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Men's Experiences of Paternity Leaves in Accounting Firms

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SYNOPSIS: Accounting researchers and practitioners have made strides in addressing persistent gender inequalities in the accounting profession. However, these efforts have largely sidestepped men and masculinities. Our study considers the role of men and masculinities in gender inequalities by exploring how men in accounting experience paternity leaves. We conduct interviews with 13 men in audit firms in France. We find that fathers are reluctant to take leaves, which they view as vacation periods incompatible with their professional work. They see audit firms as offering less support to fathers than mothers, with support for fathers growing but still marginal. Finally, they experience a variety of emotions, including positive emotions around fatherhood and negative emotions around difficulties in reconciling fatherhood with professional responsibilities and paternity leaves. Practically, our findings imply that to address gender inequalities further, accounting firms need to change the norms around care work, including paternity leaves.

Keywords: paternity leave; men; masculinities; gender inequalities; professional service firms.

I. INTRODUCTION

Professional service firms (PSFs) in accounting address gender inequalities via schemes (e.g., paternity leaves and part-time work) and programs (e.g., *Women @Deloitte*).¹ These efforts have yielded results, notably in junior positions, which Big 4 firms extensively communicate about. However, gender inequalities remain significant, especially in senior positions ([American Institute of Certified Public Accountants \(AICPA\) 2019](#)). Women represent 19 percent of partners in U.S. Big 4 firms ([Rapoport 2018](#)) and 10–15 percent of partners in French audit firms ([Jeny and Santacreu-Vasut 2017](#)).

Whereas accounting research has explored gender inequalities from women's perspectives, it has been less concerned with men. This oversight is problematic, conceptually and practically. Conceptually, gender involves women, men, and

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¹ *Women @Deloitte* aims to attract, develop, and retain women through various motivational initiatives, mentoring, regular informal meetings, and workshops. More information on this program is available at <https://www2.deloitte.com/lt/en/pages/about-deloitte/articles/women-at-deloitte.html>

nonbinary individuals; understanding and addressing gender inequalities thus requires exploring not just women's perspectives but also other viewpoints, including those of men. Practically, practices dealing with gender inequalities that focus on women alone are ineffective if men and masculinities are critical for these inequalities yet not considered. Gender inequalities remain problematic for PSFs: they contribute to employee turnover and discourage younger generations from seeking accounting careers, given their interest in work-life balance (Baudot, Kelly, and McCullough 2022; Fields and Illuzzi 2022).

The primary purpose of this study is to unpack men's experiences of paternity leaves and how these experiences relate to gender inequalities, thus bringing men and masculinities further into the conversation about gender inequalities in accounting. Moreover, the paper aims to provide practical recommendations for mitigating gender inequalities. PSFs face difficulties attracting and retaining employees, including men who do not embrace the culture of overwork. Our findings suggest that addressing this culture requires attention to gender inequalities in care work (e.g., leaves for child-care). However, enabling men to do care work remains a challenge for PSFs; it requires that PSFs re-examine the ideal professional implicit in their employees' work and how this ideal relates to success and care work. Different practices can help change this ideal. For example, PSFs can alter their communications around caregiving and design practices encouraging men to engage in caregiving. Human resources departments can integrate more men into policies that balance work and caregiving. For instance, KPMG's four-day parental week, launched in France in late 2022, targets "mothers as well as fathers" (KPMG 2022). Finally, individuals, especially those with power, like partners, can act as role models in enacting and discussing caregiving (Hennekam, Kelland, and Dumazert 2023).

II. LITERATURE REVIEW

To date, accounting research on gender inequalities and men remains limited. Accounting PSFs are imbued with masculine cultures (Anderson-Gough, Grey, and Robson 2005) that promote the ideal professional as a white, heterosexual, and nondisabled man (Rumens 2016) who is enthusiastic, client-oriented, and flexible, works long hours, and socializes with coworkers outside of the office (Ashley and Empson 2016; Grey 1998; Jones and Iyer 2020; Kumra and Vinnicombe 2008; Lupu, Ruiz-Castro, and Leca 2022). This ideal was reinforced during the COVID-19 pandemic (Al-Asfahani, Hebson, and Bresnen 2022). Men are represented and valued as breadwinners; they are financially rewarded for parenthood via the fatherhood bonus, whereas women are portrayed as caregivers, experience a motherhood penalty (Frecka, Mittelstaedt, and Stevens 2022; Kmec 2011), and are constructed as fragile (Storm and Muhr 2022).

Although men in PSFs benefit from these privileges, they also face challenges: they can feel powerless to question the professional ideal (Gruson-Wood, Rice, Haines, and Chapman 2022) since adhering to it signals professional commitment to the firm (Anderson-Gough, Grey, and Robson 2006; Garnier 2020). Instead, they are committed to reproducing and enforcing the rules of the overwork game in which they remain insecure despite their success (Lupu and Empson 2015).

