

Women and the prospects for partnership in professional accountancy firms

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Abstract

This paper examines three possible reasons (stereotypical discrimination, structural obstacles and employee's preferences) for the lack of women partners in professional accountancy firms in Australia, UK and New Zealand. Data are collected from an experimental survey and interviews of current partners. Whilst women's perceived preferences and organisational structural barriers contributed strongly to the lack of women partners in all sizes of firms, traditional stereotypical discrimination against women at the partnership decision point was only displayed in metropolitan large non-Big 4 firms, and it is suggested that this is related to intense competitive pressure and a constrained partnership resource.

Key words: Professional accountancy firms; Gender; Discrimination; Structural barriers; Work preferences

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1. Introduction

Professional accountancy firms (hereafter PAFs) have been widely criticised for failing to promote women to the higher levels of their organisational structures. Whilst the level at which vertical segregation operates has risen, there still remains a blocking point at partner level. In addition, mothers appear to be particularly disadvantaged in terms of promotion to partner. This paper reports on an investigation into the reasons for the low representation of

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women at partnership level in PAFs. In doing so, it studies the effect of gender and family structure on career promotion to partner, investigating the influences of stereotypical discrimination, structural barriers such as working hours and client demands, and the preferences of women.

Since the 1970s, the accounting profession in most developed countries has become increasingly feminised. For example, in the UK, the proportion of female members of the six UK-based bodies has increased from 26 per cent in 2002 (22 per cent for Institute of Chartered Accountants in Scotland (ICAS)) to 34 per cent in 2011 (31 per cent for ICAS) (FRC, 2012). Australia and New Zealand (hereafter NZ) report even higher levels of female membership. NZ Institute of Chartered Accountants (NZICA) female membership was 42 per cent in 2012 (NZICA, 2012) and in Australia 49 per cent of all accountants are women (Khadem, 2012). These increases are likely to continue as the younger gender-balanced generation of accountants replace the older male generation.

However, PAFs are generally characterised by a failure to promote women to the higher levels of their organisational structures (Gammie *et al.*, 2007). Recent statistics reveal that only 20 per cent of NZICA CAs in senior management positions are women (NZICA, pers. comm., 2009) and that the gender split of partners in public practice in Australia ranges from 17 to 25 per cent female/75 to 83 per cent male (Strachan and Barrett, 2006). Similar figures are reported for ICAS partners in Scotland at 17 per cent female/83 per cent male (ICAS, pers. comm., 2011). The Big 4 environment shows a comparable, if not worse, picture. A 2011–2012 BRW survey of the top 100 PAFs in Australia by revenue (includes the Big 4 firms) revealed that only 11.5 per cent of equity partners were women (Khadem, 2012) and UK reports indicate that females constitute between 13 and 18 per cent of the Big 4 partnership pool (Gammie *et al.*, 2007; Hambly, 2012).

These gender inequities at partnership level remain, despite educational, economical and societal changes (e.g. falling birth rates, availability of childcare etc.), which have enabled women to gain more meaningful paid work and pursue a career. It is argued that stereotypical discrimination or structural obstacles or women's preferences can explain the scarcity of women at partnership level in PAFs, and these explanations will be explored in the literature review.

With changes in gender roles, equal opportunities/equity legislation, feminisation of professional accountancy, PAF internal processes and awareness of the scarcity of women partners (Whiting, 2012), it is possible that one or more of these explanations may have decreased in influence. Therefore, the aim of this paper is to examine the current impact of stereotypical discrimination, structural obstacles and employees' preferences on women's partnership prospects within PAFs. The investigation is based on an experimental survey of PAF partners in Australia, NZ and the UK and a smaller number of follow-up personal interviews with some of the partners.

This study is important for three reasons. First, women constitute a significant proportion of the professional accountancy workforce. Their development and progression should be high on the agenda of PAFs in order to avoid a deficiency of practising accountants if dissatisfied women depart professional practice (Gammie and Whiting, 2013). Second, the study uses a novel mixed method approach, utilising an experiment followed by interviews. Previous experimental gender studies in accountancy (*inter alia* Anderson *et al.*, 1994 and Lowe *et al.*, 2001) were all North American and did not specifically look at promotion to partnership. Most did not incorporate interview data, which is used here to provide in-depth exploration of the experimental results. Finally, unlike much prior research, the study collects data from across three developed countries of Anglo heritage that have strong professional accountancy bodies. Cross-country data provides the potential to enhance validity, as it can triangulate results obtained from the multiple sources.

The remainder of the paper is organised as follows. Section 2 outlines the literature and research questions. The research design is described in section 3, and the results of the experimental questionnaire are presented in section 4. Section 5 contains the interview analysis and discussion, whilst concluding comments follow in section 6.

2. The literature

The following section will firstly discuss the criteria for promotion to partnership in PAFs. It will then present literature that argues how partnership decisions may be influenced firstly by gender discrimination, secondly, by the gendered structures present in PAFs and, thirdly, by gendered preferences. These arguments then lead to the research question and research design.

Partnership is the highest position in the organisational hierarchy of the PAF. Many criteria for promotion within accountancy firms, such as tenure, high productivity and technical expertise, only warrant promotion to the step below partnership, the Director level (Gallhofer *et al.*, 2011). To progress to the partnership level, other criteria such as relationship building with staff and clients and the ability to generate new business and add value to clients are considered (Gammie *et al.*, 2007). As the achievement of some of these criteria may be more subjective than others, it is likely that stereotypical biases could influence these promotional processes.

2.1. Discrimination on the basis of gender stereotypes

Gender roles are socially constructed. Traditionally, many westernised countries saw men as the family provider and women working within the home (Blair-Loy, 2003), and these roles provided the basis for stereotypes of men as breadwinners and women as nurturers. Stereotypes involve generalisations about the 'typical' characteristics of members of groups and provide the basis

for quick decisions and oftentimes discriminatory action towards group members. Lent and Brown (1996) argue that these stereotypical gender roles provide a powerful basis for discrimination towards women in their careers and their advancement therein.

In addition, many jobs are perceived as gendered, and this can lead to gender-based discrimination in hiring and promotion decisions (Kumra and Vinnicombe, 2008). The accounting profession has traditionally been regarded as a male-gendered profession, (Gammie *et al.*, 2007) and this perception is maintained by the domination of the higher echelons of partnership by males, despite increasing female numbers. It is therefore argued that one reason for the scarcity of women advancing to partnership may be stereotypical discrimination. That is, the role connotations associated with being a woman, potentially a mother, may not align with the role of business partner to the same extent as the stereotype of a male breadwinner with supportive wife.

Further, marriage and fatherhood for men are regarded positively for promotion as fathers will fulfil their breadwinning role and are seen as stable, more reliable and hence more economically viable (Friedman and Greenhaus, 2000). The spousal support theory suggests that the traditional supporting role of a stay-at-home housewife allows the professional man to devote his full attention and energies to work (Keng-Howe and Liao, 1999). Pregnancies in the eyes of PAFs are a non-event for fathers' work habits (Dambrin and Lambert, 2008), and further reinforce his role as breadwinner and his 'need' for promotion. Thus, the stereotypical roles perpetuated at the organisational level enhance men and fathers' promotional prospects but decrease women's.

As gender roles are socially constructed, they can be changed. There is evidence that this is occurring. Women are now outperforming men at all levels of education (Tinken *et al.*, 2001; Elder, 2013), and, combined with positive encouragement, has led to a change in young women's attitudes towards work and family roles (Windsor and Auyeung, 2006). Women do not always have children, and the male breadwinner/female full-time carer family structure has been replaced by the male breadwinner/female part-time carer structure (Ministry of Social Development, 2004). Women enter the workforce for personal satisfaction and identity as well as economic reasons.

