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# FROM ME TOWARDS THE OTHER IN ME. AN ETHICAL PERSPECTIVE ON MOTHERHOOD AND ACCOUNTING

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## **Developed abstract**

In this paper, we raise the question of why women in high commitment careers in the accounting profession decide to quit their positions or make decisions that are likely to be potentially harming for their careers. The view taken is to propose a conceptualization of the identity construction in the case of female accounting professionals which emphasizes reflexivity as well as the ethical connection with others. This conceptualization suggests that “[i]ndividuals act in certain ways because it would violate their sense of being to do otherwise” (McNay 2000, p. 80). The empirical data presented in this paper is based upon the doctoral dissertation of one of the authors on female French public accountants’ identity construction. Drawing on 23 semi-structured interviews with female accountants and mothers we seek to throw light on how being a mother may affect professional life priorities for women professionals and with what consequences on the construction of their identities.

Our analysis resonates to a large extent with Messner’s (2009) recent inquiry into the “limits of accountability”. Messner also builds on Butler’s work in order to describe the accountable self as being opaque, exposed, and mediated by norms and as such inherently limited in its ability to give an account of itself. Thus, according to Butler, there is, first, a part of us which remains inaccessible despite our sincerity and willingness to tell the story of the self. It is precisely the personal history, this unique exposure to the social world, which together with our early relationships, forever locked in the pre-consciousness, can never be told. Second, this story of the self is always addressed to somebody, who in return influences the self-narrating ‘I’. Thus, the other is always present in the story of the self, as all beings are living in interdependence. Finally, there are social norms that not only influence the way in which I deliver my story, but that also tend to impose themselves upon me and to cancel my attempts of expressing my uniqueness as a person.

In this paper, we attempt to show that all these three elements (opacity, exposure and norms) seem to act differently depending on whether one is a woman or a man. They constitute

limitations to the construction of the self, or in Butler's own terms the source of my foreignness with respect to myself. However, according to Butler: "my own foreignness to myself is, paradoxically, the source of my ethical connection with others" (2005, p. 84). Besides, she adds: "I find that my very formation implicates the other in me" (p. 84). Thus, building on Butler (2005), I argue that the limits mentioned by Messner (2009) building on Butler do not limit or close the identity construction, but on the contrary help establish the relationship with others as the basis of the self and consequently ground the responsibility we have towards the others. Thus, these limitations do not ultimately limit but enable the construction of the self. This relationship with the other constitutes together with the norms "the conditions of my emergence as a reflective being" (Butler, 2005, p. 39).

**Keywords:** identity construction, motherhood, accounting profession, responsibility

## 1. Introduction

Apart from a few studies on race (Hammond and Streeter 1994; Kim 2004; McNicholas *et al.* 2004), there are few studies on identity in the accounting literature. Few studies are concerned with professional identity construction (Anderson-Gough *et al.*, 2005, 2006; Carnegie and Napier, 2010; Coffey, 1994; Grey, 1998; Gendron and Spira, 2010) and motherhood (Haynes, 2005, 2007a, b). The majority of these articles discuss professional socialization that moulds the individual into the archetypical professional. Few of them use or develop a theory on identity and take into consideration gender issues. In this paper, we attempt to address this absence and building on Butler (2005), we propose an ethical perspective on the identity construction.

The empirical data presented in this paper is based upon a doctoral dissertation project on identity construction of female French professional accountants. In this study, we interviewed 31 female and 8 male qualified and trainee accountants from different types of firms, ranging from single practices to Big Four firms.

Different approaches in the accounting literature try to explain women's choices with regard to their personal and professional life either by emphasising their personal preferences or by highlighting the structural obstacles pervading social and organizational life. As part of the first strand, Bernardi (1998), for example, sees women's higher turnover relative to men as the result

of a family-centered lifestyle choice whereas others argue that women have different perceptions of the profession and different sources of job satisfaction from men (Hunton et al., 1996; Reed et al., 1994). These views resonate to a high extent with Catherine Hakim's preference theory. Thus, for Hakim (1991), explanations for the inferior position of women must be sought among "dispositional" factors specific to women rather than among "situational" factors such as organizational culture, existing stereotypes or perceived discrimination. Hakim (1999) asserts that lifestyle preferences are a major determinant of fertility, employment patterns, and job choice. A second strand privileges explanations based on the work of structures functioning either at a social level (Lehman, 1992; Benschop and Meihuizen, 2002; Kim, 2004 ; Mc Nicholas *et al.*, 2004) or at an organizational one (Barker and Monks, 1998; Dambrin and Lambert, 2008; Scandura and Viator, 1994; French and Meredith, 1994). Thus, as shown by Walby (1997), the existing gender inequality in the private sphere of the home is central to the understanding of workplace inequality as these spheres are strongly interconnected. The limitations of such approaches have been repeatedly shown by researchers and calls for a more holistic approach were made (Broadbent and Kirkham, 2008; Dambrin and Lambert, 2012).

In this paper, we raise the question of why women in high commitment careers in the accounting profession decide to quit their positions or make decisions that are likely to be potentially harming for their careers. It has often been suggested that the glass ceiling is one explanation for this phenomenon. However, researches show that women in the accounting profession quit their positions even before hitting a ceiling (Dambrin and Lambert, 2008). In the light of this observation, we are trying to throw a different light on this phenomenon by suggesting that women's choices should be replaced in the context of their lives, of their conception of life as well as of the relationships they keep going with the meaningful others. Thus, we set out to propose a conceptualisation of identity (McNey, 2000) which emphasizes the creative dimension of agency as a reflexive process inherent in the identity construction as well as one's "ethical connection with others" (Butler, 2005, p. 84). This conceptualisation suggests that "[i]ndividuals act in certain ways because it would violate their sense of being to do otherwise" (McNay 2000, p. 80).

In the next sections, we discuss the identity construction and the three identity conditions according to Butler (2005), followed by the presentation of the research context and method. This precedes the analysis based on Butler of the three identity conditions (opacity, exposition,

and norms). Following this, a discussion on the question of agency and responsibility with respect to female accountants' identity construction is provided. The final section draws the conclusions of this study.

## **2. Identity construction and the three identity conditions**

This paper sets as an aim to develop a theory on identity based on the idea that identity is not only a self-product, but also a social product (see Mead, 1934). Moreover, it is a “narrative identity” because the main way of access to identity work is the story, a narrative delivered by one person to another. A narrative is a type of story and so it:

“not only depends upon the ability to relay a set of sequential events with plausible transitions but also draws upon narrative voice and authority, being directed toward an audience with the aim of persuasion” (Butler, 2005, p. 12).