We build on this research to further draw men and masculinities into the conversation about gender inequalities in accounting (Ruiz Castro 2012). We focus on a practice largely gendered as feminine: taking a leave after the birth of a child. PSFs invest in this area (Kyriakidou, Kyriacou, Özbilgin, and Dedoulis 2016), and policies supporting parents generate payoffs (e.g., improving employee retention) (Flynn, Earlie, and Cross 2015; Haynes 2008). These policies are particularly relevant for younger generations aspiring to a better work-life balance (Buchheit, Dalton, Harp, and Hollingsworth 2016). This said, employees who benefit from such policies experience detrimental professional consequences: they negatively affect their informal assessments (Johnson, Lowe, and Reckers 2008); their performance is questioned, and their visibility is lowered (Kornberger, Carter, and Ross-Smith 2010); and their career progress slows down (Cohen, Dalton, Holder-Webb, and McMillan 2020; Hardies, Lennox, and Li 2021). Moreover, they are stigmatized, whether they are women (Haynes 2017) or men (Coltrane, Miller, DeHaan, and Stewart 2013; Gatrell, Ladge, and Powell 2022).

Because caregiving is viewed as more suitable for women than men (Crompton and Lyonette 2011), men wishing to actively parent risk being perceived as deviating from the norm for their gender (Dambrin and Lambert 2012; Elliott 2016). In their role as fathers, men auditors remain fairly invisible at work, struggling to assert caregiving duties (Burnett, Gatrell, Cooper, and Sparrow 2013). They used to forgo paternity leaves or alternative work arrangements, which they saw as harming their career advancement and slowing their path to partner (Almer and Single 2004; Jones and Iyer 2020). Moreover, men are often dissuaded from accessing flexible work arrangements by their supervisors, who, despite being fathers, act as gatekeepers (Hennekam, Kelland, and Dumazert 2023).

We seek to shed light on men's experiences as fathers by focusing on paternity leaves. Our research question, thus, is as follows:

RQ: How do men employed in accounting PSFs experience paternity leaves?

III. METHODS

Since we explore how men in accounting PSFs experience paternity leaves, we adopt a qualitative methodology and conduct semistructured interviews (Malsch and Salterio 2016) with men auditors. Interviews are appropriate data sources for exploring “how” questions (Yin 2014).

Data Collection and Context²

Two coauthors interviewed 13 actual and former men auditors in three Big 4 and two midtier auditing firms in France between April 2022 and April 2023. As detailed in Appendix A, France is a rich context for exploring fatherhood in organizations (Gregory and Milner 2008; Tanquerel 2022). Nine interviewees worked in Big 4 firms and four in mid-tier firms. Five interviewees were partners, four senior managers, three managers, and one senior. Eleven interviewees had children ranging in age from babies to teenagers, one was an expectant father, and another had no children. Appendix A provides more details on the interviewees.

The plurality of perspectives enables us to triangulate accounts, with former partners providing in-depth knowledge of the evolution of paternity leaves and current auditors offering experiences of being or becoming a father. Although our study involves a small number of participants and is not representative of all men accountants, each interview provides rich accounts of the different aspects of paternity leaves, which cannot be obtained otherwise.

During our interviews, we used a semistructured protocol with open-ended questions about paternity leaves, work-life balance, childcare, and careers. Audit firms in France follow legal requirements regarding paternity leaves. As explained in Appendix A, these leaves allow men to cease working for 28 days within six months after childbirth; before 2021, paternity leaves amounted to 14 days.

Data Analysis

We coded interview transcripts using thematic coding (Fereday and Muir-Cochrane 2006; King 2004). To develop initial codes around paternity leave themes, the coauthor not involved in interviewing read each transcript. The initial codes were aggregated into second-order codes, each referring to and conceptualizing multiple initial codes. The second-order codes aimed to ensure that each code integrates similar experiences from different interviewees and that the codes are distinct from each other. The coauthors who conducted the interviews agree with these second-order codes. The second-order codes form the basis for our findings below.

IV. FINDINGS

Our interviews reveal five themes concerning parental leaves, which we discuss below using fictitious names to protect our participants' anonymity. We show selected excerpts in Table A4.

Theme 1. Fathers Are Reluctant to Take Paternity Leaves

Fathers were reluctant to take paternity leaves they were legally entitled to. Their reluctance is reflected in how they approached leaves in multiple ways: some took their leave all at once, right after birth (R5, R11, and R12); others delayed it (R6, R8, R9, R12, and R13), while partitioning it into intervals (R6, R12, and R13); and others did not take it (R1, R2, R3, R4, and R8), including two auditors who became fathers before paternity leave was enshrined in law (R2 and R3) and one auditor with three children who only took a leave after the birth of his third child (R8).

Auditor fathers time their leaves around the peaks and troughs of work. The three who took leaves at once and right after birth (R5, R11, and R12) did so in the summer, when there is less work and people take their vacation. The five who delayed their leaves (R6, R8, R9, R12, and R13) took them during periods of slower work, i.e., the summer (R6, R8, and R12); around a holiday in the fall and winter (R12); and during a slump in between missions (R9). They sometimes split the leave over multiple periods (R6, R12, and R13).

