated her, however, she doesn't care. She also doesn't mind not doing things that are “sexy” and

exciting. She is happy to provide service to her clients and look after their files year in and year out without any big changes happening. She claims that this is her personality:

So, somebody else who really needed different stimulation all the time would not be happy with the load of clients that I would have because they were quite stable. Nothing was, you know, there were no crazy things happening in them.

Rachel believes that since so many women decide to go back to Firm A after maternity leave, there is a strong perception that they are working alternative arrangements even if they are not:

...cause everyone, almost everyone that came back from that leave did it right?

So, um, so in that sense, yes, it can be challenging for everyone who wants to progress and hit the highest level at in public practice.

Thus, women who choose to come back to full time after their maternity leave should assure everybody that they *are* full time so people will not treat them like women on alternative arrangements. Rachel believes that the number of women choosing such arrangements is growing and that Firm A is really committed to making it work and to promoting the women:

... honestly, at the rate I think the public accounting firms are going, they would bend over backwards to make a woman a partner, I mean if she's on alternative work arrangements, they would really bend over backwards to make her a partner. There's just that immense pressure. I think we still don't even have an audit partner that's female in our Vancouver office, which is just a ridiculous shame. I honestly think that they really want to make that happen (laughter), you *know*, and they were trying very hard to do that. Um, the, the issues are that at

least from some of the women that I talked to they're not interested in making partner because they look around at the partners, what their lifestyle and they're like, "I don't want your life. I don't want to live the way you do, and I don't want to work the hours that you do, and I'm happy to make less money."

Rachel mentions that meeting other women and sharing their experiences together also makes the arrangement working better. She tells about a session for women in the management positions that have taken place in Firm A:

....it was very clear that the women in audit with alternate work arrangements were not very happy. Uh, it did not work very well at all. Uh, it could be the nature of the work. I found that women in alternative arrangements of tax, um, maybe because the work was not so under a certain tight deadline as audit it worked better, but, um, I'd say I can't recall one woman in audit that said it worked great.

To summarize, Rachel believes that if there are more women role models working in such arrangements who are able to manage both family and professional lives successfully, then more women will be interested in pursuing the partner path. An example might be women who work fewer hours and make less money, but still function as partners.

Even though it has been a year since she left the firm, Rachel says she still misses it. She still sees her co-workers regularly and keeps contacts with some of her old clients. Rachel has left Firm A because she does not want to practice Tax for the rest of her career. She is currently working in the industry as an Accounting/Finance Manager.

Significant Points: Rachel has been working with Firm A for fourteen years. During the last six years, she has been working as a senior manager in the corporate tax group. Like the other participants, she has planned the timing of starting a family carefully, waiting until becoming a senior manager. Similar to the other participants, she switched to alternative working arrangements after giving birth to her first child and returning from maternity leave. Rachel admits that she had a “different mindset” as soon as she comes back from maternity leave. She is one of the participants who was not interested in progressing to higher levels at the Firm and she is one of three participants whose husbands are also accountants. However, she is the only participant who is not motivated by her payments. Thus, she does not care that her pay raises and bonuses are not as high as those of her colleagues.

She repeatedly mentions how supportive her colleagues and partners are. She also notes that tax accounting is more suitable to these arrangements than audit. She claims that the alternative arrangements work well for her, although she acknowledges that it is not easy. In order to maintain flexibility and to cope with her responsibilities at work and at home, Rachel has a nanny and family support that helps her at home and she works overtime and on days off. Thus, she is able to work over time when necessary and to accommodate all of Firm’s A needs. In order to be more efficient and have more control over her time at work, she tends to delegate much of her work to junior staff.

### **Story #2: Sarah**

Sarah is married and has two small children aged 5 and 1½. She originally planned to major in kinesiology, but felt she was not really interested in the medical field, so she decided to enter an accounting program. She enjoyed her learning experience and

received high marks. Because she was one of the top students in her class, she sought a job in one of the Big Firms after graduation and was hired by Firm A. She has worked there for fifteen years.

Currently, Sarah is a manager in the private business group in the assurance side of Firm A. She is responsible for preparing financial statements, notice to readers, review engagements and tax filings. Essentially, she works for one partner. She is responsible for meeting her clients' deadlines and performing the work up to the standards set by the Firm.

Sarah had worked full time for Firm A for 10 years and was a manager when her first child was born. She took a full year of maternity leave; when she returned to work, she opted for alternative working arrangements. After two and a half years, her second child was born, and she took a 10 ½ month leave of absence. (She cut her maternity leave short to help out with tax season.) For the last six months, she has again opted for an alternative work schedule.

Because the nature of her job is such that most clients send the work to her, it does not matter whether Sarah is at home or at her desk in the office. Therefore, her alternative work arrangements entail working primarily from home, with occasional trips to the office to meet a partner or client or to finalize a job. Unfortunately, the arrangements have been difficult to maintain. As deadlines approach, she often has to go downtown to the office—almost on a daily basis.

Sarah has started these arrangements initially because she cannot afford a full-time daycare program for her daughter. Since she is the main provider in the household, she cannot reduce her workload because she needs the full-time salary. Her husband is

currently unemployed and they have a small income from his disability pension. Working from home gives her flexibility, saves her commuting time, and enables her to spend quality time with her daughter. She is also able to take advantage of the childcare help offered by her parents-in-law, who live one block away from her.

Once her daughter started pre-school, Sarah has begun going to the office more often since it is easier for her to meet deadlines there. After her second child was born, however, Sarah again decided to opt for alternative working arrangements:

...since I went back early, he was only about ten and a half months old. I think that was too early to put him in daycare, so an alternative work arrangement provided me with way of stretching out my time to be at home. This allowed me to have family come over and take care of my kids while I worked downstairs. So if anything arose, just on the day-to-day basis, I could just pop upstairs and take care of it as opposed to there being a drastic adjustment for everyone, as the baby wasn't used to being cared for by other people.

When asking Sarah how well these alternative arrangements are working for her, she says she does not feel they are working either personally or professionally. Although she appreciates the flexibility, working at home creates a great deal of stress in her household. She also finds she actually has very little time to spend with her children:

... if something is going on with the kids that will need my immediate attention, I am able to step in because I do have support from family members to watch my kids. But then when there isn't something urgent going on, unfortunately I have no other choice but to put work first because I have to get those hours in. And often that means working all hours. You know if I have, if I have something going



on with the family in the morning with the kids, then that means I'm working till 7:00 p.m. or 8:00 p.m. or 9:00 p.m. This leaves me very little time to deal with my kids and to do all the household chores moms do, like laundry etc.

...well, a lot of times things simply don't get done. It's actually very; it's incredibly hard to juggle it. I feel like I have no time, not one second for myself. If I'm working at home for a few days . . . you know, it sounds awful, but I mean there's no make-up happening, um, I don't do my hair, I look like hell. And that allows me to get that load of laundry so, right? So basically I don't have one second for myself for any kind of enjoyment [laughs], I don't have time to work out. During busy season, Saturday and Sunday would go by and I'd realize that I had not taken one step out of the house because I'm just dealing with getting the kids ready in the morning, then my husband takes them over to my in-laws to get them out of my hair, and then I'm working all day, and you know, multitasking. Here and there, turn on the dishwasher, throw in a load of laundry, and it's quite chaotic sometimes.

Sarah also believes working at home is hurting her career and does not feel as valued as employees who are working in the office full time. As an example, she mentions her conversation with another partner in the group:

.....the head partner of our group, who I hardly ever see, he saw me a couple of days in a row. He kind of said to me, "Oh, oh you're here again." And I said to him, "Well actually, I've been here every day for the past three weeks." So, there's a bit of a perception that somehow I'm not working as hard as everyone. When you say "working from home," somehow that's just the perception is that

it's not as hard or committed, not working as hard as everyone else is in the group, right?

She explains that the majority of the staff in the Big Firms are students who work full time and take courses and exams during the weekends in order to qualify as CAs. They are young, single, have no families, and are able to be there 24/7. Sarah cannot do this any longer:

...it's just the ability to be called upon at a minute's notice. For example, even if they're out at a client, the manager can phone and say "get back in the office and issue something for me." Whereas, in my situation, now the partner that I work for knows that if he wants something done right away, which was normally the case with me, he might have to wait one, two days or three before I actually physically come in the office to do that.

Furthermore, Sarah does not feel as highly regarded by her colleagues as she used to:

... they kind of look upon what I'm doing as easier, or I'm not working as hard as they are. Because even though I'm very much full time, when I do run into other staff or partners or other secretaries, one of the questions is always, "Oh, are you working full-time"? And so they just assume that I'm just sitting at home doing nothing. I go, "Yeah, I'm working more than full time." They just don't see me doing that.

Sarah strongly believes that there is always going to be someone downtown demanding her attention to do something. In her mind, this is just the nature of this type

of work with this kind of firm. No one is going to wait two or three days until she shows up at work again to get something done. Her response has to be much more immediate:

...I think the nature of Firm A is that when the client calls and wants something, the partner will say, "Yes. I'll get it to you tomorrow." You give the client that perception that their request is that urgent and that immediate, when often there is no urgency in their request. Then, you know, if you fell short of that then the client might not be happy.

Sarah also considers the alternative work arrangements are keeping her career from progressing at Firm A. Management has told her that she cannot get a promotion as long as she is not in the office full time because it is impossible to manage other people from home. Therefore, if she wants to move up, she has to work in the office. In regard to compensation, Sarah hits the ceiling a few years ago. She cannot increase her earning potential unless she moves into a higher position.

When I asked her whether or not she would stay with Firm A, she said "No":

... there's very little satisfaction coming out of. I have a flex work arrangement, however there's so many other factors that are pulling me out of that firm. And it's financial, its maybe I've been there too long. You know I've been there a long time, you know most people are changing jobs every five years, um, so there, I have a lot of other factors; maybe a desire to learn new things. You know I'm kind of regurgitating the same old stuff. So, my choice to leave wouldn't be on the flex work alone . . . it would be on other issues as well.

Sarah explains that her biggest frustration at Firm A is her status. Because she feels undervalued, she wants to make a change. She would like to find a position with a

different company that is more challenging and hopefully also pays better. The situation in the Big Firms is hopeless in her mind, and she does not see it changing for the better in the near future:

...do you know what, I almost think it's quite hopeless. To be honest, the thing is, there needs to be not only a changing of the guards, but many generations of a changing of the guards. Right now, especially in Firm A, it's very male oriented, even for women who do choose to make work their only priority. Uh there's not many being promoted to partner level. There is a lot of effort being spent on giving out communiqués to the Firm A's staff about having a diverse workforce and a balanced life, but I really feel it's so much lip service, because the reality is, if you're not putting in those hours and performing at that level, you're not going to get promoted. Those things just don't happen, and there's a lot of, I guess, they just kind of wait till you're frustrated enough that you leave Firm A. So I don't, I cannot see them, in the near future, it changing.

Significant points: Sarah has been working with Firm A for fifteen years. In the last five years she has been working as a manager in the private business group of the assurance practice. She first opted for alternative working arrangements when returning from her first maternity leave. Now, after giving birth to her second child, she again chose to work alternative arrangements. She is the only participant who is working full time from home. The alternative arrangement allows her to work from home, with occasional trips to the office. Unfortunately, her arrangement has been difficult to maintain. According to Sarah, these arrangements are not well suited to support either the personal or professional satisfaction of women.

Sarah has made these arrangements initially because she is unable to afford a full-time daycare program for her daughter. She is the main provider in the household, so she cannot reduce her workload and needs the full-time salary. She is the only participant who is not married to a professional. Working from home gives her flexibility; however, working at home also creates a great deal of stress. She finds it incredibly hard to juggle household work and her job's requirements. Further, she also finds that she actually has very little time to spend with her children. She is under the impression that working alternative arrangements is actually hurting her career and her family. She does not feel as valued as other employees who are working in the office full time.

She is the only participant who cannot get a promotion as long as she is not in the office full time. Further, in regard to her compensation, Sarah hit the pay ceiling a few years ago. She cannot increase her earning potential unless she moves into a higher position. Thus, she is planning to leave Firm A in the near future.

### **Story #3: Liana**

Liana joined Firm B eighteen years ago and is now a partner in the tax group. She is married and has three boys aged 10, 8 and 5.

When Liana was in her third year at the Faculty of Commerce, her accounting professor introduced her to a few individuals at Firm B. As a result of this contact, she decided to take a summer job there. She enjoyed the work and subsequently decided to pursue the CA route. When she graduated from the university in 1988, she started working full time with Firm B as a CA student. She worked in the audit practice for three years while performing general audit services. Throughout this time, she always spent the month of April doing the T-1 pool (tax work), which is pretty typical in a CA firm.

After she had qualified, a manager in the tax group with whom she had worked during the T-1 pool asked her to join the group. Since she had enjoyed the work, she accepted the offer and moved into the tax practice. For the next four years, she acted as a Canadian tax generalist doing corporate tax return preparations, review of tax returns, and tax provision work. Around the mid '90s, she was assigned the task of providing expatriate tax services for a large multinational company. The assignment changed her career path. Lots of expansion was going on around the world, she explained, and the expatriate tax area was growing rapidly. She slowly dropped her corporate tax involvement and started working exclusively in this area.

Currently, Liana's career progression is focused on growing her practice and making it as profitable as possible. As a young partner, she is the head of cross-border personal tax at Firm B. This means she delivers all kinds of services relating to the movement of individuals across borders, such as tax return preparation and advising individuals on the implications of moving out of one country into another. She also advises corporations on the implications of moving their employees globally and also does a significant amount of work in executive compensation. She helps clients to understand what the alternatives are to their compensation plans, identifies their objectives, and chooses the best plans for them.

Liana started to work alternative arrangements 10 years ago after her first child was born. She continues to do so today even though her children are now older. Her arrangement is a reduced work week of four days, or 80% of full time. Liana had all of her children while working at Firm B before she became a partner. The decision about when to have children was made:

...um out of sheer coincidence. They're all born in the month of May, [laughs] which is perfect timing for somebody who does personal income tax, so, um, the way it worked is I, in all three cases; I started my maternity leave at some point in the month of May. (April 30th is the deadline of submission of individual tax returns.) And then I always came back in January. So I took 8 months, and in fact, for all three of my children, the law was still the 6 months.

She says she has switched to a reduced work week so she can have Fridays off. This gives her one whole day in which she can spend quality time with her children without having to run errands or do other mundane activities. She admits, however, that the one day off per week has become a day of running errands as well. Since her children have grown older and are at school, the nature of the day has changed. Now, in addition to running errands, Fridays are for personal relaxation and enjoyment.

Liana employs someone to clean the house each week, as well as a full-time nanny who works from 7:00 a.m. to 5:30 p.m. Monday through Thursday. On an average day, Liana leaves the house at 7:00 a.m. and returns at 5:30 p.m. She sometimes does not see her children in the morning because they do not always get up by 7:00 a.m. Even when they do, she does not have any significant contact with them. It is the nanny who brings the children to and from school.

