

# Work-life Balance as Gaslighting

Exploring Repressive Care in Female Accountants' Careers

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Full length Article

## Work-life balance as gaslighting: Exploring repressive care in female accountants' careers

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## ABSTRACT

Corporate leadership, in particular that overseeing professional service firms (PSFs), such as accounting, auditing, and consulting firms, has been, and continues to be, overwhelmingly male-dominated. Despite a wealth of research and decades of implementing countless diversity and work-life balance (WLB) initiatives, only a small fraction of women 'make partner' in such PSFs. We argue that the problems around women's career progression are reproduced and exacerbated by the very "caring" initiatives that claim to support these women. In order to investigate the implications of such WLB initiatives for women providing accounting services, this article draws on extensive empirical material gathered in the span of 12 years within two leading accounting, auditing, and consulting firms. From this material, we present the stories of four women accountants who are on the receiving end of these WLB initiatives – as well as their repressive effects. We find that WLB measures exert epistemic control, gaslighting women accountants by manipulating their sense of reality and persuading them to work less than their male counterparts. This repressive care feminizes these women, constructing them as fragile and thus in need to forgo work opportunities. However, once it is time for evaluations, their superiors forfeit their promotions. In so doing, WLB measures further gender the understanding of what 'counts' as accounting and consulting work and ultimately direct women's careers sideways – into stagnation – rather than upwards, to partner levels.

## 1. Introduction

Those who rise to the top and 'make partner' in professional service firms (PSFs) – such as accounting, auditing and consulting firms – are almost exclusively male (Almer et al., 2012; Annisette et al., 2017; Bitbol-Saba & Dambrin, 2019; Dambrin & Lambert, 2012). This is often attributed to the traditional order of getting ahead, which emphasizes working long hours and maintaining a visible, 'always-on' presence at the company (Alvesson & Robertson, 2006; Kosmala & Herrbach, 2006; Lupu, 2012; Muhr & Kirkegaard, 2013). Male accountants have traditionally fared very well under this order, whereas their female colleagues today still struggle to advance to top levels. The ensuing gender inequalities are increasingly considered problematic, and firms commonly invest in work-life balance (WLB) programs as a means to make top-level career paths more accessible (Durocher et al., 2016). However, there is overwhelming consensus that such WLB measures have remained largely unsuccessful in advancing female accountants' careers (Adamson, Muhr, & Beauregard, 2022; Bloom, 2016; Cramer et al., 2019; Eikhof et al., 2007; Muhr et al., 2012; Orgad, 2019; Sian,

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2021).

So far, much research has treated this problem in terms of frictions between WLB measures, such as taking time off and working fewer hours, and the glamorized ‘always-on’ order of getting ahead in accounting, auditing, and consulting PSFs (Kirkham, 1992; Wood & Newton, 2006; Ashley & Empson, 2016). These frictions are said to prevent WLB measures from being accepted as legitimate and instead establish them as lesser modes of making a career (Lewis, 2009). But if it was only the frictions between competing and unequal modes of moving ahead, why do WLB measures remain in place despite this opposition and their consistent failure to make top-level positions more accessible to the aspired degrees? A decade after Kornberger and colleagues’ (2010) seminal study, we still know relatively little about how the playing field in accounting, auditing, and consulting PSFs *remains* skewed toward favoring male leaders, despite considerable efforts in fostering WLB.

In this paper, we therefore critically interrogate how WLB measures play out in accounting, auditing, and consulting PSFs and why they are inefficient in creating more equal leadership. To this end, we reconceptualize WLB measures and the ways in which they play out as gaslighting. Gaslighting is a form of epistemic control whereby the lived experiences of marginalized groups are consciously and/or unconsciously rejected and explained away by those in the majority to protect their dominant and taken-for-granted world-views (Sweet, 2019). Ultimately, gaslighting protects the status quo while at the same time confusing and delegitimizing those who struggle to fit in. Empirically, we draw on extensive, in-depth, and longitudinal research undertaken from 2010 to 2021 in the Scandinavian offices of two global accounting, auditing, and consulting firms. In this period, both companies have taken active measures to establish and further their “women’s agenda” and initiate work-life balance (WLB) measures, announcing new aims, such as one firm’s goal to reach 25% women in partnership positions by 2023. We investigate how their dedication to support and promote women in their ambitions to become partners relates to the – at best – minimal results. Focusing on the stories of four female accountants, we illustrate how WLB initiatives and superiors’ care for high-potential women exert epistemic control over the narrative of how to succeed in these firms. Our findings indicate how WLB measures can work to control and distort women’s sense of reality and feminize them, that is constructing them as fragile and encourage them to forgo work opportunities – only to forgo them in the next promotion round. This shows how women are not necessarily forcibly restrained or pushed back from advancing in the hierarchy, but rather manipulated to take themselves out of ‘the race’ by accepting alternative careers pathed with ‘flex-time’ (Lupu, 2012; Almer et al., 2012), which ultimately reinforces that women cannot work as hard as – and are thus inferior to – men.

The remainder of the article is structured as follows: First, we position our paper in the current literature on women’s career progression in accounting, auditing, and consulting firms. We then tie this discussion to current debates on gendered understandings of work-life balance in general and reconceptualize such measures as forms of epistemic injustice in general and gaslighting in particular. Next, we explain our case setting and the methods by which the empirical material was gathered and analyzed. We then present the stories of four accountants and explain how the care given to them by means of WLB efforts gaslights these women and represses their careers. We finish by discussing three ways in which gaslighting from WLB measures manifests: First, WLB construct women as fragile. Second, women are gaslit to forgo work opportunities. Third, accepting WLB measures leads superiors to forfeiting women’s promotions.

## 2. Theoretical background

### 2.1. The lack of female partners in accounting, auditing, and consulting firms: What we know so far

A key mechanism supporting the open discrimination of women and conservation of male leadership is the accepted order of career advancement in these PSFs, where ‘moving ahead’ entails working visibly and for long hours (Ashley & Empson, 2016; Ladva & Andrew, 2014) as well as smooth, upward-curving career paths free of interruptions such as sick or parental leave (Dambrin & Lambert, 2008; Haynes, 2008; Lupu, 2012). Complying with this order is exclusive to those who are willing – and able – to work uninterrupted, as if they had no competing private commitments or the support of an ‘unseen’ other (Dambrin & Lambert, 2008; Haynes, 2008; Lewis, 2007; Windsor & Auyeung, 2006). While most studies focus on the Anglo-Saxon context, similar tendencies hold true in other European countries. For example, Lupu (2012) reports back from the French ‘Big 4,’ where she similarly found strong pressures emphasizing one acceptable career path:

*“... this professional model, constructed as masculine, does not appeal to a majority of women, and especially mothers, who often decide to have recourse to alternative models. On the other hand, I identified several alternative paths that women may choose to follow in order to balance their professional and family aspirations: part-time work, narrow specialization, support jobs, and the early voluntary exit from the path to partnership.”* (p. 366)

This one acceptable career path leading to the much-coveted partnership position is largely described as unreconcilable with what women may want or have to do in their private lives, apart from their paid work (Dambrin & Lambert, 2008; Haynes, 2008; Lewis, 2007; Windsor & Auyeung, 2006). While we acknowledge that men may similarly want or have to partake in parental activities and other work inside the home, there is overwhelming societal pressure on women who should, want, and need to accommodate their private obligations with, and most often at the cost of, their work (King, 2008; Kugelberg, 2006). This is then largely irreconcilable with reaching partner levels at PSFs. Consequently, there is a strong male hegemony in the leadership of accounting, auditing, and consulting PSFs, and women remain an exception (Almer et al., 2012; Annette et al., 2017; Bitbol-Saba & Dambrin, 2019; Dambrin & Lambert, 2012).

While the prescribed career path in such PSFs, as well as the ways in which to ‘make partner,’ are highly restrictive and gendered, there have also been long-standing and persistent WLB efforts aimed at leveling the playing field and making top-level positions more

accessible to all in the organization. We turn to these next.