² Our study complies with local jurisdiction human subject research regulations in France, where the interviews were conducted. We have received ethics approval from the French university where one of the authors is employed. As well, our study protects the rights of participants; we have received ethics approval from the Canadian university where one of the authors is employed. Canada has very rigorous processes for protecting the rights of participants in research involving human subjects, as explained in the Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans, available at https://ethics.gc.ca/eng/policy-politique_tcps2-eptc2_2022.html

Theme 2. Paternity Leaves Are Incompatible with Professional Work

Auditor fathers discussed their reluctance to take leaves in the context of their work, pointing out how work is incompatible with leaves and how work constraints contributed to how they organized their leaves. For instance, they delayed or forewent leaves to accommodate punctual work demands (R4 and R13) and busy work periods (R9), typically “the red zone” (R6)—periods of intense work when auditors are expected to be available. Similarly, those who did not delay their leaves explained their decision around work constraints (R5, R11, and R12). Because their children were born in the summer, once the red zone was over and there was a lull in professional activity, they felt it was unproblematic to take a full leave right away. They spoke of feeling lucky with the timing of the births, suggesting that had the timing been different, it would have been complicated to take their leaves all at once and right away. R5 points out that had his daughter been born during the busy season, he would likely have delayed his leave. R7, whose wife is pregnant, similarly integrates work seasonality into his leave planning. He expects to take the leave immediately if the birth happens in the summer and to delay it otherwise, splitting it up over six months. R9 explains that splitting up the leave is easier because taking a whole month of leave is difficult with work. Finally, R1 was oblivious to this paternity leave right when his child was born in 2009, reflecting how work demands dominated his time.

In sum, interviewees’ work demands shape their paternity leaves. Interviewees generally prioritized work, with leaves planned to accommodate work. This is hardly surprising, given the culture of overwork in accounting PSFs (Lupu and Empson 2015). As we explain below, fathers are still expected to comply more with this culture than mothers since PSFs have fewer policies to accommodate fathers than mothers.

Theme 3. PSFs Accommodate Fathers Less than Mothers

Interviewees explain how accounting PSFs offer less support for fathers than mothers. PSFs have more policies geared toward mothers than fathers (R9) and focus more on women than men (R4, R10, and R12), perhaps because of the dearth of women partners, which PSFs try to address (R12). PSFs have various activities and programs that cater to and are taken on by women and not men, like coaching, career fast tracks, and part-time work (R7 and R9).

In terms of leaves, there is an imbalance between paternity and maternity leaves. Legally, maternity leave is for 16 weeks, remaining much longer than paternity leave, which lasts five weeks. PSFs anticipate and plan for maternity leaves more than paternity leaves while not advertising paternity leaves to men as they advertise maternity leaves to women (R12). Men often do not give PSFs a sufficient heads-up about their leave plans (R3).

Interviewees have diverging views on how fatherhood is seen and accommodated in PSFs. On the one hand, accommodation for fathers is seen as marginal (R10 and R11) since making partner requires being career-focused, rendering difficult investments in parenthood (R10). The theory of accommodating fatherhood differs from the practice: according to the official discourse in PSFs, fatherhood is supported; however, the daily practice of enacting fatherhood is different since auditors are often reluctant to be involved fathers (R11). This said, even the fairly marginal place of fatherhood in PSFs represents an evolution: fatherhood is becoming more accepted, with PSFs now pressuring fathers less to prioritize work (R10). This evolution occurs as generations change (R8), with partners, including older colleagues, still often viewing care work as a practice that is (and should be) done by women rather than men given the time investment required for making partner (R5 and R12). Nowadays, fathers assert themselves more (R10). Some talk about fatherhood at work (R5), whereas others do not (R9 and R11) because they worry about repercussions (R11). Some fathers experience fatherhood as being well regarded (R4), part of life in a PSF, and integrated into habits at the PSF (R3 and R6).

Interviewees express a desire to see PSFs accommodate fatherhood more. They point out how it is crucial that practices already in place for women be duplicated for men (R4); otherwise, men are prevented from investing in parenthood and being present in their children’s lives as much as mothers and are thus discriminated against (R12). They want to be involved and not just help out their wife, which may, however, be difficult given their work responsibilities (R7).

Overall, our discussion illustrates that views on fatherhood are evolving, with fatherhood now more accepted than it used to be. However, fatherhood remains less supported in PSFs than motherhood, which interviewees deplore. The lack of support makes it difficult for them to be involved in caring for their children, including during paternity leave, and, in fact, they often see paternity leave as a vacation from work, as we will see next.

Theme 4. Paternity Leaves Are a Vacation

Fathers often view paternity leave as a vacation, a period they spend with their family to relax and be together (R6, R8, R9, R11, and R13). Also, at work, colleagues of fathers view paternity leave as vacation (R12). Vacation time, in

turn, is seen as the equivalent of paternity leave (R4 and R5). Fathers do not necessarily feel the need to ask for leave if the child is born around the summer holidays (R4).

Overall, interviewees consider paternity leave not as a period when they provide intense care for their newborn children but as a period when they do no, or less, paid professional work for the PSF. While on paternity leave, some interviewees continue to do some professional work, generally punctually, since they are easy to reach at home (R9 and R12), especially if the paternity leave falls outside of vacation periods (R12).

Interviewees are not clear on how much paternity leave is useful. R13 points out that he does not consider paternity leave to have helped him become a father since the two weeks of leave are too short to do so. On the other hand, R11 had a different experience. He had longer periods away from professional work since he combined his paternity leaves with holiday periods, which enabled him and his family to lay the groundwork for a balance as a family. The experiences of R11 and R13 suggest that the temporality of paternity leave, particularly the duration of the time spent with the child and family, is important for how leaves are experienced. However, because of work demands, interviewees may be reluctant to take the longer leaves they are now entitled to, as illustrated in Theme 2.

One interviewee, R12, who stands apart, also speaks to the temporality of the leave. He was careful in planning his leaves around not just slow periods at work but also his wife's need for help. He talked about doing care work during his leaves and pointed out that paternity leave is about being actively involved in care work, not about vacation, which his wife also emphasized. He was annoyed by interruptions to paternity leave that his punctual work demands caused and that he mostly complied with. Fathers other than R12 also did not necessarily have positive experiences reconciling leaves with work, as we explain below.