The narrative makes the lives of individuals intelligible by linking together isolated elements and linking the individual with the society (Haynes, 2005).

A fundamental concept in studying identity is *self-identity* (Giddens, 1991), which underlines the ability of an individual to reflexively and continuously build a self in the form of a story:

“A person's identity is not to be found in behaviour, nor - important though this is - in the reactions of others, but in the capacity to keep a particular narrative going. The individual's biography, if she is to maintain regular interaction with others in the day-to-day world, cannot be wholly fictive. It must continually integrate events which occur in the external world, and sort them into the ongoing 'story' about the self” (Giddens, 1991, p. 54).

Moreover, the choice of lifestyle becomes increasingly important in the construction of identity. In this way, the reflexive organization of life becomes a central feature in structuring self-identity. As the society we live in shows traits of modernity, the daily reality is constituted in terms of dialectic between local and global, and *the individuals are forced to negotiate their lifestyles between a variety of choices* (Beck, 1986; Giddens, 1991).

Anthony Giddens (2001) highlighted the character at once fragile and robust of this narrative. Fragile, because it is only a story among many possible stories of self-development, but still robust in that the biographical story is sufficiently protective and inclusive to enable the author to deal with tensions and difficult moments in the social and natural environment.

In the absence of a universally accepted reference, female accounting professionals' quest for coherence is expressed in the form of stories (narratives) which are continuously rewritten and thought about:

“And so, I found on my way only people who were rather... who made me a path of roses. Then of course, there is always the work of memory, the fact that we continuously build our memories, all the time. No, when I look behind, my journey has been difficult, but, you know, when you received a rather rigid education at home, no money, no lots of things, everything appears so simple” (Elizabeth, partner, single practice).

Moreover, the stories of professional accountants reveal the existence of a multiplicity of identities of the same person. These identities coexist peacefully or they may be in tension with each other, but they are all accounted for by the same story that traces the construction of the self. It is a story that does not exist outside the narrative mode and which is constructed during the act of narrating. To describe herself, Elizabeth, a self-employed accountant imagines the metaphor of a house in which the rooms represent her different identities and between which there is a corridor which allows her to pass easily from one identity to another:

“We are all multiple. The mother in me is one person, the individual is another. I am very fanciful, deep inside [...] I like to sing, and then the professional is yet a third one. So we are all multiple, for me there is coexistence of different persons in me, but there is no contradiction. It's like when building your house: there's a room for this, another room for that, and another one for that, and it works. As long as there is a corridor to circulate, it's ok. There's no contradiction for me between the mother and [the public accountant], there is cohabitation”. (Elizabeth)

My analysis resonates to a large extent with Messner's (2009) recent inquiry into the “limits of accountability”. Messner also builds on Butler's work in order to describe the accountable self as being opaque, exposed, and mediated and as such inherently limited in its ability to give an account of itself.

Thus, according to Butler, there is, first, a part of ourselves that remains inaccessible despite our sincerity and willingness to tell the story of the self. It is precisely the personal history, this unique exposure to the social world, which together with our early relationships, forever locked in the pre-consciousness, can never be told. They constitute what might be called the blind spot of our identity. Second, this story of the self is always addressed to somebody, who in return influences the self-narrating 'I'. Thus, the other is always present in the story of the self, as all beings are living in interdependence and never in isolation. Finally, there are social norms that not only influence the way in which I deliver my story, but that also tend to impose themselves upon me and to cancel my attempts to express my uniqueness as a person.

In this paper, we attempt to show that all these three elements (opacity, exposure and norms) seem to act differently depending on whether one is a woman or a man. They constitute limitations to the construction of the self, or in Butler's own terms the source of my foreignness with respect to myself. However, according to Butler: "my own foreignness to myself is, paradoxically, the source of my ethical connection with others" (2005, p. 84). Besides, she adds: "I find that my very formation implicates the other in me" (p. 84). Thus, building on Butler (2005), we argue that the limits mentioned by Messner (2009) building on Butler do not limit or close the identity construction, but on the contrary help establish the relationship with others as the basis of the self and consequently ground the responsibility we have towards the others. These limitations do not only limit, but also enable the construction of the self. This relationship with the other constitutes together with the norms "the conditions of my emergence as a reflective being" (Butler, 2005, p. 39).

### **3. Research context and methodology**

The empirical data presented in this paper is drawn from a series of *semi-structured biographic interviews* obtained from 39 men and women French public accountants and trainees between 2007 and 2009. This data was gathered as part of a doctoral dissertation project. We called the type of interview we conducted a *semi-structured biographic interview* because its purpose was to understand the strategies of identity construction of women on the basis of the narratives (life stories) that they made on their professional and personal lives. Bertaux (1997) argues that there

is a life story when one subject narrates to another person, scientist or not, any episode of one's experience.

The detailed profiles of women public accountants appearing in this paper are given in Table 1. The detailed profiles of all the women interviewed are given in the annex.

Name given in the study	Last position in accounting	Experience in number of years	Firms(description of trajectory)	Number of children
Catherine	partner	20+	Big	0
Elisabeth	partner	30+	small firm	4
Pascale	partner	20+	Big/medium-sized firm/small firm	3
Sylvie	partner	30+	Big/industry/medium-sized firm	2
Christelle	senior manager (trainee)	<10	Big	2
Françoise	partner	30+	Big/academic/Big	2
Lucette	partner	20+	small firm	2
Joelle	partner	20+	Big /industry/medium-sized firm	1
Agnès	partner	20+	Big	3

**Table 1. Detailed profiles of interviewees appearing in the paper**

The interviewees work either in accounting/audit firms or are single practitioners, have different family situations, are of different age, come from different backgrounds, and practice accounting in Paris and Île-de-France. They work in small and medium-sized firms and not just in *Big 4*, as in the near majority of previous research. The participants were not known to me, the method used to find respondents was the snow-ball method, namely on recommendations from the persons already interviewed. Consequently, the sample is not intended to be representative of the whole population.