Liana says her husband is also a huge support. His schedule is flexible, so if she needs to stay late for a conference call or meeting, he can make arrangements to be at home by 5:30 pm. In addition, her nanny is also flexible and can stay late if necessary. Such back-up plans are a necessity:

...you know, it sounds like a luxury, but it becomes a necessity, and it does make, it does make it easier for me to not panic because I know, um before I had my third child, um, I took the other two children, went out to a daycare in a family home. And, you know, their rules were, you know, you have to pick up by 5:00 pm. And, you know, if something came up and I was on the phone or in a meeting, I used to panic because, you know, you didn't have the opportunity to phone and to say, you know, I'm sorry I'm running late. I'll be there at 5:20 p.m. I didn't have that luxury, and, you know, if I couldn't reach my husband or, you know, I'm sitting, literally, in a meeting with a client, I can't very well excuse myself. You know, to make a phone call. So I did find myself getting all tied up in the stress of those kinds of moments which, you know, for people that aren't racing the clock to relieve a nanny.

Liana says that the challenge for her has always been to maintain her chargeable hours (80% of a full-time person) in a 4-day work week. She acknowledges that she has more flexibility since she is on reduced schedule, but on an ongoing basis, the expectations and demands are pretty heavy. She says it is very difficult for her to balance professional and family life. Before having their first child, both she and her husband had made the decision that family is going to be a priority, i.e., that they do not want to be absentee parents or have nannies raise their children. From Monday to Thursday, she works a solid day in the office and occasionally takes work home with her. But she has a personal expectation that she will be at home for dinner almost every night:

... I have no desire to be the kind of person who routinely works until 7:00 p.m. or 8:00 p.m. because I don't want to just, sort of, just kiss my kids goodnight after



they're already asleep. And so the challenge, I find, is being able to get out the door every day at 5:00 p.m. is the hard part. And, to have, to get all the things done in the day that need to be done in order to do your job well. And I think that's the challenge, you know, that the women at all levels face, that are trying to make that commitment to themselves. You know, to spend the time, you know, at home.

She says that because she leaves the office almost every day at 5:00 p.m., she occasionally ends up taking work home. This starts to wear on her because she feels like she has no downtime. The evening hours are spent on family responsibilities such as homework, making lunches for the next day, and reading the mail and e-mail. If she then has to pull out a briefcase and start working, she starts feeling stressed. It doesn't matter whether it is a busy season or not, the pressure is always there because there is always more that can be done.

Liana says she strives to remain flexible with her schedule to meet the demands of her job. For example, she works every Friday in March and April because that is a busy season. During this period, she works more than 100%. In addition, she occasionally goes to the office on Fridays to handle internal administrative work or to meet with a client. She believes that if women want to have a successful career in a public practice firm, they must be willing to take the necessary steps to make it work:

.... I'm talking about things like having the right daycare or childcare provider, it just wouldn't work. I don't know how you did it or if you did it in public practice, but it just wouldn't work in our group for somebody to say "Well, I'm not going to have a nanny" uh, or "any kind of childcare, and I'll drop my kids off at school

at 9:00 a.m., be in the office at 9:30 a.m. and then leave at 4:30 p.m. It wouldn't work. You couldn't do your job effectively and it would be disruptive to everybody and it's not just about reducing salary to compensate for the number of hours you worked, it's just physically not possible because you would fill those five hours with administration. You would never do any client work.

Liana says there are many definitions of work-life balance; however, she is certain that Firm B cannot service the volume of work it needs to in the 9:00 a.m. to 5:00 p.m. hour definition. This is why CAs who are also mothers need to acknowledge that work/life balance does not mean, "I work from then to then. Do not contact me outside of those hours." She adds, "When you decide to do a professional job, you have to take the responsibilities and make back-up plan arrangements if you have to stay late. Not all the time, but sometimes you need to be ready to commit."

Liana says that Firm B has an implicit expectation that everyone contributes a little bit more, works more hours, creates more chargeable hours. It also expects its employees to continually learn, educate themselves, and help to develop the business and network. Liana says that finding the time to do all of these things is pretty tough when at the same time she is also responsible for managing the practice in its entirety—from recruiting staff to dealing with HR issues. She is also responsible for bottom-line financial results and performance.

Such administrative duties have to be taken care of somewhere along the line, though, and she finds it difficult to do it all:

... and so that's what I struggle with is trying to keep it contained, and when I do keep it contained, then I feel like I'm not doing a good job at work. A lot of it is, I

think, an internal struggle with myself. You know, wanting to do well, on both sides right? You know I want to be a good parent and be at home with my children and be involved in their lives, and I also want to do well in my work. And I don't want to feel like I'm doing a partial job because I'm trying to spend time with my family, so that's the challenge.

Because of this, Liana says that her career is a struggle and that she sometimes asks herself, "Is this really what I want out of life?"

...like anything in life, we have ups and downs and when things are going great, I sort of say to myself, "why did I have those thoughts?" I am well paid and I've got this great network of people that I connect with everyday and, you know, there's a lot of other perks that come along with the job, um, you know, and I'm enjoying a nice life style and, you know, all of those things are really positive and really good and exactly the things you described. There's great opportunity for learning and, you know, I'm not a person who wants to just kind of sit back and sort of do nothing but prepare meals and do domestic chores.

Liana says there is a belief that a woman who returns from maternity leave and chooses alternative arrangements cannot work on more challenging, high-profile clients because they require multiple deadlines. Women who choose alternative work arrangements are assumed to be unable or unwilling to devote large amounts of time to working for Firm B; hence, they are not assigned to such clients. On the other hand, Liana also says that if a woman takes a full year off to raise a newborn child, she is a year behind in her career progress compared to an equivalent person who does not take a year off. She knows that many women think this is unfair, but she does not understand why

because a one-year break in service would put anyone behind. Nevertheless, Liana believes Firm B should still try to find a way to ensure that women have the same client opportunities when they return from maternity leave, or when they choose flexible work arrangements and/or a reduced work load, as they did before.

During our discussion, she starts wondering whether a solution might be to create a two-tier compensation structure that would recognize women—with or without children—who just want to be a *technician*, that is, a 9:00 a.m. to 5:00 p.m. person who comes into the office, does her client work, and then goes home. During the busy season, however, this person would still need to agree to work longer hours. On the other hand, a female senior manager who chooses to work a 7-hour day can not be under the same model as regular senior managers, and she can not expect to earn a salary of \$130,000.00 a year. If she wanted to be on a reduced path then, the firm will pay her, say, \$80,000.00 a year (an average salary in the Big Firms) and reduce her responsibilities. Liana says that this is just a thought, however, and acknowledges that Firm B's business model is not designed to support this kind of employee. It expects people to do business development and learning and development activities and to be a coach and get coached, so the technician idea will probably not work.

Liana says that her career promotion actually seemed to speed up after she had children. She says she is lucky because there is such a huge business need for her expertise. She also has a close group of colleagues at Firm B who help her. When she reduces her workload, everyone in her group pitches in to make the arrangement work—including her superiors. This is why she now goes out of her way today to support other women at Firm B and is involved at the national level in the “success for women at the

Firm program.” The program seeks to identify why Firm B is experiencing a large attrition of women and to develop solutions that will reduce the loss:

...So, um, what we started with, in last September, I held two focus group meetings and each meeting had about, um, I think about twelve or fifteen women attend. I enlisted the assistance of our human resource group to help pick a somewhat random group of women, but I say somewhat because we made sure that we had representation from all the 3 lines of service: tax, audit and advisory to make sure that we had all staff levels covered right from senior manager, right from partner really, down to associate. And to make sure that we had representation of women with children, women without children, you know, women who wanted to have children, you know, tried to make sure we had a balanced representation, so we kind of hand-picked the group, but um, that was the only reason for hand-picking was to make sure that we had a good cross-section. Um, each one of those sessions ran for about 3 hours and the objective was to do a, I kind of had a 3-point objective. The first one was to identify what issues were facing women; the second step was to brainstorm some ideas around resolution to those issues. And then the third one was to begin to identify individuals and, um, next steps to starting to get more information or to find out how we might be able to implement some of these identified resolutions.

Liana says that she has run the group twice, and good information has come out both times. She has asked human resources at Firm B to check with other offices regarding what they and other public companies are doing to solve this problem. One of

the most important issues identified so far is childcare; as a result, HR is looking into service providers that can supplement childcare for its employees.

Firm B also has decided to engage an outside consultant who advises clients on matters relating to the retention of women. The consultant has interviewed about ten to twelve participants and validates the findings that Liana's focus group has gathered. The consultant has given Liana a report that she has passed on to Firm B's regional leader. She explains that this is only the beginning and that she is committed to taking the issue to the national level. Liana says that coming up with an issue—and in some cases the solution—is the easy part. The challenge is to implement it and make change happen. She admits that this is a long, slow process.

Liana says that change needs to come from both sides. On the one hand, women need to commit to finding solutions that accommodate Firm B's needs; on the other hand, Firm B needs to find ways to alleviate the women's stress. Liana says that education plays a critical role in this process. For example, the (mostly male) partners need to realize that times have changed. Many of them have experienced careers with stay-at-home wives taking care of all domestic chores and raising the children. This has allowed them to progress in their careers while putting in the necessary time to do so. Today, when both spouses have full-time jobs and also children, the stresses on women in the workplace are tremendous. Therefore, Liana believes, the partners need to walk in the women's shoes for a little while to understand the challenges they face. Because change is sometimes hard, nothing will happen without more education and training:

...well, you know, the good news is that, you know, these older partners will soon be retiring and the younger, fresher blood, the ones who, themselves, have

young children and wives that work, you know, will soon be taking over the leadership roles and that and they all looked at me and said “no, it’s the young ones with the wives who are the problems. The older guys who have the stay-at-home wives and don’t have those issues are the ones who seem to be most understanding and maybe because they’re so relaxed right now because of their retirement. But, there are the young ones that want to prove themselves, and they just will push you...

This is why, she says, it is so important to have a “women’s network” that brings women together to talk and share solutions. By learning from the experiences of others, each woman can take away at least one thing that will make her life better. Creating a mentoring program can also help if women in leadership instruct other women on how to be assertive enough to say “No.”

Liana sees herself staying with Firm B for the long haul. Currently in her middle forties, she will probably stay with Firm B until her retirement:

... yeah, I do find it quite a challenge. And, you know, there are times when I ask myself, you know, is this really what I want out of life? And, you know, I remind myself that the grass does always seem greener on the other side. You know, I look at my friends, who are stay-at-home moms, or who just have very minor job responsibilities, so, you know, they work from 10:00 a.m. to 2:00 p.m. or something so that they can take their kids to school and pick them up after school and I sort of think, gee you know, life would be so much easier, but I’m not sure it would be rewarding, you know, if think if I were doing. Not, not sure I would be prepared to be a fulltime stay-at-home mom I guess is my point. Um so, but,

but it is challenging, because no matter how much we talk about work/life balance and no matter how much support is given and provided through work, um, the reality is when you are in a client-service role, you don't have control of your time.

Significant points: Liana has been working with Firm B for eighteen years. Liana is the only participant who has been able to advance herself beyond the rank of senior manager, while working alternative arrangements. She is currently the head of cross-boarder personal tax at Firm B. She has been working a reduced schedule (80% of a full-time person) for the last ten years. In fact, she has been promoted to a partner rank while working alternative arrangements. She admits that it is very difficult for her to balance professional and family life. Thus, she occasionally ends up taking work to her home. She is the only participant whose practice is in a very specific field, and thus is very valuable to Firm B's profitability. According to her, this is the main reason why she has been promoted to partner.

Liana is one of three whose husbands are also accountants. Because the household's income is composed of the salaries of two professionals, she can afford to stay on alternative arrangements for the last ten years. Further, she has taken more support than the other participants in order to be able to progress in the Firm. She has a full-time nanny, a house cleaner, and her husband helps her with pick-ups and drop-offs of children. She believes that if a woman decides to be a professional, she has to take the responsibilities and make back-up plans arrangements if she is to stay late at work.



Out of my four participants, Liana is the most dedicated to the Firm. She is also the only participant who tries to find ways to help other professional women in the Firm to balance professional life and family life.

#### **Story # 4: Megan**

Megan is married and has two children aged 12 and 9. She joined Firm B twenty years ago after a previous career in another field. At that time, she knew she wanted to change fields and was contemplating law, education or accounting. Her decision to pursue accounting was influenced by her neighbor, who was studying in the same program, and because she could do the courses at night.

Megan joined Firm B in the second year of her program. She is currently working as a senior manager in the Audit and Assurance Group (AAG), where she specializes in private companies. She mainly does audit, accounting and tax compliance (corporate and personal) work while providing her clients with a full range of services—including finance, succession planning, and taxation. If she cannot provide her clients with a service herself, she facilitates it for them.

Megan was already a senior manager with Firm B twelve years ago when she had her first child. She started to work alternative arrangements after returning to the office from maternity leave, and she continues to do so today. For 2 to 3 years she has worked 60% due to some difficult family issues. Currently, she works 80% with Fridays off. During the summers, she also takes up to 8 weeks of paid vacation plus unpaid leave. This year, she plans to take 4 weeks of vacation and 2 weeks of unpaid leave.

When Megan began working an alternative arrangement, she was one of the first senior managers to do so. At that time, there was no policy regarding flexible work

arrangements and no human resources department. The partner for whom she worked asked her what she would like to do when she came back, and she replied that she would like to work at 80%. The partner agreed, and he and the other partners with whom she worked were very supportive. They knew that she had daycare pick-ups at a certain time and that she would need to come in early and leave early in order to accommodate them.

Megan emphasizes that the flexible work arrangement policy in her Firm is not just for women with children but for anybody at any time, male or female, married or not, with or without children. She explains that the purpose of the policy is to give individuals the flexibility to pursue the lifestyle of their choice—whether it means earning a master's degree, taking time off to travel, or just working four days a week (even if you do not have children).

Megan's support system consists of her husband and her mother. She does not have a nanny, but she does have someone coming in to clean the house once a month. She said she doesn't care if her house isn't as clean as it used to be:

...I'm not nearly as fussy as I was before I had children. Um. Fridays I have off. I typically pick up the house, pick up the junk, go through the mail, pay the bills. I usually start the laundry on Fridays and finish it on Sundays, and I grocery shop on the weekends. Typically during the week it works; feed the children, take them to their activity, that's it. There's not enough time to do anything else because I get up at 5:30 a.m. There's just enough time Monday to Thursday other than make sure they're fed.

Megan and her husband share childcare duties. For example, he wakes the children up in the mornings, feeds and dresses them, and drops them off at school. In

turn, she picks the children up after school and prepares dinner. This year her husband also picks the children up twice a week from after school activities... During the ski season, Megan tries to leave by 4:00 p.m. twice a week to take the children to the mountain. To compensate for this schedule, she comes to the office earlier and works over her lunch break.