As gender roles change, traditional stereotypes are challenged (Whiting, 2012), but have they been modified? There is evidence that the division of household labour lags behind the changing family pattern in which both spouses work (Anxo *et al.*, 2007), suggesting that the stereotype that it is women's primary responsibility to mother and nurture still exists (Borna and White, 2003). This dominant stereotype also suggests that women will therefore lack commitment and a sense of belonging to organisations because of competing priorities (Brown, 2010), which will invariably lead to a negative impact on career advancement. Dambrin and Lambert (2008) suggest that motherhood is a driver for women's scarcity at the top of professional auditing firms.

In addition to discrimination on the basis of stereotypes, the scarcity of mothers at higher levels has been attributed to two other main reasons, structural barriers and women's preferences.

2.2. Structural barriers in the organisation

The theoretical position of equality feminism claims that the structures and processes in accountancy organisations have an exclusionary effect on women's organisational elevation as women fail to 'fit' the masculine model of success (Mueller *et al.*, 2011). Practices such as performance reviews and promotion procedures value 'one way of being' (Coleman and Rippin, 2000, p. 574) which impedes the elevation of women to partnership. Gallhofer *et al.* (2011) describe the normalisation of working hours above forty hours per week for accountants, and employees who do not engage in overtime are regarded as lacking commitment. Partners are expected to work full-time and extended hours (Guinn *et al.*, 2004). Subservience to clients' demands is treated as paramount (Anderson-Gough *et al.*, 2005) and requires 24-hour attention.

The expected work requirements conflict with the demands of parenthood. Also, parents who seek to use alternative working arrangements (often mothers) such as flexible hours, part-time work and working at home find their commitment to the firm questioned, their contribution devalued and advancement slowed, since these arrangements are in conflict with the socially constructed professional norms of client service and visible long hours (Cooper and Robson, 2006). Flexible work practices are 'irrevocably linked with not serving the client properly' (Kornberger *et al.*, 2010, p. 787) even though technological devices and competent team members may prove otherwise. The penalty of non-alignment with the gendered structures typically falls on these women. Even in dual-earner couples, women typically experience more work disruptions than their male partners (Gammie *et al.*, 2007). There is evidence that men do not restructure their work patterns to accommodate their children and spouses (Karambayya and Reilly, 1992).

From their research of auditors in French Big-4 accounting firms, Dambrin and Lambert (2008, p. 501) find that '... becoming a mother raises obstacles during pregnancy: delays in promotion, suppression of bonuses and the substitution of the client portfolio'. A lack of a critical mass of senior women impedes any change to organisational structures, practices and culture (such as the availability of valued part-time partnership positions), robs women of important role models and places mothers at a distinct disadvantage when it comes to promotion (Brown, 2010).

2.3. Employees' preferences

Difference feminism suggests that occupational segregation on the basis of gender arises from choices made by different types of women (Crompton and

Harris, 1998). Hakim (2000) has contended that the small numbers of women in senior (accountancy) positions relate to the heterogeneity of women's preferences with regard to family life and paid work (preference theory). In wealthy modern societies such as the UK, Australia and NZ, Hakim (2000) argues that women have the ability to choose between being home-centred (prioritise family life and children), adaptive (combine both but not totally committed to career) and work-centred (mainly committed to work). Hakim suggests that only about 20 per cent of women prefer to be work-centred, whereas men are more homogenous in their work-centred approach, and this homogeneity accounts for the predomination of men in the senior levels of occupations. In their interviews with 14 ICAS-qualified female accountants who were mothers, Gallhofer *et al.* (2011) found evidence of an inter-play between preferences and structural barriers in explaining women's lifestyle choices. Most mothers placed caring for children over paid work and recognised the negative impact this would have on their career prospects. However, Dambrin and Lambert (2008) contend that women leak out of auditing, and the quest for partnership as they anticipate the constraints that established organisational practices and structures will have on a combination of motherhood and career, and they argue that this is not the result of 'personal choices'.

2.4. Statement of research question and hypotheses

Based on the previous literature review, this paper aims to answer the following research question: What are the current reasons for the low representation of women at partnership level in PAFs? The prevalence of stereotypical discrimination, organisational structural barriers (particularly for mothers) and women's preferences are considered.

The study is undertaken in two phases. In the first phase, the impact of discrimination and stereotypical roles (section 2.1) on the promotion to partnership decision is examined. The following three hypotheses are proposed:

H1: Being identified as female compromises the likelihood of promotion to partner within a PAF.

H2: Motherhood compromises the likelihood of promotion to partner within a PAF.

H3: Fatherhood enhances the likelihood of promotion to partner within a PAF.¹

¹ Motherhood and fatherhood describe the state of having a parental kinship relationship with a child(ren). This is modelled in the questionnaire by the words "with two children". Promotion to partnership involves the process to hierarchically elevate an appropriately qualified employee to the highest level in the organisation. In the experimental survey, there is an imminent vacancy due to partner retirement, which the existing partners wish to fill.

H1 is concerned with the presence of gender discrimination in promotion decisions, whilst H2 and H3 focus on discrimination in the promotion decision on the basis of parenthood. We predict that, on average, motherhood compromises the likelihood of promotion, whilst fatherhood is at least neutral, but likely enhances the likelihood of promotion to partner. As discussed earlier, the stereotypical view of fathers as breadwinners for the family and mothers as nurturers and supporters of the family underlie these hypotheses. The hypotheses are tested using a controlled experimental survey in which identification of gender and family structure is manipulated. This first phase of the study will provide broad-based, preliminary empirical insights into the influence of stereotypical discrimination, thereby providing a foundation for the second phase of the study.

In the second phase, in-depth follow-up interviews are conducted with partners to further examine the influence of stereotypical discrimination (section 2.1), as well as to explore the influence of perceived structural barriers (section 2.2) and perceived employee preferences (section 2.3) on promotion to partner for female chartered accountants.

Little difference is expected between the perceptions of partners in Australia, NZ and UK for a number of reasons. Firstly, all three countries are predominantly Anglo in cultural heritage and have English as their national language.² Secondly, whilst recognising McSweeney's (2002) criticisms of Hofstede's (1980) cultural survey work, Hofstede (1980) does find that Australia, NZ and the UK belong to the same cultural cluster of countries (i.e. small power distance, weak uncertainty avoidance, individualist, and masculine). In addition, the UK, Australia and NZ are all developed countries with strong educational facilities, high levels of human freedom (McMahon, 2013), existence of gender equality legislation and similar approaches to law and accountancy. There are important professional accountancy bodies in all these countries, and the accountancy profession occupies a relatively privileged and well-remunerated position within society. The Big 4 firms are present and important employers in all these countries, but there are also numerous second-tier and smaller chartered accountancy practices (Gammie *et al.*, 2007; Whiting, 2008). Finally, migration of accountants occurs amongst these countries (Iredale, 2001). However, should the expectation of cross-country similarity not be supported by the results, then the multiple sources of data provide potential for single country analysis and triangulation of results.

3. Research design

The two data collection phases are described below. First, data was collected via an experimental questionnaire delivered on-line to partners whose

² This ignores the existing indigenous cultures that existed in Australia and NZ prior to European settlement.

professional accreditation was with NZICA, either the ICAA (Institute of Chartered Accountants in Australia) or Certified Practising Accountants (CPA) Australia³. NZICA and ICAA have recently voted to amalgamate as of April 2014 and ICAS. ICAS is one of the smaller UK professional bodies⁴ but its strong reputation, high number of graduate entrants (FRC, 2012), representation of its members in workplaces across the UK, and one author's strong connection to ICAS allowing research access lead to its inclusion as the targeted UK professional body in the study. Second, follow-up personal interviews were conducted with partners who participated in the on-line questionnaire and who were selected from those who volunteered to further participate in interviews. Partners were selected to give a range of locations, type of firms and both genders. Due to non-normality of the responses, the experimental data was analysed using non-parametric statistical methods. Details are provided below.