All women in the study belong to one or both of the accounting institutes in France : the *Ordre des Experts-Comptables* (OEC) and the *Compagnie Nationale des Commissaires aux Comptes* (CNCC). Although the practice of accounting was never officially banned for women in France as it happened in England (Dambrin and Lambert, 2009; Lehman, 1992), women public accountants used to be very rare. It was not until the 1980s that the situation of women accountants began to improve, triggered by more profound social changes and with women entering the public professions in great numbers. The percentage of women in French accountancy has slowly increased recently, from 9% in the early 1980s (Hantrais, 1995) to about 18% today. Women's scarcity in the accountancy profession is accompanied by another



phenomenon, also observed in other countries: women's scarcity in high positions in the accounting firms. According to 2009 data<sup>1</sup>, the rate of feminization of Big Four's partners in France varies between 10 and 18%.

The interviews lasted between 45 and 90 minutes and were all digitally recorded with the permission of the participants and subsequently transcribed by myself. They generally took place in private offices, though especially for the interviews with the trainees we also met in more unofficial places like cafés, terraces, and individual homes. Notes of my first impression of each participant were made immediately after each meeting. I avoided taking notes during the interviews because I considered more important to maintain eye contact and to communicate, by gestures, understanding and empathy with the participants. The transcripts were subsequently coded for NVivo 8<sup>2</sup>, a qualitative data analysis software package. This software allows interview material to be coded line-by-line under the categories determined by the researcher. As Anderson-Gough et al. (2005) note, codes can be drawn not only from the three obvious sources: existing research questions, theory, and empirical data, but more importantly from the interaction of these three elements during the research process. This process led to the interpretation of the interviews presented in the following sections.

Before getting to the heart of the matter, let us make a detour to ask some questions that have served as milestones in the construction of my argument. After analyzing several methods of data collection, we have selected the method of the biographic interview. We considered that the meeting of two people face to face to discuss issues that also touched some intimate matters was rich and satisfying in terms of human contact, of the information obtained and of possible directions of research. But was life story leading me to the heart of the matter and would it allow me to explore the identities of these women who have touched me by their determination, sacrifice and freedom of mind? We cannot help wondering like Messner (2009): can I expect to have obtained the true narrative of their behaviour, strategies, lifestyle choices and motivations? To such question, Butler gives a reserved, almost pessimistic answer, "there is a limit to what the 'I' can actually recount" (Butler, 2005, p. 66). She also notes the existence of several vexations in the effort to give an account of oneself. These vexations are a direct consequence of the birth

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<sup>1</sup> Data on the website of *Big 4* France.

<sup>2</sup> In some cases I coded directly on the audio files as NVivo 8 allows, enabling me to note in real time the voice inflexions, emphasis or emotion of the speaker.

of the subject in and from the relationship with the others. As we will endeavour to show in the next sections, these limitations do not limit, but open the process of identity construction through giving an account of oneself.

#### **4. Identity conditions**

Socialization processes (primary as well as professional) have as a result the production of a socialized self whose main trait is her being a relational self (Lupu, 2011) or according to Anderson-Gough et al. (2006) a “networked self”. The limitations in giving an account of oneself are, according to Butler, consequences of the self being relational. Thus, the narrative of the self is always the story of a relational self. It is this relationality (“the subject is not self-grounding”<sup>3</sup>) that begets the responsibility and the need of accountability we have towards each other. Based on these, I argue that an account of identity construction, which considers aspects of responsibility (of parents towards children, of professionals towards clients etc.) and takes an ethical perspective, is more appropriate to capture the meaning of a self-narrative. By rethinking the self as always already “interrupted” by the others and as always embedded within prior social structures, “we are actually able to reconceive the conditions upon which responsibility is possible and moral life is required” (Simmons, 2006, p. 85).

In what follows, we analyze identity and try to highlight the conditions of identity construction. First, we will deal with the opacity of the self; then, we will give an account of the exposure of the self, and finally show how the self-narrative is mediated by norms that the self cannot ignore.

##### **4.1. The blind spot of identity or the opacity of the self**

“We must become self-narrating beings” (Butler, 2005, p. 11) because “[n]o one can live in a radically non-narratable world or survive a radically non-narratable life” (id., p. 60). These statements seem to echo Ricoeur (1985) for whom the self is constructed through the act of narrating “to answer the question ‘Who?’...is to tell the story of a life” (p. 246).

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<sup>3</sup> Butler, 2005, p. 19.

Faced with questions such as “Who are you?”, “How did you manage to do that?” or “How did you come to this job position?”, the other person starts narrating herself. In the process of identity construction there are parts that remain foreign, escape knowledge and cannot be told. Butler (2005, p. 20) speaks of the “opacity” that inhabits the very heart of being and which is a limit to self-knowledge and therefore to the process of narrating the self. In contemporary thought the issue of the limitation of all self-knowledge and consequently of all story of the self is expressed in concepts like unconscious, the *par excellence* area of psychoanalysis, but also practical consciousness (Giddens, 1984).

Practical consciousness is all that the actors know about their actions, motivations, social environment, but that unlike the discursive consciousness cannot be communicated through words, “and what can not be expressed discursively, said Giddens paraphrasing Wittgenstein, it is what has to be done” (Elliott, 2009, p. 126). According to Giddens, activities that the agents perform daily are under their conscious control, but human knowledgeability<sup>4</sup> is still limited, as these consciously controlled actions may produce unintended consequences (Giddens, 1984, p. 76). Agents’ knowledgeability, that is “what agents know about what they do, and why they do it” is mainly carried in practical consciousness. In their every day interactions, agents dwell on “implicit stocks of mutual knowledge which are not directly accessible to the consciousness of the individual agent” (Macintosh and Scapens, 1990, p. 458) on how to behave and to interpret other’s behaviour in a social context. Let us consider the case of gender practices that are embedded in organizational culture (Anderson-Gough et al., 2005). Martin (2006) argues that men and women have a practical knowledge of what it means to act as a man or as a woman, but if inquired about this knowledge, they would not nevertheless be able to explain it discursively. They have internalized the postures, gestures and practices associated with acting as a man or a woman, but most often they are acting without thinking about what they do and cannot explain discursively the content of their action. Professionals, in reproducing their routines, are practicing gender without reflecting on it and without knowingly intending to do it (Martin, 2006).

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<sup>4</sup> Let us recall that knowledgeability means in the vocabulary of Giddens everything the actors know (or think), tacitly or discursively, on the circumstances of their actions and of others, which they use in the production and reproduction of action.

For Giddens, being an actor means knowing the circumstances of one's life and having the ability to act on that knowledge. Yet the capacity to act and make decisions (agency) is limited "on the one hand by the unconscious and on the other by unacknowledged conditions/unintended consequences of action" (Giddens, 1984, p. 282).