Theme 5. Fathers Have Various Emotional Experiences

Fathers experience a variety of emotions around paternity leave and fatherhood. Emotions can be negative and include dislike (i.e., doing care work or bringing up private matters at work) (R8), frustration and stress (i.e., difficulties encountered when requesting paternity leave; being on paternity leave, notably in terms of being solicited for professional work; being evaluated without fatherhood commitments being considered; or PSFs supporting mothers more than fathers) (R5, R6, R11, and R12), and regret (i.e., missing paternity leave or missing out on family life because of work) (R4 and R11).

Emotional experiences can also be positive and include empathy toward mothers in particular and parents in general (R7, R11, R12, and R13) and happiness (i.e., announcing fatherhood in PSF, taking paternity leave, or experiencing how attitudes in PSFs regarding paternity leaves are changing) (R4, R5, and R9). Fathers value being able to live a life consistent with their values, which include having a work-life balance (R5, R6, and R11), doing childcare work (R11), and prioritizing their relationship with their wife (R11 and R12), their children (R11, R12, and R13), or their work (R1).

In sum, experiences of fatherhood in PSFs are complex and involve negative emotions, mostly around professional responsibilities that interfere with fatherhood, and positive emotions around being a father and being involved with children and childcare work.

V. DISCUSSION AND CONCLUSION

We explore how men in accounting PSFs experience paternity leaves. Our findings illustrate how caregiving norms remain gendered: PSFs do not expect or encourage men to do care work. Instead, men prioritize professional work, reluctantly taking paternity leaves they often view as vacation and organizing around professional availability expectations. Their experiences of paternity leaves are complex, combining negative and positive emotions.

Men's reluctance to take paternity leaves, coupled with the absence of organizational policies geared toward them, maintains gender inequalities. Because men are less expected and enabled to do care work than women, they have more opportunities for advancing their careers, which comes at a price: they may not experience fatherhood as they wish, as their negative emotions illustrate. Men may thus sidestep a crucial part of their humanity—their desire to act as fathers.

PSFs aiming to address gender inequalities should question the ideal professional they promote. What is this ideal, and how does it define success? Does it make room for care work? Is it gendered, with different expectations for women and men? How can it be rethought?

Different practices can contribute to changing this ideal. PSFs can alter the overwork culture that tells auditors, especially fathers, that taking paternity leave is incompatible with the ideal. Research cautions that the availability of organizational policies alone cannot change how men engage in caregiving (Hennekam, Kelland, and Dumazert 2023). Accordingly, PSFs, through their human resources departments, could better integrate men into policies that balance work and caregiving. Finally, individuals, especially those with power like partners, can play a crucial role in facilitating

the combination of being a father and an auditor. They can act as role models in enacting and discussing caregiving. Do partners take paternity leaves? How do they talk about leaves and care work? Do they encourage men to take leaves?

More broadly, partners can model masculinities in richer ways than traditional masculinity, defined narrowly in terms of professional success. Men are often treated homogeneously despite their diverse experiences of masculinity, especially given intersections with class, race, sexuality, and disability (Ghio and McGuigan 2021; Scambor et al. 2014). Our findings emphasize the need to embrace more diverse forms of masculinity, for example, masculinities that include the different emotions we show fathers experience.

We focus on paternity leaves while excluding other practices relevant to how men and masculinities relate to gender inequalities in accounting. The COVID-19 pandemic forced many parents to find new ways of integrating professional work with caregiving. It reinforced the professional ideal in accounting PSFs (Al-Asfahani, Hebson, and Bresnen 2022). It also strengthened gendered norms for women while pushing women back into traditional roles (Perray-Redslob and Younes 2022). Overall, the COVID-19 pandemic thus illustrates how PSF efforts to address gender inequalities were insufficient (Ghio, Moulang, and Gendron 2022). It remains to be seen how mothers and fathers have experienced pandemic-induced adjustments and how these affected their careers. We leave these questions for future research.

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APPENDIX A

Additional Information on the Context and Data Collection

This appendix provides additional information for “Men’s Experiences of Paternity Leaves in Accounting Firms.” We offer further details on (1) the French context of childcare leaves in “The French Context” and [Table A1](#) and (2) the data collection in “Data Collection,” [Table A2](#), and [Table A3](#). We show interview excerpts in [Table A4](#).

The French Context

France is a rich context for exploring fatherhood in organizations ([Gregory and Milner 2008](#); [Tanquerel 2022](#)). France has family policies based on natalism and a generous childcare system. The 1990s opened social and cultural shifts in the reconciliation between professional and family responsibilities ([Martin 2010](#)). These were supported by the introduction, in the late 1980s, of parental leave for both parents and, in 2002, paternity leave. These leave policies focus on supporting working mothers, thus perpetuating traditional gender roles. [Table A1](#) shows the four leaves protected by French law: birth, maternity, paternity, and parental leave.

Women’s participation in the labor market has not changed expectations about their caregiving role. Compared to women, men are expected to participate more in public and professional life; they are still portrayed as breadwinners ([Chasserio, Pailot, and Poroli 2014](#), [Crompton, Lewis, and Lyonette 2007](#)).