3.1. Survey sample

Institute of Chartered Accountants in Scotland and NZICA provided access to their membership databases, hence, a random sample of 700 non-retired member partners⁵ from both the ICAS and NZICA memberships were emailed directly with the experimental questionnaire. In the UK this distribution was completed by the researcher, but in NZ, privacy concerns meant that NZICA carried out the task. Partners were targeted as they would likely be the individuals with responsibility for promotion decisions within their organisations. Each email supplied a link to a country-specific website which contained an online version of the questionnaire to be completed. After a follow up email, 99 useable responses were received from ICAS members and 31 from members of NZICA.

In Australia, privacy concerns precluded the use of membership lists. After three unsuccessful requests for participants in the ICAA's fortnightly e-bulletin (eliciting only one response) an independent email list of partners was constructed from information in the public domain (telephone directories and web pages). Random stratified sampling was used to select a survey sample

³ NZICA is the sole professional accountancy body in NZ with a membership of 31,674 in 2009 (over 33,000 in 2013) and the ICAA and CPA are the two main professional bodies in Australia with memberships of 60,266 and 106,560 in 2012, respectively. NZICA and ICAA have recently voted to amalgamate as of April 2014.

⁴ Membership of 15,858 in 2009 (FRC, 2012).

⁵ In NZ, the membership database of NZICA simply listed members who had reached senior positions such as directors and partners of PAFs, CEOs, CFOs and owners of firms. As a result, a question was incorporated into the questionnaire to filter out non-partners' responses. Therefore, not all 700 questionnaires (9.4 per cent of total CAs (7470) in senior management) were sent to partners, which was in contrast to the ICAS distribution where the sample constituted 54 per cent of ICAS members in partnership.

of 700 partners, who were drawn from Big 4 and non-Big 4 PAFs in similar proportions (32 per cent: 68 per cent) to the population of partners in Australia (Healy, 2009). This increased the number of responses from Australian partners to 23. As this was still deemed to be an inadequate response level, another list of 967 partners was constructed from public sources, and requests for participation were emailed to the 348 Big 4 partners (36 per cent) and the 619 non Big 4 partners (64 per cent). A further 76 responses were received, bringing the number of total useable responses to 99 for Australia.⁶ A similar approach utilising an independently constructed email list of a further 700 partners was used to increase the number of responses from NZICA members.⁷ One application increased the useable responses for NZICA to 104.

Hence, after a series of mail-outs spanning March 2009 to November 2009, a total of 302 usable responses from practising partners were received – 99 from UK, 99 from Australia and 104 from NZ.⁸ This represents an overall response rate of 8.32 per cent, with 14.14 per cent reported for UK, 7.84 per cent for NZ⁹ and 6.17 per cent for Australia.¹⁰ This low response rate is a limitation of this study. However, it was not unexpected given the time pressures on partners in PAFs (Van der Stede *et al.*, 2005) and the utilisation of the internet for questionnaire distribution (Cook *et al.*, 2000). It is comparable, however, with other survey-based research undertaken within a commercial accounting setting (Montano *et al.*, 2001).

The demographics of the survey respondents are contained in Table 1.

⁶ Invalid addresses and out-of-office replies meant the total requests for participation numbered 1,604.

⁷ 74 invalid email addresses meant only 626 emails were validly sent bringing the distribution list in total to 1326. However, some individuals may have been approached twice as the researchers were not privy to the selection list for the first mail-out. Therefore, whilst 1326 is the maximum it is likely that the number of distinctly different individuals approached was less than this, which means that the response rate for NZ is probably understated.

⁸ The UK survey was completed four months before the Australian survey and two months before the NZ survey, reflecting the level of difficulty encountered in sample compilation procedures in Australia and NZ. As the survey concerns a decision based on attitudes built up over a period of time, it was believed that bias from the timing difference would be negligible.

⁹ Understated for reasons described in footnote 7.

¹⁰ Ex ante, for the reasons outlined previously, little difference was expected in the perceptions of partners between countries. As a result, we sought equal numbers of survey respondents from Australia (33 per cent), New Zealand (34 per cent) and the UK (33 per cent), using random stratified sampling to select Big 4/Non-Big 4 partners in equal proportions to the firm populations in each country. *Ex post*, we test for inter-country differences in perceptions of partnership promotion prospects and find no significant differences in the ratings assigned to Cases 1, 2 and 3. Therefore, we conclude that there is no country bias in the results.

Table 1
Demographics of survey respondents

	No.	%
Gender		
Male	229	79.2
Female	60	20.8
Total	289	100.0
Age		
30–34 years	22	7.4
35–39 years	56	18.8
40–44 years	70	23.5
45–49 years	61	20.5
50–54 years	44	14.7
55–59 years	32	10.6
60–64 years	11	3.7
65 years and over	2	0.7
Total	298	100.0
Position held		
Salaried partner	49	16.6
Managing partner	32	10.8
Profit-share partner	204	68.9
Other	11	3.7
Total	296	100.0
Firm type		
Big 4	92	30.5
Non-Big 4		
≤ 10 partners	121	40.1
> 10 partners	89	29.5
Total	302	100.0

'Other' positions included Director, Human Resources Manager, Principal, Sole Practitioner, Consultant, and Head of Talent Management. Total number of respondents was 302. Some demographic data was not supplied by all respondents and so individual tables may total less than 302.

Only 20.8 per cent of the partners who responded were women. But as this is higher than the expected level of female partners (13–18 per cent), this suggests that a higher proportion of women responded to the questionnaire than their male counterparts. The highest percentage of respondents (40.1 per cent) were employed by smaller PAFs defined as those with no more than 10 partners, 29.5 per cent were employed within large non-Big 4 PAFs and 30.5 per cent employed by the Big 4. This split is broadly representative of the population of accountants employed within PAFs. For example, the percentage of partners in practice employed by the Big 4 have been reported for Australia at 32 per cent (Healy, 2009), 35 per cent for NZ (Statistics New Zealand, 2008) and 23 per cent for Scotland (UK) (ICAS, pers. comm., 2011). The responding partners covered a wide age range from 30 to over 65 years.

Late responses were used as a proxy for non-respondents to test whether the survey responses were representative of the total population. No statistically

significant differences were found between the mean likelihood of a partnership offer being made in Cases 1, 2 and 3 of late responses (defined as responses received after a reminder request for each mail-out, i.e., 4 weeks later) and the remaining responses, indicating that non-response bias was not significant.

3.2. Experimental questionnaire

Prior to distribution, the questionnaire was pilot-tested by 11 accounting partners (six in UK, two in Australia and three in NZ). Questionnaires were completed on-line via a web link.¹¹

The questionnaire comprised of two sections. Section one was modelled on a questionnaire used by Whiting and Van Vugt (2006). It required respondents to consider three hypothetical cases and assess the probability (expressed as a rating out of 0–100 per cent) of the director in each case receiving promotion to partner. As a guideline, it was suggested to respondents that if they assessed an individual's chance of being offered the partnership as about as likely as not being offered it, then a rating of around 50 per cent would be appropriate. Demographic data was obtained in section two.

Each of the three cases incorporated the most crucial 'accepted' success factors for the determination of promotion to partnership, as identified in the literature and the pilot test. These factors were qualifications, good work ethic, 10 years of working experience, high productivity, diligence and technical expertise, supervisory ability, development of staff, relationships with staff, client satisfaction, confidence and decisiveness, overseas experience, proactive uptake of new projects, ability to provide business advice, networking ability, ability to add value and gain new business for the firm, leadership ability and attendance at a leadership development programme, and an expressed desire in becoming a partner. The candidates were modelled with varying degrees of competence, which was achieved by changing the levels of expertise in the factors. This composition meant that the three cases were designed as follows:

- *Case One* representing an average candidate for partnership;
- *Case Two* representing an above average candidate; and
- *Case Three* representing a below average candidate.