## 2.2. Work-life balance: flexible, feminized career arrangements

A large body of research has shown how WLB initiatives are, in fact, cosmetic, aiming to preserve image over creating real cultural change (Bloom, 2016; Cramer et al., 2019; Eikhof et al., 2007; Muhr et al., 2012; Orgad, 2019). Windsor and Auyeung (2006) showed that being a mother significantly and negatively affected female accountants' career advancement. Fathers, however, were found to receive positive career outcomes from parenthood, such as prestige, admiration (King, 2008; Kugelberg, 2006), and even a father wage premium (Fuller & Cooke, 2018). This masculine gendering of accounting firms "legitimizes 'mommy tracks,' 'non-equity-partners,' 'flex-time,' and other work arrangements designed to sustain the profession's entitlement to ideal workers" (Dwyer and Roberts, 2004, p. 175) – which are men. This has led to a rise in alternative career paths within accounting and auditing firms that are targeted specifically at women (Lupu, 2012), so much so that there is a concern that this may create 'pink-collar ghettos' and new forms of vertical segregation (Almer et al., 2012). This shows that, in their efforts to retain female talents, accounting, and auditing firms are reluctant to change the traditional 'one' way of reaching partner levels. Instead, they forge alternative feminized career paths by combining traditional career paths with WLB initiatives.

The idea of WLB is fundamentally at odds with the culture of working long hours and a persistent maternalistic discourse that associates women with childrearing (Wood & Newton, 2006). Ashley and Empson (2016) conclude that:

*"Within accountancy firms, the business case in favor of flexible work is flawed in that it seeks to justify progressive change in relation to the retention of female talent when, historically at least, possession of talent has not been sufficient to guarantee promotion within these firms."* (p. 85)

This finding resonates with earlier research within this sector (e.g., Hanlon, 1994, 1996; Kirkham, 1992; Lewis, 2007). Furthermore, it clashes with the pervasive ideology of meritocracy, which tends to dominate within these knowledge-based firms, whereby a more genuine approach might home in on undermining the benchmark of working such long hours in the first place (Lewis, 2009). But with such a culture firmly in place, measures such as leaves or flexible working hours that should provide employees greater freedom regarding their work arrangements (Ben-Amar et al., 2021; Kelly & Moen, 2007; Kossek & Michel, 2011) often and largely remain inefficient. This is because such alternative work arrangements counter the traditionally career-minded workplace culture found in large international accounting, auditing, and consulting firms. For example, a lack of clear and open available information about WLB measures, together with a firm's reluctance to grant them to those who ask, creates a strong impression among employees that such support is frowned upon (Liff & Ward, 2001). Furthermore, the study continues, female employees may even avoid expressing interest in such forms of support out of fear that even the appearance of being interested may hamper their chances for promotion.

Not only do WLB measures clash with the predominant performance culture in accounting and auditing firms, but there is also an increasing awareness of how they hold back women who do partake in such agreements. For example, accountants' gender and participation in alternative, more flexible work arrangements significantly relate to superiors' perceptions of the accountants' career success (Johnson et al., 2008). Johnson et al. (2008) further found that 47% of female employees and 34% of male employees of U.S. accounting firms believed that adopting alternative work arrangements after parental leave would have negative impacts on their career. Moreover, the negative consequences of adopting alternative work arrangements were found to be more severe for male accountants than for female accountants. In other words, women are punished harder for adopting alternative work arrangements.

More recent work shows how women that make use of WLB measures find themselves stuck in a 'blind alley,' meaning that they have reached a dead end in their careers from where there is little opportunity to maneuver back to a place from where they may again progress professionally (Lupu, 2012). Bourdeau Ollier-Malaterre and Houffort (2019) frame WLB initiatives as control mechanisms. Their findings show how supervisors attribute less work devotion to employees who make use of policies such as flex time. In turn, employees seek to signal devotion to their work to supervisors by trying to keep a distance from such measures. This then particularly affects female employees who wish to be perceived as serious about their careers (Liff & Ward, 2001). This, in turn, forces female accountants to hide their care responsibilities and to work out privately as to how they might arrange this with their work, hence creating additional pressures for themselves, from which the firm, clients, and their male colleagues benefit (Kokot-Blamey, 2021). Even if they agree to flexible work contracts, employees still tend to work longer hours than initially agreed to – while nevertheless limiting their future career opportunities through this 'flexible' arrangement (Crompton & Lyolette, 2011). Kornberger Carter and Ross-Smith (2010) showed how creating flexibility unintendedly led to stigma: Female workers within a flexible arrangement were perceived as being of lesser commitment than everyone else who chose to work in the traditional arrangement.

All this indicates how the one established way to the top in PSFs via the long-hour benchmark cannot be mitigated with the surface-level application of WLB measures. Instead of changing the system – and hence also easing performance expectations for men, WLB measures quite openly clash with the established way. This begs the question of why such measures continue to exist. One answer to this question is that the WLB measures the function of controlling employees, to which we will turn next.

## 3. Reconceptualizing WLB initiatives as epistemic control and gaslighting

To explore how WLB initiatives may act as a form of employee control, we first outline how the idea of WLB fits in with other control mechanisms. We then home in on the hallmark of WLB measures – advertising better working conditions and encouraging employees to break with the established system without actually impacting this established system – and reconceptualize this as *gaslighting*.

PSFs utilize different employee control systems, such as human resource management (Alvesson & Kärreman, 2007), elite identity constructions (Alvesson & Robertson, 2006), or client control (Fincham, 1999; Svensson, 2003; Werr & Styhre, 2002). The performance culture outlined above, with its harsh ‘up-or-out’ credo, is another example (Baden-Fuller & Bateson, 1990) of a dominant logic that steers employee behavior. Such control has been shown to be pervasive, not just administered by superiors from above but also, increasingly, readily taken for granted and internalized by employees who administer such control to each other and themselves (Alvehus & Spicer, 2012). We argue that WLB measures are yet another example of such control. A common complaint is that the flexibility they afford is often aimed more or less exclusively at women, hence positioning them as a deviant ‘other’ (Kornberger et al., 2011) and thereby controlling workers by upholding a clear and dualistic gender divide that dictates what care each gender does (or does not) need. This serves to silently justify all-male leadership ranks (Bloom, 2016; Whittle, 2005). Further, it cements women and femininity as positioned under the control of and “vulnerable to the demands of ‘others’” (Kerfoot & Knights, 1996, p. 87). Put differently, WLB measures can exist as a control mechanism by encouraging employees to signal their work devotion to superiors by *not* partaking in them.

One less discussed way to regard the control that WLB measures exert is by considering the epistemic level. The term epistemic control refers to “*techniques to rationalize, systematize, and routinize the ways in which we know, including the identification of legitimate contributors to knowledge production and dissemination processes, as much as proper forms of knowing, instruments, procedures, etc.*” (Igelsböck, 2020, p. 319). WLB measures exert epistemic control by routinizing ‘secondary’ or ‘other’ career paths as alternatives to the established ‘always-on working style,’ thereby rationalizing them as inherently different, which here implies more accessible, easier, and therefore also ‘lesser than.’ For example, Kornberger Carter and Ross-Smith (2010) detail the case of Sky Accounting, where the CEO advertises flexible work arrangements for everyone in the firm, while at the same time leaving unaddressed (and therefore implicitly sanctioning) the lived ‘politics of visibility,’ which equate being seen at the office with doing valuable and productive work. This means that while partaking in flexible work measures is officially endorsed and acceptable, so doing simultaneously ‘others’ and ‘alternativises’ one’s career because it is commonly known and accepted that flexible working hours produce less visible, and therefore less valuable work. It is those who adhere to the established way, as the authors report, who are ultimately rewarded with promotions. In this example of Sky Accounting, WLB measures exert epistemic control by a) creating and disseminating the idea that work and private lives are inherently opposites that should require balancing (cf. Leitner & Wroblewski, 2006), b) establishing divergent, ‘other’ career paths as legitimate alternatives rather than changing the career system altogether, and c) establishing such ‘other’ career paths as ‘lesser than’ by nevertheless accepting (under these conditions) unattainable ‘always-on’ performance criteria as necessary for promotion.

