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Convenient Fictions and Inconvenient Truths:
The role of paradox in understanding female career progression within leading UK accountancy firms

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Abstract

This paper examines paradox as a means to understand variations in female career progression within and between three leading accountancy firms in the UK. Over the past twenty years, a number of studies have examined first the macro and more recently the micro-practices that structure gender domination in the accountancy profession. These studies have emphasised continuity in gender relations at the expense of change, a tendency that may stem from viewing accountancy firms as relatively homogeneous entities. Focusing on the role of language, we report here on a cross-case and within-case analysis across our three case study firms, comprising forty-three in-depth interviews. We show that organizational members at each firm hold three narratives in a state of dialogic tension with regard to gender equality, namely the *business case*, the *moral case* and the *client service ethic.* A key contribution of our paper is to examine how conflicts and contradictions between these stories are differently negotiated and managed by interviewees at the three firms, a process which leads to both continuity *and* change. Based on this analysis we argue that though the business case for gender equality has proved controversial within the academic literature, when used effectively it becomes an essential narrative resource for organizations seeking to improve female career progression. We describe the implications of these findings for theory and practice.

Introduction

This paper examines paradox as a means to understand different rates of female career progression to partner within and between three leading accountancy firms in the UK. This is a sector in which women remain under-represented at senior levels, despite being increasingly well represented at entry level compared to their male peers (Anderson-Gough, 2005; Kornberger, Carter and Ross-Smith, 2010; Czarniawska, 2008). Over the past decade, diversity and inclusion (D&I) policies have been introduced as the primary tool to improve female career progression across the profession, with a particular emphasis on alternative working patterns such as flexible work (Johnson, Lowe and Reckers, 2008). As a voluntary approach to the promotion of equality, D&I compares to the previous dominant approach, equal opportunities, which is enshrined within legislation and is based upon the same treatment of differently placed groups (Tomei, 2003). In contrast, the diversity approach suggests that, by treating differently placed people as though they are the same, it is possible to reproduce rather than reduce disadvantage. As such, from a diversity perspective it is argued that individual difference should be recognised and rewarded within organizational policy (Kirton and Greene, 2005). However, although D&I has been introduced partly in response to the perceived failures of equal opportunities, to date it has arguably not been effective in delivering more equal representation of women at senior levels within the workplace (Hoque and Noon, 2004).

Many scholars of equality, diversity and inclusion have associated the limited impact of D&I agendas to failures of the *business case* (Noon, 2007, 2010). The business case suggests that organizations that recognise and reward gender difference will

experience commercial benefits, including the attraction and retention of female talent, an improved capacity to innovate, and the ability to respond to the requirements of a diverse client base (Kandola and Fullerton, 1998; Kirton and Greene, 2005). This commercial rationale has been enthusiastically adopted by many practitioners, yet is treated as controversial within the academic literature (Prasad, 1997). Numerous studies have shown that the business case for D&I is highly contingent, with its appeal to employers depending on factors such as the economic backdrop, the labour market composition, and the competitive strategy pursued by an organization (Liff and Cameron, 1997; Dickens, 1999; Kersten, 2000). These findings have led many scholars to conclude that the *moral case,* historically the main motivation for UK equal opportunities legislation, is the only meaningful and stable basis for action on equality (Noon, 2007; Wilkins, 2007). From this perspective, employment inequalities are the result of unfair and unjust processes, which employers have a social duty to reverse (Kirton and Greene, 2005).

Despite persistent male domination at the top of the profession, gender equality and diversity has generally been under-researched within the accountancy sector, compared to peer group professions including medicine and the law (Anderson-Gough, 2005). A range of macro studies do now exist examining subjects such as the history of accountancy, including processes of female marginalisation and exclusion, and the effects of family ties and sex-role stereotypes on career progression in audit firms (Kirkham & Loft, 1993; Lehman, 1990, 1992; Lehman & Tinker, 1987; Matthews and Pirie, 2001; Anderson, Johnson and Reckers, 1994; Maupin & Lehman, 1994). Relatively few studies examine the subject of gender relations within accountancy firms, and particularly micro-organizational practices

which structure gender domination in this arena. However those studies which do exist suggest that both the business and moral case for gender equality and diversity are specifically undermined by a strong *client service ethic* in accounting firms*.* Anderson-Gough et al (2000; 2005) have made an important contribution to the study of professional socialisation and gender domination in the accountancy profession. They describe the client service ethic as a discursive fiction justifying the necessity for employees to work long hours and display total commitment, practices which are more accurately positioned as helping to enhance partner's profitability. Anderson-Gough et al (2005) argue that language plays a key role here, with the client used as a discursive motif to justify many issues, including a lack of fit between part-time working and effective client service.

Building on this analysis, Kornberger et al (2010) have made an important contribution to this literature, in their examination of a flexible work programme in the offices of a Big Four firm in Australia. They argue that the business case for equality and diversity is ineffective in comparison to the client service ethic and that accountancy firms have abandoned ethics in favour of an exclusive focus on profit. This point echoes the argument posited by Hanlon (1994) who traces a more general decline of the public service ethic within accountancy firms, in favour of commercial concerns. Kornberger et al (2010) draw on a variety of concepts to suggest that a thorough change to the discursive practices within an organization is essential in order to achieve positive change in gender relations, defined as a more equal balance between men and women at the top of the organization. This process, they argue, will involve displacing dominant stories including the client service ethic with a different set of alternative stories, a strategy deemed potentially effective given the

posited relationship between the language used in an organization and the effectiveness of change initiatives. However, a range of scholars have confirmed that organizational change is difficult to achieve and the precise role that stories might play in this process is not certain (Schein, 2010). Some studies have suggested that complex, ambiguous and contradictory demands exerted on managers as a result of change efforts can lead to paralysis and indecision (Smircich & Morgan, 1982; Louis, 1980; Pfeffer, 1981). Others argue that such paradox is an inescapable part of organizational life but that tensions between conflicting stories do not prevent, and may even enable, action (Weick, 1995; Czarniawska, 1998).

The studies cited above provide important insights into both the macro and micro practices through which gender relations in accountancy firms are reproduced (Anderson-Gough et al, 2005). However, in our paper we argue that previous studies have paid insufficient attention to the productive potential of paradox in this context. Whilst recognising that different members may construct different stories about gender equality and female career progression, previous studies have assumed that the client service ethic remains dominant, almost entirely at the expense of other organizational narratives (Kornberger et al, 2010). This conclusion leads to a possible over-emphasis on continuity rather than change, a focus which may also stem from the central aim of these studies, which is often to understand how and why organizational members resist equality efforts, rather than how individual and collective agency is employed, consciously or otherwise, in order to improve female career progression (Johnson et al, 2008). Previous studies have also tended to approach single or dual-sites, and treat even large, complex 'Big Four' firms as though they are relatively homogenous entities (Anderson-Gough et al, 2005). This is

problematic since in fact, these firms comprise numerous sub-cultures, which are delineated and defined in part by the differing nature of the work and the client base.

In contrast, in our paper we report on a cross-case and within-case qualitative study of three leading accountancy firms, which have different rates of female career progression. We focus explicitly on these differences and argue that this comparative approach enables us to move the debate towards a better understanding of the discursive and structural factors which facilitate improved career progression for women. We focus on the diversity of narratives about equality, diversity and inclusion which, paradoxically, can co-exist in a single organization. The key contribution of our paper is to examine how conflicts and contradictions between the *business case*, the *moral case* and the *client service ethic* are differently negotiated and managed by members of the three firms a process which, mediated by structural and contextual factors, leads to both continuity *and* change. Our study demonstrates how organizational members hold these narratives in various degrees of tension, such that sometimes they are constructed as mutually exclusive and sometimes as simultaneously true, with the latter scenario most likely to lead to more progressive outcomes for women. This is achieved partly by legitimising key policy interventions such as flexible work which facilitate female career progression, but also by providing an environment in which this is seen as an important organizational goal, from both a commercial and a moral perspective.

Our findings also suggest that there may therefore be a role for the business case for gender equality, despite its controversial nature within the academic literature (Dickens, 1994, 1994; Noon, 2007, 2010). Using paradox as a theoretical and

empirical framework, we also suggest that the business case represents both *an inconvenient truth* and a *convenient fiction*. The inconvenient truth is that no matter how enthusiastically it is employed by practitioners, the business case is not sufficient to fundamentally undermine the client service ethic or thoroughly transform workplace practices. Yet the business case is also a convenient fiction because it acts as an important narrative resource in order to facilitate improved career progression for women.

The remainder of this article is divided into four main sections. First, we review the literature on narratives and paradox in relation to organizations, particularly as these themes relate to gender, diversity and equality in the UK's accountancy sector. Second, we provide details of our methodology. Third, we describe and analyse our findings. In this section, we start by *identifying paradox*. We show how interviewees employ the client service ethic, the business case and the moral case for gender equality as pre-existing narrative resources and that these exist as concurrent and sometimes competing stories. Next, we compare the three case study firms and focus on *working through paradox* to show how dialogue between institutionalised narratives provides a foundation for actionable knowledge. Last, we conduct a within-case analysis in order to *contextualise paradox,* and show how the process of negotiation between different positions is mediated by material and contextual factors, of which the nature of the work is arguably the most important. In the final section of the paper, we conclude with a discussion of the theoretical and policy implications originating in our argument.

Theoretical context

We begin by describing how narratives around gender equality have been theorised in previous studies of diversity and inclusion. Next, we describe previous studies of diversity and inclusion within UK accountancy firms, including the posited dominance of a strong client service ethic within this sector. Finally, we examine narratives in organizational life, including the role of ambiguity, paradox and power.

Discourse, diversity and the 'Iron Cage'

During the past ten years, diversity and inclusion has been introduced within many western workplaces as a human resource management strategy, in an attempt to bring about positive improvements in gender equality. Diversity is a voluntary approach which is closely associated with the 'business case' for equality, diversity and inclusion. The business case suggests that organizations implementing diversity policy will experience benefits including: improved talent attraction and retention, improved creativity, and improved responsiveness to the demands of a diverse client base (Kirton and Greene, 2005; Cox and Blake, 1991; Ely and Thomas, 2001). Diversity and inclusion differs from the previous dominant approach, equal opportunities, which is enshrined within legislation and is generally understood in relation to social justice. From the equal opportunities perspective, employment inequalities are the result of unfair and unjust processes, which employers have a social duty to reverse, predominantly through same treatment of differently place individuals and groups (Kirton and Greene, 2005). However, critics argue that this focus ignores the fact that people are differently endowed with human and social capital as a consequence of pre-market discrimination (Liff and Wajcman, 1996). This perspective highlights a central paradox, that in order to achieve more equal

outcomes, it is necessary to treat differently placed individuals, differently (Tomei, 2003).