Case One and Case Three were both articulated as a married male with children since the literature suggests that this composition is the preferred model for partnership. Case Two (above average candidate) had six variations¹² which were randomly assigned to respondents to complete, namely;

¹¹ A copy of the questionnaire may be obtained from the corresponding author upon request.

¹² A seventh version in which each case was not given a gender or family structure was used as a control case.

single male, single female, married male with two children, married female with two children, dual career male with two children (has wife/partner who is also a full-time professional) and dual career female with two children. The identified gender was manipulated by a variation between the names ‘*Craig Robertson*’ or ‘*Heather Robertson*’ (deemed to be ‘ordinary’ names in all three participating countries) and pronouns ‘he/she’ or ‘his/her’. Identified family structure was manipulated by a variation of the descriptions: ‘*unmarried*’, ‘*married with two children*’ and ‘*married with two children. His/her wife/husband is also in a professional career*’. These variations constitute the crux of the “experimental” element of the questionnaire and enable hypothesis testing. Discrimination purely on the basis of stated gender and family structure would be indicated by differential rating of the candidates for promotion.

There are a number of limitations in the research design. The six versions do not encompass all gender and family variations that could be a reason for discrimination (e.g. homosexual and childless couples). Selection of fewer versions was a deliberate trade-off to enhance the sample size in each of the versions to enable statistical testing. Another limitation is any unidentified bias introduced by the selection of a married male in Cases One and Three. In addition, the use of a name and family structure may not have been adequate to trigger a stereotypical response, or the respondents could have evaluated the candidates in a socially desirable manner, where this behaviour may not be replicated in reality. This situation is not uncommon in social science research and although this potential difference is recognised, researchers continue to use intended behaviour as a proxy for actual behaviour (Randall and Gibson, 1990). To some extent, this limitation was mitigated by using interview data to augment the survey data. Also, the experiment does not investigate alternative working approaches or the employee’s lifestyle preferences, but these are investigated in the interview phase of the study. Finally, the researchers recognise that the response at one point in time may not recognise the influence of stereotypical discrimination that may have taken place before that point.

3.3. *The interviews*

The researchers carried out follow-up personal interviews with 16 partners within PAFs in the three countries. Fifteen of the interviews were face to face and one was by telephone. Six partners from Big 4 PAFs and 10 partners from non-Big 4 PAFs, comprising five females and 11 males were interviewed. All partners worked full time except for one female partner in a UK large non- Big 4 PAF. Details of the interviewees and their firms are as follows:

- NZ – four male partners (2 Big 4, 2 large non-Big 4 (> 10 partners)), one female partner (Big 4);

- UK – three male partners (2 large non-Big 4, 1 medium/small (≤ 10 partners)), four female partners (1 Big 4, 2 large non-Big 4, 1 medium/small); and
- Australia – four male partners (2 Big 4, 1 large non-Big 4, 1 medium/small firm).¹³

The average duration of the interviews was 63 minutes (range of 32 to 90 minutes). They were semi-structured in nature and guided by an interview protocol developed prior to interviewing and revised iteratively during the process to reflect any new themes emerging from the interviews.

The objective of the interviews was to explore the results of the experimental survey with the partners and to investigate their perceived reasons for a lack of women partners. Partners were shown the aggregated survey results and asked directly and indirectly about the nature of the results and about any likely reasons. They could also raise any other issues relevant to the partnership promotion decision and talk about their own personal experiences. Questions about promotion, gender and discrimination are sensitive topics, and it is recognised that interviewees may not have previously reflected on these issues or answered the questions fully and truthfully. There is also an inherent limitation in interviewing those who have been successful in achieving partnership as they may not recognise the discriminatory, organisational structural and stereotypical barriers that women face in achieving partnership. They can, however, describe the situation as they perceive it, and this can be reflected on with reference to the critical literature.

The interviews were tape-recorded with the interviewees' permission and transcribed verbatim. Descriptive and pattern coding schema were used to analyse the transcripts. To enhance the reliability of coding, researchers from each country initially coded their own country's interview transcripts. Subsequently, one researcher derived a coding agreement for all transcripts in consultation with the other researchers. Quotations were sorted by nature of firm (Big 4/non-Big 4) and gender of interviewee to check for similarities and differences across classifications.

4. Results of the questionnaire

4.1. Partnership prospects and gender

Table 2 demonstrates that the respondents rated the control version in line with expectations, namely that Case One had an average chance of promotion

¹³ Unfortunately no Australian female partners were able to be interviewed. Whilst it is recognised that this particular country–gender insight is omitted, it is believed that the similarity of responses across gender and country in all other aspects of the questionnaire and the interviews, minimises the impact of this omission.

Table 2

Evaluation of differences in the perceived probabilities of promotional success

Version of questionnaire	Likelihood of partnership offer (0–100%)		
	Case Two (above average candidate)	Case One (average candidate)	Case Three (below average candidate)
Gender and family structure suppressed (Control version) (<i>n</i> = 42)			
Mean	80.24%	54.05%	41.67%
Median	80.00%	50.00%	40.00%
Std dev.	12.095	16.937	19.180
Candidate is male and single for Case Two (version 1) (<i>n</i> = 41)			
Mean	78.90%	56.83%	44.51%
Median	80.00%	60.00%	45.00%
Std dev.	11.265	16.460	17.986
Candidate is female and single for Case Two (version 2) (<i>n</i> = 43)			
Mean	78.26%	52.67%	42.74%
Median	80.00%	50.00%	50.00%
Std dev.	12.483	20.884	22.440
Candidate is male and married for Case Two (version 3) (<i>n</i> = 40)			
Mean	79.50%	50.58%	36.50%
Median	80.00%	50.00%	40.00%
Std dev.	15.309	17.633	19.189
Candidate is female and married for Case Two (version 4) (<i>n</i> = 37)			
Mean	79.73%	52.84%	42.16%
Median	80.00%	50.00%	45.00%
Std dev.	12.469	17.422	17.541
Candidate is male and part of a dual career relationship for Case Two (version 5) (<i>n</i> = 54)			
Mean	78.24%	52.26%	42.28%
Median	80.00%	50.00%	42.50%
Std dev.	11.942	19.604	17.814
Candidate is female and part of a dual career relationship for Case Two (version 6) (<i>n</i> = 45)			
Mean	76.87%	53.56%	42.78%
Median	80.00%	55.00%	40.00%
Std dev.	14.198	20.879	19.787
Kruskal–Wallis test	$\chi^2 = 2.491$ Sig. = 0.870	$\chi^2 = 2.205$ Sig. = 0.900	$\chi^2 = 4.239$ Sig. = 0.644

For the comparison cases in versions one to six of the questionnaire, the candidate in Cases One and Three is male and married. *n* = 260 for experimental cases and *n* = 302 in total (including control version).

(median score of 50 per cent), Case Two had an above average chance of promotion (median 80 per cent), and Case Three had a below average chance of promotion at 40 per cent. These results persisted across all three countries. As the responses to the comparison cases (One and Three) in all versions of the questionnaire were not statistically significantly different, it is deduced that any variations in the ratings assigned to Case Two arose due to the variation in the identified gender and/or family structure. Therefore, further discussion is

confined to Case Two results. There were no significant differences reported for Case Two irrespective of gender and/or family structure, and these results were also unaffected by country of origin.¹⁴ These results suggest that the partnership promotion decision is not influenced by stereotypical discrimination on the basis of either gender or family structure.

To further investigate the influence of gender discrimination (H1), the ratings on Case Two for female candidates (versions 2, 4 and 6) were compared to the ratings for male candidates (versions 1, 3 and 5). The result of this analysis is contained in Table 3.