Still, such ‘other’ and ‘lesser’ career paths appear to be broadly accepted because WLB measures create alternatives. Women may choose them willingly, as reported by Gallhofer and colleagues (2010). Paying attention to women’s choices, as has been done by these authors, helped transcend more dualistic arguments that position women’s participation in WLB measures as matters of either personal preference or structural constraints. However, such choices, as research on power and epistemic control suggests, are also embedded in a broader organizational context, where there is a lot more at stake than ‘just’ choosing between different career modalities. It is important to pay attention to these contexts and to how individuals are aware or knowing of them when they decide. Such knowing may be controlled in subtle and difficult-to-detect ways. To this end, more recent research has reported on ways to subdue and change what a knower knows, for example by suppressing knowers’ testimonies and distorting their understanding (Pohlhaus, 2017; Dotson, 2011). We turn to this next.

### 3.1. Work-life balance measures as gaslighting

*Gaslighting* is a specific form of epistemic control that occurs interpersonally, for example, when one person (A) denies another person (B)’s claims about B’s experience of reality (Dorpat, 1996; Berenstain, 2016; Rodrigues et al., 2021). Stemming from the 1944 movie *Gaslight*, ‘gaslighting’ has since become eponymous for manipulative strategies aimed at questioning and distorting someone’s own knowing so that they accept an imposed reality instead (Sweet, 2019). In the movie, Ingrid Bergman’s female lead character sees a gaslight in her home inexplicably flicker, a fact that her husband denies and instead blames on his wife’s unhinged imagination. In reality, such gaslight flickers and subsequent tactics of denial are part of the husband’s greater strategy to persuade his wife, and others, of her mental instability. A characteristic of gaslighting is the manipulation of the feelings, thoughts, or activities of an individual in a covert and not explicitly coercive or intimidating manner (Dorpat, 1996). The crux here is that the gaslighter creates an alternative reality for the gaslightee to ensure their compliance with a scheme they might otherwise not have participated in. By means of gaslighting, abusers move themselves into a position of power where they can effectively control their victims, who are often left doubting their own judgments (Roberts & Andrews, 2013). Theorizing gaslighting as a sociological phenomenon, Sweet (2019) shows how control through gaslighting is often directed at women within relationships characterized by power imbalances (Sweet, 2019). She further distills two central elements of gaslighting: the manipulation of someone else’s sense of reality on the one hand and their feminization together with the construction of the feminine as unreasonable on the other.

#### 3.1.1. WLB measures as distorting realities

With an eye to WLB measures, we see a need to extend Sweet’s (2019) theorization. First, we argue that gaslighting can transcend individual relationships and encompass entire systems, such as WLB measures. Existing studies provide indications as to how WLB measures distort realities in organizations. In the accounting firm described by Kornberger Carter and Ross-Smith (2010), for example, WLB measures directly targeted female staff as the main beneficiaries. The authors show how talk of ‘force’ and other strong communication by the CEO created pressures and an alluring narrative for female employees to participate in WLB measures:

“the gender initiative was framed in terms of the business case; the women who opted into it accepted they would be contributing to Sky’s business success and would, as a result of doing so, be able to progress their careers” (Kornberger et al., 2010, p. 781).

This is seconded by another manager, who expresses their “belief in both the objectivity and neutrality of the promotion system” (Kornberger et al., 2010, p. 784). However, while the number of female participants in such WLB measures rose, the overall result of that initiative was that the number of female partners actually *decreased*. As the authors conclude, “To participate in the flexibility program was not only to invite greater scrutiny; it was also to place oneself in a structural position that made it difficult to become a partner” (Kornberger et al., 2010, p. 785). In the end, it was the owners of the firm who benefited from the greater numbers of women participating in the WLB initiative, which successfully strengthened the firm’s reputation in the market. There are many other reports of similar distortions of reality emanating from WLB measures, highlighting accounting firms’ alluring promises, typically targeted at female workers, creating an expectation that it is possible to accommodate childcare duties despite demanding work cultures only to later punish those that partook in them by denying them promotions or putting them on ‘mommy tracks’ (Ball & Brewis, 2008; Ladva & Andrew, 2014; Edgley et al., 2016).

### 3.1.2. WLB measures establish the feminine as vulnerable

Second, we theorize that gaslighting from WLB constructs the femininity of participants not necessarily just as unreasonable (Sweet, 2019), but also as vulnerable and in need of ‘care.’ This links back to WLB measures aiming more or less explicitly at women and their assumed or real need to take time off for childcare (Adapa et al., 2016; Kornberger et al., 2010; Windsor & Auyeung, 2006). So doing reduces female workers to their reproductive powers and instantly frames them as vulnerable, unpredictable, and needing special attention (cf. Grosz, 2020). Haynes (2008) describes how obvious recipients of WLB measures – pregnant accountants – find themselves simultaneously depreciated and sneered at by their colleagues for breaking with the performance culture while at the same time being seen as too vulnerable to even carry their own bags. While there are such and other expressions of ‘care,’ for example in the form of the availability of part-time work, Hayes further describes how mother accountants are nevertheless left uncared for. This happens, for example, when they suffer miscarriages in the office’s washrooms or struggle to keep their lactating breasts within the required formal dress code. Even disclosing their pregnancies is a risky undertaking, for there is a fear that the ensuing care from colleagues and superiors comes at the cost of having their “commitment, rationality, and ability” (Hayes, 2008, p. 338) questioned, because they will stop generating profits and instead require ‘special treatment’ for an uncertain duration.

To summarize, if flexible and WLB arrangements are so openly at odds with orthodox career paths in accounting and auditing, this begs the question of why anyone interested in leadership positions would be willing to partake in these arrangements. We posit that WLB measures can exert epistemic control and have been previously used in accounting firms to gaslight employees, specifically targeting female accountants and persuading them to join with the promise that this will not hurt their careers and that partaking is essential for business success. However, that what ‘counts’ for promotion is not adjusted under such WLB measures, meaning that participants later find themselves at an inferior position vis-à-vis those that did not partake, and it is those latter ones that ‘make’ partner. What we know less about is how such epistemic control and gaslighting work and how it affects female accountants. In this study, we therefore investigate WLB measures in PSFs from the lens of gaslighting to create a better understanding of their controlling effects.

## 4. Methodology

This study is based on 60 interviews, which were carried out over a period of over 12 years, starting in 2010, in the Copenhagen offices of two of the world’s largest accounting, auditing, and consulting firms. Although these firms differ, they do so in nuances – which are often self-created to differentiate themselves externally from their competitors. Internally, however, their work cultures and evaluation systems are very similar. This is exacerbated by the fact that they continually hire from each other.

Respondents hailed from all salaried levels of experience and hierarchy in these firms, starting with junior accountants hired directly out of university all the way up to senior management and partner levels. Given our broader research interest in women’s career progression, we focused on these groups and explicitly excluded temporary staff, such as interns. Due to the interconnected nature of their work, most of them worked in a crossover between accounting and either auditing or consulting. To honor our promise to protect respondents’ and firms’ respective anonymities, we report their distribution across their respective hierarchies in an aggregated manner: About 20% were at entry levels, 40% were at middle management levels, and 40% held leadership positions. To ensure transparency, we provide all their titles in the article where appropriate, albeit altering all names to pseudonyms. In addition, we interviewed 4 HR professionals. These HR leaders originally existed outside these firm’s established hierarchies, but, over time, HR has become a partner responsibility. The gender composition of our respondents was as follows: 30% were women and 70% were men. Being aware of their minority status, we employed snowball sampling to ensure that we interviewed as many female accountants as possible. Consequently, at the time of inquiry, this ratio was slightly above the average level of women in these firms. We also interviewed all female partners at that time, as well as all who were ‘in the race’ to get there. Given their extremely small numbers and considering the size of the Nordic accounting industry, we protect their identities by not revealing more precise numbers and timelines for their tenure. Ensuring that we learned as much about these female accountants as possible, we checked in with them to understand how their careers had progressed (or not) whenever we returned to these firms for follow-up questions. Given the up-or-out culture in both firms, the average age of the respondents is just below 40, which is about the average employee age in both firms. For this article, the voices of those in the middle striving to move into partner positions as well as those that already held or recently moved into such positions (ages 30–50) were particularly relevant, and we compared and contrasted their stories with those at other career levels in

order to corroborate them and to learn when and how gaslighting becomes pertinent in these organizations.