Megan says that she is quite satisfied with the way she is able to keep her work/life balance. She usually comes to the office at 7:30 a.m. and works until 4:30-5:00 p.m. She adds that she is very well organized and efficient. During the time she is in the office, she focuses on work; when she is at home, she focuses on family:

I don't take work home. I used to try, but it doesn't work. I'm too tired, and have put in a productive day. So I cut my day off that's where I try to do that balance. If something happens where a child has an injury or a sickness, my husband and I try to work on who the right person is at that moment in time. Typically if it's a serious injury, it's me because I have a health background and I go to the ER, which we've been to a lot the last couple of years um...so serious health things I just leave work. If it's a minor thing, my husband or my mother pick up...that's how I do it.

Although she tries hard to balance her responsibilities, Megan does feel some resentment from her children because she works. Her daughter has said a few times that she would have preferred if her mother is a stay-at-home mom. She admitted that if it were possible she would have married a millionaire and done volunteer work in the health sector!

In general, Megan works with only one partner, who is supportive of her work/life choices. Her colleagues are also supporting her choices and recognize that she has set specific boundaries. They tend not to push too hard because they know she will either push back or crash or burn. Megan feels that her subordinates are supportive of her work arrangements as well. She tries to be a role model for other women and to support her staff in general. She is sensitive to the reality that since she is working 80% her staff may think she does not want to be disturbed on her day off; in reality, however, she wants them to call. She tells them when she is going to be home, gives them her home phone number, and tells them to feel free to call her. However, typically, she does not receive calls from her staff on her day off.

Although she does not have high profile clients and does not work on public companies, Megan says she is still challenged technically by her work. She is involved with learning and training activities, teaches a tax and accounting course to entry-level students in Firm B, and keeps up with her own learning and technical training. On the downside, she acknowledges that the boundaries she has set have limited her career path:

...the fact that maybe I'm not as committed...he relies on me heavily and trusts me implicitly for what I do for him. But because I don't want to do those big audits and get more involved in that type of thing I'm kind of in a box and I've created that box myself because I've set my boundaries and when you do that you limit your, your career path.

Megan feels these limitations in particular because she works in the AAG:

In the AAG, the women that tend to get further ahead work full time. People know, senior people know, partners know that for that woman...really her

career comes before her children. People here know that my children come before the firm. So inherently within that you reach a glass ceiling and sometimes that can be difficult. I mean I'm not willing to go out two or three nights a week to duty or go to client functions or work overtime. I want to be home, I don't want to be here at night. So if you're not willing to do that you're limited and that in all fairness that's the same for most men. In that the expectations are very, very high. As far as achieving balance within and succeeding in AAG...I don't think you can have balance and make partner in AAG...

In contrast, if she worked for the tax group, she believes the circumstances might be different:

...tax is different, in tax if you're in the right place at the right time as a woman...there is nobody else that can do that specialty in tax...they have no choice but to promote you...whether you work overtime or not...you've got the technical expertise something happen.

Another downside to her special work arrangements is that she does not feel respected by some of the partners as other senior managers are. These partners, she believes, consider her as less committed to Firm B's business development than other senior managers. She does not know whether this is due to her working alternative arrangements or only because she is not willing to work nights and weekends on a regular basis.

For all of these reasons—even though she is a senior manager—Megan has been told she is not on the track of becoming an associate partner:

The next level for me would be associate partner and in order to do that, I would have to do certain things...and it doesn't look like I will get there because I'm probably not going to do those certain things...if I chose to take on a leadership role...if I chose to do a lot of business and development...It's my choice...It would be acknowledged. It's a choice—it's my choice...It's not fair to people who do it...To want to get that extra compensation...and I don't do it...it's my choice—if I do it and I don't get compensated, I would be really upset...but it's my choice.

All in all, however, Megan believes that she has found close to the ideal solution for her:

...yes because I can come in the morning when I want and I can leave when I want. No one's standing over me with a stopwatch. I work 80%, I know if I had a major crisis in my life I could go to 100% or I could go down to 60%. I know that the people I work with support me in that. The partner that I work the most with is a very significant individual in Firm B nationally, as well as locally. He has a lot of clout, and if he wants something to happen for me it would happen, or on the other hand if he does not want it to happen it won't happen. But it's in his best interest for me to stay because he relies on me so heavily. I am permitted to take extra time off in the summer. The partner who now runs the group knows that Megan takes extra time off in the summer. Other staff through our HR policies can also do the same. He let's me take time off when some employees would not. I think it's as ideal as it can get given what I'm doing and I have different clients in different industries and see what's out there too. There aren't too many employers that offer what I have, and it's the reason, well it's one of the reasons

why I haven't left. I've worked in other places and know what other places are like.

Megan believes that in order to successfully achieve work/life balance in the Big Firm, women who work alternative arrangements must first have the right clients, meaning clients with fewer deadlines. Second, they must have partners who are committed to supporting their work/life balance goals. Third, they must set boundaries and stick to them. They should be very firm; they also must decide for themselves what is most important in their lives. Money? Family? Respect from clients? Megan explains that people are caught up in their career progression, in the status. They feel pulled, but they don't know who they are.

She also says it is important that women who want to work alternative arrangements find a mentor who helps them planning their career path. In addition, she says that women need to be flexible in order to accommodate Firm B's needs. (For example, during busy season she does work longer hours.) Megan also says that Firm B is now trying to help women get ahead by promoting those who can become partners as well as role models to other women. She cautions, however, that promotions need to be based on merit:

...and what I don't want to see happen is, is that there's a real push to get more women partners...I'm adamant—I don't want to see a woman make partner because they want to make a woman a partner—I want the right person to make partner for the right reason—I don't care who they are or what color they are. I don't want women to become a partner because there's a huge push on visible minorities...It's got to be the right person...but on the converse men have a

perception about what that right person is, which is usually a man. Most clients are men, and they have the right synergy because they are the same. There is the issue it's self-fulfilling in promoting in their own self image. It's difficult to break that whole cycle...

She says there is still a great deal of competition among the Big Four Firms and that each wants to be number one. They all want to have the highest number of public companies, the largest profits, and the best people. As a result, there is a huge push to grow. In order to do so, all managers (whether men or women) are responsible for bringing in new work. That takes time and commitment. Megan acknowledges that the partners' hard work is highly compensated. However, she would rather make less money and not work so hard. She thinks she has the ability to become associate partner, but the personal sacrifice will be too great for her. Although she is paid reasonably well, she knows that other senior managers who are more involved in business and development and who put in longer hours than she does make more money, especially when it comes to bonuses.

But again, she is fine with this because she knows that if she puts in the same effort as they, then she will be similarly rewarded. In summary, she is happy with her arrangements, she likes her clients and the people with whom she works, and at least for now, she is staying in the Big Firm for the long run.

Significant points: Megan has been working at Firm B for twenty years. She is currently working as a senior manager in the Audit and Assurance Group (AAG). Twelve years ago, Megan had her first child at a time in which she was already a senior manager at Firm B. Since her return from maternity leave, she has been working alternative



arrangements. Megan was the first in her Firm to choose an alternative arrangement. Currently, she works 80% with Fridays off. Out of the four participants, Megan is the only participant who takes time off during the summer. Megan's husband, similar to the case of two other participants, is an accountant.

Megan does not have a nanny, but she does have someone coming in to clean the house once a month. She uses her husband and her mother as her support system. She also uses day cares. She is the only participant who admits that she feels some resentment from her children because she works. She is one of the two participants who claim to be satisfied with their status at the Firm and are not interested to progress further. She further says that if she worked for the tax group, she believes the circumstances might be different since it is easier to find balance in the tax group. Overall, she is quite satisfied with the way she is able to keep her work/life balance.

## **CHAPTER FIVE: DISCUSSION**

The purpose of this chapter is to weave together the threads of previous chapters and to discuss the themes that have emerged from the narratives. Importantly, this chapter also invites scholars into the conversation with my narrators and allows the women's voices to add insight to the literature on working alternative arrangements in the Big Firms. The themes explored in these pages will not be new to the reader; rather, my intent is to frame them primarily within the context of the research questions that have guided my study. Many themes have emerged from the data, which have been organized, according to the research questions, in the following order:

1. The actual experience of working alternative arrangements, including their benefits and disadvantages, and how the nature of work changes after their adoption.
2. Balancing work and family commitments
3. Relationships with partners at the firms
4. Relationships with colleagues
5. Career satisfaction and career progression
6. Suggestions for the practice

### **The Actual Experience of Working Alternative Arrangements**

The discourse that encompasses this study is the experiences of working alternative arrangements in an environment that requires full commitment. In the following pages, I discuss my informants' experience and highlight some of the common themes mentioned by all four women.

## General Overview

By generously sharing their personal narratives, my informants have helped me to begin answering what is the meaning of being a CA with children while working alternative arrangements in the Big Firms. It should be noted that all four women in this study are in management positions. One of the participants, Liana, is a partner the other three participants are accounts managers. Sarah works for Firm A, while Liana and Megan work for Firm B. Rachel left Firm A almost a year and a half ago. On average, all four participants have worked full time with the same Firm for more than ten years before switching to alternative arrangements. They all have chosen to reduce their workload after the birth of their children in order to have a more balanced and flexible life.

Megan says she has chosen such arrangements to maintain her health and improve her own and her family's well-being. Liana and Rachel have wanted to reduce their workload so they get quality time with their children. Sarah wants to save commuting time and avoid sending her young children to daycare. Three of the participants say they know of other women in their Firm who are working such arrangements when they choose to do so. Because of the Firm's prior experience, they have found that their decision has been well received.

Megan is the only informant who is the first woman in her Firm to choose an alternative arrangement; hence, at that time (12 years ago) there were no policies or examples to follow. Since then, it has become more common for women to select alternative working arrangements during a few years after the birth of their children (Child, 1992; Hooks, 1996; Hooks & Cheramy, 1994). Almer & Kaplan (2002), Collins (1993), Hooks (1990), and Kinard, Little, & Little (1998) state that the last two decades have witnessed a rather dramatic change in the ability of women in the accounting

profession to continue developing their careers while maintaining their traditional roles as mothers. All the participants except Sarah have chosen a reduced work week of 80%, or 4 days a week. Sarah has chosen to work full time from home with occasional trips to the office to meet with a partner or client.

These forms of alternative arrangements (working part time, working a compressed work week, telecommuting, and flexibility in the timing of work) are discussed in the literature (Cohen & Single, 2001; Rogier & Padgett, 2004). It is clear from the narratives that Sarah, who works full time from home, has the most struggles. Not only does she not have a break (i.e., one day off during the week to run errands or just relax), but she also finds it hard to get all of her office work done and have time to also spend with her family. Unlike the others, Sarah seems to be trying to do both jobs full-time: full-time homemaker and full-time accountant. Hooks (1998) refers to this struggle when she explains that technology has provided flexibility and the ability to work from home instead of the office; however, it has also blurred work and personal time. Sarah's narrative reflects her struggle to deal with two full-time jobs.

Only one participant in my study, Megan, says that the flexible work arrangement policy in her Firm is not just for women with children, but for anyone at any time, male or female, married or not, with or without children. The purpose of the policy is to give all employees the flexibility to pursue the lifestyle of their choice even if they do not have children. This can range from getting a master's degree and taking time off for travel to working four days a week. The other three participants have discussed working alternative arrangements as a woman's issue.

Such arrangements have been touted in the literature as beneficial for women given their family, home and work responsibilities (Huws, 2000). Charron and Lowe (2005) find that men in the public accounting setting perceive the adoption of alternative arrangements as more costly than women do. Hence, most men consider them to be a women's issue. Almer and Kaplan (2002) also find that women are more likely to work alternative schedules.

#### The Benefits of Working Alternative Arrangements

The main intent of alternative arrangements is to help employees reduce the work-family conflict by giving them more control over their work schedule. Part-time work is considered an "employee-oriented" form of temporal flexibility (Barker, 1993), offering the "best of both worlds" by enabling employees to pursue careers while spending more time with their families. All the participants in my study have agreed that the main benefit of such arrangements is the flexibility they offer.

Both Liana and Megan say they have switched to a four-day schedule so they can have one day for quality time with their children. Rachel employs a full-time nanny, so she is able to use the one day off to run errands. This leaves the weekend for quality time with her family. Sarah says she wants the flexibility to work from home so she is with her children whenever they needed her. Liana says that the nature of her day off has changed over time as her children have grown older. Now she uses the free day for personal relaxation and enjoyment.

The above examples indicate that one of the main benefits of alternative arrangements is the ability to keep working in the Big Firms while enjoying a more balanced family life. Almer and Kaplan (2002) explain that employees who choose

alternative arrangements have lower levels of burnout, stressors, emotional exhaustion and depersonalization. My participants have not specifically discussed whether or not they experience the emotions mentioned above; however, none of the women has returned to regular employment even though their children are grown up. For example, Megan has been working an alternative arrangement for the last twelve years, Liana has done so for 10 years, and Rachel and Sarah have done so for 5-6 years. This finding is different from Child (1992), Hooks (1996), and Hooks and Cheramy (1994), who find that women use alternative working arrangements only during the first few years after the birth of their children. However, it does correspond with Almer and Kaplan (2002), who show that CPAs working under alternative arrangements have lower turnover rates.

Sarah is the only one for whom the alternative arrangements are not working; therefore, she plans to leave Firm A. Rachel left Firm A a year and a half ago because she did not want to practice Tax for the rest of her career. Megan and Liana are basically happy with their arrangements and say they will stay with their Firm for the long run.

Overall, it seems that the main benefit of working alternative arrangements, which is to have some flexibility while maintaining your career in the profession, has been achieved by all the informants. Even Sarah who claims that she is not happy with the arrangements admits that she likes her work from home and controlling her schedule. All women have continued to work alternative arrangements for many years and have not returned to full time employment after their children grew up.

An important lesson derived from the experiences of the four women is that the socio-economic conditions of the participating women are an important factor in their successful working arrangements. Of the four participants, Sarah has the most difficult

time managing family-work life. She has a 100% work load from home and finds it difficult to manage her duties both at home and for the firm. She is the only one of the four women that actually wants to progress in the firm, and she is clear about her feelings, as being unappreciated by her superiors and colleagues. Thus, it seems that alternative arrangements are well suited for those cases in which women choose to reduce workload and progression in the firm, but may not be suited for cases in which the employee wishes to maintain the same pace of progression as in regular arrangements. Further, it seems that fellow employees and colleagues find it easier to accept an arrangement that comes to support family life (at the expense of work time), but find it more difficult to accept cases where the arrangement simply transfers the place of employment from the office to home.

#### The Disadvantages of Working Alternative Arrangement

All the participants have agreed that the main disadvantage of working alternative arrangements is the decreasing opportunity for promotion and increased compensation. MacDermid, Lee, Buck, and Williams (2001) report that most people on alternative arrangements are satisfied, although they feel that they sacrifice some upward mobility in their careers, especially in the short run. My informants say that they have taken this drawback into consideration when they made their decision.