From Panel A, there is no significant difference in the median probabilities assigned to the partnership prospects of female candidates (80.00 per cent) and male candidates (80.00 per cent) for Case Two. Thus, the results do not support the prediction of H1 that being identified as female negatively affects partnership promotion outcomes at the decision point.

This analysis was further stratified to examine firstly, whether the perception of promotional success differs between male and female respondents, as some literature suggests that women who have achieved positions of power within their organisations actively discourage or prevent other women from reaching the same levels of success (Rindfleish, 2000). Secondly, in light of the possibly greater gender disparity within the Big 4, we stratified the responses to see whether the perceptions from Big 4 and non-Big 4 respondents differed. Some literature indicates that Big 4 PAFs take a more rigid competitive approach to a career path with less understanding of family issues (Doucet and Hooks, 1999) whereas other findings suggest that Big 4 PAFs have more resources so they can be more accommodating (Coolidge and D'Angelo, 1994; Smith, 2004).

From Panel B of Table 3, there is little evidence of difference on both accounts. Although female respondents initially appear on average to rate all candidates more highly than male respondents, this difference is not statistically significant. The median probabilities assigned to the partnership prospects of female candidates relative to male candidates in Case Two by both male and female respondents is 80 per cent. Similarly, there is no significant difference in the median probabilities of promotional success assigned to male and female candidates in Case Two by Big 4 respondents and respondents from partnerships with less than 10 partners. There was, however, a significant difference ($p = 0.033$) reported from the large non-Big 4 firms (>10 partners) whereby the male candidate was rated higher (median 80 per cent) than the female candidate (median 75 per cent). This suggests that, in large non Big-4 firms only, the partnership promotion prospects of a female are compromised by stereotypes associated with her gender.

¹⁴ All hypothesis tests highlighted no difference by country, and, so, country comparisons are not discussed further.

Table 3
The impact of gender on perceived promotion prospects

Panel A: The impact of gender on perceived promotion prospects for all respondents of experimental versions ($n = 260$)

Version of questionnaire	Likelihood of partnership offer (0–100%)		
	Case Two (above average candidate)	Case One (average candidate)	Case Three (below average candidate)
Candidate is female for Case Two (versions 2, 4, 6) ($n = 125$)			
Mean	78.19%	53.04%	42.58%
Median	80.00%	50.00%	45.00%
Std dev.	13.068	19.766	19.973
Candidate is male for Case Two (versions 1, 3, 5) ($n = 135$)			
Mean	78.81%	53.15%	41.24%
Median	80.00%	55.00%	40.00%
Std dev.	12.758	18.161	18.430
Mann-Whitney U-Test	$Z = -0.381$ sig. = 0.703	$Z = -0.004$ Sig = 0.997	$Z = 0.704$ Sig = 0.481

Panel B: The impact of gender on perceived promotion prospects by respondents' gender ($n = 251$) and respondents' firm type ($n = 260$)

Version of questionnaire	Likelihood of partnership offer (0–100%)				
	Case Two (above average candidate)		Case Two (above average candidate)		
	Female respondents ($n = 48$)	Male respondents ($n = 203$)	Big 4 firms ($n = 78$)	Non-Big 4	
			> 10 partners ($n = 78$)	≤ 10 partners ($n = 104$)	
Candidate is female for Case Two (versions 2, 4, 6) ($n = 125$)					
Mean	83.04%	76.95%	78.97%	75.69%	79.31%
Median	80.00%	80.00%	80.00%	75.00%	80.00%
Std dev.	9.229	13.932	13.188	13.837	12.451
N	25	97	39	35	51
Candidate is male for Case Two (versions 1, 3, 5) ($n = 135$)					
Mean	83.20%	77.59%	76.79%	81.98%	77.74%
Median	80.00%	80.00%	80.00%	80.00%	80.00%
Std dev.	9.229	13.438	10.790	11.503	14.662
N	23	106	39	43	53
Mann-Whitney U-test	$Z = -0.054$ sig. = 0.957	$Z = -0.376$ sig. = 0.707	$Z = -0.078$ sig. = 0.442	$Z = -2.136$ sig. = 0.033	$Z = -0.567$ Sig. = 0.571

For the comparison cases in versions two to seven of the questionnaire, the candidate in Cases One and Three is male and married. Significant results are highlighted in bold.

4.2. Partnership prospects and the interaction between gender and family structure

H2 predicts that being identified as a mother negatively impacts on the likelihood of promotion to partner. Thus, the promotion success ratings assigned to Case Two for mothers (versions 4 and 6) are predicted to be significantly lower than the success ratings assigned to all other versions of Case Two. The results of this analysis are contained in Table 4.

The results do not support the predictions of H2. Median scores of mothers and all other candidates are identical. The insignificant result persisted across male and female respondents and respondents from Big 4 and small firms. However, respondents from large non-Big 4 firms rated candidates who were mothers significantly lower than all other candidates ($p = 0.035$). These results suggest that, on average, mothers are exposed to discrimination in large non-Big-4 PAFs which is not evident in the small firms or the Big 4 firms.

H3 predicts that stereotypes associated with fatherhood enhance the likelihood of promotion to partnership. Thus, expectations would be that the promotional success ratings for versions 3 and 5 of Case Two would be significantly higher than the ratings for all other versions.

The results reported in Table 5 do not support H3. Fathers are not favoured over comparable single males or females (irrespective of their family structure) for promotion to partner and this decision is not influenced by gender of the respondent or firm size of the respondent. We conclude that, on average, the stereotype associated with fatherhood does not enhance promotional prospects for partnership.

5. Interview analysis and discussion

Our survey results suggest that with the exception of the responses from partners from large non-Big 4 PAFs (>10 partners), women, irrespective of their motherhood status, were rated in a similar manner to their male counterparts at the partnership decision point. Therefore, if women and mothers have managed to assimilate (or are perceived as having assimilated) into the institutional PAF culture and have reached a career stage where they demonstrate partnership qualities, then it would appear that they do not suffer stereotypical discrimination and are evaluated for partnership on an equal footing to other candidates.

Two findings require further investigation in the interviews. Firstly, it appears that partnership discrimination on the basis of identified gender and motherhood was apparent in large non-Big 4 firms but not in the Big 4 and small firms. The interviews were therefore used to explore the conditions and attitudes present in large non-Big 4 firms that may account for this difference. Secondly, the finding that stereotypical discrimination does not account for the observed gender disparity at the partnership decision point in most PAFs

Table 4

The impact of motherhood on perceived promotion prospects

Panel A: The impact of motherhood on perceived promotion prospects for all respondents of experimental versions ($n = 260$)

Version of questionnaire	Likelihood of partnership offer (0–100%)		
	Case Two (above average candidate)	Case One (average candidate)	Case Three (below average candidate)
Candidate is mother for Case Two (versions 4, 6) ($n = 82$)			
Mean	78.16%	53.31%	42.47%
Median	80.00%	50.00%	40.00%
Std dev.	13.441	19.179	18.584
Candidate is not a mother for Case Two (i.e. all other arrangements) (versions 1, 2, 3 and 5) ($n = 178$)			
Mean	78.68%	52.99%	41.62%
Median	80.00%	50.00%	40.00%
Std dev.	12.659	18.840	19.473
Mann–Whitney U-Test	Z = -0.130 sig. = 0.896	Z = 0.112 Sig = 0.910	Z = 0.386 Sig = 0.700

Panel B: The impact of motherhood on perceived promotion prospects by respondents' gender ($n = 251$) and respondents' firm type ($n = 260$)