Each interview lasted, on average, 90 min and was recorded and later transcribed verbatim by the second author. The first author went over these transcripts and asked the second author clarifying questions to ensure that all meanings were captured correctly. The interviews were loosely structured, which, given our research interest, allowed us to adapt a deep and personal interview style in order to encourage an atmosphere in which the interviewees felt comfortable sharing their doubts and dilemmas as well as their achievements and successes (Alvesson, 2003). In this way, the interviewers acted not just as question askers but also as listeners and reflectors, which made room for livelier and unexpected answers from respondents (Kvale, 1996). Our questions were mostly generative (Tracy, 2019), taking departure in the particular accountant's career, dreams, and ambitions, for which we used open questions, such as timeline questions, to learn about how their trajectories were unfolding and, for example, what instances our respondents found significant. Toward later stages in the inquiry, we started relying more on elicitation and data-referencing questions (Tracy, 2019) to prompt respondents to reflect on the persistent lack of women in the firm, as well as to explain how certain promotion decisions were made.

In the years from 2010–2011, 2013–2014, and 2018–2020, interviews were conducted particularly frequently by the second author of this paper, who felt a diffuse but also a growing sense of unease, particularly relating to the interviews conducted with female accountants. Given the small number of female accountants we could obtain each time, there was not enough empirical material to concretize the issue. To this end, the other author joined the investigation in 2019 to support with the conducting of interviews. It was after both authors had withdrawn from the more active inquiry at the end of 2020 to analyze the gathered material in its totality that it was possible to return to this unease and things not feeling 'quite right.' Analyzing meant reading and re-reading interview transcripts in depth and comparing them side by side (Tracy, 2019). What struck us most was how "cared for" and "looked after" many of these women felt, which, according to WLB arguments, should have aided them in moving their careers ahead. In addition, this occurred in a Scandinavian country famed for egalitarian values and generous government-mandated parental leaves. If anything, we felt that this should set up female accountants for success. Instead, however, all these women expressed that they struggled with progressing in their careers. Following up on their career progress as part of our analysis, we learned that, without exception, all of them had left their respective companies, all but one doing so before they had reached partner levels.

Next, we established patterns of how WLB measures affected men and women by contrasting and comparing respondents' reports of personal workplace experiences with their judgments of what such incidents generally meant. So doing made it clear that, for women, those two were frequently at odds. For example, as we will detail in the findings section, women would happily express how "caring" it was that their superiors sent them home early, while stating only moments later how not working late was utterly counterproductive for being promoted. We could not see this pattern emerging in interviews with their male colleagues. Following up on this insight, we discovered how women's lived experiences were frequently denied and how they were subsequently encouraged to participate in WLB measures. Comparing across all materials, we found a persistent pattern of associating womanhood with being fragile and in need of 'care.' Such care, however, comes with a host of repressive effects, cajoling women into forgoing work opportunities, which ultimately leads superiors to forfeit their promotions.

For this article, we have chosen the stories of four female employees as an extreme case (Flyvbjerg, 2006) because they express most frequently and clearly the disconnects that we found present in all the women's interviews. These disconnects unfolded between what they were told, for example, by colleagues and superiors, and what they could observe with their own eyes and ears. Similar to the narrative focus used by Crowley-Henry and Weir (2007) and Czarniawska and Sevón (2008), we will use these four women's specific stories to identify possible answers as to why so few female consultants – despite several gender initiatives and a location famed for progressive politics – make it to the top in accounting, auditing, and consulting firms. This is done to provide as detailed accounts as possible, and to be able to go into depth with particular women's experiences and considerations about their lives and work. Quotes from others in their organization (especially people working closely with these four women) are also given when necessary, and our overall analysis rests on the insights gained from the entire dataset.

#### 4.1. Setting the scene: Performance culture in two Nordic accountancies

Both companies are characterized by a deeply competitive and performance-centric 'up-or-out' culture. It is already established that entry-level positions and internships only go to those that can effectively demonstrate their willingness to work extra hard and who have high grades in their studies, as well as extracurricular engagements to show for it. High salaries and the accompanying financial security, as well as the high social status from working in these firms, have long allowed both firms to only hire the best:

We only look for high performers and hire the top 5–10% from the universities. We define high performance by stewardship, integrity, initiative, and network skills. So, when we talk about hiring only the best people, we refer to both skills and work values. (Britney, HR Manager, 2010)

This mentality also shapes the way in which employees work. Every respondent we spoke with mentioned high performance as a key characteristic of their work. It is an integrated part of these accountants' identity that one works extra hours and never 'just' performs 'only' according to the expectations set in the employment contract. Travel and working at client locations is an integrated part of this work, and there is competition among employees around who is asked to work on higher-profile assignments. Working for more illustrious clients tends to provide greater opportunities to be seen and impress clients and partners with one's achievements. However, this also means that one must prioritize more and more the further one rises in the hierarchy:

I have three kids, and I have to prioritize if I want to stay in this game. I mean, the goalkeeper doesn't go home until the match is over, right? So, I have long workdays. I had such a funny experience the other day with my son. He plays World of Warcraft, and his mother had been on my case about his game habits. And she is right; he spends 6–7 h a day gaming. So, we wanted to install this parent control feature on his game, and I was negotiating with him the number of hours he games a day so that he also had time for school and homework. So, we had this tough father-son negotiation. Afterwards, he then said, 'I think we should also have a parent control on your work, Dad.' And that was a pretty smart reply, because what am I to say... (Claude, Partner, 2011)

In both firms, these individual performance pressures are also mirrored in the collective. Twice a year, all employees are evaluated and rated relative to their peers, the results of which are used to inform subsequent promotion decisions. This creates an environment where employees within each job category compete against each other in a tough 'up-or-out' culture, always watching out for who gets promoted and who does not. If someone has not improved from their previous evaluations, it is made very explicit that there is no room for them:

We measure everyone's performance, and we follow up on it all the time, so there is no way to cheat or slip around the system in any way. But we do have the freedom that if you perform, then you have every possibility and wide options... When we rate people, no one can get the same rating, so 5–10% will be above, 5–10% below, and the majority consistent. If you want a promotion, you need to have been above. If you are below, we will make a development plan for how to improve your ratings. Are you below several years in a row? We need to figure out why. Maybe you don't fit the culture, and then we have to let you go. (Britney, HR Manager, 2010)

While employees are rarely fired, those who regularly fall 'only' within the bracket of the 80% majority may likely find that they are continuously denied a promotion and soon leave on their own accord. This performance culture punishes adequate or mediocre performance and thus ensures what many consider a 'natural selection' of the 'best' high performers (for an analysis of the evaluation system in consulting firms, see also [Alvesson and Kärreman, 2007](#)). A partner that was very inspired by Jim Collins' bestseller *From Good to Great* told us in 2014:

I mean, who wants to be good, when you can be great. (Bob, Partner, 2014)

All this has created an environment where it is nearly unthinkable to have one's own or personal needs that compete with this mandatory devotion to work. When such needs nevertheless arise, accountants feel that they must deal with these tensions alone and in private, as indicated by this quote:

If I have to leave work early, say at 3:00 pm, well, then I just take my jacket in my hand and wait to put it on until I am downstairs, because then no one will see that I am leaving at 3:00p.m. [...] We just have this culture where you are rewarded, remunerated, and valued based on how many hours you spend at the office. (Carsten, Manager, 2019)

Carsten is not the only one to use their coat strategically to hide the fact that they are leaving work early. Others also told us that they would rather wait to put on their coats until they were out of view, or leave their coat at the office altogether, than be perceived as a low performer.

Facing the same performance culture, both firms decided to launch and foster a number of WLB initiatives to address the one area where they found they were severely underperforming: the number of women in partner and other leadership positions. Such initiatives included providing mothers with assistants, assuring reduced work hours after childbirth, ensuring long parental leave (men are offered three months of paid leave), defining alternative 'slow' career tracks, and offering so-called "integration conversations" to help female returning from leave. One firm even started an initiative to "share an au pair." Notably, every single one of these initiatives failed. While both accounting firms found it easy to attract female workers, they struggled heavily to retain them. We turn to the particular experiences of four of these women accountants next.