The UK's 'new Labour' administration (1997-2007), introduced a number of legislative and regulatory changes in support of flexible work. These included the 'right to request' flexible work for parents of all children of school age, and fit with a diversity agenda aimed at recognising the different needs of individuals with caring responsibilities and responding appropriately. However, these policies are also paradoxical since they are also aimed at reducing male and female difference, by making both mothers and fathers responsible for market work and care work. Flexible work is therefore promoted as something that affects everyone in society, not just women (Ransome, 2007). In turn, this gender neutral strategy aims to reconcile the dualism between the public and the private sphere by equalising the responsibility of men and women in both. In order to advance the case for flexible work advocates adopt the language of the business case and utilize terms such as "choice", "flexibility" and "work-life balance" as a means to put work-life issues into the mainstream of organizational policy (Kandola and Fullerton, 1998). In this respect, the diversity approach is said to differ from earlier discourses of equal opportunities, which positioned alternative working patterns in relation to social justice and used language such as "positive discrimination" and "family-friendly" policies (Smithson, Lewis, Cooper, & Dyer, 2004).

A range of studies have confirmed that the ways in which organizations 'talk' about diversity, and access other institutional conversations about it, are important elements of the process of implementation (Prasad and Prasad, 2011: 64). It is

though questionable whether this discursive repositioning of the diversity agenda has been successful in facilitating more equal outcomes for otherwise disadvantaged groups including women. Considerable attention and controversy has been directed at the 'business case' for diversity and inclusion. Whilst the business case has been enthusiastically adopted by practitioners, its benefits have yet to be determined (Kandola, 2009). Litvin focuses on the discursive failures of the diversity agenda and employs new institutionalism alongside narrative analysis to describe the construction of the business case as a cognitive 'iron cage' (DiMaggio and Powell, 1991). Litvin (2002) argues that coercive, mimetic and normative isomorphism operate together to institutionalise the business case for diversity. Used in this way, the business case narrows the options available to those seeking to change the status quo, leading to homogenized and ritualized organizational responses defined only by the commercial agenda, and forestalling alternative action with respect to equality.

Litvin's (2002) approach coincides with an interpretation by Kersten (2000) which suggests that the diversity agenda seeks to obscure real inequities, in favour of a rhetoric of equality. Kersten (2000) argues that rather than creating dialogue around meaningful organizational change which might enhance female career progression, diversity management averts claims around public accountability and moral behaviour, and enables these organizations to re-assert their independence and autonomy. A range of theorists argue that the moral case is the only meaningful route towards transformational organisational change. This, they argue, is less contingent than the business case and more consistent as a means to drive commitment to actions that will recognise historic disadvantage suffered by certain groups, and bring

about positive change (Wilkins, 2008). Yet in an influential article, Noon (2007) argues that not only is the business case "fatally flawed" but that it has thoroughly displaced the moral case as a meaningful organizational discourse with regard to equality and diversity.

An alternative view links the moral case with the business case (Kandola, 2009). For example, organizations which attach greater importance to valuing workforce diversity and promoting equality may improve their corporate reputation, thus linking equality and diversity to corporate social responsibility (Dickens, 1994). The business case is arguably also evident in relation to liberal equal opportunities, since organizations may be subject to significant costs when anti-discrimination legislation is breached. Though framed as quite different in theory and sometimes in practice, in fact the dividing line between what constitutes a policy based on sameness and one that can be classified as uniquely diversity-led is not clear (Copeland, 1988). Research suggests that there is currently no great impetus from within organizations to adopt an either/or approach to sameness and difference, and that often human resource managers and diversity practitioners do not recognise any clear dualism in this respect. For example, Liff and Wajcman (1996) suggest that an examination of how organisations are already combining sameness and difference may help to illuminate viable routes towards transformative politics in the workplace, by acknowledging that at times more progressive outcomes may be achieved by treating people differently and at others by treating them the same (Barmes and Ashtiany, 2003).

The client service ethic in the accountancy sector

The question of the primacy of ethics over the business case has been taken up by Kornberger et al (2010), in their study of a flexible working initiative at a 'Big Four' accountancy in Australia. Kornberger et al (2010) show that the explicit commitment to change with regard to gender equality from the firm's senior management was undermined by mundane, everyday micro-practices within the organization which maintain the status quo of male domination. The impetus to change was explicitly framed by the organization's leaders in relation to Meyerson and Kolb's 'dual agenda' (2000). This concept aims to transcend the apparent dualism between the business case for diversity and the moral case for gender equality, by analysing the effectiveness of organizational processes whilst also highlighting their gendered nature and therefore making organizations more effective *and* more equitable (Meyerson and Kolb, 2000).

Kornberger et al (2010) describe how this dual agenda was put into practice via a flexible work initiative. This was designed to improve the retention and progression of talented women, with organizational leaders and managers positing a clear, causal link between this objective and improved organizational performance. In practice, this initiative was subtly subverted and undermined so that the introduction of flexible work reinforced rather than challenged the status quo at the firm. Thus, the firm's CEO presented the flexible working initiative as a gender neutral arrangement whereby every employee could decide his or her own level of commitment and negotiate their own workload. Yet in making this assertion, the CEO's comments were disconnected from the organizational reality. Though well intentioned, the flexible working policy foundered on 'the pre-existing realities of the organization,

which privileged the discourse of the hegemonic client and the associated need for visibility over flexibility' (Kornberger et al, 2010: 788).

Kornberger et al (2010: 789) conclude that a more thorough change in the discursive practices of an organization is 'a necessary precondition' in order to achieve a more dramatic improvement in gender relations. Critically however, whilst referring to the paradoxical effects of the gender initiative at their case study firm, their article does not explain how this discursive repositioning might take place, or investigate the precise relationship between words and action (Kersten, 2000). In their study within accountancy and financial services Smithson and Stokoe (2005) found that, despite the increasingly gender neutral language employed by official discourses around flexible work, participants' consistently reformulated debates in terms of gendered explanations and assumptions. Using gender neutral language did not enable more men to 'do' flexible working, and the use of de-gendered terms did not change a general pattern where talk about flexible work became talk about women. The authors conclude that, whilst using gender neutral terms may be an essential step towards changing organisational culture, 'the effect of these changes is negligible without far wider cultural changes within organisations and wider society' (165).

A series of earlier studies have also focused on language when examining the socialisation of trainee accountants within 'Big Six' firms (Anderson-Gough et al, 2000; 2001; 2005). Anderson-Gough et al (2000) found that 'the name of the client' is dominant in trainees' organizational sensemaking, though this is mediated through discursive practices *within* the firm, rather than as a result of the encounter *between* trainees and clients. The client is therefore said to act as a powerful representation

which justifies the necessity for trainees and their managers to work long hours and display total commitment, practices that in reality are more accurately positioned as helping to enhance profitability on behalf of the firm's partners. This analysis, which has a strong focus on temporal organization within accountancy firms, is supported by Coffey's (1994) study of how an accountancy firm and its graduate employees use time as both an organizing device and as a mechanism for ensuring and demonstrating commitment. Most recently, Alvehus and Spicer (2012) describe the dominance of time as a mechanism of control within a Swedish accountancy, suggesting that billable hours are invested by junior staff in the hope of a future pay-off, leading again to long hours and a perceived requirement for total commitment.

Narratives, paradox and power

Though the studies cited above raise the possibility of change, they generally conclude that discursive practices within accountancy firms mean that continuity is a more typical outcome for organizations engaged in diversity practice. The significance of discourse and in particular of narratives in the study of organizational culture has become widely recognised in recent years, with some authors considering narratives as the basic organizing principle of human cognition (Boland and Tenkasi, 1995). Narratives are considered by management scholars as an important medium for capturing the taken-for-granted, everyday nature of organizational knowledge with the power of the narrative as both an interpretive and discursive tool its role as a provider of order, or at least the appearance of order, in relation to complex and ambiguous events (Polkinghorne, 1988; Litvin, 2002). Narratives are said to act not as reports of objective reality, but as interpretations based on a set of assumptions, preferences and interests. In this respect, narratives

are an *invention* rather than a true reflection of order (O'Connor, 1996). Through repetition, the events in a story and the linkages between them, become taken-for-granted by members of the culture, and the division between fiction and reality is blurred to the point where a narrative event becomes "real" if it's retold enough times (Mumby, 1987). As such, Mumby (1987: 118) refers to an organizational narrative as 'a material social practice by means of which ideological meaning formations are produced, maintained and reproduced.'

When organizations are in the midst of change or are seeking to implement change the process of invention becomes particularly important and challenging for managers. Change can trigger intensive cognitive disorder for managers. Where events and expectations are uncertain or ambiguous, change may spur confusion, anxiety and stress that can impede or even prevent effective decision-making (Luscher & Lewis, 2008; Smirchich & Morgan, 1982). Complexity is particularly increased when work demands shift, multiply or perhaps conflict, and when managers are required to deal with and reduce intense equivocality (Putnam, 1989). In this context, it is said that leaders must communicate their understandings of what has taken place, or what is expected, in a way that provides others within the organization with a 'workable certainty' (Luscher & Lewis, 2008). During this process, plausibility is generally more important than reaching an uncontested truth, in constructing a narrative that 'makes sense' and therefore acts as a springboard to action (Weick, Sutcliffe and Obstfeld, 2005).

Recent attention to the 'fragmented organization' has underlined the organization as a site of multiple communities that each make meaning (Boland and Tenkasi, 1995).

Whilst no one construction of reality is universally accepted throughout an organization, different members may define the organization in different ways and meaning is constantly constructed through the juxtaposition of competing and perhaps paradoxical views (Hopkinson, 2003). Paradox is defined by Ford and Backoff as 'some thing' that is constructed by individuals when oppositional tendencies are brought into recognizable proximity through reflection or interaction (1988: 89). Paradoxical tensions should be seen as distinctive because, unlike for example dilemmas and either/or choices, paradoxes are socially constructed polarities that mask the simultaneity of conflicting truths. According to this definition, paradox signifies not two opposing poles, but two sides of the same coin, with the key characteristic being the simultaneous presence of contradictory, even mutually exclusive elements (Lewis, 2000; Quinn and Cameron, 1998). Critically, paradoxes are important because they reflect the underlying tensions that generate and energize organizational change (Ford and Backoff, 1988: 82).