Version of questionnaire	Likelihood of partnership offer (0–100%)				
	Case Two (above average candidate)		Case Two (above average candidate)		
	Female respondents ($n = 48$)	Male respondents ($n = 203$)	Big 4 firms ($n = 78$)	Non-Big 4	
				> 10 partners ($n = 78$)	≤ 10 partners ($n = 104$)
Candidate is mother for Case Two (versions, 4, 6) ($n = 82$)					
Mean	81.33%	77.33%	80.42%	74.79%	79.68%
Median	80.00%	80.00%	82.50%	75.00%	80.00%
Std dev.	8.756	14.450	14.136	14.433	11.470
N	15	64	24	28	31
Candidate is not a mother for Case Two (i.e. all other arrangements) (versions 1, 2, 3 and 5) ($n = 178$)					
Mean	83.94%	77.27%	76.76%	81.60%	78.01%
Median	80.00%	80.00%	80.00%	80.00%	80.00%
Std dev.	8.817	13.314	10.909	11.404	14.427
N	33	139	54	50	73
Mann–Whitney	Z = -0.926	Z = 0.236	Z = 1.265	Z = -2.114	Z = 0.627
U-test	Sig = 0.354	Sig = 0.813	Sig = 0.206	Sig = 0.035	Sig = 0.531

For the comparison cases, the candidate in Cases One and Three is male and married. Significant results are highlighted in bold.

Table 5
The impact of fatherhood on perceived promotion prospects

Panel A: The impact of fatherhood on perceived promotion prospects ($n = 260$)					
Version of questionnaire	Likelihood of partnership offer (0–100%)				
	Case Two (above average candidate)	Case One (average candidate)	Case Three (below average candidate)		
Candidate is father for Case Two (versions 3, 5) ($n = 82$)					
Mean	78.78%	51.54%	39.82%		
Median	80.00%	50.00%	40.00%		
Std dev.	13.414	18.711	18.534		
Candidate is not a father for Case Two (i.e. all other arrangements) (versions 1, 2, 4 and 6) ($n = 178$)					
Mean	78.37%	53.98%	43.06%		
Median	80.00%	52.50%	45.00%		
Std dev.	12.618	19.026	19.465		
Mann–Whitney U-Test	$Z = -0.130$ sig. = 0.718	$Z = 0.109$ Sig = 0.742	$Z = 1.999$ Sig = 0.157		
Panel B: The impact of fatherhood on perceived promotion prospects by respondents' gender ($n = 251$) and firm type ($n = 260$)					
Version of questionnaire	Likelihood of partnership offer (0–100%)				
	Case Two (above average candidate)		Case Two (above average candidate)		
	Female respondents ($n = 48$)	Male respondents ($n = 203$)	Big 4 firms ($n = 78$)	Non-Big 4 > 10 partners ($n = 78$)	≤ 10 partners ($n = 104$)
Candidate is father for Case Two (versions, 3, 5) ($n = 82$)					
Mean	81.33%	77.33%	76.85%	81.94%	77.50%
Median	80.00%	80.00%	80.00%	80.00%	80.00%
Std dev.	8.756	14.450	11.193	12.157	15.652
N	15	75	27	31	36
Candidate is not a father for Case Two (i.e. all other arrangements) (versions 1, 2, 4 and 6) ($n = 178$)					
Mean	83.94%	76.87%	78.43%	77.32%	79.04%
Median	80.00%	77.50%	80.00%	75.00%	80.00%
Std dev.	8.817	13.223	12.510	13.186	12.437
N	33	128	51	47	68
Mann–Whitney U-test	$Z = -1.065$ Sig = 0.287	$Z = 0.829$ Sig = 0.407	$Z = -0.515$ Sig = 0.606	$Z = -1.690$ Sig = 0.091	$Z = 0.443$ Sig = 0.658

For the comparison cases the candidate in Cases One and Three is male and married.

suggests that the influence of stereotypical discrimination is lessening, and structural barriers and employee preferences may better explain the lack of women at the partnership level.

Unpicking the ‘real’ reasons for gender disparity is difficult for a number of reasons. First, interviewees may respond in a socially acceptable manner. Second, interviewees’ perceptions of others’ experiences are indirectly informed interpretations. Third, gender influences may be submerged, so that what may appear to be a choice may not be a free choice but one constrained by stereotypical discrimination or a gendered organisational culture. Finally, Gallhofer *et al.* (2011) recognise that structural barriers and preferences are often interwoven, and may even reinforce each other. The interview data must be viewed in light of these limitations.

5.1. Differences in promotion processes in PAFs

Interviewees were asked to describe the promotion process in their firms. Most PAFs have a process of identification of potential candidates, some form of development process and, at a later stage, assessment of the candidates. What set the Big 4 firms (six interviewees) apart from the other firms (eight partners from large non-Big 4 firms and two from smaller firms) was the formality, structure and length of the process and the development of potential partner candidates. A female Big 4 partner (NZ) described a 3–4 year process involving a counselling partner, feedback on areas to strengthen, a development centre and a partner assessment centre ‘to make sure that you are at the required standard of all the global skills and behaviours so that we’ve got consistency in terms of who is becoming a partner’.

Such a prescribed formalised process can assist in eliminating overt discrimination and making the process more transparent. Non-Big 4 PAFs with national or international affiliations engaged in shorter variations of this formalised process. The smaller the organisation and the narrower the affiliation, the less formalised the process. A UK small firm female partner stated:

There is no formal process, it’s really just done through getting to know the candidate, getting to know the Department they work in...we would certainly be encouraging them... and making sure that they are getting the experience that they want, that we want.

A key step where gender considerations could be inhibiting women’s progression is the identification of candidates. At this point, the Big 4 espoused a much more proactive stance towards encouraging women into partnership and placing them on the development track.

As a firm globally, we set a goal a few years ago of having 25 per cent of partners female. (Male, Big 4, NZ)

A number of the Big 4 partners from Australia and NZ mentioned that gaining female partners was a priority of their current CEOs. In one Big 4 firm in NZ, the Managing Partner was a woman and the partner acknowledged the

influence of this very senior woman saying this ‘sets the tone for the place... with encouragement towards more females’.

Gender balance is increasingly important. Our CEO has very much put that out there as an important objective for the firm... we’ve got to focus on it because we need more women in the partnership. (Male, Big 4, Australia)

In contrast, six of the seven large non-Big 4 firm partners and all the small firm partners made no mention at all of policies to encourage women into partnership.

5.2. Work-life preferences

Partnership development practices and proactive influence from the top of the organisation may explain why the Big 4 partners showed no discrimination against women and mothers for partnership in the experimental survey. However, the reality is that there is still gender inequity at the partnership level in all types of PAFs. This gender disparity at higher levels was acknowledged by all interviewees and reasons for this discussed. There was a consensus by all sixteen interviewees. They perceived that women exercise their preference and choose to opt out of the quest for promotion, with every partner highlighting that this was the case.

From what I see here, it is absolutely equal opportunity, there is no bias... if it’s any way it’s probably a bit the other way with encouragement towards females. But what does tend to happen is that, at some point in time in their career, women will decide to put family ahead I think it is just the family thing which I think is a natural thing. We’ve removed the barriers. (Male, Big 4, NZ)

They choose to get off the bus earlier...they have all chosen to go part time or go to somewhere easier in terms of pressures or just to be with family. It’s very much their choice. (Female, large non-Big 4, UK)

These comments therefore highlight the view that motherhood compromises career aspirations. *Prima facie*, the comments also support the preference theory – that is, most women choose to prioritise children over career and men prioritise career over family life. There are a number of caveats to this conclusion. Partners are reporting their perceptions of women’s reasons and this may not be indicative of the ‘truth’. Additionally, what partners perceive to be a free choice, may not be ‘free’ for two reasons. Firstly, comments such as ‘I think it is just the family thing which I think is a natural thing’ may indicate the presence of an existing stereotype that is the basis of covert discrimination against women in the organisation. Secondly, interviewees’ descriptions of the organisational cultures highlight the structural barriers that are in place for a mother who wants a senior career and an appropriate work/life balance. This is explored next.