## 5. Epistemic control in action: Narratives from four female accountants

Very early on, the investigation revealed a high level of incongruence: Unanimously, interviewees recognized the critical lack of women, particularly further up in the hierarchy. There was a plethora of WLB initiatives in both companies, differing in scale, approach, and rollout phases to address this problem. Consequently, the majority of employees (and all interviewed) were in some way involved in these initiatives, for example, on the side of implementing, executing, or reporting, but also those who were recipients. Yet, despite all these WLB measures, hardly any changes ensued. This begs the question of what this care for female accountants actually does.

In the following, we present four narratives to demonstrate the ways in which this care for women and their work-life balances played out. The four women portrayed are Elisabeth (28), Julia (29), Helen (32), and Anna (39). Their stories are worth telling because they are both normal and outstanding at the same time. They are normal because the care they receive and their feelings about how this impacts their career, private lives, families, and overall identities match the sentiments of the other women interviewed. At the same time, these women stood out because during our time of interviewing them, they were most obviously impacted by how they received and struggled with this care.



### 5.1. Elisabeth (28 years, manager, no children)

Elisabeth had been working as an accountant for 6 years and, at the time of inquiry, felt that she was at a period in her life where she needed to begin thinking about her future more seriously. She loved her job and, to advance in the hierarchy, was intent on putting in more working time. This did not go unnoticed:

I don't mind working weekends. I think it's OK if I've chosen it myself. I'm ambitious, you know. Still, I am always told that the most important thing is to be able to say 'no.' Because you have so many different bosses, you have to learn to say 'no' in order to make it.

Instead of recalling praise, Elisabeth tells how she was met with mild concern. There were different superiors that had to evaluate her: project leaders, whom she temporarily worked with, often only for the duration of one assignment, her division manager, who was her formal superior, but not always close to her work on project, and then finally her career counselor, an advisor with a lot of internal sway. 'Making it' in this system, she was told, means saying 'no.' However, this is problematic. To whom should she say no – or yes? If she only says 'yes' to one of her leaders, she will only have this one voting in favor of her promotion in the next promotion round. While it was difficult enough to satisfy the 'regular' demands around her work, she felt it was impossible to combine them with the demand to say 'no'.

Elisabeth felt bewildered, and for now decided to go with her first instinct and prioritize working more hours. However, the continuing disdain this created from her superiors troubled her. Over time, her career counselor became a serious concern. These counselors are highly important: they provide more continued leadership, set performance targets for their mentee/s and, if they are convinced that their mentee is 'ready,' they will 'promote' and even 'fight' for her during the promotion evaluations. But Elisabeth is far away from being fought for. Instead, she talks about her problems with her first career counselor:

I had difficulties communicating with my first counselor. She told me not to work so hard, that I should just relax, and that I had plenty of time to realize my ambitions. But I want to advance. I want to move fast: 100 km an hour, or preferably faster. Because I'm ambitious, and I want to get started. So it didn't work very well.

Elisabeth recounted that, from the very start, she was encouraged to 'take it easy.' In particular, this meant that instead of aiming to get high evaluations from project leaders like her male colleagues did, the counselor urged that Elisabeth should learn to be okay with only getting average grades.

This, the counselor said, was completely fine, because Elisabeth still had plenty of time to advance in her career. However, effectively, this is not true. Accountants do not have time, especially if they are female and want children. Elisabeth was very aware of the unofficial rule that one does not get promoted to partner if one is older than 40. In addition, if women want one, maybe two, children, then they do not have any time to lose; in fact, they cannot afford to take it easy before they turn 40. While Elisabeth felt that her counselor cared about her, she also wondered how much this advice might hold her back and felt frustrated that the counselor denied the potentially steep cost of 'taking it slow.' This denial also created another problem: Elisabeth knew that 'putting in the hours' required to advance would also cause disdain by her counselor, a figure she knew to be crucially important for her advancement. Increasingly, she noticed a difference in treatment between herself and her male colleagues:

If I wanted to leave at 5:00p.m. every day, no one would say anything. Whereas men feel pressured to stay longer ... I can be more honest ... it is definitely my impression that the men put more hours into their work, as they feel obligated to do so.

She could observe that it was considered 'natural and normal' that her male colleagues wanted to work long hours. This was a clear, alas unwritten, expectation of them, and, in turn, male accountants felt obligated to the company. Elisabeth felt this to be in stark contrast to the reality presented to her:

I talked to a male friend [who is also an accountant at the firm]. It says a lot that when he tells people that he has worked on a Sunday, no one says anything. But when I say that I was home at 7, everyone says, "Oh God, now take care of yourself," as if I was destroying myself in my work ... It is seen differently when a woman works a lot, that's for sure.

Elisabeth struggled because her observed reality was being negated and changed by what those around her had told her. Female accountants are frequently encouraged to go home early, to say 'no' when they are asked to take over many tasks, and to ensure a good work-life balance overall. This had Elisabeth feeling torn. She was unsure if she should believe her counselor and appreciate this special treatment, or if she should trust her own observations. The encouragement to take care of her work-life balance was tempting because Elisabeth wanted to have a life outside the office and, one day, start a family. As she tried to negotiate the realities that she could see with those that she was told about, she recounted receiving gentle admonishment, this time from a more temporary superior:

If I am at the office late, my current project manager has been really good to ask me what I am doing at the office this late. He would say, "Why is it so important that you are still here. It is 6.30, why haven't you left yet?" And I actually like that he says this, but then again, why doesn't he say this to my male colleagues? That's strange, I think. But I think he thinks that it is important, that I learn to say no and go home early now, so that when I once get children, I'll still think this is a nice place to work, and that's a little strange...

These repeated clashes between told and perceived reality begin to bother Elisabeth. This gentle gaslighting began to create internal conflict for her. While she believed that her superior genuinely cared about her, she also wondered if this care about her was in anticipation of the 'special needs' she might have as a woman. As of right now, she did not feel the need to be cared for in this way. To

the contrary, she found it strange and sensed that it was alienating her from her male peers. Elisabeth increasingly felt that she was a deviant, more fragile other. There seemed to be an idea that she as a woman needed to be protected, that her mere existence in these male-dominated spaces was 'enough' in and of itself, and as such something that needed to be conserved. Men, however, as she observed, were neither fragile nor rare, and therefore they could prove their worth through long work hours in order to move ahead.

## 5.2. Julia (29 years, manager, no children)

Julia's circumstances were similar to Elisabeth's. She loved her work, particularly the glamour and upscale business travel that comes with a career in accounting. At that time, she lived with her boyfriend, an accountant at a different firm, and both spent most of their time at their respective offices or traveling. For the last year and a half, Julia has worked one week per month in New York City and, more often than not, she worked on the weekends as well. As Julia began to advance in the hierarchy, she was also being noticed more by her peers and superiors. She took this as a sign that she could, indeed, be successful in this accounting career – but at the same time, the topic of starting a family became more important to her. However, what she could see around her was not encouraging. Although she was only halfway up in the hierarchy, there were only five women who outranked her in the entire local branch of the firm. When she reflected on her situation, there were some dissonances:

We [my boyfriend and I] don't have children yet, but that is also practically impossible if we both keep our current jobs. It wouldn't work like this with children; they wouldn't be able to recognize us. And that is despite the fact that my company is doing a lot to help when women become mothers; they really do. But when I am here, I want to achieve something, and I don't want to go home at three o'clock because I'm picking up the children; that's just not me. I wouldn't do that to my team. I know we have women who make it work, but I can't see how it could work for me.

This quote indicates some of the first tensions that Julia felt. There is help for women and mothers – but at the same time, she wouldn't want to do *that* to her team. She wants to achieve something, and she cannot do that when she picks up children in-between. As time went on, Julia began to worry about how she could fit her accelerating career together with being a mother. Her main point of agony was what it meant to be a good accountant and to have good client relations. When she was asked whether she felt cared for by her company, her answer was clear:

Absolutely, absolutely. I mean, really. My counselor, who is also 'my' partner and my closest boss, stresses all the time that children must not be the reason for me to leave the company. So he is very encouraging and tells me that if I have children, he will do anything to make it work for me. So, I feel completely supported; it's very sweet.