Czarniawska (1998) argues that individuals wishing to 'do the right thing' and operate effectively use stories as a means to reconcile equivalent positions. Other theorists have argued that in order to understand the role of paradox in organizational life, it helps to see organizations as dialogic (Watson, 1995). Mumby (2005) points to a tendency across critical organization studies to have adopted an implicit binary opposition whereby a dominant pole is used as a way to frame and marginalize its opposite. In contrast, he underlines that human social order is premised on 'tensions and contradictions which underlie apparent cohesion' and which, critically, 'point to potential social change and transformation' (Mumby, 2005: 22). Tensions are not necessarily resolvable because meaning within organizations and in life is never final

or complete (Hopkinson, 2003; Weick, 1995). Nevertheless, the *process* of negotiation between seemingly contradictory positions can play an important role in shaping workplace practices and facilitating change (Mumby, 2005; Habermas & Habermas, 1992; Kersten, 2000). Put another way, as language constructs our reality, change is a linguistic accomplishment that emerges from what may be fragmented and competing organizational discourses (Brown and Humphreys, 2003).

In our study, we theorise the *client service ethic*, the *business case* and the *moral case* as pre-existing resources at the disposal of organizational members in relation to debates around gender equality, and argue that these exist in a state of dialogic tension. We show that whilst these tensions can inhibit change, when managed effectively, they can also encourage change and enable organizational members to challenge polarities and live with paradox. However, this process does not take place in discourse alone but is also mediated by specific contextual factors, including the nature of the work. In considering these findings, we aim to overcome the dualistic approach found in previous approaches to gender equality within the accountancy sector and the workplace more generally, in which a focus on similarity between organizations and on continuity in gender relations at the institutional level masks important differences within and between organizations, where changes are in fact taking place. Previous studies have identified the client service ethic as the dominant narrative yet, whilst arguing that this should be displaced in order to challenge existing gender relations, have stopped short of demonstrating how this process might be achieved (Kornberger et al, 2010). The key contribution of our study is to examine in practice one mechanism through which this process takes place, namely the juxtaposition of competing narratives, and show how paradox can advance as

well as inhibit female career progression. Before discussing these issues in further detail, we describe our methodology below.

Methodology

The research reported in this paper formed part of a wider study looking at the implementation of diversity and inclusion agendas across the professional services sector. A core objective of the study was to discover why diversity and inclusion programmes relating to gender had not succeeded in providing more equal representation for women at senior levels within professional service firms (PSFs). The names of the three firms and participants have been changed in order to protect confidentiality, and they are identified here as Star Accounting, Moon Accounting and Planet Accounting. All three are within the top six accountancies in the UK by turnover and two are members of the 'Big Four.' Revealing the precise percentage of female partners at each organization would compromise their anonymity and confidentiality, although on average they have fourteen per cent female partners. Star Accounting has the highest percentage of female partners amongst the case study firms, Moon Accounting the second highest and Planet Accounting the least, with a difference of more than eight percentage points between Star Accounting and Planet Accounting. The percentage of female partners has stayed static at Moon Accounting during the past five years, risen at Star Accounting and declined at Planet Accounting during the same period.

The three firms were selected on the basis of these differences, but in most other respects they are broadly comparable. The business model of the three case study firms is similar, comprising a mix of assurance (audit), alongside financial services,

tax advice and advisory work (management consultancy). All are actively engaged in programmes to improve diversity and inclusion, with a particular focus on gender. Each firm has identified similar challenges which they believe contributes to limited career progression for their female professional staff, of which not the only but arguably the most important is how to reconcile work and life in a client-facing service-led organization. In response, whilst aiming to differentiate their brands partly on this basis, all three firms have introduced broadly similar solutions, of which the most important is 'flexible work'. Within the academic and HR policy literature, flexible work is typically defined as any working pattern which is adapted to suit the needs of the individual (Johnson et al, 2006). This may or may not involve a reduction from full-time hours. At the three case study firms, a wide variety of options are now available, including shorter working weeks, home-working, job share, unpaid leave, annualised days, career breaks, additional holiday purchase and adjustments to the start and finish times of the working day. Figures were sought from each firm which would detail the uptake and adoption of flexible work amongst all staff, particularly partners, but these were not available. Representatives at both Moon and Star Accounting suggested that such figures would in any case prove misleading on the basis that numerous employees had adopted flexible working patterns on an informal basis but would not be included in official figures. However, they did confirm that partners were permitted to adopt flexible work patterns, including reduced hours, and that numerous partners had done so. At the time of the research, Planet Accounting had no partners on a formal flexible work contract.

Data collection

A total of fifty-two interviews were conducted at the three accountancy firms, of which forty-three included a discussion of gender equality and flexible working practices. Interviewees comprised senior managers, directors and partners at each firm, comprising eleven at Moon Accounting, and sixteen each at Planet and Star Accounting. At each firm, specific responsibility for devising and implementing the diversity and inclusion agenda is awarded to an experienced partner, with the title of 'head of diversity and inclusion', or similar. This role is in addition to his or her main duties. He or she reports to the firm's Senior or Managing Partner in this role, and is in charge of a diversity committee, the members of which would typically be responsible for specific strands, such as gender, work-life balance, sexuality and disability. This committee is supported by a single diversity practitioner or team of diversity specialists, often sitting within the firm's human resources department. Specific responsibility for devising policy around work-life balance may also sit with the firm's human resources department, with so-called 'people partners', or sometimes elsewhere.

The sample group for this research was purposively selected in order to over-represent those individuals who are directly responsible for devising and implementing diversity strategy. As such, interviewees included the head of diversity, one or more diversity practitioners, and members of the diversity committee. The sample group also included leaders of employee networks, including at Moon and Star Accounting, the women's group. However, interviewees also included employees and partners with no direct responsibility for the diversity and inclusion strategy, but who had indirect responsibility for related goals, including the line

management of teams, and responsibility for promotion and recruitment decisions. The full sample group is shown in the appendix and is summarised as follows:

Table I: Sample Group at Case Study Firms

	Moon Accounting			Star Accounting			Planet Accounting			TOTAL
	Partner	*Director*	*Manager*	*Partner*	*Director*	*Manager*	*Partner*	*Director*	*Manager*	
M	-	2	1	3	1	4	5	3	1	19
F	4	1	3	1	2	5	3	2	2	24
T	*4*	*3*	*4*	*4*	*3*	*9*	*8*	*5*	*3*	*43*
		11			*16*			*16*		

This sample group was selected in order to understand how all senior members of the organization were making sense of narratives around gender, equality and client service, not only those who had more obviously 'bought-in' to the diversity agenda as a result of their active involvement in setting goals. All interviews were conducted by the first author, during 2010. They were between forty-five and ninety minutes long, were conducted face-to-face on the organization's premises, and were recorded for transcription. The same topic guide was used for each interview to ensure consistency and though the researcher was aware of the three narratives as a result of previous research and the theoretical literature, the topic guide deliberately was not structured on this basis, to avoid leading the interviewees.

In effect, interviewees were asked to make sense of what is motivating change with regard to female career progression, why transformational change has not happened to date and how it might do so in future. Interviewees did so in part by telling stories, which are defined in this article as 'the constitutive process by which human beings order their conceptions of self and the world around them' (Worthington, 1996: p13). Relevant questions for this study included '*What is the motivation for [case study firm's] involvement in the D&I agenda?*'; '*How useful is flexible and part-time work in relation to gender equality?*; '*How far is [case study firm] from your vision of a diverse*

and inclusive organization'?; and, in particular, '*What are the main barriers to female career progression in this firm?* The business case, the moral case and the client service ethic emerged as significantly the most important of a range of possible narratives in response to these and other questions. These stories are understood in this analysis as pre-existing resources at the disposal of organizational members in the sense that they had *already* been constructed as legitimate and valid narratives in the context of diversity, inclusion and equality. This outcome contrasts with a possible alternative in which organizational members appear to construct new stories in response to a specific set of questions.

The object of interest in this research is not then the way in which the story is constructed during the interview, but the contribution of existing narratives towards facilitating or preventing female career progression. With regard to collating and collecting these stories, it is important to note that story-telling is a joint activity in which both story-teller and listener is involved. The latter can act as a co-producer of the story through non-verbal and verbal cues, such as nods, changes in postures and responses with their own data (Boje, 1991). Gabriel (2000) suggests that the best way to gain access to stories in organizations is to ask the respondents for them, and that the researcher is therefore a 'fellow traveller.' Alvesson and Skoldberg (2000) argue on the other hand, that distancing and criticism are useful as a means to encourage the protagonist to defend and therefore expand his or her story. In this research, the interviewer took the middle ground. Though unable to remain outside the process and thereby recognising the situated nature of this knowledge, the interviewer sought to limit the degree to which an interactive process took place, by taking a non-directive approach to data collection. However, where interviewees

raised particularly interesting points, the interviewer prompted them to continue, and where explanations and justifications were not entirely clear, the interviewer encouraged them to expand.

Data coding

Cziarnawska (1998) suggests that narrative enters organization studies in at least four forms –organizational research that is written in a storylike fashion; research that collects organizational stories; research that conceptualizes organizational life as story making and organisation theory as story reading; and a disciplinary reflection that takes the form of a literary critique. This research is firmly situated in the third tradition and in common with previous studies of narratives and story-telling, takes a grounded and inductive approach to the data (Brown, 2003). Codes were devised using a combination of the research question, theory and data. As already discussed, previous studies had suggested variously that the business and moral case are important categories which may help to facilitate or prevent gender equality across the workplace, whilst the client service ethic has been demonstrated to be relevant to the accountancy sector in particular. As such, interview questions aimed to understand the role of these narratives whilst allowing for the possibility that other stories around female career progression and flexible work might emerge as equally important. Digital recordings were transcribed and the full coding and analysis process is described below:

Step One: Sections of the transcripts mentioning the *business case* for gender equality, the *moral case* for gender equality and the *client service ethic* were coded appropriately, using specialist software (Nvivo). All transcripts mentioned the

business case as a potential motivation for the D&I agenda and this provided the first column of a detailed data table. Transcripts were then divided between those which also mentioned the client service ethic and the moral case for gender equality (category one); those that also mentioned the client service ethic but not the moral case for gender equality (category two); and those that mentioned the moral case but not the client service ethic (category three). These categories were used to populate the data table.