5.3. Structural obstacles

Analysis of the interviews revealed several organisational expectations that create potential structural barriers to career progression to partnership. Firstly, there is the significant commitment for a full-time partner, which ranged from 50 to 60 hours a week for a Big 4 partner to 45–50 hours a week in a large non-Big 4 firm and around 40 hours/week in smaller and more provincial large non-Big 4 firms. The level of temporal commitment (working hours/week) expected of partners in the two provincial large non-Big 4 firms was lower than that expected in the metropolitan large non-Big 4 firms and was similar to that found in the smaller PAFs. This appeared to be related to the smaller size and complexity of clients and the slower “pace of life” (Garhammer, 2002) in the more rural centres. The smaller time commitment expected in these PAFs was more conducive to an active involvement in children’s lives than was found in larger and metropolitan PAFs. More partners had spouses in paid work, compared to the Big 4 and large urban non-Big 4 firm partners who required the support of non-working spouses, spouses with limited paid employment or nannies.

In addition to normal working hours, all firms expected some engagement in after-hours networking. However, there was some acceptance that some partners were more accomplished networkers than others and there was also some sharing of engagements amongst partners in the Big 4 and large non-Big 4 firms. Big 4 partners did more socialising with large clients, whereas partners from the provincial and smaller PAFs saw normal community interactions as a form of networking. Therefore, it did not intrude on their family and out-of-work life but emerged from it.

There’s a certain amount you’ve got to do... if you want a position in the firm as a leader in the community... it’s not about attending everything, but it’s about attending a certain number of the right things. (Male, Big 4, NZ)

In the provincial firm, you go and play soccer with your kids or watch the kids play rugby, standing next door to you could be the biggest orchardist... he’s there watching his boy... you can have a really good conversation and he gets to know you over the rugby season. (Male, provincial large non-Big 4, NZ)

A further expectation of partners was the presence of on-call access by clients. Kornberger *et al.* (2010) and others have all described how the discourse of an all-demanding client is used to discipline employees and garner commitment. To illustrate:

At the end of the day we’re a professional services firm. We’re at the whim of our clients...you do everything to meet your client’s expectations. (Male, Big 4, NZ)

The pressure of partners to be available to clients has been exacerbated by the easy access/instant response culture that is now so prevalent. Eleven of the interviewees from all PAF types and both genders commented on this issue:

Clients are more demanding possibly because of communication by email and such like, people expect an instant response. (Female, part-time, large metropolitan non-Big 4, UK)

Again these demands were not so extensive in the smaller and provincial large non-Big 4 PAFs.

Overall temporal demands from time in the office, networking and being on call for clients were found to be related to the type of PAF and nature of clients that the firm served. Big 4 firms' clients were typically large, significant to the business and often located in different countries and different time zones. The partners were expected to meet their demands which approximated 60 hours per week for the interviewees. Mitigating these circumstances, however, was the larger pool of partners and the investments in technology which enabled the sharing of networking and the ability to cover office absences. As Big 4 firms are more likely to offer specialist services and have some financial ability to manage the loss of a client, they also have some power to set more amenable working terms with their clients. To illustrate:

If we've got unreasonable clients, we'll either not work for them...we'll refuse to deal with them or get rid of them, or we'll tell them. (Male, Big 4, NZ)

A number of Big 4 interviewees also hinted at a change in client attitudes:

Clients are, these days...more willing to listen to that because they've got to go to ballet recitals or the soccer match or the school concert as well. We're all a bit more responsible and responsive to those sorts of life issues. (Male, Big 4, Australia)

Smaller firms and non-Big 4 firms in provincial areas served smaller local firms with less complex issues and were less vulnerable to out-of-hours work. This situation appeared to be due to a mutual understanding reached between the firm and the clients.

Most clients respect that if they're in a business that they're running from traditional business sort of hours. (Male, provincial large non-Big 4, NZ)

With good planning and good communication with the client you might well be able to organise your affairs, let them know when you're working. A lot of people do accept that actually. (Male, small firm, UK)

In contrast, the large non-Big 4 partners in metropolitan areas appeared to be situated in the middle. They had medium-sized clients, were more vulnerable to loss of clients or were looking to grow their business and reputations but had fewer partners with whom to share networking obligations and cover absences. They felt more pressured and at risk. For example, four of the five partners from the large non-Big 4 city-based PAFs mentioned terms such as 'slaving their guts out' and 'heck of a lot of pressure' when describing their working hours and conditions. This may explain why partners from these PAFs displayed stereotypical discrimination in the survey experiment. It is possible

that their view of female partners as less committed to the workplace, might have lead them to perceive additional difficulties and risks for their firms.

Good client relationships [are].. absolutely crucial... if you go off on annual leave, you have to make sure that your clients are being properly looked after before you go...[partners] make sure that they have delegated and briefed, informed, communicated, and they take their Blackberries with them. Their professional lives will rise or fall depending on how they look after those clients...we've got some very significant clients who we've acquired because of our client service and we've got to look after [them]. If you've got a significant corporate client for whom things are happening all the time, they need you. (Female, large non-Big 4, UK)

There was also one large non-Big 4 firm partner who expressed the view that his type of clients would not like female partners.

I have certainly had clients that wouldn't want to deal with a woman...They would probably be in their 50's or 60's. Our client base is predominantly business/owner managed and it must be 90 per cent male and 10 per cent female...From a service point of view they would rather deal with a bloke than a female. (Male, large non-Big 4, UK)

5.4. *Constrained work-life choices*

Structural constraints such as expected working hours, networking obligations and types of clients make it difficult for anyone wishing to play an active role in their children's lives and maintain a senior career. What is characterised as 'women's choice' may instead be a practical reaction to the obstacles that women expect when managing parenthood in a senior position.

We've got a lot of females that get to a certain level and they make the decision that they don't want to progress because they want to have a family and don't want to try and juggle both. (Female, Big 4, NZ)

Women appear to end up compromising in one way or another.

How I managed it was by only having one child....the more kids you have, the more often they are sick, the more events you have to go to. So I just had the one, that was my compromise... if I had ended up with three kids, I wouldn't be a partner and I'd probably be working 3 days a week or 4 days a week. (Female, metropolitan large non-Big 4, UK)

This partner's comment emphasises the compromise that needs to be made under current organisational arrangements, but also hints at the need for structural change to accommodate motherhood. Such change includes the acceptance and valuing of part-time partnerships.

Half of the interviewees mentioned the use of part-time work at lower levels and all were comfortable with it, but admitted that part-time work to accommodate family often resulted in a career slow-down. However, there was a marked divergence in opinion by interviewed partners over the viability of

part-time partnerships during the key years of partnership and child-caring (30–50 years old). Such divergence reflects the observation by Brown (2010, p. 490) that ‘family-friendly policies are not working’ and ‘will not work unless embedded in corporate culture and followed by senior management’. Brown (2010, p.483) suggests that firms should consider ‘the possibilities and opportunities that technology and the changing workplace model could afford’.

Steps towards embracing alternative models of higher level work were evident in Big 4 firms and smaller provincial firms. The Big 4 firm partners mentioned several reasons for this development. Firstly, the directive to encourage more women partners has seen a policy implementation allowing part-time partnerships. Secondly, the sheer numbers of staff employed mean that the risk associated with a part-time partner is lowered, as resources are available to cover an absence of a partner from the office and the Human Resources department can deal with staffing issues.

It’s easier when you’ve got more people...if you’ve got 10 people covering for one person’s absence it’s easier than a smaller office when one is off. (Female, Big 4, UK)

Technological connectivity has also enhanced the ability to work from home and meet client demands, which could be part of a flexible part-time arrangement.