Liana says that women who take a year out to raise a newborn child are behind in their career progress compared to someone who does not. She adds that this is the main reason why women are held back upon their return, and she feels this is justified because anyone—whether a man or a woman—should be behind in their career if they take a year off. Liana also says that women who return from maternity leave and choose to work

flexible arrangements do not have the same client opportunities as before because the partners believe they cannot devote the amount of time it takes to handle large, demanding clients. This point is also documented in previous studies (Cohen & Single, 2001; Charron & Lowe, 2005). Thus, my findings support that gender differences in the formal labor market stemming from the presence of children at home.

There are still divisions of parental duties between mothers and fathers in the home, with mothers continuing to be the primarily responsible for the care of the children. This issue is problematic since, as my study has indicated, women disproportionately share the responsibility of rearing children in the family and in society. Women are those who give birth and are predominantly those who take maternity leave from work. Thus, although most people will suffer a drawback in their career advancement after taking a year off, it is predominantly women who take parental leaves. In my study I deliberately have sought women who are working alternative arrangements, and not men. I am not aware of any research which indicates that men, in the accounting profession, are seeking alternative arrangements for the purpose of raising children. My study confirms that women change their work practices after their return from maternity leave. Although, all my participants claim that they have taken these drawbacks in their career into consideration when changing their work practices, it is not clear whether they have really wanted to change their career path or because the Firm has “pushed” them to do so. Many women are moving into part-time work and non-supervisory roles following birth. This transition usually comes during a critical period in most women’s career paths. According to the narratives, it seems that the change to alternative arrangement is a combination of women’s preference to be at home more and a realization that this is the



only arrangement that allows them to survive in the public accounting practice at the Big Firms. This should be a major concern for society since it shows how women are disadvantaged to participate and develop their careers in the labor market. In the same way, this is of concern to businesses that employ women and invest in training them for many years. If women are obligated to take different roles upon their return from maternity leave because the employer feels that they will not be able to do their previous job and raise family at the same time, the business is likely to discriminate between men and women even at earlier stages of the career.

Further, by law women are entitled to get their previous job upon their return from authorized maternity leave. If women are put in an inferior position upon return from maternity leave, a legal issue arises. From the narratives, it seems that sometimes women feel that they need to take a slightly different job in order to be able to cope with both family and work. However, it should be noted that if women want to do their previous job and are able to get only less challenging work, then they face discrimination because they are mothers.

The narrators' stories indicate that all four women, except for Liana, have changed their career path after returning from maternity leave. It should be noted, however, that Liana, as a partner in her Firm, is the most senior ranking of the four women. This is probably why her experience is different. Higgins, Duxbury, and Johnson (2000) argue that part-time employees located in higher-level jobs experience greater control over their work activities; however, they have much less certainty over the temporal boundary between work and non-work. Hochschild (2001) notes that the Internet has extended working hours at home, which has made the border between

families and work even more permeable. Liana's experience corresponds with this observation.

It should to be noted that Liana's situation is very unique since she has specific expertise in specific tax niche that is new to her Firm. She was lucky and was promoted quickly because there was such a huge business need for her expertise. However, the other women in my study did not have such opportunities. It seems that one's rank in the organization prior to taking maternity leave and working alternative arrangements is a significant factor in her ability to achieve a balanced life with career advancement. Three out of my four participants have waited deliberately to start a family after reaching the senior manager position in their organization. Sarah is the only one who was only a manager when she started her family, and has struggled more than the others. The implications for young women CAs who want to start a family and have a balanced life and career advancement in the Firm are to plan carefully the timing of starting a family. My research suggests that by achieving a higher rank in the organization prior to having a family, women have better chances to succeed in balancing career and family life. In my opinion, there are a few reasons for that. First, as a senior manager it is easier to delegate the actual work to others. This is harder to achieve when the woman is only a manager. Second, senior managers have more experience and are less overwhelmed with the Firm's requirements. Third, by the time of achieving a higher rank in the organization, other staff know the woman's abilities better and are more likely to accommodate her needs.

An additional implication for young women CAs is that having a certain niche of expertise affects the women's ability to be promoted and succeed at the Big Firms while

working alternative arrangements. As noted in Liana's narrative, she is the only participant who is practicing a very specific field of expertise, and thus is very valuable to Firm B's future success and this is the main reason why she has been promoted to partner.

Anderson-Gough, Grey, and Robson (2005) find that alternative arrangements are "unambiguous failures" (p. 487) because they fail to change the norms and the acceptable code of conduct in the Big Firms. Cohen and Single (2001) argue that the Big Firms do not support women who work alternative arrangements, which is the main reason why they are unsuccessful. It seems that women are the ones who are trying to accommodate their Firms' need by finding a vast number of individual strategies (e.g., having children later, having family support, hiring a nanny, using daycares) to help them manage their work and family responsibilities. Although the women felt supported for the most part by their Firms, the main message I have received from my participants is that they needed to mold themselves in order to find their balance. The Firms allow them to work alternative arrangements, and support their career choices. However, the Firms do not change their standards or their criteria for achieving advancement. Thus, only Liana is able to advance her career, partly because she has unique expertise. Further, she has a stressful and demanding schedule that allows very little time for personal care and activities. The Firms do not try to find solutions or to help these women to resolve their challenges.

### **Balancing Work and Family Commitments**

All the women's narratives contain elements of struggle between the work demands at the Big Firms and their desire to achieve work/life balance. According to my literature review on women's labor, having a professional career and a balanced life is

hard to achieve for women everywhere, regardless of the industry (Bierma, 2001).

Current career development concepts continue to reflect male worldviews. These basic assumptions include a separation of work and family roles in people's lives; a reverence for individualism and autonomy; the centrality of work; a linear, progressive, and rational career development process; and a devaluing of care work and the structure of opportunity (Cook, Heppner, & O'Brien, 2002).

Rachel, Liana, Megan and Sarah all admitted that it is challenging for them to work even flexible arrangements while simultaneously raising children and working in the Big Firms. Some have struggled more than the others—especially Sarah. She is the only woman who is not married to a professional and is, therefore, the primary breadwinner in her family. She admits that she needs to keep working full time in order to pay the bills. As I have noted in Chapter four, Sarah's circumstances are quite unique since her husband is not working and he is on (earning) disability pension. The other three participants come from double-income families consisting of two professionals where the husband is the primary breadwinner.

Rachel, who is married to a professional CA with his own consulting firm, says she does not have to worry about money and can choose to work part time as she wants. She can also hire as much help as she needs. Megan is also married to a CA who works in the industry. Although she says that she needs to work, she has reduced her work load to 60% for a couple of years and now works at 80%. She also takes the summers off. Liana is married to a CA who owns his own business. Because she and her spouse both have high salaries, she can afford to work alternative arrangements; she has also hired a full-time nanny to help her. It shows that social issues are embedded in my study. All except

Sarah are married to accountants; two of them are married to high-ranking accountants in their respective firms. Indeed, they own their own businesses and have the flexibility of being able to set their own hours. Sarah is married to a non-professional and she is both the primary breadwinner and the primary care giver in her household. Thus, three out of the four participants, do not basically need to work full-time, since they are privileged to be in a social status which does not require them to provide for their families. In contrast, Sarah, who is not as privileged as the others, has to work full time in order to pay the family's bills. Although, Sarah's situation is unique, it is clear that being in a higher social class helps the other three women succeed in the workplace. For example, two of them are able to hire full-time nannies to relieve themselves from most of the households' chores such as child care, laundry, and cooking. Hence, they are more flexible in committing to the Firms' needs.

Since both Liana and Rachel have nannies at home (and Liana also has a housecleaner), their narrative does not mention a struggle to maintain their household and work. On the contrary, Liana says that since her nanny does all the shopping for her, she has quality time during the weekend to spend with her family. Rachel says that she uses her day off to run errands so she can spend quality time with her family on the weekends. (Although both Rachel and Liana have a nanny to help with their children, it should be noted that they see themselves as the main caregivers of their children.)

This issue is noted in the literature. Hochschild (2000) finds that in order to decrease their domestic work and adapt to the norms of the labor market, women are delegating the unpaid work of raising children to the "care industry," which has stepped into the traditional mother's role. Both Rachel and Liana say that hiring a nanny is

essential for them to comply with the Firm's needs when necessary. In fact, Rachel, whose nanny is part time, says that it is not sufficient because it does not give her the required flexibility.

Another factor that influences women's ability to succeed in the workplace is the amount of support they receive from their close family. Three of the women (Rachel, Liana and Megan) say that their spouses or other family members take over part of the load when necessary. Rachel says that her husband is able and willing to come home early if she needs to stay late. Liana says that her husband is also flexible, and whenever she needs to stay late at work, he can make arrangements to be at home by 5:30 p.m. Megan mentions that her husband takes care of the children in the morning so she can leave the house early; he also picks up or drops off the children when needed.

On the other hand, Sarah does not mention her husband at all, and she relies on family members for support with childcare responsibilities. For example, her in-laws take care of the baby everyday while she is working downstairs. Because she has numerous distractions during the day, such as breastfeeding, greeting her daughter after school, cooking, cleaning and laundry, she ends up working until 7:00 p.m. or 8:00 p.m. every evening. As a result, she says she always feels stressed and is frequently impatient with her children. She feels like she never has any time—not even a second—for herself.

In contrast to the others, Megan chooses to use the daycare system. As a result, she comes to work early and leaves early so she can pick up her children at a specific time every afternoon. She says that the partner with whom she works is very supportive in regard to this. As a result, the daycare system works well for her. Megan adds that she is very effective in the hours that she spends in the office. In contrast, Liana believes that

daycare doesn't work because most facilities set strict arrival and departure times that do not allow late pick-ups. She thinks that a professional woman who does not hire a nanny cannot do her job effectively. However, Megan has been able to succeed at Firm B for twelve years without the help of a nanny.

During the week, Megan says she does not have time to do anything at home besides making sure her children are fed. She adds that she does not care anymore if her house is as clean as it used to be. She uses her day off to clean the house, do laundry, and run errands; she shops for groceries on the weekend. Sarah and Megan both spoke about cooking, cleaning and laundry; neither mentioned their husbands helping them around the house.

All the participants acknowledge that the Big Firms have high standards; therefore, the women say they definitely need outside support to help them take care of their family duties. Thus, it is evident that the women's economic status plays a strong role in their ability to successfully balance their personal lives with their professional lives in the Big Firms. It is also evident that flexible working arrangements are not sufficient. My findings suggest that women accountants in the Big Firms are not created equal. It is significant to note though that Sarah, who is in most need of alternative arrangements, derives the least benefit from it. Given that these women work alternative arrangements, it is rather surprising that they are not asked by a superior about their everyday challenges, and how the arrangement is supporting their work-life balance. It is clear that Sarah has difficulties in managing her responsibility, but it seems that she needs the payment. One possible solution would be that the firm provides her a 100% pay with a workload of 80%. The difference can be recovered at a later stage in her career, or upon

her departure from the Firm. Another solution for moms that find it hard to run between daycare and work would be to provide daycares close to the Firm, similar to what is common in Universities. These daycares can be suited for the long hours demanded by the Firms – perhaps even with late afternoon care. Solutions to most difficulties can be found if there is a true desire to help women achieving work-life balance.

Sarah is always stressed and feels she cannot find the needed balance. This is mainly because she is working full-time from home, so she does not have the one day off that all other participants have to maintain some flexibility. Further, it also looks like she needs to work during the weekend in order to fulfill her work commitments.

#### Adhering to Traditional Gender Roles

It is evident from these narratives that women adhere to fairly traditional gender roles at home and do most, if not all, of the planning for the family. A few of the husbands provide some help, but it seems this occurs primarily because of the women's requests.

A number of studies have shown that the vast majority of husbands and wives believe that when the wife is employed, husbands should increase their involvement in household chores (Ferber, 1982). Yet these beliefs do not translate well into action (Biernat & Wortman, 1991). Gershuny et al. (2005) find that women still have to deal with the dual burden of working full time while also bearing a disproportionate responsibility of housework and childcare. Their study includes three national household panel surveys – the British Household Panel Survey, the German Socioeconomic Panel, and the U.S. Panel Study of Income Dynamics. Each of these surveys carries, in various waves, questions about respondents' amounts of household work time. However, there is



no description of the nature of work that the couples do. A wife's labor at home may decrease due to fewer hours available to do housework, but this does not necessarily lead to an increase in her husband's level of involvement. Indeed, the spouses of the women in my study are almost invisible. This is mainly because these women see themselves as the main caregiver of the children and as the main person responsible to the well being of their families.

Furthermore, my participants' narratives indicate the division of domestic labor is far from being equal, even where there are some similarities in spouses' employment such as husband and wife being in the same profession, having similar educational background and similar status at work. Two of the husbands have their own businesses—they are not employees of a firm, and they may even be employers of others, they can set their own hours and they can set their own workloads. This situation is different from the wives' situation since the women in my study need to meet the demands of more senior employees or partners in a firm. I cannot speculate about the difference in salary between the husbands and wives as I have not enquired about salary levels. However, salary issues aside, it seems that these women achievements at work do not translate into sharing of responsibilities within the home.

Employed wives still retain primary responsibility for the home. Thus, they experience "double-duty days" (Hoschschild, 1989). Meaning, employed women work full-time or part-time outside the house and then they come home for another full time work; caring for their children and house work.

### Male-dominated Firms

In the literature review section, I discussed the characteristics of the Big Firms, especially the male-dominant culture. Bierma (2001) finds that women who want to succeed in a professional or managerial job face strong pressures at work. Because most careers are still based on a male pattern, women who want to climb further must conform to this culture. This requires putting in long hours at the office, building a reputation, and competing with fellow professionals.

Jackson & Scharman (2002) and Whitmarsh, et al. (2007) explore the experience of professional women in gender-neutral careers such as doctors, lawyers and accountants. By gender-neutral careers the authors mean careers not in a female-dominated area such as teachers, librarians, and nurses. They find that most women prefer family-friendly careers that require less than 30 hours of work per week. Such a schedule allows for flexible work schedules and significant family time. These findings are supported by the experience of the women in my study.

Rather than following the traditional, male-dominated route, my informants have found different ways to cope with their responsibilities at work and at home. Perhaps the most significant finding is that their mindset has changed after giving birth to their children. Rachel and Megan decided that they no longer wanted to put in the long hours that becoming a partner requires. In this respect, refusing to follow the typical masculine model is a strategic decision for them. All but Liana are still positioned in middle management levels and find it hard to get ahead; however, Rachel and Megan are happy with their career choices.