Step Two: Each category was further sub-divided according to transcripts where the business case was considered the primary organizational motivation for diversity and inclusion; those where the moral case was considered the primary organizational motivation for diversity and inclusion; those where the business case and the moral case were seen as equally persuasive, though not necessarily precisely for the same audience; and those where the business case and moral case were seen as mutually exclusive.

The extended quote below is an example of how the data was coded, including how the business case, the moral case and the client service ethic were identified as pre-existing resources. Interviewees often embarked on a process of internal (but vocalised) dialogue with regard to the respective merits of each case. In the illustrative quote below, the data coded as the business case is underlined, data coded as the moral case is in bold and data coded as the client service ethic is in italics:

Q: What do you believe is motivating Star Accounting's	94
engagement in the diversity agenda?	95
…**It's doing the right thing, which I honestly believe that**	96
that is what Star Accounting wants to do. <u>And in doing so</u>	98
<u>you will create, what is a sustainable business…we're not going</u>	100
<u>to have people coming and going all the time which is expensive</u>	228
<u>and doesn't create continuity with clients and workflows…</u>	
Q: What are the main barriers preventing career progression for	235
women at this firm?	242
…there is a pressure of working in a service orientated	243
organisation…we need to be as supportive as possible of those	244
people that wish to [work flexibly]…but it may be that what	245
someone will say is…I should work somewhere else where I'm	
less at the whim of clients, I don't have to be there on my	
Blackberry at midnight, answering emails and taking phone calls	
from clients, because this deal is about to close…	

S14, Male Partner, Head of Diversity

Relevant sections of each transcript were extracted in the sequence in which they arose during the interview and were inserted into the data table alongside line numbers. Throughout this paper, all interviewees are identified with a unique reference comprising the first initial of their firm followed by a number.

Data analysis and presentation

An important part of the coding process described above was to identify the separate narratives. Therefore, the data analysis process sought to reveal important themes, including the conviction with which a story was told and its precise relationship to other stories in the same transcript, for example whether the business case was considered as supporting the moral case or whether the two were understood by interviewees as mutually exclusive.

A number of analyses using narrative and discourse have focused on both the organization and organizational meanings as highly ambiguous (Martin and Meyerson, 1988). More recent analyses have focused on the 'fragmented'

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organization in which various organizational groupings are shown to demonstrate a number of different perspectives. This stream of theorising often relies on the use of extended quotes to demonstrate content and themes, yet this approach has been criticised on the basis that it reifies 'reality' as objective and real, rather than seeing it as both socially and discursively constructed (Czarniawska, 1997). If the organization is a site of multiple communities that each make meaning, then the organization is more productively theorized as 'dialogic' in the sense that meaning is never final or complete but is 'continuously constructed through the juxtaposition of competing views' (Hopkinson, 2003: p1944). Hopkinson (2003) makes clear that if the potential for change is brought about by keeping opposites in tension and in play, this should be represented in presentation of results. In order to fulfil this objective, in this paper almost all data is presented in tabular form and paradox is therefore used as both a label and a guiding framework (Lewis, 2001). There are some drawbacks to this approach. In particular, whilst it enables a detailed analysis of relevant juxtapositions, it does at times limit the quantity of information that can be included in the body of the paper. However, whilst consistent with the aim of brevity, data has been drawn from a total of twenty-four of the forty-free transcripts, with quotes selected on the basis that they were representative of their firm but also express the intended point with most clarity.

Findings and analysis

In this section, we start by *identifying paradox*. We demonstrate that interviewees construct the client service ethic, the business case and the moral case for gender equality as concurrent and sometimes competing stories. Next, we focus on *working through paradox.* Here, we show how tensions and conflicts between the three

narratives are managed differently by interviewees at the three firms, and that this is a contributory factor leading to different rates of female career progression. We end this section by *contextualising paradox,* to show how the process of negotiation between different positions depends not just on language, but is mediated by material and contextual factors, of which the nature of the work is most important.

Identifying paradox: Client service and the business case

In the current research, the business case was narrated in all forty-three interviews that form the basis of this study, of which forty-two also mentioned the client service ethic. The business case for gender equality is constructed by interviewees as a series of stories which focus predominantly on the attraction and especially the retention of valuable female talent. This objective is described by interviewees as having multiple benefits, both to the firm but also to its clients. These include the cost to the business and to clients of losing talented and highly skilled female employees; provision of a consistent service to clients from people they know and trust; alignment in the background, personality and often gender, of client and advisor; and high quality advice. The most important aspect of client service is responsiveness to client demands and expectations. In practice, this is constructed by interviewees as near constant availability; the ability to respond quickly to demands which, critically, are sometimes erratic and unpredictable demands; the effective and efficient turnaround of projects often at short notice; and the provision of advice by an individual or team, who is consistently available, known to, and trusted by, the client.

In many respects, the firm's interests and the clients' interests are constructed by interviewees as closely aligned and as such the business case and the client service

ethic can be seen as two sides of the same coin. This elision is described in the first column of Table II, where interviewees present the business case and effective client service as mutually supportive. However, although successful implementation of the business case for gender equality is often constructed by interviewees as supporting effective client service, it is not *the same* as the client service ethic. Furthermore, though business case arguments in favour of improved career progression for women 'make sense' on their own terms, the business case for gender equality makes substantially less sense when it is brought into proximity with the client service ethic and *enacted* via the adoption of flexible work. In short, interviewees argue on the one hand that the business case for retaining more talented women is consistent with effective client service. However, when considering the structural adjustments necessary to achieve this objective, the business case and the client service ethic do in fact conflict. This paradox is evident in the second column of Table II, where a consideration of flexible work by interviewees brings the business case into tension with the client service ethic. The line numbers demonstrate that the business case in support of both gender equality and effective client service is regularly narrated in a different part of the transcript compared to the client service ethic, with the latter often raised in response to questions about flexible work.

A similar though differently constructed paradox can be identified with regard to the moral case for gender diversity. When discussing the motivations for their firm's engagement in the D&I agenda, a personal moral case to support improved gender diversity at senior levels was cited by thirty interviewees, of which almost half also said that from a personal point of view it is their primary motivation. For some

Table II: Business Case for Gender Equality versus Client Service Ethic and Flexible Work

Line	Business Case for Gender Equality (No Tension Between Gender Equality & Client Service Ethic)	Client Service Ethic and Flexible Work (High Tension between Gender Equality and Client Service Ethic)	Line
	P8, Male Partner		
115 116 120	. . . there's a good number of female CEOs, a good number of female finance directors . . . it just makes us better aligned to the world of our clients.	. . . the difficulty comes given the nature of our work . . . we have clients who have deadlines, who have an expectation of consistent service . . . . if that is not being delivered because of flexible working . . . I think the clients don't respond quite as well	130 131 132 135
	P12, Male Partner		
252 253 254 255	. . . [diversity] would be beneficial because [women] bring a slant . . . you look at the situation, it's an awkward client, an awkward situation in a negotiation, and it's helpful.	. . . we go as far as we practically can without any detriment to client service and delivery because it is a service industry. . . It's not so much hours . . . it's flexibility. A client comes in from abroad . . . so 11 o'clock on Saturday night, it doesn't matter . . .	54 55 56 57
	M1, Female Director		
185 188	. . . we were losing very talented women . . . and clients have expectations of you as a professional firm .. .	. . . obviously you're doing a very big audit and you're only available three days a week, the clients might . . . expect someone to be available all the time, so there are those expectations to be managed.	243 244 245 236
	M8, Male Director		
79 80	The business case is making sure that we've got the best talent for the demands of our clients . . .	. . . we have to do what is necessary for our clients and . . . it's very easy to say I just can't cope with a part-time worker because . . . I've just needed them on a job and they couldn't be available . . .	341 357 358 359
	S1, Female, Director		
93 95 101	. . . with my current client . . . [requesting to work flexibly] you'd be pushing at an open door . . . it would win you respect . . .	[but] . . . I do very, very long hours . . . certain clients especially the one I have at the moment wants you to be a performing monkey . . .that's very hard to balance with a baby . . .	137 138 140
	S9, Female, Senior Manager		
35 35 36 37	. . . we are working with clients from very different backgrounds . . . it makes sense from a commercial perspective to have a broader range of people . . .	. . . within transaction services [women are under-represented] because of the nature of the work, you cannot do it on a less than full time basis, you're at the beck and call of clients . . .	82 83 84

interviewees, this personal moral case is also translated into organizational ethics,

such that flexible work is seen as a policy intervention provided, at least in part, to

address processes and practices at home and at work unfairly limit the ability of

mothers in particular to participate in the public sphere.

This type of 'special' treatment is justified by interviewees as an important means to

improve gender equality, and is often considered quite simply the 'right thing' for both

the individual and the organization to do. However, this position is complicated by the

identification of a separate moral position, which adds considerable complexity

around what is considered fair within the case study organizations. This argues that

in a situation where some people choose to 'sacrifice' family life in favour of client

service and career advancement, it is unfair to offer similar rewards to people

choosing not to make that sacrifice. This paradox is displayed in Table III. Column

one shows how interviewees present the moral case for flexible work as a means to

redress current inequities in relation to female career progression and therefore

achieve social justice. Column two displays the interviewees perceptions of the

limitations of flexible work as an equality strategy within the firm, which also has a

moral responsibility to fairly reward those employees who sacrifice most in pursuit of

organizational goals.

A central challenge faced by interviewees and the firm is how to provide equal

outcomes for people working very differently. However, though the separate moral

issues outlined above conflict in one sense, they are nevertheless concurrent rather

than alternative stories. Indeed, the important point here is that, although the client

service ethic is in one sense dominant, interviewees do not attempt to construct a

series of dualities while seeking to advance female career progression. Instead, they

aim to accommodate women and other people with caring responsibilities, *in so far*

as those actions do not clash with the client service ethic and *in so far* as those

actions are considered fair according to alternative systems of organizational ethics.