TABLE A1
Legal Childcare Leaves in France (Last Updated in June 2023)

Types and Descriptions of Childcare Leaves	Key Laws
<p>Paternity leave allows men to take 25 days off work and can be split into four days immediately after the child's birth, which can be combined with the birth leave, and a 21-day period to be taken at will, either all at once or in two periods of at least five days each. Before July 1, 2021, paternity leave lasted 11 days and could not be split. Paternity leave was first introduced on January 1, 2002. During the leave, the father is paid daily allowances by French health insurance based on his income, as detailed below.</p>	<p>Labor Code: articles L1225-35 to L1225-36 Decree No. 2021-574 of 10 May 2021</p>
<p>Maternity leave enables mothers to stop working for 16 weeks, starting at least two weeks before the birth of their child and continuing for six weeks thereafter. Depending on the number of children, the leave can be longer. During the leave, the mother is paid daily allowances by French health insurance based on her income, as detailed below. Employers cannot refuse the leave; otherwise, they breach the law.</p>	<p>Labor Code: articles L1225-16 to L1225-29</p>
<p>Compensation for maternity and paternity leaves. An employee's salary is suspended during their leave; French social security takes over and pays daily allowances every two weeks. The allowance amount is calculated based on the employee's salary before the leave. The allowance has a floor and a ceiling, which vary from year to year.</p> <p>In practice, employees earning more than the ceiling (e.g., most accounting professionals) experience significant drops in their salary during a leave. Unions can adjust drops via collective agreements that ensure partial or total salary maintenance during the leave.</p>	<p>Social Security Code: articles L313-1 to L313-6, L331-3 to L331-7, L331-8 to L331-9, R313-1, R313-17, and R331-5 to R331-7</p>
<p>Birth leave enables fathers to stop working for three days after birth in their household. It is financed by employers without loss of pay as if the employee were still working. Employers cannot refuse it; otherwise, they breach the law.</p>	<p>Labor Code: articles L3142-1 to L3142-5</p>
<p>Parental leave lasts between one month and two years under certain conditions (e.g., the employer agrees or the employee has worked for at least a year in the firm). It can be taken by the mother, father, or both successively. The government pays a family allowance of a maximum of 400 euros per month. This leave cannot be taken after the child's third birthday.</p>	<p>Labor Code: articles L1225-47 to L1225-59</p>

Surveys show that men continue to spend more time at work and less time caring for children than women, which aligns with social expectations. Mothers spend twice as much time with children as fathers (Hennekam, Kelland, and Dumazert 2023), who do about 25 percent of the household work (Craig and Mullan 2011). In 2022, men in France (40 percent) more than women (27 percent) viewed it as normal for women to stop working to care for children, representing an increase over the prior year. The percentage of men holding this view increases with age; it is at 49 percent for men aged 65 years and up (Haut Conseil à l'Égalité entre les Hommes et les Femmes 2023).

Data Collection

We identified participants through networks developed during our prior research work when individuals we spoke with often mentioned parenthood. We wished to include participants with different experiences in accounting PSFs. We found it challenging to identify young auditors who are fathers, which is perhaps explained by the discrepancy between the average age of a staff auditor (i.e., juniors and seniors, on average, are between 25 and 30 years old (Laillier and Stenger 2017)) and the average age of a man at the birth of his first child. Data in France on the age of men when they

TABLE A2
Details on the 13 Participants Working in Auditing Firms in France, Interviewed between April 2022 and April 2023

Name	Interview Date	Type of Audit Firm ^a	Role at Time of Interview	Audit Experience (Years)	Children and Paternity Leave	Age of Children
R1	April 2022	Big 4	Partner	23.5	One child; no paternity leave.	13 years
R2	April 2022	Big 4	Retired partner, former Executive Committee member, responsible for Human Relations	36.75	Four children; no paternity leave.	NA (adults)
R3	May 2022	Big 4	Partner, former Executive Committee member, responsible for Human Relations	35	Three children; no paternity leave.	NA (adults)
R4	June 2022	Midtier	Partner	23.5	Three children; no paternity leave.	9 years; 11 years; 13 years
R5	June 2022	Midtier	Manager	7.5	One child; legal leave (11 days) right after birth.	2 years
R6	July 2022	Midtier	Senior manager	15.25	Two children. First child: postponed legal leave (11 days); second child: postponed and partitioned legal leave (25 days).	1 month; 2 years
R7	July 2022	Midtier	Former manager	6.5	Expectant father; may take a leave.	Unborn (eighth month of pregnancy)
R8	July 2022	Big 4	Partner	20	Three children. First two children: no leave; third child: postponed legal leave (11 days).	13 years; 15 years; 17 years
R9	July 2022	Big 4	Senior manager	10	One child; postponed legal leave (11 days).	1.5 years
R10	July, September 2022	Big 4	Manager	6.25	No children.	NA
R11	March 2023	Big 4	Senior	4	Two children. First child while a student: no leave; second child: legal leave (25 days) right after birth.	8 months; 4.5 years
R12	April 2023	Big 4	Senior manager	10	Four children. First child: postponed legal leave (11 days); second and third child: legal leave (11 days) right after birth; fourth child: postponed and partitioned legal leave (25 days).	7 months; 2 years; 4 years; 5 years
R13	April 2023	Big 4	Senior manager	17	Two children, postponed and partitioned legal leave (11 days).	5 years; 9 years