Liana is the only woman in my study who has been able to advance beyond the rank of senior manager. In fact, she was promoted to a partner rank while working

alternative arrangements. She modestly says that her promotion is due to her demanded expertise. But it is clear from her narrative that she is strongly committed to the Firm even though she works part time. She is willing to put long hours in the office, come to the office on her days off, and work full time during the busy tax season. She is also willing to take work home from time to time. As the head of her department, she has many responsibilities. For example, she is in charge of business development, marketing, and human resources. She appears to cope well with such responsibilities. Furthermore, she has more support than the other participants—a house cleaner as well as a nanny. Again, it looks like social class, including economic status, makes a difference in the success of working alternative arrangement and in the advancement in the Firms.

#### Change in the Nature of Work after Moving into Alternative Arrangements

After coming back from maternity leave and opting to work alternative arrangements, Rachel told her partner that she was willing to do tax compliance work, but she was no longer willing to do tax planning, re-organizations, mergers and acquisitions, or any other projects with heavy deadlines. She decided to change her type of work and client base because it allowed her to fit the work into her schedule. She says that this type of work suits her personality and that she does not need a constantly stimulating work environment to be happy. So, her values have changed. She no longer aspires to advance in the firm.

In contrast, the type of work Sarah has not changed and also those of Liana and Megan. Sarah's client base after returning to work from maternity leave is the same as she had before. When she started working from home, she thought it wouldn't matter whether she did the work there or at the office. Now, however, she admits this practice is

not a very effective way of completing work on time and says she feels much less efficient than before. Not surprising, since she now has two full-time jobs. Megan says that she has always worked with the same group of clients and that she has not experienced much of a change after returning from maternity leave. Although she does not have high profile clients and does not work on public companies, she says she is challenged technically at her work. She is extremely busy with learning and training activities, she teaches an accounting and tax course to entry-level students in Firm B, and she keeps up with her own learning and training. Overall, she claims that she is satisfied with her arrangement and her level of advancement that she has achieved at work.

Each of the women has developed difficult techniques to contain their workload. For example, Rachel delegates almost all of her work to junior staff while concentrating her time on meeting with clients and overseeing her staff. In addition she continues working with clients she has already known well and consciously takes on low profile assignments. She admits that she is willing to do less interesting assignments than what she has done before in order to create for herself a less stressful environment. She adds that she has never felt like she had too many clients for the available time. Megan has also chosen to work with low key clients who have no pressing deadlines. Liana is the only participant who mentions that, in order to leave by 5:00 p.m. every day—while still keeping up with the Firm's high expectations—she takes work home with her.

#### Flexibility versus Setting Limits

Rachel and Liana emphasize that even though they work part time, the Firm has an expectation that they will occasionally put in extra hours. In reality, a full-time worker usually puts in much more time than the mandatory 7.5 hours a day. As a result, all the

women stress the importance of flexibility, of being willing to respond to the Firms' needs. Because Rachel and Liana have a nanny, they are able to work late if there is a deadline, and they work 100% during the busy season.

On the other hand, Rachel says that although she tries to accommodate the Firm's needs, she has also had to set limits. Megan emphasizes that she tries to be as flexible as possible with her Firm, but she has set limits, too. Liana says that it is important for people in a professional position to have back-up plans in place for their families in order to accommodate unforeseen circumstances. In contrast, Sarah says her schedule is not very flexible because she works from home. The partner for whom she works knows that if he wants something done right away he will have to wait one, two, or three days before she comes to the office to carry out the required task. However, she also comes to the office whenever she has deadlines.

It should be noted that the literature on alternative arrangements in the accounting field is silent about the importance of being flexible; however, it seems to be a crucial factor. Hence, this represents an important topic of future research. Flexibility in the Big Firms means both the willingness to work extra hours when necessary and/or the willingness to work different hours when necessary. It seems that my participants are regularly asked to be "flexible"; and it does not bother them. On the contrary, these women understand the importance of being flexible and are trying to accommodate the Firms' needs wherever it is possible. Both Liana and Rachel hire a nanny mainly in order to be available whenever needed. This desire to be flexible towards the needs of the Firm is somewhat vexing. After all, women engage in alternative work arrangements to create a better work/life balance and spend more time with their children. It is not clear why

these arrangements entail the requirement to be flexible toward the needs of the Firms. In fact, the constraint of being flexible to the firm when called upon, defeats the purpose of working alternative arrangements, which is also available for unexpected events in family life. It is somewhat surprising that these women are requested to be available the firm when unforeseen events in the firm arise, at a time in which these firms themselves acknowledge (by allowing them to work alternative arrangements) that their focus has shifted towards their family. Further, one would expect that caring for a young child is subject to many irregularities (child being sick, falls at daycare, etc.). Hence, we may expect that working alternative arrangements means no flexibility towards the firm's needs at all. According to the women, they are able to keep their boundaries. Further, they still prefer to be part-time persons since the expectations are lower than being a full-time person. As long as they are on alternative arrangements, they are required from time to time to put more hours in, however they still have the flexibility to have their days off most of the time and they are not expected to work as hard as other full-time employees.

#### The Importance of the Area of Work

As discussed in my introduction, the accounting profession offers several different areas of specialization, including audit and assurance, tax, and advisory services. My informants have clearly stated that the type of accounting practice in which a woman works greatly affects her ability to be successful with alternative arrangements. Megan and Sarah work in the assurance and audit practice, and Liana works in tax practice. Until leaving the Firm, Rachel also worked in tax practice.

Sarah says that women specialized in auditing are not very happy with alternate work arrangements due to the stressful and time-consuming nature of the work. She adds

that it is much easier for women working in a tax practice because it does not involve such tight deadlines. Liana, also, observes that many more women in the tax group work alternative arrangements than do those in the audit and assurance or advisory group. Megan concurs, saying that women in audit and assurance who work alternative arrangements and put their children ahead of the Firm will soon reach a glass ceiling in career progression. She believes it is easier for women in the tax group to be promoted, especially if they have the technical expertise.

We have seen how it works in the specific case of Liana, who is the only informant among the four women that has developed expertise in a specific field within her practice. Since it is in a valuable niche, she is particularly important to Firm B's future success and has subsequently been promoted to partner. The above suggests that once again, women must accommodate themselves to the firm, if they wish to pursue advancement in the profession.

### Work versus Family

It is important to note that all the participants in my study admit that their work comes second to their family. Rachel says that she lives for the hours outside of work. Liana says that before having her first child she has made the decision that family is going to be a priority and that she would not be an absentee parent. Megan says that everybody in the office knows that her children come before the Firm. As mentioned earlier, all the women in my study see themselves as the main caregiver in their household. Sarah does not say what her priority is; it seems that she struggles to survive and has to priorities between both work and family. Thus, this study shows that in many instances, if women have the option to prioritize between work and family, they choose

family before career. For Liana this is a predetermined preference even before she had a baby, for Megan and Rachel it seems that the priority was set after the birth of their first child. Of course, I deliberately sought women who chose alternative work arrangements. Therefore, my sample might be biased toward prioritizing family. I'm aware that other women might have other priorities. Possibly, those who choose alternative work arrangements place a higher priority on family than other women CAs.

### Age of Children

Although I have not paid attention to this factor in my selection criteria when choosing informants, it has become clear that the age of children definitely influences women's career experience. For example, because Sarah has a young infant, her flexibility is limited because she wants to keep him at home and not send him to daycare. Liana, whose children are 10, 8 and 5, has more free time to spend on herself since her children are all at school and therefore less independent and out of the home for part or most of the day.

Although this issue is significant, previous studies fail to address it. The findings suggest that when their children are young, women often feel frustrated, overwhelmed and worn out in their attempt to balance work and family life. However, this becomes much easier once the children are older and less dependent. Thus, it is important for other professional women struggling with young children to be aware that this stage will pass and the success of working alternative arrangements will improve.

### **Relationships with Partners at the Firms**

All the participants emphasize how important it is to have the support of the partners for whom they work in order to successfully balance their career and home lives.



Interestingly, all of them feel they have received such support from their partners. For example, Rachel says that she is fortunate enough to work with partners who are happy to accommodate her needs. In fact, she actually reports to a female partner who is also working an alternative schedule. Because of these strong and positive relationships, leaving the Firm has been difficult.

Sarah and Megan work almost exclusively for one partner. Megan is the only one who says that the partner for whom she works has limited her career path—even though he is an “extraordinary person” who has helped her a great deal throughout her career. She explains that the partner has done so because he knows she does not want to handle big audits and take on more responsibility.

Cohen & Single (2001) find that partners at the Firms treat women on alternative arrangements unethically and do not support them in their career choices. Almost all the women in my study—except for Liana, who is a partner—feel that the other partners at the Firm, who do not know them so well, are less supporting of their efforts. For example, Rachel says that some of the other partners find it hard to understand why she cannot finalize an assignment by a certain day. Sarah says that since she is working from home, other partners think she is not committed like other managers; thus, they treat her with less respect. Megan says she feels that the partners with whom she does not work directly do not respect her as much as other senior managers because they do not believe she is committed to Firm B’s business development as they are. Liana is the only one who says that she has received support from all of her superiors—even when she was a senior manager.

In summary, the women have developed close, supportive relationships with the partner(s) with whom they have worked for many years. The partners know their circumstances, value the women as professionals, and support their decision to find a balance between work and home. Further, they make accommodations for the women in order to keep them in the Firm, from one hand. From the other hand, they also ask them to be flexible. However, other partners who are not so close to the women do not understand their contributions and choices and are consequently less respectful or supportive. It seems that the male-dominated characteristic of the Firms may be contributing to the relative consensus among the participants that most partners are not very respectful of women working alternative arrangement. In fact, Rachel comments that her support comes from a female partner, suggests that if there were more women partners with families, then there might be a better understanding of the struggles that these women face. As much of the organizational environment depends on how partners perceive a situation, it seems that increased understanding and tolerance will be achieved only with more women partners in the Big Firms, something that will also reduce the male dominance in the firm.

### **Relationships with Colleagues**

Three out of the four participants have experienced no negative attitudes from their colleagues. By “colleague,” I mean other professionals who are at the same rank as the participant. Rachel says she is very fortunate she had worked in a cohesive group that plays few politics. She says she has made many friends in her group, and they understand the limitations of working alternative arrangements and do their best to help her. In turn, she tries to be an active member of the group and takes an active role in its management.

Liana also says that she has a close group of colleagues who have supported her throughout her career in the Firm. On the other hand, Sarah says her colleagues treat her as though she is less valuable. She feels they consider her work as being easier and do not believe she is working as hard at home as they are in the office.

Since I have not interviewed my informants' colleagues, the above observations are based solely on the opinions of the informants. Hooks (1990) find that employees who work full time in the office believe that those who work alternative schedules are less committed to the firm and thus less likely to advance further in the organization. Hooks also finds that resentment exists between employees on alternative arrangements and their colleagues. These observations are partly supported by Sarah's perception. Megan is the only one who does not really know how her colleagues feel about her working arrangements.

### **Career Satisfaction and Career Progression**

In general, all the participants in the study except Sarah say that they are happy with their career. Rachel says she feels comfortable about not progressing to the partnership level and is satisfied to remain a senior manager forever. Megan also accepts her lack of progress further in her Firm since she is unwilling to put in the kind of hours necessary to move to the next level. Liana is the only one who says that her progression seemed to speed up when she had children. On the other hand, Sarah is frustrated with her career because her employer has made it clear that she cannot progress further as long as she is working from home. Consequently, she has hit the ceiling in regard to compensation.

Rachel says that working alternative arrangements at Firm A is a good experience, although not easy. She says the only thing that has made her leave the Firm is the realization that she does not want to do the same tax work for the rest of her life. She acknowledges that her salary and bonuses have not been as large as those of colleagues on the road to partnership and that they have reflected her very even, unexciting workload. However, since pay has never motivated her anyway, she does not care.

Megan says that, overall, the alternative arrangements are working well for her. However, she admits that she prefers to be a stay-at-home mom and to volunteer in the health sector if she could afford to do so. Megan also says that she is satisfied with her career. She has convenient and flexible working arrangements, good relationships with her superiors and colleagues, a variety of clients, and can take the summer off. On the other hand, her compensation is not as high as that of senior managers who are more involved in Firm B. She says she is fine with this, however—as well as with her limited progress further with Firm B—because she does not want to sacrifice her family for a high-powered career.

Even Liana admits that her career is a struggle and that she sometimes wonders if it is really what she wants to do in her life. She acknowledges that she faces an internal dilemma because she wants to do well on both sides. In general, however, she is satisfied with her career. Sarah is the only one of the four who finds her working arrangements—and their consequences—so frustrating that she wants to leave the Firm altogether. However, she also says she had other reasons for her wishes to leave the Firm. She has been there for a long time and feels like it is time now to make a change and learn new things in a different environment.

My narrators' progression in the workplace slowed down after they bore children, with the exception of Liana. Most of them had a change in mindset, and all of them wanted to work less. They enjoy working in order to keep up their profession, to have their own money, and to help support their families, but they are less motivated to achieve the kind of success valued by the Big Firms. It seems that the participants are less motivated for career progression because they have decided not to place a high value on what the firm prioritizes. They have to accept slower advancement because of that, as they set a high priority on being with family and caring for their children. But if the firm is more receptive to accept their constraints, probably they will be more motivated for career advancement. An interpretation of the narrative is that alternative arrangements lack an important component; they lack a true understanding of how the work environment should adapt and change its priorities with regard to these women (without interfering with their career).

### **Suggestions for the practice**

All the participants emphasize that the Big Firms are beginning to push hard to promote more women into management positions and to make alternative arrangements work better. At some point in their interview, all the informants except Sarah make suggestions that may help other professional women with children be more successful. Some of the suggestions revolve around steps the women themselves can take to make the arrangement work; others revolve around changes that the Big Firms can make, especially in regard to culture.

### Setting Limits and Mentoring

Both Megan and Rachel say that women who opt for alternative working arrangements must clearly state their expectations from day one to both clients and superiors. In addition, Rachel suggests that the women talk with each other and share their experiences. The more there are women role models successfully working under such arrangements, the more it will help other women who are just starting the process. Liana also mentions that it is important to have a “women’s network” that can offer advice and share ideas and solutions. Another suggestion is to create an advanced formal mentoring program in which women in leadership positions can teach other women how to be assertive enough to say “No.” Mentoring would also give women the opportunity to talk about their experiences and receive guidance for the challenges they face. Megan also mentions the importance of mentoring. If there are women in the Big Firms who are successfully balancing their career and family life then their help and advice to other women seeking to do so will be invaluable.

### Planning Ahead to Ensure Flexibility

Megan, Liana and Rachel also believe that women need to take whatever steps are necessary to be as flexible as possible—whether this means hiring a nanny, getting family support, or sending children to daycare. The important issue is for women to be available in a crunch even if they are working alternative arrangements. Liana emphasizes that to get ahead today in the client services industry, the clients’ and Firms’ needs must come before women’s personal needs. Megan explains that men are promoted because they are willing to adhere to these demands. She adds that women need to be very firm and know exactly what they want in their life. If they want money and career progression, they can

achieve it provided they are willing to work hard and put the Firm first. On the other hand, if they want a more balanced life, they will need to make compromises and learn to be happy with their achievements and sacrifices.