Table III: Paradoxes and Ethics

	The Moral Case for Flexible Work (Different Treatment)	The Case for Fair (Equal) Treatment	
	P2, Female Partner		
38 294	To me it means fairness . . . to me [flexible work] is absolutely right, the right thing to do	. . . You know as a partner . . . I'm available outside my contracted hours . . . we have to recognize at the end of the day we're here to service clients, we're in a senior position, we get rewarded for that senior position and therefore we need to make some sacrifices, that's fair.	358 360 361 362 363
	P3, Female Director		
352 353 452 453	. . . you can see the barrier, you can see what women have to make a choice , do you want a family or do you want a career . . . . . . I think it is an inequality . . . there is an unfairness about it . . .	. . . as much as you want to accommodate [flexible work] . . . there are lots of guys in the team who are fathers and who'd love to stay at home but who think . . . I've put my professional life before [family] in order that I can give my wife the ability to do that . . . so it's difficult	367 368 382 383 384
	M1, Female Director		
144 145 146 147	. . . there was lip service to women's equality, but now we really have got to the stage where people are making a huge effort on flexible working for example . . . to allow people to care for family members . . .	. . . flexible work doesn't lead to equality . . . but the difficulty is you're working three days a week, your male counterparts are working five or six . . . it's inevitable that your progression is going to be slowed . . . I think it is [fair].	284 285 286 291
	M2 Female Partner		
141 142	. . . why do we have to have a business case? It's just the right thing to do . . .	. . . but we are in the business of making deals happen and when you're in a competitive situation you just want the best team and the best team might be the one that can turn something around faster than the next one . . .	497 498 499 500
	S4, Female Partner		
60 61	. . . flexible working is important for the gender strategy but . . . it is [also] a firm wide issue , it's the right thing. . .	. . but if someone decides to work four days a week . . . how do you have responsibility for a team? . . . who would bear the burden of that responsibility if something went wrong? . . . there's an issue of kind of fairness both to the people who are here but also to the people that aren't . . .	146 147 148 150 151
	S5, Female Senior Manager		
442	[Flexible work] is the right thing to do and we do say that . .	. . . I think if there are people out there choose their career over their private lives and sacrifice everything to become a partner, I think it would actually be very unfair towards them if I almost got a lighter touch treatment	172 173 174

Using a grammatical metaphor, we suggest that the business case and moral case for flexible work are often positioned initially by interviewees as independent clauses, which stand for and by themselves. In this instance, the arguments in favour of improved career progression for women tend to 'make sense' on their own terms, simply because they are not juxtaposed with an alternative position and therefore have their own internal coherence. Yet in this context the potential for these narratives to disrupt the status quo is limited, because they are abstracted from the 'real' organizational context and to some extent constitute an idealised but potentially unachievable state. In contrast, the business and moral case for gender equality make less sense when they are constructed or enacted via differential treatment, particularly the adoption of flexible and part-time work. Nevertheless, and perhaps counter-intuitively, this is the context in which both narratives can have most impact and where this impact can be seen most clearly. Indeed, we argue that it is only when separate and competing narratives are juxtaposed or placed in proximity as a result of considerations around structural interventions such as flexible work, that tensions can be revealed and negotiation facilitated, leading potentially to change. We contend that the way in which this process is managed by organizational members has a critical impact on outcomes and we examine this process of working through paradox in further detail below.

Working through paradox: Narratives and 'workable certainty'

In this section, we examine the differences between the three case study firms in relation to female career progression. We focus on the different use of the three core narratives at the case study firms to demonstrate the value of dialogue between the moral and/or the business case for gender equality in relation to the client service

ethic. We argue that Planet and Moon Accounting have been less successful at facilitating the cultural and structural adjustments that would enable female career progression to partnership, partly because diversity practitioners and firm leaders have relied solely on *either* the business case *or* the moral case respectively to drive equality actions, therefore limiting the opportunities for dialogue and productive change. In contrast, Star Accounting's relatively large number of female partners results in part from the use by organizational members of the business case as a narrative resource alongside their outspoken aim to 'do the right thing.' These twin narratives are used to challenge the client service ethic, legitimise alternative working patterns and in the process, minimise negative associations between for example motherhood and commitment to work. In making this argument, we do not suggest that these discursive factors are the only process affecting different rates of female career progression to partner amongst the three firms. However, given that the firms are similar in most other respects, including the number of women joining each firm and the nature and range of policy tools they have implemented with regard to gender equality, we would argue that the different approach to storytelling and the different way in which contradictions and conflicts are negotiated and managed, provides one important explanation.

Planet Accounting

Planet Accounting had the lowest percentage of female partners and this total had declined over the past five years. At this firm, thirteen of the sixteen interviewees suggested that there is both a moral case and a business case for aiming to improve the retention of women at senior levels. However, interviewees here were also likely to argue that the business case is difficult to identify, hard to prove and/or extremely

ambiguous. This tendency was particularly pronounced amongst the firm's senior

leaders, including the head of diversity, the lead diversity practitioner and the firm's

Senior and Managing Partners. Interviewees not directly responsible for diversity

agendas or firm strategy also explained that to date, the firm's leaders had not

properly understood or communicated a strong story around the commercial benefits

of gender equality and diversity:

Table IV: The Moral Case OR the Business Case at Planet Accounting

	Moral Case	Business Case	
Line	P5 Female (Diversity and Inclusion Manager)		Line
294 295	. . . I think our managing partner is very much completely sold on the moral case for diversity . . .	. . . we've had very little discussion around the business case side of things . . . during one of the first meetings . . . he kind of went "do we really need a business case?". . . I don't think the business case really does hit the mark . . .	295 296 297 298
467 468	. . . I have a strong sense of justice and people being given a fair chance . . . I am quite personally driven . . .		
	P10, Male Partner (Head of Diversity)		
108 109 110	[Competitive advantage] is unproven and this is where I really struggle because I think the moral and the society case is overwhelming . . .	. . . I think the business case is really difficult to substantiate . . . it's a bit ethereal rather than proven logic . . . I don't know what the business case or the business model would look like . . . I've no idea how you get to calculate that.	110 114 150 152
	P3, Female Director		
720 721	It was all about values . . . but all our values that they said we held strong just stopped [during the recession] . . .	. . . losing women the whole time costs you a lot of money . . . . [but] I don't think [the partners] understood the economic benefits	773 774

Interviewees at Planet Accounting expressed a belief that if the business case cannot

be supported with reference to facts and figures, then it is seriously undermined. This

tendency was regularly justified by interviewees with reference to the specific

institutional context, in which trained accountants are said to have a natural bias

towards quantification, measurement and assessment of the direct impact that the

retention of talented women, or their absence, has on the bottom-line:

…if we're going to sell this to the partnership we need to have…facts and figures…everything needs to have substance behind it…we need to have a good story to tell as to why there is a commercial basis for it…what that would mean in terms of conversion, winning business and revenue generation.

(P2, Female, Partner)

Diversity and firm leaders sought then to establish a relatively linear and quantifiable business case. Failing to do so, they had dismissed the business case and relied heavily upon the moral case instead, partly on the basis that this is less problematic and could be more easily justified. In the five years leading up to the financial crisis in 2008, the firm operated a highly progressive policy with regard to flexible work. However, when the economic downturn hit, the firm experienced a high number of redundancies, and interviewees explained that these had been heavily focused on women, most of whom worked part-time. Interviewees argued that this strategic decision was associated with the fact that no business case had been established for this working pattern.

The pendulum went from being a backward organisation to a very progressive organisation…and the pendulum needed to swing back to the middle and say, well we're doing a lot of stuff, but it's got to have a business need and a business link which is why, not just me but I think a lot of partners would say, we really won't be doing any of that because we didn't link it into how we make money as a business…

(P9 Male, Partner)

Several interviewees reported a perceived association within the organization between individuals working flexibly and lesser commitment, an association which many female interviewees at Planet Accounting argued extended to the mere fact of motherhood. For example:

…[working] four days a week…you will never have that chance of getting to the high level so it is a choice…I've had a few people say, "are you part-time?" They assume that I'm part-time because I've got a child…I'm like, "I beg your pardon, I do more hours than you". You know so there is a constant stigma.

(P14, Female, Senior Manager)

To some extent, these negative associations between flexible work and lesser commitment can be characterised as 'hidden' stories at Planet Accounting (Boje, 2001). Though they were narrated in response to specific questions, interviewees underlined that much of what they understood in this context is 'undiscussable' in public discourse and is certainly not part of the organization's official narrative around flexible work:

…there tends to be limited amount of honesty that goes on because everybody is always worried about if I say or speak my mind what's it going to mean?...so everybody almost tells you what they think you want to hear…

(P7, Male, Director)

Therefore, Planet Accounting had a spoken commitment to strong values motivating equality action. However, without dialogue between the moral case and the business

case, this was not sufficient to challenge the client service ethic, or to provide a consistent and stable platform for a more fundamental and long-lasting change in attitudes either towards flexible work and female career progression.

Moon Accounting

At the time of the study, Moon Accounting had the second highest percentage of female partners, and this figure has not changed significantly over the previous five years. When describing the perceived motivations for their firm's involvement in the D&I agenda, diversity and firm leaders at Moon Accounting emphasised the business case. Seven of the eleven interviewees at Moon Accounting also narrated a moral case and four of these claimed this as their primary motivation. However, for these interviewees the moral case does not 'make sense' as an organizational narrative. They believe that in a commercial context, change of any type should be motivated primarily by commercial concerns. Indeed, firm leaders at Moon Accounting explained that terminology such as inequality was avoided altogether within the organization, as a result of its association with ethics and social justice.

As such, to a large extent, the business case and the moral case were presented by interviewees as mutually exclusive, with the business case constructed as the only *legitimate* narrative in the context of gender equality. This position is depicted in Table V, below.

However, as at Planet Accounting, interviewees at Moon Accounting expressed a belief that the business case is valid only when supported with quantitative evidence, whilst simultaneously acknowledging their failure to construct this case.