In what follows, we elaborate firstly on the limitations imposed by the unacknowledged conditions and unintended consequences of actions and secondly on the limitations imposed by the unconscious on the knowledgeability of actors.

Motherhood confronts women with a dilemma they must solve by a decision on sharing their lives between family and work. This decision is made in an environment of social and organizational constraints. Thus, women are driven to explore the possibilities available to them and to make choices concerning the ways to conduct their lives. Moreover, without mentors and outside the informal networks of the firm, they may have to make decisions that prove detrimental to their future careers. These choices, intended to reconcile professional and family life may entail unforeseen professional penalties or even early exits from the partnership track. Usually it is not about a single "big" decision, but a plurality of decisions made throughout their careers (Lupu, 2012).

The case of Christelle, senior manager in a Big Four is telling. Initially, after the birth of her first child, she left auditing for a position involving less travel, then moved to a staff support function and finally after the birth of her second child she went part time. Women such as Christelle are in a continuous search for balance and the path may lead them to sink more and more into jobs without prospects. According to Giddens (2001), the continuous exploration of possibilities, shaped by a partial knowledge of the context and consequences of actions, involves a reflexive shaping of self-identity, although it cannot be articulated discursively. The line between discursive and practical consciousness is not a rigid or impermeable one. On the contrary, this division "can be altered by many aspects of the agent's socialization and learning experiences" (Giddens, 1984, p. 7). Thus, knowledge may remain for a while at the level of practical consciousness, and then, following a certain event in a person's life, gain the level of discursive consciousness, which allows understanding its meaning in a situation of interaction with others.

Agnes, partner in a Big Four, explains how the attitudes of men in her firm evolved and how they became more reflective on matters of gender segregation. Consequently, they embraced these issues and became more sympathetic to egalitarian policies:

“I think there is also a factor related to generations, as here in the older generations there are more men. That’s natural. But today men that are partners here are also more open to the subject [of equality], and I think one reason is that they have daughters who now are in their twenties and are confronted with these precise issues. In general, they have wives who do not work, but their daughters do. Today, the mindset changes, and inevitably things change”. (Agnès, partner *Big*)

Routinization, a basic concept of the structuration theory, is rooted in practical consciousness and contributes decisively to maintaining the agent’s personality, but also institutions (Giddens, 1984, p. 109). Moreover, engaging in routine practices which have an often tacit and non-discursive gendered component helps reproduce gender inequality in organizations. However, “[m]ost daily activities are not directly motivated. [...] in performing their routines, agents maintain a sense of ontological security” (Giddens, 1984, p. 344). Practices such as the culture of “old boys networks”, promotion of people with similar profile, the masculine milieu, can, of course, foster a sense of ontological security, but at the same time will contribute to perpetuate inequality. The result is exclusion and marginalization of certain persons, not only on the grounds of gender but also for instance of race or sexual orientation. Ontological security “explains, to a large extent, why agents routinely reproduce social terms, even those which they might readily recognize as excessively coercive” (Macintosh and Scapens, 1990).

As a predominant form of social activity performed on a daily basis, routine plays an important role in the socialization of new recruits in the firms. The daily routine of firms is split into a multitude of smaller routines subjected to a goal that often eludes the understanding of employees from the bottom of the hierarchy. So, Christelle, shortly after joining a Big Four firm, declared not to see the purpose of her work and having motivational problems: “the work was decoupled and [...] I did not really see the purpose of the overall work as an auditor and I didn’t like this fragmentation.” However, this structuring of the working day, involving close supervision within a hierarchy, helps maintain the sense of ontological security. As such,

maintaining this sense of ontological security becomes the unacknowledged motivation of actions.

On the contrary, at the top of the hierarchy the days never go as planned, as Agnes, partner in a Big Four, witnesses. The routine is thus partly replaced by events that escape planning or foresight and demand to be treated outside routines and standard procedures; “it is an entrepreneurial business, so there are many benefits, the flexibility, the responsibility” (Agnes). The pressure of uncertainty and responsibility for decisions are thus transmitted to the top of the hierarchy. People in top positions, with a sphere of action that extends beyond the institutional boundaries, often paradoxically have a reduced capacity to be creative in constructing their identities. For Joëlle, manager in a big accounting firm, responsibility seems to be accompanied by a reduction of personal freedom:

“[...] the pressure is such that... they give you so much responsibility for your missions that you are forced to go for it because it's like that, you have no choice”. (Joëlle)

For Butler, the opacity of the self is more of a relational nature. On the one hand, the human subject is a product of its relations with others; identity is not solely built from within, but shaped by interactions with people in a social context. On the other hand, the construction of identity begins at a preconscious stage, in the very early childhood, at the beginning of the primary socialization. Thus, Butler digs deeper into the reasons of the opacity of the subject towards herself.

“The opacity of the subject may be a consequence of its being conceived as a relational being, one whose early and primary relations are not always available to conscious knowledge” (Butler, 2005, p. 20)

The story of the self provided by the subject is thus incomplete and leaves the way open for a continuing recovery, reconstruction, fictionalization and confabulation on the origins of the self.

“My account of myself is partial, haunted by that for which I can devise no definitive story. I cannot explain exactly why I have emerged in this way, and my efforts at narrative reconstruction are always undergoing revision” (Butler, 2005, p. 40).

This partiality of the story of the self introduces a time lag between the beginning (birth) of the self that is narrated and the beginning of the narrative, an interval which, during the entire life, will be the object of continuous efforts of recovery.

Socialization has an essential role in the construction of the subject. The self as socially related subject emerges at the beginning of this process, but this beginning occurs according to Butler at a pre-reflexive stage. Throughout the process of socialization beginning in early life individuals gradually acquire values, rules and social norms which they will later use in social interactions. By the concept of *habitus*, Bourdieu tries to mark the link between socialization and actions of individuals. The *habitus* is a structured structure, as it is produced by socialization, but it is also a structuring structure as it is generating an infinite number of new practices. To account for the way in which the *habitus* is inscribed on the body, Bourdieu uses the notion of “bodily *hexis*” which is similar with the idea of socialization, but involves increased unconsciousness and passiveness. Thus, the emphasis is on “the subtle ways in which messages are relayed to people over time, such that cultural norms become routine patterns of behaviour and, thus, withdrawn from consciousness” (Elliott, 2009, p. 146).