Sarah is the only one who says that the situation in the Big Firms is hopeless; as a result, she has no advice to give to other women. Due to the nature of the work at the Big Firms, she believes it is not possible for women to move ahead if they don't follow the male-dominated model described above. Although companies today are spending much time talking about a diversified workforce and making it possible for women with children to lead a balanced life, she believes this is pretty much lip service. She says the environment is still very male-dominated and that even women who do make work their top priority are not always promoted to the partner level. It is important to consider the social-economic gap among the women in the study. Sarah faces the most difficulties because she cannot afford to hire a nanny. Thus, the arrangements do not seem to work for women who cannot hire outside help. For alternative arrangements to work, it is also important to find ways to aid on this front. For example, women on arrangements would be able to reduce work load and still maintain 100% pay (to be repaid later on in a person's career). This will allow reducing the hardship for women who also struggle with financial difficulties.

Liana suggests that the Big Firms provide more childcare services, which will greatly reduce women's stress. This certainly helps some women but more needs to be done in order to help in cases where the child needs parental attention, such in the case of Sarah who still breastfeeds children. If the firm provides childcare, and also arranges for some within workplace care for babies, then it will help moms to return quickly to work

after giving birth, and allow for minimal career interruptions. With such arrangements, mothers can visit their children during the day and feel more comfortable about returning to work.

Another option that Liana suggests for improving the career path for women is to develop a different model of partnership for women that do not require the devotion of many hours to the firm as a regular partner. Under this scenario, women (and also men) can choose the option of becoming a “technician” who comes to the office at 9:00 a.m., carry out her work, and go home by 5:00 p.m. (except for busy season, which requires longer hours). This person is not involved in business development or learning and development. While this idea is certainly worth thinking about, I am afraid that it may send adverse messages if it is only an option granted for women. In general, in most cases, an option that is offered only to women (and not to men) implies inferiority of women assuming they cannot succeed with the workload expected of men partners.

Liana acknowledges that the latter idea is just a thought and that the Big Firms’ business model is not presently designed to support such an option. Instead, Firms expect people to do numerous non-billable activities, such as constantly developing new business, participating in learning and development activities, coaching others, and receiving coaching in return. Liana also acknowledges that her idea is probably not working because a technician feels like a sub-standard senior manager, so it is not clear how she can be comparable to other partners. She is also expected to be paid less compared to regular partners.



### Changing the Culture through Training and Education

Liana says that additional training and education are needed in order to make the cultural changes necessary to support women in management. She recommends that partners in the Big Firms undergo a process of education that enables them to “walk in the shoes” of the women for a little while. There is no guarantee, however, that such education may work. Fenwick (2001) argues that workplace education is a tool of culture control and that it does not address issues of gender inequity and organizational culture. She also finds that gender equality policies have not been successful in changing the male-dominated organizational culture, which still favors uninterrupted career paths, long hours, and aggressiveness. It seems that in order to change the current practice, education on gender inequalities in the workplace and gender difficulties have to be introduced in post secondary education, and perhaps at a fundamental level in secondary education. I believe that if people are introduced to these difficulties earlier in life then there will be a higher probability of awareness and emergence of cultural changes.

Future research will be necessary to evaluate how successful workplace education may change gender inequities and how well it helps Firms adapt to the changes in today’s workplace, where more and more women are becoming active participants (Fenwick, 2001; Bierema, 2003).

In the following sections I discuss how the various themes intersect in a unique way for each of my participants.

Sarah: Sarah’s narrative contains mainly elements of struggle with work life balance, since she is located in a lower social economic class than the other participants. She is the only participant who is not married to a professional accountant. Further, her husband is on disability pension so she is the breadwinner of her household. As the main

provider of her household she cannot afford to reduce her working hours, thus she still works full time. Thus, Sarah's narrative reflects her struggle to deal with two full-time jobs.

Further, her ability to balance work and family needs, which is the main advantage of working alternative arrangements, suffers since she is required to be as productive as the other full time employees. Because her household has only one salary, she cannot afford to take outside help such as nanny, house cleaner, or daycares to help her with her kids and the household chores. She basically needs to rely on family support to help her with the cooking and with her children. Thus, her life is pretty hectic trying to do both jobs. Also, since she works from home she is not as flexible as the other participants. In addition, Sarah's children are younger in age than the rest of my participants. Her youngest is still nursing. Thus, as a nursing mom with a young baby at home she has more constraints than the other participants whose children are less dependent. According to her, she wishes to keep nursing her son and considers it as the main motivation to choose the alternative arrangement (working from home). Her narrative reflects the struggle to work full time from home when the woman has a young baby who needs care during all day. The above constraints influence her career experience at the Firm. Her career progression has stopped because she works mainly from home and she is not in the office to supervise her staff. She further experiences a bad attitude from her colleagues and from some partners because they think that she is not working hard since she is not coming to the office. Overall, it looks like the alternative arrangement does not serve Sarah very well.

Liana: Liana is at the most senior rank of the participants. Her experience is different from the other participants since she is the only participant who has a specific niche of expertise which is valuable to her Firm. Thus, her career progression has not stopped due to working alternative arrangements. On the contrary, her career progression seems to have speeded up since her expertise is in high demand. She was promoted to a partner rank after she had her third child and while working alternative arrangements. She admits that her situation is unique and that usually it is hard for women who work alternative arrangements to be promoted to a higher level. Her career status as a partner at the Firm and as the head of her department allows her some flexibility to have more control over the nature of her work. It is clear from her story that she is very passionate about her work. She likes her clients, her staff, and her colleagues and she does not sacrifice any upward mobility while working alternative arrangements. As a partner she has good relationships with other partners and with her colleagues and it looks like she is very content with her achievements at work.

Her narrative further illustrates that if the woman is located in a higher social and economic class then she can succeed in her career progression even when working alternative arrangements. Since she is married to a professional accountant as well, she engages a live-in nanny to help her with the entire domestics' duties around the house. Thus, Liana has somebody taking care of the children when she is at work, who prepares the food for the house, cleans the house, and runs her errands for her. With such a help she can concentrate on her job without many distractions. Thus, her narrative illustrates that overall she is satisfied with her career progression at the Firm. Further, her narrative does not entail any struggles to maintain her household. However, the elements of

struggle for her are to keep doing a good job at the office without having to work too many extra hours. Although, she works alternative arrangements she tries to accommodate the Firms' needs in any possible way. She is willing to work extra hours from home, come to work on her days off, and travel on behalf of the Firms. She is the only participant who is willing to accommodate her Firm's needs to such an extent. This is the main reason for her success... She acknowledges that her life is hard and stressful at times since she has high expectations from herself and since she has many responsibilities at work. It is clear that she places the Firms' values above everything else. She emphasizes how important it is to be flexible with the Firm at all times and it seems that she is willing to do almost everything in order to satisfy the Firm's needs.

Liana has the oldest children of the participants and it is clear from her narrative that working alternative arrangements while having older children is much easier than with younger children. She started working alternative arrangements when her children were born and now when the youngest is ten and independent she feels that it was worth while waiting until now. This is an important lesson to other women. Women usually tend to postpone their return to the workforce till their children reach the age of 6 since it is too hard to work when the children are young. However, sometimes it is too late to go back after so many years. Liana's experience illustrates that although it might be hard in the first years, the experience changes when the children mature.

Liana is very keen on promoting gender issues at her Firm. She acknowledges that women are disadvantaged at the Firm after they bear children and she tries to find ways to increase the awareness of the Firm regarding gender inequalities. Many women according to Liana want the Firm to accommodate their needs and they do not want to try

to understand that the Firm has its own corporate goals. She admits that the current situation in the Big Firms, with very few women in management positions is troublesome. She has some initial suggestions to improve the practice; however, it seems that a change in the mind set of the management team is required first.

Rachel: Rachel's experience speaks to how having a child led her to develop a different mind set. According to her, upon her return from her first maternity leave, her mind set was changed and she did not want to work as hard as before. Thus, her narrative reflects her decision to change her career path in order to have a balanced life. Due to this decision, she does not mind having less interesting assignments as well as less prestigious clients. She also does not care that her career progression is not as great as others. She makes sure she performs all of her jobs requirements, but does not ask for any advancement. Overall, she is satisfied with her experience at the Firm. She appreciates the Firm allowing her to work reduced schedule and in return she tries to accommodate the Firm as much as she can.

Being in a high social and economic status she also makes sure she takes as much help as she needs in order to alleviate the daily stress. She has a nanny to help her with the child care and the house chores. She also uses her family help for support. She acknowledges that working alternative arrangements even when the woman decides that she has no interest in career progression is tough when she has young children and needs to get all the support for her survival. This is an important lesson to women who want to keep their profession. Whether or not the woman works alternative arrangement, it is important to have as much help as needed (if she can afford it) in order to keep a balanced life.

Megan: Megan also had a change in the mind set after coming from maternity leave. It is clear that she prefers low profile clients and an unexciting workload over career advancement. Further, it is clear that she is not willing to compromise her values for the Firm. She does not want to work harder and to take more responsibilities in her Firm. She also does not want to move ahead in the Firm. She is extremely busy with learning and training activities, she teaches an accounting and tax course to entry-level students in Firm B, and she keeps up with her own learning and training. Overall, she claims that she is satisfied with her arrangement and the level of advancement she has achieved at work. Her career path reflects her choice to forgo further career advancement. She claims that she is fine with the consequences. She does not expect high raises or promotions. She is happy that she can work in her profession while raising her children.

Although Megan is also part of a dual earning family, she does not employ a nanny but uses childcares instead. Her narrative illustrates how important it is to take outside help in order to alleviate the daily stress. According to Megan, she is so busy during the week and she does not have time to do anything beside the necessary assignment of feeding the children. Her narrative suggests that she is able to do all the household chores during her day off and during the weekend. It is clear from her narrative that the women who employ a nanny have more balanced life style.

Megan is the only participant who uses daycare. She claims that the childcare system worked very well for her. She is able to share the pick ups and drops off with her husband. So basically she can finish her workload before the picks up times. However, it is clear that because she has certain pick ups time she is less flexible to accommodate the Firms' needs.

## **In Conclusion**

By sharing their stories with me, and allowing me to pass them on through this project, Rachel, Sarah, Liana and Megan have offered very valuable—and candid—observations about how challenging it is for women to balance work and family life. In the process, they have helped to connect theory to practical realities and experiences. My study affirms that women are still the main caregivers of their families and as such they are faced with challenges to balance their career and keep up their traditional role as mothers. My study confirms that women are still the ones who need to adapt to the traditional organizational culture. Further, my study also suggests that even women professionals are being marginalized in their workplace because of their career choices. The study challenges the current status of mother CAs who are working alternative arrangements. It shows how gender division is embedded in the organizational culture of the Big Firms and how hard it is to shift relations and expectations even when you are situated in managerial positions in organizations. Moreover, my study also illustrates how privileged women uses various strategies in order to survive in the workplace and how these women in particular shift the care of their children to less privileged women who work as nannies. In conclusion, my study is a study of women's adaptation, not organizational transformation. The underlying structure of the Big Firms has not changed. Attitudinal acceptance of working mothers and cultural change in the workplace is required in order to help these women overcome their challenges.

## **CHAPTER SIX: REFLECTIONS AND IMPLICATIONS**

### **Reflections**

Social constructionism locates individuals, their concerns and actions, within their social, economic, and cultural contexts. My participants' narratives illustrate how their perception of their career is socially constructed and influenced by the corporate context in which they work and to which they have been socialized. Gergen (2001) proposes that who we are and how we behave are negotiated and defined within social relationships. My participants spent most of their careers in the Big Firms and their actions are influenced by the unique organizational culture of the Big Firms, as well as by their other identities as mothers and wives. These women's careers are shaped by the discourse that prioritizes the Big Firms' needs over their own needs. They are all trained since the very early stages of their careers to work long hours and to have little time for family, friends, and other priorities outside the workplace. Thus, when they become mothers, and when they have other responsibilities outside of the Big Firms they choose to work alternative arrangements. It seems that the change to alternative arrangements is a combination of the women's preference to be more at home and a realization that this is the only arrangement that allows them to survive in the public accounting practice at the Big Firms. For these women being able to work less than a 60-hour work week is a privilege.

Three out of the four women acknowledge that their contribution is limited because of their priorities. They accept the fact that they are marginalized in their workplace because of their career choice. Although three out of the four women claim that they are content to be on alternative arrangements in their profession, my findings suggest that they were not able to advance their career in the last seven or eight years.



Only one woman out of the four (Liana) was able to get promotion while working these arrangements. The basic fact is that these companies tend not to promote women who are not fully committed to the organization; and one of the key attributes of being considered “fully committed” is at least full-time workload. Liana was able to progress in her Firm mainly because of her technical expertise. My participants accept this notion because their perception and belief system about what is right or wrong is much dependent on the Big Firms’ organizational beliefs, which have been part of these women’s identities prior to them starting a family. Further, all the participants have worked in the Big Firms at least 7 years before starting these alternative arrangements and they are all in managerial positions. One could say that for them to accept this full-commitment attitude is natural as they have been part of the organization for such a long period. They are part of the organization and they share at least some, if not all, of the Firms’ values. This is probably why they do not engage in actions to change the situation. They simply accept that one cannot expect to be promoted or be assigned high-profile clients when part of the week is devoted to family. They argue that they changed their mindset and that they do not want to progress in the Firm. However, it looks like this is their defense mechanism to adapt to their surroundings. They realize that they will not be promoted and they prefer to present it as their choice. In general, the women are trying to accommodate their Firms’ needs by finding a vast number of individual strategies (e.g., having family support, hiring a nanny, using daycares) to help them manage their work and family responsibilities. They basically mold themselves in order to find their balance. The Big Firms do not change their culture or their criteria for achieving advancement.

However, it is not just the Big Firms that are promoting this view of the ‘committed worker’. It is the capitalist model. Employees are expected to work long hours in order to achieve success. Since, the dominant view is that women are more naturally suited to care for family; women’s role in the society is still primarily as caregivers. This gender division of domestic and paid labour is very powerful. My participants still see themselves as the main caregivers although they try to source out the care for their own children. These women’s desire to work and take care of their children however, due to this view of the “committed worker” they cannot advance in their firms.

Another constraint on the ability of these women to be more proactive in changing the situation is the fact that the accounting profession is taught in the business school, whose most dominant role is to teach students the actions that need to be taken in order to achieve maximization of firm value (or in other words, to maximize profits). Obviously, if the Big Firms’ focus is on profits, they cannot afford to be too flexible with their demands. The Big Firms operate in a competitive market and if clients do not get a full commitment from their auditor (because the accountant works alternative arrangements), they may lose that client. All these women understand this rationale of the business world and they do not think that their circumstances should affect the Big Firms practices. They socially construct the situation in ways that assume they are the ones who need to adapt and if a price is to be paid, it is they who will pay it. Thus, these women basically have three options (1) to leave the Firm and find another position elsewhere, (2) to stay at the same position and to not seek further career advancement, or (3) to seek career advancement and to juggle and find ways to accommodate the Firm.