Table V: The Moral Case OR the Business Case at Moon Accounting

Line	Moral Case	Business Case	Line
	M2 Female Partner Corporate Finance		
141 142	but why do we have to have a business case? It's just the right thing to do.	[Moon Accounting] has this obsession with making a business case out of diversity	140 141
		But the business head in me says. . . we have to have an incredible business reason for doing this because it won't work otherwise . . . people are used to measures and hard facts in our surroundings	146 147 148 149
	M5, Female Senior Manager, Head of Diversity		
1123 1124	... I suppose though that probably where I am mostly coming from is a sort of a justice perspective if I'm honest	. . . we don't really mention equality at all in our narrative around the diversity agenda . . . it wouldn't be a helpful language to be using in Moon Accounting . . . it kind of sounds too left-wing, too politically correct . . .	89 88 97
		. . . [but] clearly it's bad news for business, it's bad news for any organisation . . . it's bad news the business losing talent . . . we're missing so many opportunities . . . I think we could definitely win more work	1125 1126 1127 1128
	M8 Male Director		
227 228 229	[Our head of diversity] for example would ask . . . why is the female-male promotion rate different etc . . . that's a sort of an inequality sort of point . .	. . . [but] in getting people to understand why it's important we've attached it to the business case . . .	245 246

As the quote below illustrates, interviewees often became engaged in a sustained process of sensemaking around the 'business case' narrative and the difficulties of providing firm evidence for its efficacy:

…people are used to measures and hard facts in our surroundings…so at the end of the day there'll always need to be a business case…if you put a group of very different people together you usually will come up with a better solution. It might be hard for that to translate into numbers though…

(M2, Female, Partner)

At Moon Accounting, the firm's leaders had not succeeded in constructing a story around the 'business case' which they found personally convincing or that they could use to convince the rest of the firm, in order to compete with the much stronger client service ethic. Meanwhile, by avoiding an analysis or assessment of the meaning of values, they had also remained strongly committed to the notion that the firm is entirely meritocratic and that its practices and procedures are, on the whole, fair. As one male partner said:

> People absolutely succeed on merit, I got there on merit. There is no way I have [benefited unfairly]…And we as a firm, our recruitment policy is pretty much that you have to go through the process.
> (M11, Male Director)

We argue that this ambivalence and uncertainty about the business case combined with a weak commitment to critically appraising the moral case, has left the client service ethic relatively intact, and the firm with no urgent motivation for improving career progression for women, leading to stasis overall. Though flexible work is permitted at senior levels of the firm, including partnership, interviewees explained that negative associations between alternative working patterns, commitment and client service, encouraged individuals who had adopted these patterns to do so discreetly. Thus whilst flexible work was technically available at Moon Accounting, its take-up was often discouraged and though not the only consideration, this was considered an important factor encouraging more women to leave the firm and reducing the number of women in the leadership pipeline:

…some people do recognise that…there is more than one way to do a particular thing and from that perspective there is the business case for it…[but] ultimately with gender diversity the business wants people who can put in long hours…what we achieve [with regard to female career progression] is limited…I think we do what we can within the parameters of this quite old fashioned business, as long as nothing actually changes.

(M12, Female, Senior Manager)

Star Accounting

Star Accounting had the highest percentage of female partners of all three case study firms and the percentage has gradually increased over the past five years. All sixteen interviewees at this firm narrated a business case for gender equality, of which ten also narrated a moral case. This included all the interviewees who were diversity leaders or practitioners. Not every interviewee was personally motivated by the moral case, yet all argued that both the business and the moral case could be identified as *equally legitimate* organizational narratives. Several spoke specifically about the open support of the firm's leaders for 'doing the right thing.' Rather than seeing the business case and the moral case for gender equality (generally defined by interviewees in terms of 'values') as mutually exclusive, interviewees at Star Accounting were more likely to see them as mutually supportive. These two narratives were more likely to arise in response to the same question around what is motivating the D&I agenda at Star Accounting, compared to Planet and Moon Accounting where the business and moral case were more likely to arise in different parts of interview transcripts. This is demonstrated in Table VI, below:

Table VI: The Moral Case AND the Business Case at Star Accounting

	Moral Case	Business Case	
		S14, Male Partner (Head of Diversity Committee)	
95 96	. . . It's doing the right thing, which I honestly believe that that is what [this firm] wants to do	. . . and in doing so you will create what is a sustainable business . . . we're not going to have people coming and going all the time, which is expensive and you know doesn't create continuity with clients and workflows and the rest of it. .	97 98 99 100
		S6, Female Senior Manager (Head of Women's Network)	
375 376	. . . it's the right thing to do and one of our values as a firm, we're very big on values . . .	. . . we're also quite clear about the business motive, the loss of you know, the loss of investment in people, at senior levels particularly . . . that costs money.	402 403 404
		S11, Male Partner (People Partner)	
20 21 22	It's always been . . . a no-brainer that we needed to push the D and I agenda, both from a values perspective but also commercially. Well it's the right thing to do. . .	. . . [and] our role is to enable our people to fulfil their potential, so that is sort of at the centre of what we're trying to do with people, if they can't be properly included within an organisation then by definition they are not going to fulfil their potential.	23 24 25 26 27

Star Accounting's leadership had recognised that staff members often have a personal and moral commitment to equality and have enabled this to be embedded within both the firm's own ethical and commercial agenda. Constructions of the business case at Star Accounting are incoherent, non-linear and highly contingent. Tacitly or otherwise, interviewees acknowledged the internal contradictions associated with the business case and its conflicts with the client service ethic. However, most interviewees at Star Accounting did not attempt to attach a cash value or clear bottom-line benefit to diversity and, critically, remained confident that their inability to do so did not negate the overall value of the business case. Indeed, usually implicitly, several interviewees underlined that the most important element of the business case is not its precise justification for actions to improve career progression for women or the definitive evidence of its validity in commercial terms, but the *message conveyed by its constant recitation*. As one Senior Manager said:

Everyone makes the statement about a diverse workforce being stronger etc, etc, I fail to detect it…[but] by the exposure of the message, you feel that it's making a difference…as an organization we are trying to make it a bigger differentiating factor…

(S17, Male, Senior Manager)

For its critics, this ambivalence could underline the failures of the business case, as a rhetorical practice with little real power to change behaviours. However, an important hallmark of the business case at Star Accounting is that it appears to have become firmly embedded within the organizational culture as a core narrative, such that it is widely 'taken-for-granted', despite its acknowledged inconsistencies and conflicts:

I mean the business case…it's just there. I'm not even sure we need to keep making that case. I just think we've won that argument already.

(S15, Male, Senior Manager)

In this respect, interviewees at Star Accounting appear more 'paradox tolerant' than their peers at Planet and Moon Accounting. This suggests a process or journey whereby once the business case has legitimised equality actions from a commercial perspective, firm leaders may have greater freedom to speak about social justice. In turn, freedom to position gender equality as a moral as well as a commercial imperative may be one important factor which has encouraged Star Accounting to embark on a more critical appraisal of their organizational practices and narratives, including the dominance of the client service ethic. This includes not only a consideration of how the firm and its clients may benefit from improved diversity, but

also the way in which current practices unfairly disadvantage women through the creation of more hostile environment. In turn, this has led the firm towards a more active commitment to both structural and cultural change. Indeed, interviewees at Star Accounting were less likely to suggest that their firm is a meritocracy than their peers at Planet and Moon Accounting, and more likely to indicate a relatively high degree of urgency to rectify what they had identified as unfair practices. As one partner said:

> There should be no differential in performance assessment between men and women or between white people and BME staff. When you see a sustained difference, you know you've got a problem with that, you know if that happens it's got to go.
> (S14, Male, Partner – Head of Diversity Committee)

Though interviewees acknowledged that attitudes could vary within the firm, overall the adoption of flexible work was not seen as incompatible with career progression, and no interviewee associated alternative working patterns with a lack of commitment. As one partner said:

> …I've never heard a view expressed that someone who's had a child and was working from home was less committed.
> (S4, Female Partner, Diversity Committee Member – Flexible Work)

This interpretation helps to explain why Star Accounting is the only case study organization which has developed relatively progressive policies with regard to

alternative working patterns, but which also appears most committed to seeing these through and making them compatible with career progression. This finding does not of course suggest that all women progressing to partnership at Star Accounting have adopted a formal or even informal flexible working practice. However, we argue that by narrating the business and moral case with equal conviction, the limits to structural and cultural change imposed by the client service ethic are most effectively challenged, creating an environment in which overall, female talent is more likely to thrive.

Contextualising paradox: Diversity, control and commitment

This final empirical section turns from a cross-case analysis examining the differences between each case study firm, to a within-case analysis examining the differences in female career progression according to the practice area. The focus of the analysis changes in this manner for two main reasons. First, in order to demonstrate once again how negotiations around the viability of flexible work bring the business case for gender equality and the client service ethic into proximity and therefore dialogue. In this process, we argue again that the business case acts as a spur to go beyond or at least challenge the limitations imposed by the client service ethic. However, the analysis also demonstrates that dialogue is not constructed solely in relation to competing narratives, but also in relation to differing organizational 'realities.' The second purpose of this within case analysis is therefore to demonstrate that female career progression within accountancy firms cannot be explained with reference to discourse alone, but must be related to the precise context in which these negotiations take place.

An appreciation of context is vital, since modern accountancy firms are complex organizations, comprising many different practice areas, each of which have different structures and sub-cultures, which are informed partly by the nature of the client base. For example, audit remains the practice area with the highest number of fee-earning staff in the three case study firms. In terms of working patterns, a key characteristic of this practice area is that it makes inconsistent demands on accountants throughout the year. In particular, the period leading up to the financial year end is known within accountancy firms as the 'busy season', during which auditors will generally work particularly long hours, and are also expected to travel on a regular basis to client sites in order to conduct their work.

In tax, which also makes up a significant part of the revenue stream of the case study firms, the demands on employees' time are somewhat different. Compliance and corporation tax involves on-going advisory work for organizations. Though client meetings are of course a necessity, the workflow tends to be more regular throughout the year and this type of tax advisor is less likely to travel on a regular basis, particularly overseas. In transactional tax advisory work on the other hand, an accountant will advise on the tax implications of, for example, a large merger or acquisition. Such large transactions could arise at any point of the year, and the demands on an advisor's time are often as a result irregular and unpredictable. This is particularly the case where transactions involve cross-border work and advice. The nature of the work within management consultancies differs dramatically, depending on the vertical market each practice serves, and to some extent, whether the client is in the public of the private sector. However, management consultancy is invariably sold to clients on the basis that prospective advisors will be closely engaged with the

client-side team, and this usually requires that they are physically located on the client site for a significant portion of their time. This site could be anywhere within the UK or indeed worldwide.