The embodiment of organizational and professional norms involves a part that eludes consciousness or at least discursive consciousness. Considering the reproduction of gendered practices within organizations, it is understandable why these practices persist after years of equalitarian policies. As demonstrated by Martin (2006), individuals arriving in organizations carry gendered structures that sometimes operate without people’s knowledge. Thus, Catherine, partner in a *Big*, discussing the behaviour of a male partner, says, “he wasn’t raised in a world where women sit on the board of directors” (Catherine). The acquired predispositions have a strong effect on the actors’ behaviour, particularly since they are beyond rationalization.

“[...] it’s the fact that men, at the managerial level, at the level of their close teams, at the level of the presidents that raised them at their side etc., *have been so used (ont eu tellement l’habitude)* to working in a brotherhood of men that having a woman at the table ...it’s not normal, it’s not standard”. (Catherine)

It is interesting to analyze the words that Catherine uses. When she speaks of partners’ predisposition of surrounding themselves by men and to promote other men she uses the term “habit” (*habitude*). That is to say the practice continues to occur as in the past under a sort of

routine that involves tacit, non-reflexive knowledge of the social and organizational culture and practices. Having women sit on the directing board comes against this routine, so in this regard it is not in the normal course of things.

#### **4.2. The exposure to others**

In this section we develop the second of the elements that have a decisive role in the construction of identity: the exposure to others. This exposure arises from the fact that my account of myself is always addressed to another. This exposure has also another connotation apparent in the interviews, that of the bodily experience, and which constitutes “the bodily condition of one’s narrative account of oneself” (Butler, 2005, p. 39). These two elements constitute conditions of the narration and we will deal with them in what follows.

“The identity is constituted by the act of narrating” state Alvesson and Skoldberg (2000, p. 266). In this sense, any identity is a co-construction as the other is always present, even in the case of a narrative addressed to oneself: “I begin my story of myself only in the face of a “you” who asks me to give an account” (Butler, 2005, p. 11). But the existence of the other is the origin of my exposure: “I *address* my account, and in addressing my account I am exposed to you” (Butler, 2005, p. 38). This exposure (together with the action of norms) “constitute the conditions of my own emergence as a reflective being, one with memory” (id., p. 39). Although this exposure is constructed in and through language, it has a bodily referent clearly expressed by the fact that my story is also the story of a body and its actions. Yet, this story is also incomplete because complete narration is impossible; this partiality is the very condition of being a body:

“To be a body is, in some sense, to be deprived of having a full recollection of one’s life.

There is a history to my body of which I can have no recollection” (Butler, 2005, p. 39).

The body, as suggested by Giddens (2001, p. 178), is “a core part of the reflexive project of self-identity”. The issue of motherhood, for example, which means both physical and psychological changes, involves awareness of the functioning of identity as “embodiment” or “bodily inscription” in Bourdieu’s terms. This term refers to the body both as lived structure and as a context or place of cognitive mechanisms (Varela *et al.*, 1993, p. 18). The self is “more or less constantly ‘on display’ to others in terms of its embodiment” (Giddens, 2001, p. 58).



In the same way, for Bailey (1999), the pregnant professional is more clearly gendered than the non-pregnant professional. She becomes somewhat more exposed than before, her sexuality being disclosed without appeal, especially if she has built her career based on the “approved” career model or by helping others forget her sex (Anderson-Gough et al., 2005).

The body is not only an “entity”, but it is experienced as a practical method to deal with external events (Giddens, 2001, p. 57). Through our involvement in daily activities, we learn about the outside world and learn the socially acceptable presentation of the body in the world:

“Bodily discipline is intrinsic to the competent social agent; [...] Most importantly, routine control of the body is integral to the very nature both of agency and of being accepted (trusted) by others as competent” (Giddens, 2001, p. 57).

In the organizational environment, the body must keep its sexless and neutral appearance, and women are encouraged to help their male counterparts to forget about their sex (Anderson-Gough et al., 2005).

“Organizations erase the sex of people, they deny any involvement with sexuality, they oppose ‘work’ to ‘sensuality’. But while they avow public virtue, they exploit the sexual characteristics of their workforce” (Gherardi, 1995, p. 187).

It has been shown that firms exploit the “feminine” characteristics of their employees by sending them on missions that require tact, diplomacy, or a “softer” side (Lupu, 2012). “When an organization hires a person, it hires not just a mind, but a body endowed with gender characteristics” (Gherardi, 1995, p. 42). Moreover, as the organization creates a subordination relationship with a male or female body, it also “acquires rights of access which are differentiated according to the body’s sexuality” (id., p. 42).

It is not only organizations that take advantage of the feminine qualities of their workforce, but women themselves do too. Being aware that to put forward their femininity is a competitive advantage in relation with men, many women play on qualities such as receptivity, sensitivity, patience:

“[...] I have lots of clients who come to me because I am a woman and not a man, so there is a quality of receptivity. And they know that even if a public accountant is not someone like a mother... You see, they sit, they tell the story of their lives, they say: “come with

me to my banker”... You see, it reassures and secures them. I do not think they would relate in the same way with a man”. (Pascale)

The body appears in the narratives of women public accountants in a multitude of forms: as physical and mental health, as pregnancy, lactation or miscarriages.

As with any profession that involves responsibility and long working hours, accounting profession requires a strong constitution and increased resistance to stress. The physical and the mental health are thus necessarily connected:

“It’s what I’ve been told when I started [as an accountant]: you need to have a good health. And I said, “you need good health for accounting?”. I didn’t understand, you see, if they had said good health to be a mason, yes, but accountant? And then you are seated all day long from morning till evening [...]. And, yes, you have to be strong and have a healthy mind. And when I say strong, I mean that you must not fall ill because when you’re ill, you are psychologically frail”. (Pascale)

The female accountants we interviewed have often astonished me by an unusual desire to exceed their physical limits. Lupu (2011) presents the cases of several accountants who returned to work just days after childbirth, who breastfed their baby in the office, women who used their maternity leave to pass exams, or the case of women able to keep a frantic work pace for months or years while having an eye on their family and the emotional needs of their children. All these women were able to push their physical capacities to the limit by choosing to plan their pregnancies so as to minimize their impact on career, and in doing so they partially loosened the grip of biology. By exercising control over their bodies they became less vulnerable to an unwanted pregnancy.