^a Big 4 firms include Deloitte, EY, KPMG, and PwC. Midtier firms contrast with Big 4 firms in that they remain smaller than Big 4 firms although they are quite large in terms of employees and revenues. Moreover, compared to Big 4 firms, midtier firms are more locally and nationally embedded (Ramirez 2009), serving smaller clients, but are still capable of auditing listed companies and public-interest entities. In France, Big 4 firms account for 24 percent of the accounting firms' turnover (Institut National de la Statistique et des Etudes Economiques (INSEE) 2019).

become fathers are limited. In 2022, data were available only for women who were, on average, 31.0 years old at childbirth (Institut National de la Statistique et des Études Économiques (INSEE) 2023). At the birth of their first child, women were, on average, 29.1 in 2022 (Eurostat 2023). The age gap between women and men at childbirth is about three years (Mazuy, Barbieri, Breton, and d'Albis 2015), implying fathers are, on average, 32 years old in 2022 when their first child is born. At this age, auditors are no longer juniors or seniors. This can explain why only one participant is a staff auditor.

Table A2 shows, for each participant, their code, the interview date, the type of audit firm, the participant's role at the interview time, their audit experience in years, the number and age of children, and the details of their paternity leave. Table A3 shows the interview guide we used. Table A4 presents excerpts to illustrate the five themes of the findings in the paper.

The two coauthors conducting the interviews informed each participant that they would protect their anonymity and not reveal any identifying information. They asked for consent to tape-record the interview; all participants gave their consent except one, and during the latter interview, the interviewing coauthor took generous notes.

TABLE A3

Interview Guide for Interviewing Men Working in Audit Firms in France

As a father in the private space	<ul style="list-style-type: none"> Desire for a child. Before and after: What has changed? What are the implications for family life? Couple relationship: Mother's job? What sharing of tasks? What does being a father mean to you? What do you do as a father at home?
As a father in the professional space	<ul style="list-style-type: none"> What new organization? Impact on working time? Your career? Your commitment? Your evaluation? Your wage? Your promotion? Has the father image changed anything with your colleagues or superiors? How do you deal with overwork? Travel? Children's illnesses? What does a father do at work? How do you deal with conflicts between private and professional spaces? Could parenthood be a reason for leaving the firm?
Paternity leave	<ul style="list-style-type: none"> When? How? What did you do? Did it affect your involvement in family life? What consequences for your family life? Your role as a father?
No paternity leave	<ul style="list-style-type: none"> Why? Regrets? How did you organize yourself at the birth and in the first months with your wife? What consequences for your family life? Your role as a father? Didn't you have a problem delegating the child's care to your wife?
Management	<ul style="list-style-type: none"> How do you manage parenthood in your teams? Do you make a difference between parents and nonparents? Between fathers and mothers? How do you organize work in your teams on behalf of young parents? How do you manage part-time work? Do you provide a particular model to young people as a father and manager? In your opinion, would it be important to take measures to promote paternity leave and provide more space for parenthood?

The survey instrument was institutionally approved by the universities of the coauthors.

TABLE A4

Excerpts to Illustrate Themes in Section IV Findings

Theme 2. Paternity Leaves are Incompatible with Professional Work*Work constraints contribute to the decision to delay paternity leaves*

Between the fairly sustained rhythm at work and that paternity leave was used sparingly, in the end, paternity leave went by the wayside. .It's also a bit of a question that I created my own constraints. I am very committed to my clients, so I told myself that a paternal leave would be difficult to set up. (R4)

Can there be a difficulty in asking for paternity leave, for example. .at birth, which means that the father cannot come back to, in quotation marks, help at home? I had the case this year with birth in June: It's clearly in the red zone. Besides, my colleagues told me: "Well, you pick the right time." (R6)

The birth didn't fit well with the timing. .Delaying the paternity leave also allowed me to go on vacation, so it wasn't bad. It was a period when I had less work. (R9)

A slower work period contributes to the decision to take the leave right away

Paternity leave didn't exist and would have changed nothing for me. (R1)

If I had had a child in the middle of the season, I would perhaps have preferred to wait until the end of maternity leave to take over. (R5)

Normally, the baby arrives at the end of August, and in September, we have a heavy workload. .So if the baby arrives at the start of August, I could take the leave all at once; otherwise, I would have to segment it during the six months after the arrival of the baby. (R7)

The luck was with the timing. My wife gave birth at the start of July; it was not very difficult for me to say, "Guys, I'm taking my full leave and then I'm going to go on my August holidays," because August is still quite calm. (R11)

She was born in December. .I took a long Christmas vacation. Instead of taking a week, I'd rather take two and a half weeks. And Christmas, it's a bit of a slow period, so it's not too much of a problem. So that was fine. (R12)

Theme 3. PSFs Accommodate Fathers Less than Mothers*PSFs have more policies geared toward mothers than fathers and are more lenient toward women than men*

Today, there was a first step very focused on women. And this is now being duplicated for men. So you have paternity leave, which has been increased, but that's a legal thing. It's becoming more commonplace, but little by little. It's still a bit marginal. .The discourse was undoubtedly very focused on women, and I think that more and more, the support system is also opening up for men. (R4)

There were two moms at 80 percent, and, generally, it was exclusively moms. I think it's doable for dads, but it's less in the habits. (R7)

Big, big delay in terms of the ratio of women to men at the partnership level. A lot of measures were implemented. .For guys, much less. (R9)

I see some unbelievable things from four senior managers making partner directly without going through the associate partner box. .It's the fast track that counts the most. Minimum 50,000 euros or 60,000 euros more pay. .So, there are measures put in place for women. (R9)