The fourth practice area, financial services, area acts as an umbrella for a variety of different specialisms within accountancy firms, including corporate finance, M&A or private equity. However, advisors here are engaged predominantly on transactions, often working across international time-zones, with deadlines that are externally controlled, often by investment banks. The latter are organizations in which the culture of 'hard work' and long hours has seemingly become an end in and of itself, as a means of reputation management and in order to differentiate their brand from the rest of the corporate world (Ho, 2009). In response, their professional advisors believe that competitive advantage and indeed survival is best secured by imitating these extreme working practices:

> …it's just become the norm in private equity deals in London that people in the professional service firms are working the same hours as the investment bankers…if you said…to a private equity client in London [you were only working three days] they'd just say "well, we want somebody else on the team then."
> (S9 Female, Senior Manager, Transaction Services)

Though not an exhaustive description of every part of the three case study firms, we argue that the differences outlined above have an important impact on the perceived viability of alternative working patterns or indeed the ability of many employees to achieve what they consider a viable work-life balance. In turn, these differences can

be mapped on to different rates of female career progression. For example, in all three case study firms, tax had significantly higher numbers of female partners at up to twenty-five per cent, compared to audit and financial services where the equivalent figure was close to ten per cent. Whilst several factors may be responsible for these differences, we suggest that given their consistency across the three case study firms, they are likely to be most closely related to the nature of the work and specifically, to the degree of control that employees can exercise over their precise pattern of work and hours. In this context, we describe control as the degree to which an individual working within a major accountancy firm can exercise discretion over the timing of their work and its location.

In areas such as audit, many parts of financial services and management consultancy, the nature of the work and of the client service ethic means that that employees' are provided with less freedom to control their working pattern and hours. In these areas, the business case for gender equality (as enacted via flexible work) exists in particularly high tension with the client service ethic and the two are more likely to be seen as either/or options by interviewees. In other areas of the case study firms, including corporation tax, the nature of the work provides employees with more freedom to control their working patterns and the business case for gender equality is in considerably lower tension with the client service ethic, such that these options are more likely to be seen as both/and. The range of competing and concurrent stories around client service and control are summarised in Table VII. The first column presents narratives of practice areas which offer relatively high control over working patterns, compared to those which offer significantly less control, which are displayed in the second column:

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Table VII: The Nature of Work, Control and the Client Service Ethic

	High Control (Flexibility AND Client Service)	Low Control (Flexibility OR Client Service)	
	P7, Male Director (Tax)		
342 343	. . . for compliance and corporation tax, I can see [flexible work] working there	I personally don't think it works for tax projects . . . you can't say to a client in the middle of a £250 million . . . acquisition, "do you know what, I only work until Thursday and I'm off tomorrow, you have to leave it for somebody else."	343 353 353 354 355
	P8, Male Partner (Audit)		
142 143 144 145	. . where . . . it doesn't really matter who works what hours and which hours or what days I think you can get around it . . . where there is less client interface, but more desk-research, report writing etc.	. . . If you have a person whose role in life is to be there for a client . . . who acts as that client's confidante, for that person not to be available to the client can be a big disappointment to the client.	147 148 149 150
	M4, Female Partner (Tax)		Line
141 142 152 153	. . . things have changed a lot . . . within tax actually we have . . . more than 25 per cent women are partners . . . I think tax suits [women] because you're not really required to travel as much.	in Audit, you have to travel a lot. And that doesn't suit women . . .	149 150
	M8, Male Director (Audit)		
385 386 387	There's liquidations where . . . the company is dead and there's a whole series of processes that have to be gone through, but you can control the timing of it better . .	. . . administrations, which is where the company is going under, you go in, you've got to manage it, you've got to take control over it, you will do whatever hours are needed to do that and so you can be a successful partner or senior manager or director in that, but . . . you'll never know that your life won't be disrupted shall we say.	379 380 381 381 383 384
	S3 Female Senior Manager (D&I Manager)		
321 322	. . . we do have more women generally in tax at senior levels . . . the hours are more in your control . . .	. . . whereas if you're on an audit you're on that until it's finished, or if you're on a transaction, you're no that until it's finished, because that's the nature of the work . . .	332 333 334
	S13, Male Partner (Management Consultant)		
147 148 149 150	There are some other areas where there's very bad practice. An example might be the IT industry where it's actually a bit more of a commodity, where the long hours and then the off-site . . . tends to be the norm . . .	. . . elsewhere . . . if you look at the staff just from a consultant all the way up to the Director then we've tried to give quite a lot of permission for working from home . . . there is some very good practice, more control.	144 145 146 147

The main purpose of demonstrating these differences is to underline that the client

service ethic is not a linguistic illusion constructed in isolation from structural factors.

Equally, structural factors which affect the degree of tension between the business

case for gender equality and the client service ethic are not constructed solely within accountancy firms. In this respect, our analysis differs from that described by Anderson-Gough et al (2000) who argue that the client service ethic is a 'narrative fiction', such that the reality of client demands is less important than their role as a justification for high profits on behalf of partners. Whilst not disputing this interpretation, we would emphasise that the stories told by interviewees in the current research underlined that the ability of discrete actors to dictate patterns of work within their own organization can only be understood in a wider institutional context. Indeed, interviewees' at all three firms made clear that their organization is enmeshed in complex relationships with both clients and competitors which impact on the client service ethic and which affect the degree of control they have over working patterns. They also underlined that the degree to which advisors could present alternative stories which challenged the client service ethic and established the viability of flexible work depends to a significant degree on the strength of their position and relationship, as the following quote suggests:

> sometimes we don't, we haven't got the bottle to ask the question of the client…it will depend on our assessment of the client culture…and how finely tuned you think the deal is you know, you think, is this going to be the diversity straw that breaks the camel's back of the deal, kind of thing.
> (S1, Female, Director)

Of course, factors relating to the temporal commitment required are not the only challenge for women and indeed many men seeking to progress their career, and concerns over profitability undoubtedly play a large role in structuring working

practices at large accountancy firms. However, interviewees underlined that it is not solely long hours that dictate career success, but also whether employees are available at short notice, in response to unpredictable or unsociable requirements, which is fundamental. Indeed, to a large extent it is these latter properties along with the competitive market in which they operate which makes combining work with 'life' particularly difficult in many parts of accountancy firms. It is important to note that flexible work can refer to a full range of alternative working patterns, not all of which involve a reduction in hours. However, in this study, flexible work was almost always interpreted by interviewees as reduced hours and many interviewees also made a tacit or implicit association between flexible work and *fixed* hours. As such the generic 'flexible' worker was perceived as in fact being generally relatively inflexible in response to erratic client demands. Challenging existing gender relations may depend on clarification of this discursive elision, since flexibility may prove considerably more viable in certain practice areas than fixed hours, though at present both patterns of work may suffer from equally negative associations. This process, along with improved efforts to reconcile the client service ethic alongside the business and moral case is therefore an important project, yet the ability of organizations and organizational members to achieve this balancing act will undoubtedly remain more difficult in certain practice areas than others.

Discussion and conclusion

In this paper, we have investigated the role of paradox in explaining different rates of female career progression at three leading accountancy firms in the UK. Previous studies of the accountancy sector have suggested that the *client service ethic* is the dominant organizational story across the accountancy sector and that this has limited

the potential for transformational change with regard to gender equality (Kornberger et al, 2010; Anderson-Gough et al, 2005). For example, Anderson-Gough et al (2000; 2005) suggest that the client service ethic is a narrative fiction which nevertheless justifies long hours and total commitment and prevents the effective implementation of flexible or part-time work. Kornberger et al (2010) suggest with regard to their case study firm that both the business case and the moral case for gender equality are relegated to secondary status in favour of a strong focus on client service and profitability. These specific examples of gender relations within the accountancy sector fit closely with a similar approach by a range of scholars in the broad field of diversity and inclusion, who argue that the *business case* for equality is ineffective and that it has been adopted at the expense of the potentially more effective *moral case* (Litvin, 2002; Noon, 2007).

The studies cited above provide many important insights into the nature of gender relations within the accountancy sector, a subject that has historically been under-researched (Anderson-Gough et al, 2005). However, whilst recognising that a number of narratives exist around gender equality within accountancy firms, we argue that previous studies have not examined the process of negotiation between these narratives. As a result, they have argued that it is necessary to change discursive practices within accountancy firms in order to achieve positive change in gender relations (Kornberger et al, 2010). However, they have stopped short of examining the process of change and how it might be achieved. These previous studies have also focused more heavily on how organizational members resist policy efforts designed to improve female career progression, rather than on how organizational members have contributed to facilitating this goal. They have also

tended to approach a single or at most dual-site, and have concentrated on explaining the similarities with regard to gender relations within and between case study firms rather than the differences. As a result, large, complex accountancy firms - and indeed the profession as a whole – have been treated as though they are relatively homogenous entities.

In contrast, we have taken a comparative approach, examining the different rates of female career progression within and between our three case study firms, in order to reveal both continuity *and* change. We have demonstrated that, though the client service ethic remains the dominant narrative within these organizations, it is nevertheless subject to challenge, with the latter process being facilitated by the process of negotiation between seemingly contradictory narratives. The key contribution of our paper is to reveal how this process of negotiation is differently managed by members of the three firms, leading to different outcomes with regard to female career progression. We argue that where the three narratives are constructed as simultaneously true and equally plausible, as at Star Accounting, negotiation is actively encouraged. This is a contributory factor towards female career progression. Combining the business case and the moral case for gender equality leads to a greater sense of urgency in this agenda, and improves the ability of individuals telling these stories to chip away and challenge the dominance of the client service ethic. In contrast, where one or more of these narratives is constructed as mutually exclusive, as at Moon and Planet Accounting, negotiation between concurrent stories is limited and progress is more likely to stall or indeed, even reverse.

As such, though the business case for gender equality has proved controversial within the academic literature, we have argued that it plays an important though paradoxical role within this process of negotiation. On the one hand, the business case is not sufficient to fundamentally undermine the client service ethic or entirely transform workplace practices. For more enthusiastic advocates of the business case, this finding may represent an *inconvenient truth*. However, when juxtaposed with alternative stories, the business case nevertheless acts as an essential narrative resource in order to challenge the client service ethic, and as such, it is also a *convenient fiction*. Understanding the business case in this manner as partly fictional does not suggest it is untrue, merely that in encouraging improved career progression for women, the linearity and coherence of the business case appear less importance than its plausibility and the conviction with which it is told.