In the organizational context, the body and bodily existence are always present, even if the bodies themselves are hidden. What is absent from this presence is no less important than what is shown - already stripped of all that is too erotic, sensual or hormonal. Menstruation, miscarriages, common in firms (Lapeyre, 2006), the little control that pregnant women can have on the appearance and behaviour of their body (Warren and Brewis, 2004) are elements that impact the lives of women, but are repressed by the organizations. Involving rapid and visible transformations of the body, pregnancy exposes the body and its fertility. The body that previously had a professional appearance becomes impossible to control. So, identity may suffer a disruption, while female accountants’ competence may be questioned (see Giddens, 2001, p.

57, quoted above). By their being in the body, people are exposed to others, but we argue that this exposition is differentiated according to the body's sexuality. Moreover, female professional accountants are often more exposed than their male counterparts to organisational practices. Thus, female professionals are more liable than men to present "deviant" behaviour from what is considered the professional norm. They are often penalized by the firms for their temporary lack of commitment related to pregnancy and motherhood (Dambrin and Lambert, 2008). Women public accountants are subject to performance assessments that are supposed to be transparent and fair. It is the case of Christelle who, after returning from maternity leave, is not promoted manager:

"[...] It was clearly stated by the partners at the time, they did not necessarily wrote it on paper, but I was even recently told "wait, but for two years you've been on maternity leave", and this is not even true. The first time I had the statutory period, perhaps a bit more because it's true that my daughter was born a little earlier, but I had worked in between for a whole audit season. But in people's minds I had been absent in order to give birth to my children and so it was normal not to be promoted". (Christelle)

She was penalized because they could not see (project) her in the future, because during maternity leave she was replaced on the missions. And she disputes this decision, even years after the event. In her opinion, she did everything she could do: worked hard, proved herself competent, but this was not enough. She is exposed to practices and evaluation processes which she challenges as being short-sighted and unfair. Her attempts to present the full circumstances and to challenge (informally) the organizational verdict ran against a wall of silence.

Moreover, women are often exposed to harsh criticism from their entourage with regard to the way they accomplish their roles as mothers. This criticism does violence to these women, and disturbs them:

"So, I have one of my sisters who criticized me for years and years, and it was really obnoxious this criticism, because I loved my sister, she was two years older than me, we were really close and it was very hard to put up with such criticism" (Lucette).

These women are constantly forced to account for their choices and that leads them constantly outside the traditional roles and the trodden path. And the confrontation with the Other, with all those Others, is “a ‘burden’ that the self cannot negotiate away” (Messner, 2009, p. 928).

“For years my parents put pressure on me: “but, Pascale, you work too much, you don’t give enough attention to your children”. I told them: “you do not realize how extraordinary it is that I have the Wednesdays free and no work on weekends. You do not realize how I had to negotiate to get this and how I have to compensate for it.” (Pascale)

In front of the others who blame her for neglecting her children, Pascale is forced to answer and to justify her choices. She chooses to put forward as an explanation the sacrifices she makes in order not to work on Wednesdays and on weekends. Thus, she alters the existing relation between herself and others and asserts her responsibility as a mother. In doing this, she accepts the exposure as a way of opening herself to the others and this exposure becomes a bridge towards the others.

Women’s negotiation takes place on several levels: with the firms in order to accommodate schedules, but also with family and friends to make them understand the efforts they make to construct themselves as good mothers.

#### **4.3. An identity construction mediated by norms**

According to Butler (2005), in order to give an account of the self, beside the presence of the other, to which we are exposed, there are two other elements involved in the discourse. The first is the scene of address, which puts the two subjects face to face, and the second is the norm that mediates the relational construction of the self.

“[...] one gives an account of oneself to another, and [...] every accounting takes place within a scene of address. I give an account of myself to *you*. Furthermore, the scene of address, what we might call the rhetorical condition for responsibility, means that while I am engaging in a reflexive activity, thinking about and reconstructing myself, I am also speaking to you and thus elaborating a relation to an other in language as I go” (Butler, 2005, p. 50).

Speaking of scene of address, Butler is referring to language. Language is not simply a tool that we can build, use and deploy at our will. On the contrary, it always mediates the relation with the others, and in a manner that is not neutral, so that this relation with the others is at a great extent built in and through discourse.

It is notable that the activity of reflexive construction of identity takes place simultaneously with the narrative of the self. Indeed, as Ricoeur (1991) noticed before, identity, as the ability to persevere in one's being, is related to the person's narrative capacity.

In what follows, we will analyse the operation of norms on the elaboration of the relation between self and others and on the construction of personal and professional identity of female accountants. Since norms have several levels of action, we will look at the impact on the identity construction of embodied norms and of norms that regulate the interactions between organizational actors.

The powerlessness of the individual versus the norm is twofold: the person is not the author of the norm, nor the author of oneself. Drawing on Butler it is possible to argue that in order to know oneself (have access to one's self) it is necessary to define oneself in relation to the norm that governs one's social intelligibility and that of one's actions. Moreover, even in refusing the norm, "being outside the norm is, in a sense, being further defined in relation to it" (Butler, 2004).

"One is compelled and comported *outside oneself*; one finds that the only way to know oneself is through a mediation that takes place outside of oneself, exterior to oneself, by virtue of a convention or a norm that one did not make, in which one cannot discern oneself as an author or an agent of one's own making" (Butler, 2005, p. 28).

The action of social norms frames the personal identity of women accountants and also has a structural effect on the organizational world. Thus, a first stage in which norms are embodied is that of *internalization* of norms and rules of behaviour (such as in the case of professional socialization). Second, in order to get to know oneself and to construct oneself in a reflexive manner, the self has to go through a process of *externalization* that will put her in contact with the norms and conventions that regulate interaction with the other. Understanding this reality is made possible through an externalizing of the self, in order to meet the other, a meeting that is mediated by the norm.

According to symbolic interactionism as provided by Mead (1934) or Goffman (1959), identity is not the work of the individual, but the product of its multiple interactions with other individuals. Meetings with others produce irreversible changes on the self (Butler, 2005, p. 28). Moreover, narratives of the self that individuals make are weaved together with those of other people (Alvesson, Ashcraft and Thomas, 2008).

The *networked self* of Anderson-Gough *et al.* (2006) is the product of social and cultural relationships established between public accountants in firms, but also with people outside the firm. The networking permeates all aspects of organizational life so that it creates a specific type of professional identity, the networked professional, but also, by opposition to the first, the marginal, the outsider, the isolated type (Anderson-Gough *et al.*, 2006). In this respect, the case of Christelle, senior manager in a *Big* who works in a staff support function is very telling. She says that she does not belong to the same world as the partners in her firm, who do not recognize her and whom she does not recognize as peers.