Indeed, two of the women chose the second option. They decided to have their family as their primary focus. For them participation in the labor market should accommodate family life and they do not seek further career advancement. The other two women, who chose not to forgo career advancement, have different circumstances due to their economic status as well as to their position in the Firm. Liana, due to her position as partner in the Firm, has more flexibility and more control over her schedule than all the other women. She is able to achieve her goal to advance in the Firm while working alternative arrangements. Further, since she has a higher economic status she can afford to take outside help to assist her to achieve her goals as well as to accommodate the Firm's needs as necessary. Sara on the other hand, wishes to progress in the Firm because she needs the additional pay. She experiences various work-home conflicts as she juggles full-time employment from home at a time when she is taking care of her children. Her arrangements lead to a stressful and demanding schedule that allows very little time for personal care and activities. Thus, for Sara the arrangements are not working and she considers quitting the Firm.

Regardless of the women's career choices the Firms' attitude is the same. The Big Firms offer the women alternative arrangements, but as my study demonstrates, they do not support or engage in changing the dominant culture of the Big Firms. These Firms expect the women to be more flexible and to adapt to the Firm's needs. It is somewhat surprising that these women are requested to be more flexible and adapt, while at the same time the firms themselves acknowledge (by allowing them to work alternative arrangements) that their focus has shifted towards their family. After all, women engage in alternative work arrangements to create a better work/life balance and spend more time

with their children. It is not clear why these arrangements entail the requirement to be flexible toward the needs of the Firms.

### **Educational Implications**

There are multiple educational implications for this study. First, the findings can educate women understand the complexities of trying to balance professional life with motherhood. In particular, women who are contemplating on working alternative arrangements can get a sense of what to expect based on past women's experiences. Second, the findings can teach women CAs that they are participating in their own exploitation by allowing management of the Big Firms to marginalize them in the organization. Perhaps if women refused to work these alternative arrangements that deny them career advancement, the Big Firms would pay more attention on providing better solutions for working moms. I hope that my findings will also educate women how to best advocate for themselves, and how to create a supportive atmosphere around them. My study suggests that women should be mindful of the challenges that they will face as they mature in the Firms. They should be proactive in engaging in conversation with other mother CAs in the organization. If they are subordinated to a male partner, they should request to have also a relation with a women partner. In this way, they will be able to raise family concerns in a more supportive atmosphere as a woman partner can possibly relate to the challenges that they face more than a man. Also, it is my strong belief that upon initiating alternative working arrangements at the firm it is important that women request a session explaining the options that are available by the firm. This should help women CAs prepare themselves to the challenges of the future when they start a family. Women should demand from the firm that there will be an open door

policy to deal with family-work conflicts. It may even be worthwhile to demand that the husbands of the women CAs would be present in the orientation sessions, so that they understand better the conflicts and difficulties that women CAs face.

Further, the findings can educate upper management and human resources managers about the experiences of these women. Maybe if the partners of the Big Firms learn more about the difficulties that women face when balancing family and career, they will be more supportive of the alternative arrangements working schedules. This may help address women's concerns and improve their working conditions in the future.

### **Recommendations for Practice**

Since all the Big Firms have policies in place to allow mothers and fathers to balance work and family, it puts them in a position to initiate changes that would enhance the ability of both parents to equally be involved in the care of their children and thrive in the accounting profession. As I mentioned earlier, the required change involves organizational culture and changes in larger societal orientation. All the Big Firms have policies in place allowing mothers and employees in general to balance work and family. Further, these firms chose to mention on their web-site the importance of these policies to the success of their firms. The Big Firms cannot afford to lose any qualified accountants, and according to my participants there is a sense that the Big Firms have not tried hard enough to demonstrate to women with young children that they can have successful careers. Currently, they have a willing group of women who will accommodate their lives so the Big Firms are not really pressed to change.

The participants in this study make several suggestions to improve the practice:

(1) establish childcare centers in the Big Firms' premises. These daycares should be

suited for the long hours demanded by the Firms – perhaps even late afternoon and evening care. Of course, the Big Firms need to ensure that the care givers who will work at these daycares will be compensated fairly, which is not always the case in childcare work, (2) Establish support groups and mentoring programs for women with children who work alternative arrangements, (3) The Firms should offer women working alternative arrangements with challenging assignments (clients). In general, women working alternative arrangements have no problem tending to the needs of high profile clients with complex accounting difficulties; however, they simply cannot commit the time needed after regular office hours, as probable “emergencies” may arise after daycare hours. A possible remedy would be to have a system in place of backup managers (or other colleagues at similar rank) that are familiar enough with high profile clients, or perhaps two people might share the work on a client’s account, thus if one person was not available to handle an emergency, the other could step in with full knowledge of the account.

These initial steps can help in providing social solutions. Other suggestions include reducing overtime requirements, extending the summer vacation, job-sharing and pairing female partners on flexible schedules with other partners who can step in on their behalf (if they are unavailable), and an understanding that out-of-town travel should be kept to a minimum. In addition, the Big Firms should ensure that assignments for women working alternative arrangements are varied and interesting.

The most important recommendation for the practice is attitudinal changes in the workplace. The Big Firms should realize that work is important but family life is the priority. This should be the overriding premise around the office. The Firms should

educate their employees that people can have other priorities in life than work and this does not prevent a person from having a successful career. The Big Firms should recognize that if they want to offer flexible work arrangements for parents with young children, the policies should be flexible and accommodate the individual woman's needs and not jeopardize her opportunities for career advancement. It seems that the Firms should educate their members to understand better the constraints these women face. The organization could help these women overcome their challenges instead of demanding they adapt to the Firm's demands. It is my hope that this research will encourage career counselors, mentors, feminists, and managements in the Big Firms to include frank and factual discussions about the embedded challenges in balancing home and work demands and to take action to address them. It is my hope that people at the top position of the Big Firms will understand the needs of women with children for better work alternative arrangements. These kinds of changes in mindset are not likely to take place unless there will be a concurrent 're-education' of the dominant culture and a shift in orientation about who is responsible for children and the home front – so this issue needs to link to an ongoing social movement that is focused on gender equality.

Further, working conditions might be reconsidered for all employees. These expectations are not only unreasonable for people with children, but for anyone who hopes to have a life outside of the workplace. If working conditions enabled a better work/life balance for all, it would not be so difficult for employees to raise children. They would not need to precisely time the birth of children around their career stage.

I hope that my participants' stories will convince the Big Firms that benefits may accrue to the firm if it engages in more flexible practices towards working moms.

Certainly, the movement of corporate social responsibility is gaining support both with customers and investors. If the Big Firms would show a more socially responsible practice by understanding the needs of their working moms, it could enhance their reputation in some sectors. For example, non-for-profit and for-profit organizations with a social conscience may tend to sign-up as clients with firms that present a more reasonable attitude towards working moms. This can serve for the Big Firms as another dimension to differentiate themselves and attract certain clients.

### **Implications for Other Women CAs**

While a change in corporate culture may be ultimately more desirable, my participants have recommendations for other women who wish to make the alternative arrangements work within the existing corporate environment. The women in my study emphasize the importance of being flexible with the Big Firm, and the importance of having back-up plans in place for their families in order to accommodate unforeseen circumstances. Since flexibility seems to be a crucial factor in determining the success or failure of women working alternative arrangements, it is important to transfer this message to other women who are about to start this route. It should be noted, that my participants are continuing to comply with the requirement that they are the ones to adjust, not the firm. The stories of this study can be useful to other women CAs as they demonstrate how mothers rely upon a vast number of individual strategies (e.g., having family support, hiring a nanny, using daycares) to help them manage their work and family responsibilities. Open communication with other mothers can provide a range of personal strategies to consider as there is no single right way for balancing work and



family-life. Moreover, connecting with others in similar situations allows the woman to realize that the struggles and feelings of inadequacy are not due to her personal flaws.

The implications for young women CAs who want to start a family and have a balanced life and career advancement in the Firm are to plan carefully the timing of starting a family. It is clear from my research that if the woman achieves a higher rank in the organization prior to having a family, then she will have a better chance to succeed in balancing her career and family life. In my opinion, there are a few reasons for that. First, as a senior manager it is easier to delegate the many work tasks to others. This is harder to achieve when the woman is in the less senior position of manager. Second, senior managers have more experience and are less overwhelmed by the Firm's requirements. Third, by the time that the woman achieves a higher rank in the organization, people know her abilities better and are more likely to accommodate her needs. An additional implication for young women CAs is that having a certain niche of expertise affects the women's ability to be promoted and succeed in the Big Firms while working alternative arrangements. As noted by my participants, the satisfaction and progression at working alternative arrangements in the tax group is usually higher than working alternative arrangements in the audit and assurance group.

### **Recommendations for Future Research**

This study provides some perspective about the lives of mother CAs who work alternative arrangements in the Big Firms. However, the possibilities for future exploration and discovery are vast. After completing my research, I am more aware of the rich opportunities for expansion of the current study to other, more diversified populations: (1) Future research may explore mothers' alternative career arrangements

patterns across careers instead of within the same career. Interesting areas of exploration include mothers who work alternative arrangements in the corporate world, who have broken through the glass ceiling. Further, I recommend an inquiry that is more diversified culturally than my own project. Though I present diversity in terms of age, rank within the Big Firms, area of work, and economic status, my participants comprise a relatively privileged group. All women work in the Big Firms, all the participants, except one, come from dual-earning families, and all of them are in the management group. All the participants, except one, are Caucasian; and only one of the participants is an immigrant. I am curious how the findings may shift, for instance, if I had interviewed mother CAs working alternative arrangements who (a) work in small and middle sized accounting firms, (b) are of different professional ranks (other than the management group), (c) come from non-western families and cultures, or (d) come from different socioeconomic classes. It seems reasonable that the narratives may change somewhat if the participants are exposed to different upbringing and cultural values. Another related possibility is to conduct a research analysis with a larger group of participants and to explore whether cultural differences affect the level of satisfaction and the variety of experiences. For example, is there a greater satisfaction in the experience of mother CAs from western-cultures (because, for example, it is more acceptable that the male partner tends to the children), or is there a larger variety of experiences in mother CAs in western-cultures, because mother CAs in the western culture tend to be more diverse.

(2) Future studies may focus on men, and in particular, learn the obstacles that they face in combining work and family. For example, it is interesting to research

whether men in the Big Firms actually take advantage of the flexible work arrangements policy offered by the Firms.

(3) I personally am interested in comparing the challenges of mother CAs who work alternative arrangements in different segments of the practice (i.e. tax practice versus the audit practice). Though my research investigates this issue to a certain degree, it does not specifically ask the question of whether the segment of practice affects women's ability to achieve work/life balance in the Big Firms. Further, it does not answer the question of whether women who work alternative arrangements in the tax group have better career progression than women in the audit, assurance and advisory services. Further, in this study I have not interviewed the partners and/ or the colleagues of my participants. Future research can explore the different attitude that various partners at the Big Firm have towards women who chose to work alternative arrangements and how this attitude affects the women's overall success.

(4) I would like to further explore if having an unusual niche of expertise affects the women's ability to be promoted and succeed in the Big Firms while working alternative arrangements.

### **Final Thoughts**

In closing, I finish this narrative inquiry of the experiences of mother CAs who adopted alternative work arrangements in the Big Firms by returning to my own story. In the introduction, I have shared some moments from my life that triggered my commitments to this project—and now, as I write these last sentences, I complete the full circle.

This research has prompted me to talk with colleagues, family, and friends about work-life balance, and life in general. It has introduced me to writers and thinkers whose words express my own experiences. In essence, this narrative inquiry has taken me on a journey of coming to better know myself, my priorities and my practice. Importantly, it has also allowed me to connect with four very talented women who have chosen a similar route in life as I have done. Beyond the few hours I have spent in person with each woman, I have spent many more hours listening to, and reflecting upon their words, thinking about their challenges and career choices, and relating their lives to my own.

My narrators have shown me the importance of making choices that suit life and career objectives without comparing yourself to the community around you. I have learned that one can be content with his/her achievements even if she is not in the route to partnership. Further, they have shown that competition [and other matters like the gender division of labour] is socially constructed. For many years I have tried to be a full time mother and a manager in the Big Firms. Since I did not have enough outside help, I found it hard to keep up with the Firm's requirements. I have left the Firm after eight years with a feeling of regret that I have lost a good workplace. However, after joining the Companies for which I am currently working, I have learned that a workplace can accommodate the mother's needs in the same way that I was trying to accommodate the Firm's needs in the past. My discussions with my informants help me understand how lucky I am that I have found a different workplace which helps me to achieve my goals of being a good mother and at the same time be a successful professional. My informants have also opened my eyes to realize that I should take more outside help with childcare in order to be able to focus on my career. Thus, perhaps the most significant lesson of all is

that I now have a more complete understanding of the ways other women combine career in the Big Firms with motherhood while working alternative arrangements.

The stories of this research have much to teach us about the movements for social change. The participants in this study as well as I, believe that today's society is much more receptive to women combining career and family than it has been in the past. Indeed, these narratives remind the reader that there are increased promotional and leadership opportunities for women in CA Firms; however these opportunities are tempered by the challenges of glass ceilings and mommy tracks. It is my hope that by reading my thesis the Big Firms will understand that they are the ones who need to accommodate the women and that the burden of accommodation should not be the sole responsibility of employees.

Indeed, as this study suggested, even working alternative arrangements in the Big Firms is challenging for all CAs who are mothers; however, it is possible if the Firms will be ready to engage in cultural change. I hope that my research will convince other women CAs not only to adapt to the reality in the Big Firms but also to note that a change in the culture of advancement in the Firm is needed. Women CAs need to make sure they raise their concerns and their challenges. They should also illustrate that they can continue to make contributions to their Firms even when they are working alternative arrangements.

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Appendix A. Letter of Introduction  
(For advertising)

THE UNIVERSITY OF BRITISH COLUMBIA



**Department of Educational Studies**

Mailing address:  
2125 Main Mall  
Vancouver, B.C. Canada V6T 1Z4  
Tel: 604-822-5374  
Fax: 604-822-4244  
<http://www.edst.educ.ubc.ca>

March 1, 2006

To the Women CA Group  
Attn: Lucy Guan  
70 Colony Farm Road  
Port Coquitlam, BC V3C 5X9

I am a Chartered Accountant (CA) and I hold membership in the Institute of Chartered Accountants of BC. Currently, I am pursuing a **Master of Arts** degree in Adult Education at UBC. I am currently looking for participants in my research thesis which is being conducted under the supervision of Dr. Wendy Poole in the Department of Educational Studies at the University of BC. (Dr. Poole can be reached at 604- 822-5462).

