Paper#: K132

Work-Lifestyle Choices in Professional Accountancy Firms: The Road to Partnership

Elizabeth Gammie

Aberdeen Business School, Robert Gordon University, Aberdeen, Scotland, United Kingdom e.gammie@rgu.ac.uk

Kathleen Herbohn

UQ Business School, The University of Queensland, St Lucia Qld 4072 Australia k.herbohn@business.uq.edu.au

Rosalind Whiting

Department of Accountancy and Finance, University of Otago, Dunedin, New Zealand. r.whiting@otago.ac.nz

ABSTRACT

Using equality feminism and difference feminism, this study investigates the career-lifestyle choices of women accountants, particularly around pregnancy and motherhood, as an explanation for their under-representation within partnership tables of large professional accountancy firms. Data are collected from 14 semi-structured interviews with partners (as those in power), and 16 semi-structured interviews with female senior managers and directors (as potential partnership candidates) in firms located in the United Kingdom, Australia and New Zealand. We find evidence that through their career choices, women articulate distinct preferences regarding the prioritisation of work and family activities consistent with Hakim's (2000, 2004, 2006, 2008) work-centred, adaptive and home-centred preferences types. Specifically, women at senior manager and director levels exercise personal choice in staying on the partnership track (dominated by work-centred women), or moving to the 'mummy track' (dominated by adaptive women). In part, this finding assists in explaining the vertical segregation of women at partner level. However, while authentic choice may lead adaptive women to the 'mummy track', a consequence is their potential exclusion from partnership due to structural constraints surrounding such family friendly policies. Whilst it is confronting to suggest that family friendly policies do not result in gender equality at the partnership level, in a similar vein to Gallhofer et al. (2011), our analysis suggests that such policies empower women to achieve an adaptive work-lifestyle balance if they so desire.

Keywords: work-lifestyle balance, partner, women, preference theory, feminism.