My phone number was diverting through to my mobile...Most of them [clients] actually didn’t actually have a clue that I wasn’t in the office. (Female, Big 4, NZ)

Finally, the Big 4 environment offers a greater scope for specialisation and niche opportunities that more readily accommodate women who do not want to cater for the demands of clients (part-time or full-time), as illustrated by the following comments:

Not all our partners are client serving, some, like the head of HR and the head of marketing are not external client serving ... if you are in a client servicing area... you are dependent on the demands of your clients. (Male, Big 4, Australia)

Because I’m not a line partner, I’m not doing networking. (Female, Big 4, UK)

Although a structural change that accepts part-time partnership is apparent in Big 4 PAFs, there is some evidence that in reality, complete engagement with the concept has not yet been achieved. Most of the Big 4 partners thought that a three-day week was the absolute minimum to be a successful partner and that flexibility to be called into the office or stay later at the office or be contactable outside designated hours was essential. This requirement for additional hours erodes the meaning of ‘part-time’ and becomes difficult for those with family responsibilities.

I’ve made the decision that full-time’s actually easier [than part-time] and if I find gaps in my diary where I can take a Friday off then I will do it that way...[Part-timers] end up working almost a full-time day and...not recognised for it. (Female, Big 4, NZ)

Thus, the Big 4 firms have policies and precedents for part-time partnership but in reality there is still a large time commitment expected that impinges on family time. A UK female Big 4 partner observed that part-time partnerships are ‘still very much a small minority’.

Smaller and more provincial non-Big 4 PAFs also provide some limited evidence of part-time partnerships and their acceptability as a valued senior position. These partnerships are sometimes related to a more restricted choice of candidates and smaller clients who are not so demanding in terms of immediacy of reply. These firms are more focussed on providing a lifestyle practice fostering high client service but with an emphasis on family and community involvement. Partners will cover for each other.

We want to be able to do the sports coaching or go and be girl guide or boy scout leaders and those sort of things. At partner level we expect to be able to go and do that, if that’s where we do have an interest. (Male, provincial large non-Big 4, NZ)

In contrast, the large non-Big 4 firms in larger cities, once again, appear to be caught in the middle. Partners from these PAFs face pressures to attract larger clients, which contributes to discourse of the ‘demanding client’ and perceptions of the lack of resources (particularly other partners) to cover absences due to part-time partnership.

We can’t have...part-time partners, three day a week people. You’ve got to be full-time committed or it doesn’t work. (Male, large-non Big 4, Australia)

Clients don’t expect a part-time service. Therefore, if something happens when the part-time person isn’t here then where does that fall back on? It falls back on the other full time partners. (Male, metropolitan large non-Big 4, UK)

It was evident from the interviews that blaming of client demands is pervasive in these firms. Alternatives such as educating clients and giving senior managers more client responsibility were not suggested. Accordingly, partners from large city-based non-Big 4 firms were more negative to women in partnership as they stereotypically associated women with decreased commitment and availability. The perceived pressures from clients combined with constrained partnership resources means that any decrease in availability (either as a part-time partner or out-of-office time) would be viewed negatively and be an unwarranted risk for the firm. This result accords with the results of the experimental questionnaire. To illustrate these perceptions:

Commercially the safer option is the male, it’s probably a terrible thing to say. (Male, metropolitan large non-Big 4, UK)

If you have two people sitting there, one who is female and thinking about having a family and one is a bloke, absolutely equal skills, you would always go for the bloke because being a partner is all about relationships and dealing with your clients and being there and able to help but if somebody is having to take time off then someone else has to deal with the client. (Male, metropolitan large non-Big 4, UK)

6. Conclusion

This multi-method study has three main findings. First, the path to partnership for women in metropolitan large non-Big 4 PAFs is very difficult due to overt traditional gender stereotypical discrimination and structural barriers in these organisations. These firms were either trying to grow or maintain their businesses on the basis of exemplary client service, but had fewer partners (than in Big 4 firms) or trusted senior staff with whom to share networking obligations and cover absences. Partners were either unable or less willing to control the demands and expectations of the current competitive environment and therefore perceived women to be a greater risk than did the partners in the other PAFs. They associated female employees with absence for parenting responsibilities. As they did not necessarily have the partner pool in which to redistribute client demands if a female partner was unavailable, the partners perceived a significant problem in covering such absences. This situation resulted in discrimination towards female partnership candidates and precluded (in the eyes of current partners) structural accommodations such as part-time partnership or delegation to other senior team members.

Second, the results suggest that the Big 4, provincial and small PAFs no longer practise overt discrimination against strong women candidates at the partnership decision point. The reasons for this depended on the firm context. The Big 4 firms have formal policies, practices and development programmes designed to eliminate stereotypical discrimination and to promote women into partnership. It appears that education and these policies have modified stereotypes and have encouraged their partners to think more progressively about gender (Whiting, 2012). On the other hand, the provincial and small firms have more accommodating workplaces due to a lifestyle focus and having clients with less complex accounting issues, so that partnership candidates of both gender and with parenting responsibilities would be perceived as suitable. Interestingly, we found evidence that, contrary to previous literature (Friedman and Greenhaus, 2000), the identification of fatherhood did not improve promotion ratings across all firm types.

Despite these promising results, gender disparity is still evident at the top level of all types of PAFs (Dambrin and Lambert, 2008). The third finding from this study was the entwinement of organisational barriers and ‘women’s choice’ as explanations for the lack of women partners. Invariably, partners’ perceptions were that women ‘chose’ to prioritise family responsibilities over work commitment. However, in doing so, the partners may have failed to recognise the obstacles that are presented to competent women. As a partner, commitment to the firm and its clients is expected, but the requisite commitment differed by type of firm. The smaller and more provincial PAFs have a lower level of expected commitment, less demanding clients and an emphasis on work-life culture which all create an environment that is more hospitable to mothers and also many fathers. However, it appears that the

expected and exhibited work commitment of partners in Big 4 and large non-Big 4 firms is perceived by many women to be incompatible with the responsibilities of active parenthood (Lyonette and Crompton, 2008) and they opt out from potential partnership by embarking on part-time work at a lower level (Gammie *et al.*, 2007).

The Big 4 have instigated processes to attempt to remedy this situation (Crompton and Lyonette, 2005). They offer policy support, part-time partnerships, sharing of networking responsibilities, remote access to the office and clients and education of clients. The use of technology and other staffing resources enables some flexibility and reduction in contact hours, with some adoption of part-time partnerships. Even so, the normalised expectation of elevated availability of and commitment from a partner, in conjunction with the demands of family life (Anderson *et al.*, 2010), is still a significant deterrent to potential and actual mothers. Therefore, they are forced to ‘choose’ to opt out totally or to reduce hours below that expected of a part-time partner, thereby relinquishing any aspirations of partnership. Even in the small and provincial PAFs with their less onerous working hours and communitarian approach, the structural barriers still make it difficult or unattractive to combine partnership with family responsibilities.

In summary, in contexts that are perceived as less competitive (small or provincial PAFs) or more resource rich (Big 4), traditional stereotypical discrimination against women at the partnership decision point is diminishing and stereotypes are being progressively modified. However, the absence of women at the partnership table is still evident primarily due to a complex interaction of organisational structural obstacles and women’s choices (Galloher *et al.*, 2011). As this study was based on the decisions and perceptions of those already at partner level, limitations in its results suggest the need for further research at the level just below partnership, to explore potential partnership candidates’ career and personal life considerations and perceptions of partnership. What is evident, however, is that the relative percentage of males to females in the profession, means all PAFs should not be complacent about their ability to attract future partners. With more women in the profession, firms should be seriously considering their expectations of individual partners’ availability and how partners might be supported in their role.

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