By now, some of the other partners are actively encouraging her to have children. They tell her to do it now; they tell her it is easier while she is still young and not all the way at the top of the hierarchy. Julia finds this reality very tempting to believe, because it is so positive for her. However, at the same time, she quite literally cannot see how it could be possible in practice. She looked closely at the precious few mothers who were working in the positions that she aspired to:

...[she] said she works only 60%, and the company cannot say no because they cannot live without her. And it just kills everybody in her surroundings. For example, she will ring [name withheld] at 12:00 at night because that is when she can log on and so he must be on then, too. I don't want to become like this. No. Because the children are in bed, that is when she starts working. So that is apparently okay, then.

This 'role model' deters Julia. This woman annoys her because her work style is in disagreement with the perpetuated reality of how she could lead and work with her own team. Forcing her team to work late at night because her private life occupies her during working hours goes against her sense of justice. At the same time, Julia fears that this might be the only way to 'make it work.' This is not because there is no support for working mothers in her company, quite to the contrary:

Earlier, the company launched a new women's initiative. It was in fact quite promising and meant that we could get a 40-hour work week while we had young children, and that we could also get administrative help if needed. So, the workload could be reduced when having young children. So, the thinking behind it was really good, but then they chose to call the initiative 'taking a breather.' And who wants that? That sounds really negative, and like one is putting one's career on hold. We are not the type of people who take breaks. We want to show our worth; we don't want to take a 'breather.' We don't do that; we're not that kind of people. So I haven't heard anyone speaking about it as a success. I don't know whether it even exists any longer...

Julia is conflicted about this initiative. On the one hand, the thinking is good; it could have had the potential to enable her to combine her work while having young children. But at the same time, the idea of needing time to 'take a breather' clashes so heavily with the company's ambitious work ethics that it deters even those like Julia, who could likely benefit from it. The measures of this initiative also clashed with the versions of top career-level motherhood that were currently being practiced and accepted as okay, such as officially working 'only' 60% and 'really' working late into the night. It is no surprise, then, that Julia perceived this offer of 'taking a breather' as offensive.

If this was the support she could get from her company, then Julia could not see how she could advance her career much further while also having children. She knew that if she stayed with the firm, she wanted to continue as a high performer, and not as someone who went home at 3:00p.m. – only to be back on again at midnight 'killing everyone.' Ultimately, Julia made the decision herself. Only one month after the last interview was conducted with her, she had left the company.

### 5.3. Helen (32 years, manager, 1 child)

Helen, a 32-year-old manager and mother of one, has succeeded quite well so far in working as an accountant while also being a parent. She has had a good career to date and has felt supported by the company in all the decisions she has made. This is not least due to her career counselor, an influential senior partner at the highest company level. Helen has a very good relationship with her counselor, so much so that both have promised each other to speak openly, even when it comes to sensitive topics, such as changing jobs and moving companies. More recently, her career counselor was more explicit in encouraging her to have another child:

They aren't stupid; they know my daughter is on the other side of two, and they know that I probably want a second child. But he [her career counselor] told me that it was OK, that I didn't have to worry about my career here, even though I wanted one more child.

This shows that there is care for Helen, "even though" she wants one more child. At first glance, this care seems to be meant well, and the partners at the company are interested in having better diversity policies in place after all. Helen knows that, at least theoretically, she can combine her accelerating career with growing her family:

I just need to find out what I want and how I can solve things practically, and then I'm sure my mentor will help me to get things approved, also because I think it is important for them to make me stay. I think it is an advantage that I'm a woman. I think they are willing to give me a long leash.

This help, the willingness, and the long leash are other expressions of care. A long leash means that Helen is allowed *and* informally enabled to spend more time with her family, something that is generally assumed to be what women want and need to be happy. This is noteworthy because Helen's male counterparts do not 'get' this leash; it is a privilege given to higher-ranking women. This and the other forms of care come from a desire to improve female retention rates. Helen should be joyful that she is being cared for, but she is hesitant. The problem is that accountants do not make partner by being helped, by running on a long leash, and by having children. Accountants advance by putting in the hours, by being seen working at the office, and by continuously exceeding expectations. It is excessively difficult to advance quickly enough to take maternity leave twice, slowing down in periods with young children, and then accelerating again in order to catch up. Helen is very much aware of this, but at the same time, being repeatedly assured not to worry about her career makes her feel conflicted. Her career progression becomes a matter of calculating her next moves very precisely and betting that her efforts will pay off in time:

I am a fairly young manager; I am 32, turning 33 soon. So you see, if I am to make partner before 40, I'm in no time pressure, but if I am to have one more child, on the other hand, then it is a completely different thing. Then, I need to be much more careful with how I spend my time in order not to waste any of it. I will have no room for periods of mediocre performance.

Helen's calculations revolve around how much she needs to achieve at work to be able to have another baby. If she made the upcoming promotion, then her achievement targets would more than double. It will be a grueling and risky endeavor to try to succeed with such ambitious performance targets while at the same time caring for a toddler and a newborn. She is aware that this second baby will most likely cost her the chance of making partner. Then why is her senior partner counselor encouraging her to do just that?

Luckily, Helen has a husband who is very flexible, and although he is not always thrilled about her long working hours, he nevertheless accepts them. This means that, at least in theory, she has every chance of balancing family and work, but even if she manages to align all these factors, there is one key puzzle piece that she has little control over:

If I get promoted this summer, it means that they value my efforts, and that they acknowledge my strategy. But if I don't get a promotion this summer, then I am out of here. Because that would mean that they don't acknowledge me, and then I can just as well leave sooner than later.

For her calculations to work and for her strategy to play out as intended, Helen needs a promotion by summer. She is told not to worry. However, if she does not advance in the upcoming promotion round, she does not stand a chance of advancing as quickly as she needs to for a second baby and, just maybe, still making partner. Then, she may just as well find a different job. Therefore, those who stay and make it to partner are often men. Talking about a male colleague who just made it to a partner, Helen recalls:

He has just been through it [the promotion race], and it has been very tough on him. His family life was hanging by a thread. But personally, I think that he has been bad at saying 'no.' He hasn't created the setting for himself, which I have managed to create for me.

Men may have more time to advance, but they are also pushed harder and held to higher standards, with less care if their family lives are troubled or even existent. This means that, almost ironically, they advance more quickly. The fact that this colleague recently made this important promotion also means that it has become even more difficult for Helen to achieve the same – there are only so many partner positions. Helen cannot name one other woman who has 'learned to say no' and who has also been promoted to partner so far. This, in addition to the overall lack of female leaders, creates a rather grim outlook for her and sends a strong signal to younger employees:

I am the only senior woman with small children. There are only two senior women besides me. One has teenage children, and the other is in her late 30s and has no children. So, she is a woman, but she is no role model. Many of the younger accountants

are probably already thinking about how they are going to do a career here if they want children, which is why I am a role model in many ways.

Most of the women thus face a dilemma similar to the one Helen is facing. She is encouraged to take it slow and tend to her womanly needs by having another child. On the other hand, the system is not geared to promote her prototype. And even though the companies seem supportive and open-minded, Helen knows that when it comes to promotions, taking it slow will absolutely count against her.

#### 5.4. Anna (39 years, senior manager, 2 children)

Anna is one of the very few women with children who have made it to the very top of the accounting hierarchy. She has been with her company for 12 years and is now 'up for partner.' She loves her job and has made it work because of the flexibility that she perceives the accountancy role offers to her. But it has also been difficult, in particular, the two times when she took a maternity leave. After her first leave, she agreed to an offer of coming back on reduced time. However, this "comeback" did not go according to plan:

Until I started on a project, it was rather successful. But when I started on the project, it didn't work that well. I was hired to work 30 h a week but ended up working 40–50 h without getting paid for it, so coming back on reduced time was kind of pointless. The intentions were good, but I was one of the first to accept such an offer, and I was probably not good enough at saying 'no' and drawing limits.

Anna describes yet another failed initiative, highlighting that the intentions, as she perceived, were good, but somehow, she nevertheless ended up working just as much as before – only this time, it was unpaid. While she ended up being worse off than before, she nevertheless stressed that this was not the company's fault; the company only 'wanted the best' for her. Instead, she blames herself for failing to set clear boundaries. She further explained that being surrounded by ambitious colleagues 'sucked' her back into the high-performing culture again. Like Helen, Anna is also acutely aware of her sacrifices and how they should ideally reap great future rewards:

Compared to other types of businesses, people working in accounting have a good job waiting for them at the end, and that is motivating for a lot of people. And that's true for my family and me as well. When I look at my family, my husband sacrifices a lot. He knows that it pays out for the *company*, i.e., the family, that I get some time to nurture my career.