I would like your permission to distribute the research recruitment advertisement attached in your monthly meeting. I also would appreciate if the recruitment advertisement could be sent by e-mail to all members on your distribution list. I would appreciate it if you will give me permission to distribute or post my recruitment advertisement at least once.

The purpose of my research is to ask women CAs with children to provide retrospective accounts of their current experience of working alternative arrangements in the Big Accounting Firms or their past experience working such arrangements in the recent past (0-3 years ago). Working alternative arrangements refers to working a reduced workload by working part-time, working compressed work-week, telecommuting, or flexibility in the timing of work. My goal is to find the strengths and weakness of these arrangements and their impact on the career progression of the women CAs who used those arrangements in the Big Accounting Firms in Vancouver. I am hoping to make contribution to the Big Firms' practices for improving the experience of women CAs with children that work such arrangements. To date, we know little about the challenges of mothers CAs, who work alternative arrangements in the Big Firms. We therefore do not know whether these arrangements succeed or fail to balance their life in a social and cultural context that values total commitment to the Firm and to its client

The study employs a narrative inquiry methodology in order to produce thick descriptions of the career experiences of working mothers who work such arrangement in the Big

Firms. Narrative inquiry is considered a legitimate approach to scholarly investigators who wish to better understand a range of human experiences.

The study has been approved by the University of British Columbia Behavioral Research Ethics Board. It will involve an interview of approximately 90 minutes, and 30 minutes to 1 hour to review the result and provide feedback to the researcher. The total time commitment asked for each participant will be about 2-2.5 hours. The study will be conducted in the participant's home, or any other location outside of the workplace to ensure confidentiality. The study will be done in Vancouver, BC.

If you know anyone who might be interested in participating in this research, please contact this person and ask him to contact me directly.

Thank you  
Limor Rubin, CA

Appendix B. Letter of Introduction  
(For advertising)

**THE UNIVERSITY OF BRITISH COLUMBIA**



**Department of Educational Studies**

Mailing address:  
2125 Main Mall  
Vancouver, B.C. Canada V6T 1Z4  
Tel: 604-822-5374  
Fax: 604-822-4244  
<http://www.edst.educ.ubc.ca>

March 1, 2006

To the Institute of Chartered Accountants of BC  
Attn: Stela Leung  
500-505 Burrard Street, Box 22  
Vancouver, BC V7X 1M4

I am a Chartered Accountant (CA) and I hold membership in the Institute of Chartered Accountants of BC. Currently, I am pursuing a **Master of Arts** degree in Adult Education at UBC. I am currently looking for participants in my research thesis which is being conducted under the supervision of Dr. Wendy Poole in the Department of Educational Studies at the University of BC. (Dr. Poole can be reached at 604- 822-5462).

I would like your permission to distribute the research recruitment advertisement attached in your monthly members' package. I also would appreciate if the recruitment advertisement could be posted in your electronic news letter and sent to all members via e-mail. I would appreciate it if you will give me permission to distribute or post my recruitment advertisement at least once.

The purpose of my research is to ask women CAs with children to provide retrospective accounts of their current experience of working alternative arrangements in the Big Accounting Firms or their past experience working such arrangements in the recent past (0-3 years ago). Working alternative arrangements refers to working a reduced workload by working part-time, working compressed work-week, telecommuting, or flexibility in the timing of work. My goal is to find the strengths and weakness of these arrangements and their impact on the career progression of the women CAs who used those arrangements in the Big Accounting Firms in Vancouver. I am hoping to make contribution to the Big Firms' practices for improving the experience of women CAs with children that work such arrangements. To date, we know little about the challenges of mothers CAs, who work alternative arrangements in the Big Firms. We therefore do not know whether these arrangements succeed or fail to balance their life in a social and cultural context that values total commitment to the Firm and to its client

The study employs a narrative inquiry methodology in order to produce thick descriptions of the career experiences of working mothers who work such arrangement in the Big Firms. Narrative inquiry is considered a legitimate approach to scholarly investigators who wish to better understand a range of human experiences. The study has been approved by the University of British Columbia Behavioral Research Ethics Board. The study will involve an in-depth interview of approximately 90 minutes, and 30 minutes to 1 hour to review the result and provide feedback to the researcher. The total time commitment asked for each participant will be about 2-2.5 hours. The study will be conducted in the participant's home, or any other location outside of the workplace to ensure confidentiality. The study will be done in Vancouver, BC.

If you know anyone who might be interested in participating in this research, please contact this person and ask him to contact me directly.

Thank you  
Limor Rubin, CA

## Appendix C. Letter of Initial Contact

### THE UNIVERSITY OF BRITISH COLUMBIA



**Department of Educational Studies**

Mailing address:

2125 Main Mall

Vancouver, B.C. Canada V6T 1Z4

Tel: 604-822-5374

Fax: 604-822-4244

<http://www.edst.educ.ubc.ca>

Dear Research Participant:

Thank you very much for answering my recruitment advertisement. It was a pleasure to talk with you over the phone and to learn more about you.

As discussed, please find attached the consent form that I described in our phone conversation. Please review the form and let me know by either phone or mail if you have any questions, comments, or concerns.

I will contact you in approximately ten days to get your response whether or not you want to participate in my study.

I appreciate your willingness to share your experience.

Thank you  
Limor Rubin

## Appendix D. Recruitment Add



### Department of Educational Studies

Mailing address:

2125 Main Mall

Vancouver, B.C. Canada V6T 1Z4

Tel: 604-822-5374

Fax: 604-822-4244

<http://www.edst.educ.ubc.ca>

## Have You Been Working an ALTERNATIVE ARRANGEMENTS in the BIG Accounting Firms?

You are invited to participate in a research study being conducted as part of a Master of Art program, under the supervision of Dr. Wendy Poole in the Department of Educational Studies at the University of British Columbia. The study is entitled "The career experiences of women with children who are working alternative arrangements in the big accounting firms" and it examines the career experiences of Mother CAs who work/worked alternative arrangements in the Big Firms

Alternative arrangements refers to working a reduced workload by working part-time, working a compressed work-week, telecommuting, and flexibility in the timing of work.

In order to participate you must be a CA, you must be working, or have recently worked, in alternative arrangements in one of the four big accounting firms in Vancouver area, and you must be a mother of one or more children.

Your participation would involve one interview that would take about 60-90 minutes and about half an hour to review the result of the interview. A second interview of no more than 60 minutes may be needed for clarifications and elaboration.

If you are interested in participating or for more information please contact  
Limor Rubin

## Appendix E. Consent Form

### THE UNIVERSITY OF BRITISH COLUMBIA



#### Department of Educational Studies

Mailing address:

2125 Main Mall

Vancouver, B.C. Canada V6T 1Z4

Tel: 604-822-5374

Fax: 604-822-4244

<http://www.edst.educ.ubc.ca>

### Informed Consent Form

#### Title of Study

The Career Experiences of Women with Children in Alternative Working Arrangements in the Big Accounting Firms.

**Principal Investigator:** The principal investigator of this study is Dr. Wendy Poole, Associate professor in the Department of Educational Studies at the University of British Columbia (UBC). Dr. Poole can be reached at 604- 822- 5462.

**Co-Investigator:** The co-investigator of this study is Mrs. Limor Rubin, a Master's student in the Department of Educational Studies at UBC. Mrs. Rubin is conducting this research as part of her graduating thesis for the Master of Arts degree in Adult Education. The information gathered from this research will be made available to the academic community and the general public.

**Purpose:** The purpose of this research is to learn more about the career experiences of women with children who use alternative working arrangement in the Big Firms.

**Study Procedures:** You will be asked to participate in a 1- hour audio taped interview, in which you will be invited to talk about your experience in working alternative work arrangements in the Big Firms. The interview will take place in your home, or at another location of your choosing outside of the workplace where safety, confidentiality, and anonymity will be assured. You may be asked to participate in a second interview for the purpose of clarification and elaboration.

Approximately 2-4 weeks after the interview, you will receive a copy of the results of your interview by mail, by e-mail, or in person. The result will be in the form of a story written by the researcher. You will be invited to provide feedback regarding the accuracy of the story by telephone, e-mail, or in person. This second meeting or telephone conversation should take approximately 30 minutes to 1 hour. The total time required for participation, including the interview, reading the researcher's narrative, and the final conversation, will be approximately 2-2.5 hours.

I will contact you upon completion of the study to provide you with the revised version of your story and a summary of the research findings.

**Benefits of Participation:** By participating in this study you will have the opportunity to share your experiences of working alternative arrangements in the Big Firms while raising children. My goal is to listen to your story and try to convey your experiences to diverse audiences, including the academic community, human resources managers, to women CAs, to CAs organizations, to the upper management in the Big Firms, to women in other organizations.

**Risks of Participation:** There are no known physical risks to participating in this study, and there are no financial costs associated with participation.

**Confidentiality:** Your identity in this research will be kept strictly confidential. During the study, original audio tapes and interview transcripts will be kept in a locked filing cabinet in the co-investigator's office, working copies of the research documents will be identified only by code number and kept in a locked filing cabinet in the co-investigator's office, and all computer files will be protected by password.

The audio tape(s) of the interview will not be available to any persons other than the co-investigator and the UBC supervisory committee. This data will be stored in a locked cabinet in the researcher's office for 5 years after the final thesis defense. At this time the audiotapes will be demagnetized and the transcripts will be shredded.

You will not be identified by name in the thesis or in any reports of the completed study nor will the firm that employed you be identified. You will be asked to create a pseudonym in order to ensure anonymity. The text of any quotations that identify you by your pseudonym will be confirmed with you before use in any publication.

**Contact for information about the study:** If you have any questions or desire further information with respect to this study, you may contact my supervisor, Dr. Wendy Poole, at 604-822- 5462.

**Contact for concerns about the rights of research participants:** If you have any concerns about your treatment or rights as a research participant, you may contact the Research Subject Information Line in the UBC Office of Research Services at 604-822-8598.

**Consent:** Your participation in this study is entirely voluntary and you may refuse to participate or withdraw from the study at any time. Should you have any questions about the research procedures, you may ask at any time.  
Your signature below indicates that you have received a copy of this consent form for your own records.

Your signature indicates that you consent to participate in this study.



---

Participant Signature

Date

---

Printed Name of Participant

---

Pseudonym Requested

## Appendix F. Interview Guide

### **Getting to know the participants:**

1. Tell me how you chose your career in accountancy?
2. How long have you worked in the Big Firms?
3. What type of work do you do? What is your job description? What are your responsibilities in the organization?
4. What type of education and training do you have? What kind of values have these training instilled in you?
5. What is your family status (married, separated, number of children, age of children, etc)?
6. How long have you worked in alternative arrangements? Have you done this more than once? What is the nature of these arrangements?
7. Do you know what the policy of your firm is regarding working alternative arrangements? Do you know about other accounting firms discourses that encourage these working arrangements?
8. What are the reasons for switching to such arrangements?

### **Orienting Statement:**

The principal question: Can you tell me your story about your career experience of working alternative working arrangement in the Big Firm while raising family?

### **Possible Prompts if required to expand participants' narrative Accounts :**

1. How is/was the experience of working alternative work arrangements in the Big Firms while raising children?
2. Have you experienced any changes in your relationships with colleagues, superiors, or subordinates as a result of your new work arrangement? If so, describe those changes. How did you feel about it?
3. Do you feel that the type of clients you worked with is affected by your work arrangement? If so, can you give examples?
4. What constraints have you encountered in the firm because of the alternative work arrangements? Are there any perception issues around working AWA?
5. Is there a difference in expectation between regular employees and those working alternative arrangements?
6. How do you prioritize between family and professional life?
7. Would you say that the working arrangement you have is an ideal solution to your needs of combining family and career? Why or why not?
8. What would make it easier to manage professional life while raising children?
9. Do you believe that the alternative work arrangement has an effect on your advancement in the firm?
10. What advice would you give to another woman who thinking about using alternative working arrangements?
11. In your opinion, what are the main advantages/disadvantages of working flexible working arrangements?
12. Could you see yourself in this firm in ten or twenty years time? Why or why not?

Appendix G. UBC Research Ethics Board Certificate of Approval.



## ***Certificate of Approval***

PRINCIPAL INVESTIGATOR  Poole, W.L.	DEPARTMENT  Educational Studies	NUMBER  <b>B06-0272</b>
INSTITUTION(S) WHERE RESEARCH WILL BE CARRIED OUT  UBC Campus ,		
CO-INVESTIGATORS:  Limor, Rubin, Educational Studies		
SPONSORING AGENCIES  		
TITLE:  The Career Experiences of Women with Children who are Working Alternative Arrangements in the Big Accounting Firms		
APPROVAL DATE  <b>APR 27 2006</b>	TERM (YEARS)  1	DOCUMENTS INCLUDED IN THIS APPROVAL:  April 24, 2006, Advertisement / Contact letter / Consent form / Mar. 23, 2006, Questionnaires
CERTIFICATION:  <p>The application for ethical review of the above-named project has been reviewed and the procedures were found to be acceptable on ethical grounds for research involving human subjects.</p> <p style="text-align: center;"><i>Approved on behalf of the Behavioural Research Ethics Board</i> by one of the following: Dr. Peter Suedfeld, Chair, Dr. Susan Rowley, Associate Chair Dr. Jim Rupert, Associate Chair Dr. Arminee Kazanjian, Associate Chair</p> <p>This Certificate of Approval is valid for the above term provided there is no change in the experimental procedures</p>		



The University of British Columbia  
Office of Research Services  
**Behavioural Research Ethics Board**  
Suite 102, 6190 Agronomy Road, Vancouver, B.C. V6T 1Z3

## CERTIFICATE OF APPROVAL- MINIMAL RISK RENEWAL

<b>PRINCIPAL INVESTIGATOR:</b> Wendy L. Poole	<b>DEPARTMENT:</b> UBC/Education/Educational Studies	<b>UBC BREB NUMBER:</b> H06-80272
<b>INSTITUTION(S) WHERE RESEARCH WILL BE CARRIED OUT:</b>		
<b>Institution</b> UBC		<b>Site</b> Point Grey Site
Other locations where the research will be conducted: N/A		
<b>CO-INVESTIGATOR(S):</b> Limor Rubin Shtanger		
<b>SPONSORING AGENCIES:</b> N/A		
<b>PROJECT TITLE:</b> The Career Experiences of Women with Children who are Working Alternative Arrangements in the Big Accounting Firms		

**EXPIRY DATE OF THIS APPROVAL:** May 18, 2008

**APPROVAL DATE:** May 18, 2007

The Annual Renewal for Study have been reviewed and the procedures were found to be acceptable on ethical grounds for research involving human subjects.

Approval is issued on behalf of the Behavioural Research Ethics Board  
and signed electronically by one of the following:

Dr. Peter Suedfeld, Chair  
Dr. Jim Rupert, Associate Chair  
Dr. Arminee Kazanjian, Associate Chair  
Dr. M. Judith Lynam, Associate Chair  
Dr. Laurie Ford, Associate Chair