In positing this partial rehabilitation of the business case for gender equality, we suggest that previous theoretical frameworks, including those examining the respective merits of the business case and the moral case for gender equality, have tended to simplify or even erase paradox. It is said that this process within the academic literature reflects a managerial imperative within organizations to impose an artificial unity on a diverse organizational context (Calton and Payne, 2003: 9). Yet this process of erasure is problematic, not least because it suggests a realist ontology, where only one story is 'true' at a particular time or place. Furthermore, eliminating paradox from the theoretical discourse does not match the empirical facts. In our research, managers use paradox as a means to reduce tensions between apparently conflicting stories and thus provide a platform for action, a process which is always on-going and contingent (Tomlinson and Schwabenland,

2010). For many academics, it is precisely this contingency which renders the business case invalid as a means to bring about progressive change in gender relations (Noon, 2007, 2010; Dickens, 1994). However, we argue that the characteristic of contingency can be productively employed in relation to diversity. This approach is possible and indeed necessary because the very notion of difference invokes at its core a requirement that managers must deal with multiple versions of the 'truth' (Hopkinson, 2003).

Negotiation between multiple stories will of course lead to unintended consequences, as Kornberger et al (2010) suggest. In the context of multiple realities, change is never a smooth, linear and planned journey (Schein, 2010). The process of change and indeed the construction of narratives around change leads towards unintended consequences, partly because intentional action is often directed at different aims in each time and place, and accompanied by random and unpredictable events (Czarniawska, 2003: 134). Furthermore, not all the stories narrated within an organization with regard to gender equality will be considered by its members or by scholars as equally progressive. Yet, whilst managers may struggle to express these 'undiscussable' facts of organizational life, it remains essential that different stories are heard in order that change can be achieved through dialogue (Gabriel, 2000; Luscher & Lewis, 2008). Making sense of both continuity and change in this manner allows us to frame the 'puzzle' confronted by managers as a question of meaning rather than of final decisions and to see the process of inching towards improved outcomes for women and indeed other minorities within organizations, in terms of "good people struggling to make sense" rather than as "bad ones making poor

decisions" (Snook, 2001: 206-207). This point speaks directly to the association between the business case and the moral case for gender equality.

This process of change cannot however be understood solely with regard to language, as has arguably been implied by some previous studies focusing on female career progression within the accountancy profession. For example, Anderson-Gough et al (2005) suggest that the client service ethic can be challenged as a 'narrative fiction' whilst Kornberger et al (2010) claim in relation to their case study firm that the primary difficulty with flexible work policy is not its *design* but its *discursive* subordination to the client service ethic. This they argue has enabled the reinforcement of the status quo. In response, Kornberger et al (2010) advocate a further repositioning of discursive practices in order to achieve a more dramatic change in gender relations. Of course, if the limits to gender equality are located primarily in language, it is logical to suggest that so too might be the solution. However, in this paper, we have demonstrated that the discursive construction of flexible work within accountancy firms is not entirely divorced from the institutional and structural context. In particular, whilst effective and open negotiation between conflicting stories may reduce the tension between for example flexible work and the client service ethic, words alone cannot talk these tensions away. This is because competitive market pressures, regulatory timetables and the nature of the work make the client service ethic, paradoxically, both a discursive fiction *and* a structural reality.

Despite the attempts to pursue a dual agenda described in this study, within the accountancy profession as elsewhere, a number of fundamental conflicts remain. Perhaps the most persistent of these in the context of flexible work is how to provide

equal outcomes for people working very differently. Though managers and employers have been able to achieve this feat where adjustments from standard patterns of working are relatively small, where a minority of individuals within a particular area adopt a radically different working pattern, this has proved more difficult. This paradox maps on to many others, including whether to prioritise the equality claims of groups or individuals, whether women are the same or different from men, and how to help individual employees to reduce 'role conflict' and negotiate the apparently separate demands of work and life (Anderson-Gough et al, 2005). In this context, amongst the less discussable facts of organizational life is that in the continuing context of long hours, in some parts of accountancy firms a commitment to gender parity at partnership may only be possible on the basis of female assimilation to the dominant norm of hegemonic 'masculinity', with the latter defined as near constant availability and 'full' commitment. This scenario would be assisted most obviously and most significantly by a more widespread role reversal within the home, whereby more fathers would adopt the primary carer role, enabling a higher percentage of mothers the freedom to pursue their careers on the terms traditionally enjoyed by men.

This is perhaps a controversial conclusion. Previous studies of the accountancy sector have of course emphasised an erosion of the boundary between firm and private time, which it is argued systematically disadvantages female auditors with family commitments (Anderson-Gough et al, 2005). Yet this analysis sustains its own contradiction, since whilst arguing that the differences between men and women are largely socially constructed, it also suggests that current hegemonic working practices are by definition masculine, therefore reproducing a relatively essentialist

approach to gender difference. The model described above, which advocates and encourages a more widespread role reversal within the home, would avoid essentialism by allowing for both similarity and difference whilst also suggesting that this is dictated by personality rather than gender. However, this model is by no means a panacea and requires that a distinction be drawn between gender equality and gender parity. A more widespread role reversal may encourage gender parity at senior levels but would also leave long hours' as the benchmark against which performance is assessed. As a result, parents of either sex who act as the main care giver would continue to experience relative disadvantage and inequality would continue to exist, the main difference being that disadvantage would be shared more equally between men and women. This situation may or may not be considered progressive (Phillips, 1999).

A more genuinely transformative solution might be to thoroughly undermine the long hours' culture as the benchmark against which all employees are assessed, a scenario which is encapsulated in the 'dual breadwinner' model (Lewis, 2009). Yet again this model contains contradictions, since it assumes that all differences with regard to attitudes towards work and life can be erased, according to not only gender, but also for example to age, and indeed lifestyle preference (Hakim, 2005). As such, though this approach may facilitate gender equality, it is on the other hand entirely insensitive towards difference. With regard to the practical difficulties associated with this model, it is arguably the case that relatively extreme working practices leading to long hours are driven by competition, between not only individuals but also organizations. Even should this model be considered desirable on a philosophical level, its introduction may only be achieved through sustained

structural interventions by the state seeking to reduce the impact of the free market in both the public and the private sphere. State intervention is required since organizations which are embedded in capitalist relations with peers and competitors are poorly placed to make a voluntary change to their working practices, if they perceive that to do so would be to significantly reduce their competitiveness. In the near to medium term, such interventions are unlikely given that in the UK today questions of equality and difference are posed in a wider economic and political context which continues to emphasise the primacy of neo-liberal economic policies. In short, where competitive global market capitalism is given free reign, it is likely to continue to impose an 'iron cage' on gender relations, forcing employees, practitioners and researchers to make a choice between equality *or* difference. For now, this remains a contradiction which no amount of discussion or debate can reconcile and which suggests that assimilation not difference will prove the most effective route to gender parity in the UK accountancy sector.

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Appendix One: Achieved Sample Group – Full Description

Ref	Firm	Gender	Practice Area	Seniority	D&I Job Role
P1	Planet Accounting	Female	Financial Services	Director	n/a
P2	Planet Accounting	Female	Assurance	Partner	n/a
P3	Planet Accounting	Female	Financial Services	Director	n/a
P4	Planet Accounting	Female	Assurance	Partner	Ex-Head of Diversity Committee
P5	Planet Accounting	Female	Human Resources	Senior Manager	D&I Manager
P6	Planet Accounting	Male	Advisory	Director	Diversity Committee Member
P7	Planet Accounting	Male	Tax	Director	Diversity Committee Member
P8	Planet Accounting	Male	Assurance	Partner	n/a
P9	Planet Accounting	Male	Assurance	Partner	n/a
P10	Planet Accounting	Male	Advisory	Partner	Head of Diversity Committee
P11	Planet Accounting	Male	Tax	Partner	n/a
P12	Planet Accounting	Male	Assurance	Partner	n/a
P13	Planet Accounting	Male	Tax	Senior Manager	n/a
P14	Planet Accounting	Female	Assurance	Senior Manager	n/a
P15	Planet Accounting	Female	Tax	Partner	n/a
P16	Planet Accounting	Male	Advisory	Director	n/a
M1	Moon Accounting	Female	Assurance	Director	n/a
M2	Moon Accounting	Female	Transactions	Partner	Diversity Committee Member
M3	Moon Accounting	Female	Assurance	Partner	Diversity Committee Member
M4	Moon Accounting	Female	Tax	Partner	n/a
M4	Moon Accounting	Female	Human Resources	Senior Manager	D& Manager
M6	Moon Accounting	Female	Assurance	Partner	Diversity Committee Member
M7	Moon Accounting	Female	Human Resources	Senior Manager	Diversity Committee Member
M8	Moon Accounting	Male	Assurance	Director	Diversity Committee Member
M9	Moon Accounting	Female	Advisory	Senior Manager	n/a

M10	Moon Accounting	Male	Advisory	Senior Manager	n/a
M11	Moon Accounting	Male	Assurance	Director	Diversity Committee Member
S1	Star Accounting	Female	Advisory	Director	n/a
S2	Star Accounting	Female	Financial Services	Senior Manager	Diversity Committee Member
S3	Star Accounting	Female	Human Resources	Senior Manager	D&I Manager
S4	Star Accounting	Female	Tax	Partner	Diversity Committee Member
S5	Star Accounting	Female	Audit	Senior Manager	n/a
S6	Star Accounting	Female	Tax	Senior Manager	Diversity Committee Member
S7	Star Accounting	Female	Advisory	Director	n/a
S8	Star Accounting	Male	Tax	Senior Manager	n/a
S9	Star Accounting	Female	Financial Services	Senior Manager	n/a
S10	Star Accounting	Male	Assurance	Director	n/a
S11	Star Accounting	Male	Assurance	Partner	Head of People Management
S12	Star Accounting	Male	Tax	Senior Manager	n/a
S13	Star Accounting	Male	Advisory	Partner	n/a
S14	Star Accounting	Male	Financial Services	Partner	Head of Diversity Committee
S15	Star Accounting	Male	Advisory	Senior Manager	n/a
S16	Star Accounting	Male	Financial Services	Senior Manager	Diversity Committee Member