The result of the professional socialization process is the socialized self, whose main characteristic according to Anderson-Gough *et al.* (2006) is being connected to others.

The French Big Four firms recruit mainly in the Grandes Ecoles<sup>6</sup>, institutions that develop extensive networks of alumni that will subsequently be a source of clients, information, etc. The creation of these networks requires a minimum of homogeneity of its members, produced by “the alchemy of exchange as communication that assumes and produces mutual knowledge and recognition” (Bourdieu, 1980). The purpose of these networks is to facilitate the transfer of tangible and intangible profits among its members, while membership to the network increases the social capital of each individual.

Bourdieu (1998, p. 59) speaks of habitus as “somaticized social relationship, social law converted into embodied law” and states that we cannot suspend its action just through consciousness and will. Its effectiveness comes from the fact that this norm is enduringly inscribed in the depths of our body just like reflexes. Both the dominated and the dominant are subject to the enchanting power of symbolic violence (p. 63). So, in the sense of Bourdieu, if a female accountant who is also a mother feels torn between work and family and feels guilty

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<sup>6</sup> Private business schools in France considered hothouses for the French elites.

because of her great involvement in the professional life, it is because of the social norms that bind the woman to her role of mother and educator:

“The inscription of the mothering role upon the female body is fundamental in the inculcation of emotional and physical predispositions that maintain gender inequality around childrearing” (McNey, 2000, p. 42).

As for the man, he also remains strongly bound to his role of provider, even in today’s conditions when women’s salaries are no longer just an auxiliary income for the family. Additionally, part-time work remains quite rare among men. Would it not be that this “choice” is strongly marked by the lack of social acceptability of part-time work for men? (Dulk *et al.*, 1996 ; Fagan, 2001)?

Gender rules and norms that are embodied both in men and in women have a deep and lasting impact on organizational processes and practices. A complex web of rules on what can be said or done, by whom and in what contexts in relation to sexual difference (Bailey, 2001) regulates the interactions between individuals. Ways of socialization like “walking the floors” to meet other managers, or “blow one’s trumpet” and “know how to sell yourself”, which are current in firms, refer to a masculine style of socialization (Anderson -Gough et al., 2005). Women generally do not adhere to this kind of socialization, because of different rules that normalize the female bodies and their use. These rules have the result of producing women bodies that are more “docile” than men’s bodies (Bartki, 2003, p. 26-27). Disciplinary practices that Bartki mentions drawing on the writings of Foucault, have the intent of producing bodies with a specific range of gestures, postures and movements. We do not consider that this range is limited or deterministic, but it certainly sends “signals” in specific situations on what is or not socially permissible for women. Despite the awareness of most women interviewed of the deficiencies concerning the ability to promote oneself and to be assertive about one’s performance and ambitions, they are still reluctant to follow the example of their male counterparts and to spend their time “using all the scenarios that enable you to get recognition” or “clowning around at a party” (Françoise). They justify themselves by saying they are not used to it, that they are missing a certain dimension, or by invoking education.

Coming back to the fact that the process of networking creates and determines the potential identity of networked professional (Anderson-Gough et al., 2006), we may wonder in what case exactly takes place the production of such identity type. The answer seems to be related to the

period of pre-socialization and that of early socialisation in the firm and to the acquisition of “predispositions” toward social capitalization. Those who already possess social capital will have great advantages when entering the game of relational exchanges. It makes me think of a passage in the Bible: “For to the one who has, more will be given, and from the one who has not, even what he has will be taken away”<sup>7</sup>.

So, in order to become a socially connected self, one must be open to the process of networking. But building networks takes time and requires spending your private time for this purpose. The capital must be maintained and time must be invested in order to become able to enjoy its fruits (Bourdieu, 1980). Maternity makes female accountants share their time between work and family life, and neglect networking, with lasting influences on their careers. Moreover, as shown by Anderson-Gough *et al.* (2005, 2006) socialization within audit firms, especially by its informal component, tends to standardize relations and a part of this standardization is gendered. Let us consider the case of young women managers who refuse to follow the usual professional path, although it is the path to success:

“I think there are a lot of young women ... who do not want to have this dimension: playing by the rules of the game, and too bad if you crush people on the way and if looking back you see it leads nowhere, you feel ridiculous, sales figures after sales figures, doing finance for the sake of finance. Very well, but we are about to blow out the planet in this way” (Françoise).

Or:

“I was never obsessed with running after audit fees” (Françoise).

These women (but there is also a minority of men in the same situation) find it hard to accept organizational life and all its competition, the relentless pursuit of bigger and bigger profits, often involving brutal clashes and doubtful morality. They have difficulty in accepting the rules of a game that does not match their personal values and in which they do not recognize themselves.

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<sup>7</sup> Mark 4:25



In Françoise's words, one feels a kind of exasperation and a firm refuse to go along with the tide. For her, everything in this game is about blindly following the rules and shirking the responsibility towards others. Moreover, the self becomes "ridiculous", his actions "lead nowhere", so what follows is a loss of authenticity of the self. Therefore choosing to turn one's back on this world and not to give in to the rhetoric disseminated by the firms of self-development being compatible with a calculative logic driven to the extreme, is another way of constructing identity. One in accordance with oneself and the world.

## **5. Discussion: The question of agency and responsibility**

Butler (2005) raises the question whether the subject's responsibility for its own actions is limited in some way by the opacity of the self. Ever since the dawn of philosophy, the question of responsibility has been inextricably linked to agency. If my actions or decisions do not depend entirely on my own will, can I still be considered responsible or in control of my own life?

In relation to the present research, the question is to what degree women accountants are able to shape their professional identities. To what degree are they able to escape the influence of socializing discourses of what it means to be professional or mother, in order to build an authentic identity?

The existing literature on gender in accounting focused mainly on outlining the personal preferences and interest or on the contrary, on determining the structural influences and showed little interest in the identity work performed by women accountants in (re)constructing their identities or in "the intertwined dynamics of compliance and resistance" (Dirsmith et al., 2005). Female accountants are not completely free to choose their lifestyles, but they are not without power, they are not the puppets of stereotypes and processes producing inequalities rooted in organizational culture (Haynes, 2005). According to Walby:

"Women's individual agency is found in the myriad ways in which women actively choose options within the constrained opportunities available to them – women act, but not always in circumstances of their choosing" (Walby, 1990, p. 7).