Two points are worth highlighting in this quote. First, while it is Anna that was being exploited upon her return – she worked too much for too little pay after all, she stresses that it is her husband who is sacrificing 'a lot'. Second, it is noteworthy that she calls her family a company that needs to run as smoothly as possible. Because she is so busy, there is no room or time for improvisation. Although her husband is so sacrificing, she is nevertheless struggling to realize her career plan. Anna was holding onto the promise of the ultimate promotion of making partner, including the significant pay rise this would entail. After her second leave, she therefore immediately returned to full-time work, the consequences of which she describes as follows:

Well, it has not left our relationship unmarked. I suffered badly from stress in the period after my second maternity leave ... We love each other very much, my husband and I, but at that time we hardly talked; it was only planning. We haven't been good at setting time aside for the two of us, and we are suffering from that now. We are kind of two separate persons in one room, but who live in two worlds. We have been really successful – separately – but we need some overlapping spheres, and we know that both of us.

Anna has forgone most of the care that was extended to her, and following her ambitions while caring for her children came at a significant cost. The new levels of stress became overwhelming, and the once loving relationship with her husband turned distant. Particularly, the past eight years of her life, where she had both young children and a career to nurture, were, as Anna explained, "100% about survival." Then, she experienced a crisis:

It has been really difficult, and not just spending all my extra time on work. For many years, I haven't had time for either exercise or friends. So, I have probably turned into a very lonely person outside the family. Most of me has been work. I'm very interested in politics and social issues, but I experienced a period when I caught myself not even having time to read the newspaper, and at that point, I told myself, "Okay, you live in your own closed world of work and children." I felt like an empty shell. I had cut off all the things that made me a good person in this society ... I have to change now. If I don't, I won't be me, and it will not be any fun to be with me. In that case, I'm just career and mother, not even a wife, I guess...

Trying to pursue her career goals while tending to her children as much as she can is so consuming that she feels like an empty shell. Because her company has emphasized the 'women's agenda,' and there are thus many interested in seeing her 'making it.' The many pressures she faces at home are easily matched by the pressures from her organization:

There has been huge pressure on me, and there is a lot of pressure on me now. Throughout last year, I have been responsible for the women's initiative and have really tried to create a community for us, women, to get the more senior women to be more visible at the office, so we can get more role models. I have again used myself quite a lot.

This quote shows how Anna feels obligated. Ironically, because she agreed to take on so much work despite having young children, this has created pressure to work even more. Now, she is not only overworking at her regular work; she also has added responsibility as a "role model" for the 'women's initiative.' It is impossible for her to say no. The women's agenda is important to her personally, but she also knows that her efforts to get other women to be "visible at the office" means that she too becomes more visible. Being publicly

responsible for the women's initiative can be a major enabler for her promotion to become a partner:

If I make it, they will get their figurehead [laughing]. No, seriously, it is something I am very aware of. Because I know that I have delivered some good results, but how much does it mean relative to the fact that I am a woman? How much of this is carried by the fact that management wants a female partner? But I have chosen to push that aside and tell myself that there are so many other things helping other people on the way up the hierarchy. This is just what is helping me.

As it turned out, being a woman was not "helping her" enough. Anna did not make the cut. In her stead, a male colleague, someone she has been teamed up with for many years, was promoted to partner. The second author talked to Anna again, only a few weeks after the promotion decision. Anna was very much in conflict about whether she should stay, and she could not say if forgoing the care and participating in the promotion race was worth the sacrifice. While she felt angry that the company, despite all the promises and the women's agenda, had not chosen to promote her, she also expressed that maybe her sacrifices for the company were not enough. She ultimately decided to stay, but she gave herself the promise that she would only give it one more year, hoping she would make partner by then.

### 5.5. Epilogue: a view from the 'other' side

The stories and experiences of these four women sit uneasily with the proclaimed aim of the WLB efforts targeted at them. In the following, we show how their stories relate to the accounts given by their peers, their managers, and leading HR staff from both accounting firms. In both companies, the 'female agenda' was emphasized as important, and topics around gender were taken very seriously. When we asked partners and HR managers in both firms about the strict control emanating from their workplace cultures and how this related to women's struggle to be promoted, the responses emphasized communicating ever more initiatives to 'make it easier' for women:

We cannot pretend that we don't travel a lot. Instead, we should communicate that we can make positions where it is possible to work locally as long as the children are young. Mothers cannot work three weeks in Germany when they have a nine-month-old baby at home. (Karen, HR Manager, 2014)

What was left ignored was that such 'easier' paths had significant drawbacks. For example, travel, and assignments on client's premises typically provide important opportunities to perform and impress senior managers and partners who are involved in promotion decisions. Another HR manager explained:

It is a bit tricky with women's initiatives. We really want to do this. And that is the way it is supposed to be, but when we reach evaluations and have to sit down and look at performance, it's a different matter. When we are evaluating an employee who has been nine months in the local area, it is difficult to argue that this person has developed the same competencies and skills as the one who has been abroad on several different projects. Who is to be promoted? And that is when we cannot discriminate. In such a situation, we cannot take into consideration that one of them is a woman. (Anne, HR Manager, 2013)

This quote shows the disconnect between what is 'officially' desired and hence communicated by the firm's leadership and what 'really' counts when it comes to making evaluations and, subsequently, promotion decisions. Those opting into WLB measures are eventually pushed out of their respective company because the aggressive 'up-or-out' performance culture meticulously kept track of their shortcomings by continuing to compare them to those who worked uninterruptedly. A partner we interviewed had the following suggestion:

I tell my female talents that they should get their babies early. When they get higher in the hierarchy, the kids are older. There is a couple of the famous female leaders in Danish business life who got their kids early and they are now in their 20s and they can concentrate on their careers. I mean, that is brilliant! (Bob, Partner, 2014)

At the same time, the system is celebrated for being a fair meritocracy. Here, Bob's left hand, who, at the moment of the interview, was 'up for promotion' running against his female colleague. He says:

I am completely aware that the promotion process is a long and tough process. Sometimes, it is 100% fair, and sometimes it's 99% fair. There will always be those who think they have been promoted too late, and I am sure that there are years when someone is promoted too early. But I believe in the system. I either get promoted, or I don't. If I don't get promoted, and I get a proper explanation, I'll be fine. It's not a big deal. It's the first time I'm up for partner so I can try again next year. (Bill, Senior Manager, 2014)

The above quote is particularly poignant because this manager was shortly thereafter promoted. Promoting those with such mindsets sends a strong signal to others who also aspire to make partner, while also effectively reinforcing the career-impeding effects of WLB measures. After the promotion, the interviewer met him at the office, congratulated him, and asked why he thought he was the one to get promoted. His response was that it could have been any of the two. He did not do anything special. Bob, their boss, was interviewed afterwards. He commented on the promotion of Bill, and not his female colleague, like this:

Well, yes, about her. She is a good example. She didn't make the cut, but that was certainly not because she was a woman. I actually think – and I think she would say the same thing – that it was a plus for her being a woman. She just barely had enough

experience to be in the race, not anymore, and she was put up for promotion. Some would say that was early. (Bob, Partner, 2014)

These dynamics are systemic and self-sustaining. Those who *did* end up being promoted felt that they had worked hard for it and deserved their advancement. Their performance was measured like everyone else's and evaluated to be superior.

However, these quotes also indicate what is absent in this partner's way to the top, namely the option or even encouragement to 'take a breather,' to 'accept help,' or to 'take care of themselves.' This partner, as a man, was never explicitly targeted by his firm's 'women's agenda' or any other WLB measures. Therefore, getting to the top was this person's only option. The result of this is a certain dismissal of those who do make use of such WLB offerings, but at the same time also of those who do not:

We have a female partner, and she ticks all the leadership boxes, but she is not a role model for the other women because she wants the same as the men. She has no children and no family; she works all the time. She fits the leader role, but she is not a real woman. (Lars, Partner, 2014)

This shows that WLB care can be administered to but also against female accountants in a systemic fashion. Those women who are not choosing to become mothers and instead want the same as the men are not 'real women.'