The proportion of men and women. .in terms of partners must be 80 percent men and 20 percent women. Their whole focus, for years, has been to say, "How do we develop women, allow them to have careers and continue to evolve with us considering the impact of maternity?" So, inevitably, the whole cursor is positioned on this; many actions are put in place, many incentives and HR practices, and compensation in financial and promotional terms for women. So, in terms of balance, they do nothing for parenthood and men. (R12)

PSFs take maternity leaves more seriously than paternity leaves

Maternity leave, we manage it because we see it coming. But often, for paternity leaves, if the wife doesn't work for us and the gentleman hasn't warned us, it can be a bit complicated to manage it. (R3)

Any firm, especially us, anticipates maternity leave, whereas no one anticipates paternity leave. .At best, we say, "We're pausing the file, and we'll resume when he returns." If it's urgent, we'll manage it quickly with the client or postpone it, so it'll be even more urgent when he returns. Or we'll bother him during his leave; there's not that logic of saying, "We'll leave you alone, we'll take control of everything." (R12)

How leave is formulated internally is that it's preparation for birth, management of maternity leave, and management of the return from maternity leave. .It's not formulated around parental leave. I was never told about it like, "You know this program exists for men too." It's plain and simple that it exists for women, but for men, it's not! (R12)

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TABLE A4 (continued)

Fatherhood is marginally accommodated in PSFs

Those who remain managers, who stay longer and become fathers, are still in a more important career perspective. As a result, this social pressure remains; to become a partner, you still have to make a significant investment, so parenthood is put on hold. (R10)

There's theory and practice..If you speak with the main partners in charge of all these somewhat social issues, they'll say, "Of course, yes," the talk will be rehearsed around that. But, then, there's practice; and practice, it's your child who's sick..There are still choices; it's complicated. When you're a junior, you don't feel like saying, "Guys, I won't be able to stay; I must go. But I get back to work again later"..since you can see that people aren't pleased. It's more this kind of thing since it's not very widespread. (R11)

Views on fatherhood are evolving

I am pretty open with my teams. It's part of my management style; it's good to talk, especially to exchange ideas. And I also explain to them what it's like to be young parents..the difficulties I can have and all that. (R5)

Things really change because generations change; I see some people I knew 20 years ago who are retiring and for whom everything would have been extremely exotic. (R8)

The social pressure of the organization is less intense, and there is still at least a philosophical will to want to reconcile career and fatherhood, which is a bit of a change. (R10)

We see a gradual evolution, I think, of significant investment by fathers in their family, in the sense that I have colleagues, a manager, who have clearly told their partners that, from the moment they became fathers, they would invest less in work. (R10)

I always ensured the manager I was with didn't know I was a dad..As a dad, you really protect your privacy..And so here I'm trying to ensure that people don't necessarily know about it; it's my business, not their fault. Also, I can't say three times a week, "Guys, I have to leave at 4 p.m.," and then say, "I have too much work," that, unfortunately, is complicated, but I couldn't afford to say that. (R11)

Colleagues, including older ones, partners, told me that they saw as relatively positive that I took care of my children a lot. But it shows a mindset where they said, "In my time, I worked a lot because these are jobs where you work a lot, and then luckily, there was someone at home to manage." When I say "my wife also works, she needs to work for her personal development, it seems normal to me that from time to time, it's up to me to help, make them dinner, put them to bed, and work again in the evening." They say "oh yeah" but they're surprised. (R12)

Fatherhood is well seen and accommodated in PSFs

It has become a habit. You have women partners, women managers, and women senior managers leaving at 6:30 p.m. Why wouldn't a guy leave at 6:30 p.m.? (R3)

We've been four dads to do the 2020 thing so far, so I want to tell you it was a cabinet gift! I was part of that bunch too! That's normal because we're in firms where it's bound to happen. We are a large proportion of thirty-somethings; it's part of the firm's life! So it was less taken before, I feel it, but since this movement of having the 25 days. (R6)

Interviewees wish PSFs would accommodate fatherhood more

It's perhaps also up to the firms to instill this change. Things are moving positively, typically for the practices we intended for women back in the day. Now you have to succeed in duplicating them for men and actually make sure that they're used. (R4)

I feel pretty capable of helping my wife and taking on not all, in fact, the majority of the tasks..And I want to participate in addition to helping her..Yeah, me finally with my job..there are specific periods that will be a little complicated. (R7)

Plenty of men don't invest in parenting because it's the norm. So we tell ourselves, "Well, there are plenty of men, so the problem isn't the men," but we basically discriminate against men who want to invest in fatherhood. Either because they tell themselves, "I don't invest myself because I don't feel authorized to do so," or because they tell themselves, "I would like to do it, but I can't here, so I'm leaving." And I think that's what we should reverse. Because, in addition, it serves women..We're not talking about working less; we're just saying: "There is something significant, which is fundamental in parenting, which is that the father can be present for children as much as the mother." (R12)

Theme 4. Paternity Leaves are a Vacation***Fathers view paternity leave as a vacation***

I delayed the end of the paternity leave. It allows me to have long holidays from July 25 to August 31. (R6)

Interviewer: Paternity leave was actually more of an extended vacation?