They are also confronted with moral dilemmas as they are forced to constantly choose between career and family life. But assuming responsibility is often a matter of priority and of dealing with the pressure of ‘false’ urgencies:

“When you're a mother you know what's more important, that's life, the rest who cares, it's never the ... we must also keep things somewhat reasonable. When you're a public accountant, it's well known, you can make a lot of money [...]. We are careful, we know what we do, but there is not a matter of life and death, that's what I mean”. (Sylvie)

We noticed this kind of somewhat distanced attitude on several occasions in professionals' narratives. It seems as if because this responsibility towards their children falls mainly to them they are generally less exposed to being taken in by the organisational rhetoric of urgency. Being responsible for the children sets the priorities in one's life. Moreover, as shown by Lupu (2011), the role of professional is socially constructed in antagonism with the mothering role, and this provokes identity tensions to professional mothers. As asserted by Giddens, the ability to adopt freely a chosen lifestyle is hindered not only by the existence of barriers against emancipation, but also by a variety of moral dilemmas (1991, p. 231). Thus, in interiorizing roles through socialization, women have to position themselves regarding the responsibilities they have towards others and this is *par excellence* a moral process.

Women accountants are operating in an organizational context that is custom built for men and is not well adapted to women's familial responsibilities. Due to stereotypes associated with femininity and motherhood, women professionals often have to negotiate their professional identities. In doing this, they are not completely devoid of means to exert pressure as they possess a valued asset, that is their expertise:

“[...] as an expert I told them, I will come back after my second child only if I won't have to work on Wednesdays. And for a long time they wouldn't and I said, then I won't come back. And, in fact, they took me back because they needed me. But nobody knew in the firm. I was on mission on Wednesday. It was strictly confidential”. (Pascale)

Pascale was thus the first woman in her firm to have had obtained to work part time. In spite of this success, the firm manages for a while to hide this arrangement –no doubt, for fear of further propagation – and Pascale will never make it to partnership. Thus, in spite of her somewhat endangered position, Pascale acts as an agent.

Giddens (1984, p. 14) states that persons stop being agents when they lose the ability to make a difference, to exercise a form of power. However, because of the limitations imposed to their actions by the organizational norms, some accounting professionals decide to leave the firms and pursue a career in private accounting or on their own. They therefore behave as agents of their own lives and refuse to “play by the rules” of the organizational game.

## **6. Conclusion**

Building on Butler (2005), we highlighted the existence of a blind spot of identity, of an exposure of the self, and the fact that the construction of identity is always mediated by social norms.

Firstly, we threw light on the existence of an opacity of the self which resides in the unconscious and in practical consciousness and creates a break in the process of giving an account about oneself. This limitation in the capacity of the self to know itself comes from the fact that there is a pre-reflexive history of the self to which we do not have access. Thus, the construction of self is always “interrupted” by the relationships with others (Simmons, 2006). The analysis in this section focused on the unconscious and the practical conscious of one side and the inscription of social norms on the body during the socialization process, on the other. All these processes are beyond reflexive control and therefore cannot be expressed discursively, but they nevertheless have a significant influence on identity construction. Secondly, we highlighted the existence of an exposure of the self. This exposure is determined by the birth of the self in the interaction with others. According to Butler (2005) it is precisely this relationality which explains the fact that the self is exposed to be accountable to others for his actions. And lastly, the identity construction is mediated by a social norm that we have not created, but which puts an indelible mark on the self. Norms influence the scene of address, that is the way a story is told and

consequently enacted. As we have shown, norms act differently depending on whether the body they govern is male or female.

Nevertheless, all these limitations in the ability of the self to become an accountable self and thus to construct itself in a reflexive way do not only limit but also enable the construction of the self. Being opaque to oneself, being exposed to others and having its own intelligibility mediated by social norms are all consequences of the self being relational. This relationality is, as Butler seems to imply, internalized. It is not just an other, but “the other in me” (2005, p. 84). Thus, the narrative of the self is always the story of a relational self. It is this relation, epitomized in the fact that the subject is not self-grounding (Butler, 2005, p. 19) that begets the responsibility and the need of accountability we have towards each other.

What Butler brings over Giddens and other theorists of identity, is an ethical vision of identity construction. It allows me to consider identity construction not only as an identity for oneself, that is a story we tell for ourselves, but as a story we also tell for an other. In that we act as accountable beings towards each other. It is perhaps a way out of the calculative logic that sees responsibility only in terms of responsibility towards oneself:

“The constitutive impact of economic theory is thus to construct identity such that it is obligated to no one other than itself [...]. It is so because economic theory constructs subjectivity and intersubjectivity such that the moral obligation to others always already reduces to the obligation to oneself” (Shearer, 2002, p. 558).

For Butler, the fact that relations with others are constitutive of our identity means that we have a moral duty towards these others. Parents are responsible for their children and professionals for their clients. They are also accountable. Thus, listening to stories of women mothers, we sometimes had the impression that the battle is given between maternal duty and professional duty. Moreover, our responsibility for our actions is not diminished by the fact that we cannot know ourselves fully because of this pre-personal story that binds us to the humanity.

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## Annex

Highest position attained in the firm	Experience (years)	Firms (description of trajectory)	Number of children
Manager - trainee	5	Medium-sized firm	0
Supervisor I - trainee	3	Bank/accounting firm in UK/Big	0
Supervisor II - trainee	4	Big	0
Manager - trainee	5	Medium-sized firm	0
Manager - trainee	5	Medium-sized firm	Pregnant 1st child
Supervisor I	<10	Big/industry	Pregnant 1st child
Partner	30+	Big	0
Partner	30+	Big	0
Partner	30+	Big/small firm/retired	0
Manager	20+	Big	0
Director	10+	Big/professional body	0
Partner	20+	Small firm and academic	0
Partner	20+	Small firm	0
Partner	20+	Big /industry/medium-sized firm	1
Partner	30+	Medium-sized firm	1
Senior manager	14	Big/Big	2
Partner	30+	Big/academic/Big	2
Partner	30+	Big/industry/medium-sized firm	2
Partner	30+	Big	2
Partner	10+	Industry/medium-sized firm	2
Senior manager	10+	Big Four/industry	2
Partner	20+	Big Four	2
Partner	20+	Small firm	2
Partner	20+	Small firm	2
Partner	30+	Industry/Small firm	2
Partner	20+	Small firm	2
Partner	30+	Small firm	2
Partner	20+	Big/medium-sized firm/small firm	3
Partner	20+	Big	3
Partner	30+	Small firm	3
Partner	30+	Big/small firm	4