Both firms attract and hire ambitious women who want fast careers. But once they contemplated starting a family, these women struggled to see how they could remain high performers while at the same time being mothers. The stories of the four women recounted above show how each felt conflicted, doubtful, and even concerned about participating in these WLB initiatives. They felt like they had to choose. Those who struggled to believe in the care, the WLB measures, and the 'women's initiatives' do so because they cannot unite them with the top performers they see around them and that they aspire to be themselves. Some women, therefore, end up leaving the company, as they see no credible *and* desirable alternative. Those who stay and, by necessity have to accept at least some of this care once entering motherhood, also lose in the 'promotion race.' This explains why most of the few women who did reach senior positions remained childless.

## 6. Discussion

Our findings highlight how WLB measures administer repressive care to female accountants in two PSFs. The stories of the four women presented show how the 'caring' women initiatives effectively hold those back that partake in them, no matter whether they actually receive the care, such as Helen, or if they 'make sacrifices' by overworking regardless of reduced time, such as Anna. Showing how their stories relate to statements from their colleagues, superiors, and HR professionals reveals the systemic character of such repressive care. But this care does more than hold female accountants back (as detailed, for example, by Kornberger et al., 2010), it also exerts epistemic control (Igelsböck, 2020) by legitimizing the current demand to outperform 'regular' work requirements in order to receive a promotion. Specifically, our findings indicate how WLB initiatives exert control by gaslighting (Sweet, 2019) female accountants.

This article shows how female accountants find themselves experiencing a clash between the reality that they can observe in their daily lives and one that is told to them by seemingly well-meaning superiors, counselors, and peers. The notion of gaslighting (Sweet, 2019) is helpful in attending to the clashes between these realities. Gaslighting manipulates these women's sense of reality by encouraging them to discount their own experiences to take on someone else's (Rodrigues et al., 2021), hence silencing them by suppressing and overwriting their own knowing (Dotson, 2011). We showed how WLB measures urge female accountants to disregard the fact that overperforming is necessary to move ahead and make partner. Instead, they are strongly encouraged to buy into the idea of a work culture that is actively caring for them and their private lives. Trying to make sense of such opposing realities creates mental distress (Sweet, 2019), and the stories we present show how female accountants struggle with confusion and frustration while they consider accepting and believing in this care against their better judgment.

This is not a problem of uncompromising work environments that are at odds with employees' private lives (Gallhofer, Paisey, Roberts, & Tarbert, 2011). The problem we point to is the dishonesty and the falsehood of fabricating alluring new realities about how each of these women were 'special' and too 'valuable' for the firm to lose and how their managers could 'make it right' for them if only these women 'said no' to working so hard. This effectively encourages them to take themselves out of the race for promotion. Such doing may not always occur with managers being fully aware of these falsehoods, as we learn from Anna, who wholeheartedly administers such an alternative reality to more junior employees in the form of a 'women's initiative' while nevertheless overworking herself in order to move her own career ahead.

Repressive care from gaslighting occurs in three interrelated ways. First, WLB measures construct women as fragile and unreasonable. Second, WLB measures manipulate women to forgo work opportunities. Third, WLB measures lead superiors to forfeit female promotions. Next, we turn to these three repressive practices.

### 6.1. Fragilizing

The WLB initiatives in both PSFs construct women as fragile and unreasonable (Sweet, 2019). Although all female accountants interviewed told stories of great ambition and grit, the WLB formally aimed at securing their tenure constructed them as different from the others (Kornberger et al., 2010). Instead of meeting them where they were in terms of career ambitions and life goals, women were constructed as *too insecure* to decline extra tasks and, therefore, actively threatened by overwork and burnout, consequently 'needing a breather.' We could not find anything similar affecting their male colleagues. The desirable 'male' qualities, such as reasoning or logic

(Broadbent, 1998), also entail endurance and being physically fit for the work (Anderson et al., 1994). Femininity, as its counterpart, is covertly problematized and rejected (Sweet, 2019).

By constantly reminding women that they are being watched over and cared for, WLB measures push women to perform a particularly fragile and vulnerable form of femininity. This femininity is not one that attracts and seduces (Bitbol-Saba & Dambrin, 2019; Haynes, 2017) but one that alludes to being nurturers and caregivers. This is yet another way in which female accountants are being urged to comply with the gendered expectations of the accounting firm (Dwyer & Roberts, 2004). This also renders unreasonable any expectation for them to be promoted: It is unreasonable for them to ‘just’ expect to be promoted despite having taken time off, and it is unreasonable for them to try to work extra hard to recover the time they ‘lost’ while accepting WLB care. The so-emerging alternative career paths for women, pathed with ‘flex-time’ (Lupu, 2012; Almer et al., 2012), establish women as those who cannot work as hard as – and thus are inferior to – men. Case in point: Female accountants who remain childless do not count as ‘real women.’

### 6.2. Forgoing work opportunities

Because there is a very clear order of ‘moving ahead,’ any interruptions, delays, or detours are considered unacceptable (Dambrin & Lambert, 2008; Haynes, 2008; Lupu, 2012). Our findings indicate that women are not mentored and advised in the same way as their male counterparts. In repeatedly encouraging them to leave the office earlier than their male colleagues and closely monitoring that they ‘say no’ to extra work tasks, female accountants are gaslit to forgo work opportunities that would render them visible to superiors (staying late) or creating additional results (that are important when promotion decisions are being made). Monitoring that women accept this care (‘say no’ and ‘leave early’) also means forcing them to participate in creating their own delays for the sake of improving their short-term evaluations and pleasing their superiors. This shows that female accountants are not just repressed from participating in work activities when something is at stake (Adapa et al., 2016), but also when stakes are reasonably low. Urging them to withdraw from situations in which they would be visible further asserts male leadership (Grey, 1998).

Nevertheless, some female accountants, such as Anna, still worked significantly more than what they initially agreed to (Crompton & Lyonette, 2011), but without pay. Not only do WLB measures create stigma for those who participate (Kornberger et al., 2010), they are de facto ineffective in protecting female accountants from the pressures to work extra hours. This leads the business case for diversity (Ashley & Empson, 2016) ad absurdum. Furthermore, as our findings detail, such extra and ‘free’ work is still not enough to ensure a promotion.

### 6.3. Forfeiting of promotions

In the long run, female accountants are punished for deviating from the one acceptable career path (Kornberger et al., 2010). Because their performance is compared to those who work uninterruptedly, they, by default, become ‘lesser than,’ no matter how much they sacrificed to overcome this lack. In turn, their promotions are forfeited. This then shows that ‘caring’ WLB initiatives are limited to helping retain female accountants, but also limit their career progression in the process (Ashley & Empson, 2016). Disguised as caring for women, these initiatives push female accountants out on what Benschop and Dooreward (1998) call a “mommy track.”

What counts for getting ahead is visibly working a lot and generating income (Edgley et al., 2016; Lewis, 2007). Particularly toward higher positions, promotions appear to be decoupled from talent, skill, or potential – even if this goes explicitly against the political need to have more women in top positions – and favor those that ‘put in the hours.’ What is more, in reliably forfeiting female career progression after WLB care has been administered to them, superiors create a self-fulfilling prophecy.

## 7. Conclusion

This article characterizes a situation that is all or nothing for female accountants. As long as they are employed in their respective firms, they want to excel, push themselves, and show exactly how hungry and deserving they are for their next promotion. They do not want a part-time job. This is what management and their HR departments fail to understand. This is also why all the caring WLB initiatives fail. Both Elisabeth and Julia love to work. They want to do nothing but work. This is also why they feel they cannot stay with the company when they decide to start a family.

Those who accept the offer of care and attempt to integrate their femininities into their accounting work nevertheless face excruciating workloads and report considerable difficulties in rising to the top. Both firms’ evaluation systems are rigid and only take financial performance into consideration. This leaves no possibility for considering other skills and qualifications, as shown in Anna’s case. Despite much talk about the importance of gender diversity and female managerial skills, these were never taken into account in her evaluation. Women, who at some point in their careers are on half-time or away on maternity leave, are overtaken in the promotion race. And in the very distinct ‘up-or-out’ culture of both firms, it is not possible to linger on one level while prioritizing one’s family, not even for a short while.

### Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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