Interviewee: Yes, I experienced it like this..It was a good moment of decompression. (R11)

The new paternity leave, paradoxically, was more complicated because it's longer! So I split it because we have the right to split it once. But then, I got remarks like, "But you're always on vacation, what are you doing? Paternity leave..we won't see you for two months." (R12)

Fathers view vacation time as equivalent to paternity leave

The births happened in August or June when vacation is about to start. So, without paternity leave, this allowed me to spend time with my family. But beyond the holidays, I did not take paternity leave. (R4)

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TABLE A4 (continued)

When I had my daughter, we still had two weeks of paternity leave...However, I could take a month since I did two weeks of paternity leave and two weeks of paid holidays. (R5)

Fathers do some professional work during paternity leave

I took paternity leave, of course! I worked a little bit during this leave. (R9)

I've never had paternity leave where I didn't have to...work half a day or sometimes more because the leave happens at times that aren't regular holiday periods...People know I'm at home; I have my PC and internet connection, so "Can you watch this for five minutes? I wanted to send this thing there, but I'm unsure. Can you reread it?" We feel obliged to say, "He's stuck, I'm on vacation, so yes, I'm going to give him a hand." But actually, no, it should be as sacred as any time off. (R12)(R12)

Paternity leave is viewed as useful or not useful

My wife gave birth at the start of July: it wasn't tough to say, "Guys, I'm taking my full leave and then I'm going on my August holidays," because August is still relatively calm...It was perfect...We were able to get together all four as a family, and it was great because it's then that we started trying to build our balance, enabling us to start the year off right. (R11)

I don't think those days help you become a father since they go by very quickly...It's a plus, which isn't negligible and is always good to take, and there should be no going back, so I do not spit on it. (R13)

Fathers do some care work during paternity leave

The 11 days of leave, I took them in November, around the All Saints holidays...It's the choice of the couple...My wife had said, "Well, I don't need you necessarily during the first weeks just after leaving the maternity ward because the baby is generally fine; he's sleeping eight hours out of twelve...If you're just hanging out in the apartment with me, it's not a big help. However, after two or three months, when there's also the drop in hormones, the difficulties, the fatigue that accumulates from short nights etc., that's when I'm going to need a lot more support." Plus, we're still super supported; we have people coming all the time, a midwife, or a nurse who comes by during the first three weeks, so we always delayed paternity leave a little. (R12)

The idea was to help in everyday life. Not to say we take the opportunity to go on vacation or something like that. (R12)

My wife said, "Paternity leave is not for you to have a big Christmas break; it's for you to be at home and help with the children." (R12)

Theme 5. Fathers Have Various Emotional Experiences

Fathers experience negative emotions

Frankly, if I had to do it again, no doubt, I would be more proactive in trying to take paternity leave. (R4)

I had a certain *a priori* regarding firms and parenthood. I was stressing about announcing it to my employer...I was stressed and anxious because I was still on trial and because it wasn't necessarily well accepted at my former employer. They kind of didn't care, and I've witnessed many comments from partners to young dads. Or young dads who had to...work during their paternity leave. (R5)

During early childhood, I really struggled. That's a personal problem, but I'm really not interested in changing diapers. I can't. So, mothering care and all that really pisses me off, and so I tell myself, if I had another profession, would I have benefited more from it? (R8)

The problem was more the job...In fact, in the maternity ward...I couldn't resist taking my work phone with me to watch email loops, and then they texted me and said, "Quickly, you have to log in; there's this thing." So there, in the maternity ward, I told myself, "Come on, I'll take an hour," which turned into two or three hours. My wife told me, "This doesn't work," and I said, "Yes, I know, don't worry"...At the time of the paternity leave, apart from the start when I had to make a call and so on, otherwise, I switched off my phone. (R11)

For the evaluations, promotions, and so on, I think what's complicated is that they can't say it like that, but they don't integrate that dimension into the performance...The year of your child's birth, when we know very well that there are three or four months when you don't sleep at night, and so you're more tired in the office, naturally we're a little less efficient, and that's not a criterion that's integrated. (R12)

Fathers experience positive emotions

Working a lot, and I enjoy it; it gives me excitement and adrenaline. (R1)

I was stressing about announcing my fatherhood to my employer; I announced it at the end of June once I had proven myself a little bit. They accepted it very well so I was really very happy. (R5)

You have to have the right balance between professional and personal life; you also have to know to say stop after a while. (R5)

For a woman, it's very complicated...I see my wife, the fatigue caused by childbirth, pregnancy for nine months, and a vital link between mother and child. For women who just arrived in a PSF, the first three years are very intense...it's even more complicated than for a dad...If I put her in my job, it's very hard for a woman. (R11)

I make it a point of honor to drop my son off at school every morning...It's kind of our little thing; we have breakfast and take the bike. It's super important because it's our routine and connects us to family life. (R11)

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TABLE A4 (continued)

Once you've been through it, you tell yourself, "Well, what I've been through and what I didn't like, I don't want others to endure," so if I can help them with that, I will. (R12)

It's a terrible signal, *vis-à-vis* your wife and the couple, to say, "I'm not taking paternity leave when it's possible to take it"...because it's somehow telling her "You're in charge, I have something else to do." (R12)

Paternity leave is over so soon; the rhythm picks up again, it remains steady, and even if, from time to time, I can take care of him in the evening, well, an infant sleeps a lot, and we rarely have the opportunity to have time with him. And even if he does not interact now, all the studies show that this is where the bond is created. Besides, I think that the extension of paternity leave, from my point of view, is really going in the right direction...When you take a step back, 25 days over a 42-year career, even if it's four times as much over the whole career, it doesn't change the face of the world. (R12)
