<table>
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<th>Title</th>
<th>Through the Glass Ceiling? Influences on and Challenges Faced by Female Partners in Big-4 Accounting Practices</th>
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What are the personal factors that affect female partners in Big-4 accounting firms? That was the question explored last summer in a series of semi-structured interviews with eight female partners at Ireland’s Big-4 firms. Interviews took place in June, July and August 2013.

Table 1: Gender profile of partners in Irish Big-4 accounting practices

<table>
<thead>
<tr>
<th></th>
<th>PwC</th>
<th>KPMG</th>
<th>Deloitte</th>
<th>EY</th>
<th>Total</th>
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<tbody>
<tr>
<td>Male</td>
<td>73</td>
<td>76</td>
<td>44</td>
<td>41</td>
<td>234</td>
</tr>
<tr>
<td>Female</td>
<td>24</td>
<td>14</td>
<td>7</td>
<td>6</td>
<td>51</td>
</tr>
<tr>
<td>Total</td>
<td>97</td>
<td>90</td>
<td>51</td>
<td>47</td>
<td>285</td>
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</tbody>
</table>

% Female 24.7% 15.6% 13.7% 12.8% 17.9%

Source: Big-4 firm websites 5/6/2013

Table 2: Interviews conducted and interview data

<table>
<thead>
<tr>
<th>Partner</th>
<th>Interview date</th>
<th>Recording duration (minutes)</th>
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<tbody>
<tr>
<td>1</td>
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<td>33:49</td>
</tr>
<tr>
<td>2</td>
<td>04/07/2013</td>
<td>57:00</td>
</tr>
<tr>
<td>3</td>
<td>03/07/2013</td>
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</tr>
<tr>
<td>4</td>
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</tr>
<tr>
<td>5</td>
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</tr>
<tr>
<td>6</td>
<td>28/06/2013</td>
<td>25:43</td>
</tr>
<tr>
<td>7</td>
<td>11/07/2013</td>
<td>*40:00</td>
</tr>
<tr>
<td>8</td>
<td>26/07/2013</td>
<td>26:42</td>
</tr>
<tr>
<td>Total (Approximately)</td>
<td></td>
<td>273:10</td>
</tr>
</tbody>
</table>

* The interview data with Partner 7 was transcribed during the meeting and was not recorded.
Each of the eight women interviewed have at least two children and is, or has been, married. Some partners married and had children before being appointed partner, some married before becoming partner and had children afterwards and some were appointed partner before getting married or having children.

<table>
<thead>
<tr>
<th>Partner</th>
<th>No. years to become partner</th>
<th>Children before/after becoming partner</th>
<th>Availed of flexible working arrangements during career</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>13</td>
<td>Yes</td>
<td>After</td>
</tr>
<tr>
<td>2</td>
<td>14</td>
<td>Yes</td>
<td>Before</td>
</tr>
<tr>
<td>3</td>
<td>12</td>
<td>Yes</td>
<td>After</td>
</tr>
<tr>
<td>4</td>
<td>13</td>
<td>Yes</td>
<td>After</td>
</tr>
<tr>
<td>5</td>
<td>17</td>
<td>Yes</td>
<td>Before</td>
</tr>
<tr>
<td>6</td>
<td>10</td>
<td>Yes</td>
<td>After</td>
</tr>
<tr>
<td>7</td>
<td>11</td>
<td>Yes</td>
<td>After</td>
</tr>
<tr>
<td>8</td>
<td>18</td>
<td>Yes</td>
<td>Before</td>
</tr>
</tbody>
</table>

Average 13.5

The interviews explored the views of the partners regarding the influence of children, spouses, male colleagues, mentors and other women on their careers as well as the influence of firm-related factors such as maternity leave and flexible working arrangements.

The argument that women really need to have the desire to advance was consistent across all interviews. Not all women want to reach the top. There is a belief that the gender imbalance is attributable to a lifestyle choice. The sentiments expressed by the partners reflect the dilemma in achieving work-life balance. To be a partner in a Big-4 firm, you must make yourself available to clients 24/7 which is a drain on time and energy. Being a partner involves an intensive lifestyle: long hours, stress and outside office events such as client entertainment.

One partner acknowledged that because she had her children after becoming partner, she had already become adapted to the lifestyle that the benefits of being partner allow. Having one parent stay at home would involve giving up the lifestyle she had become accustomed to, which is something she did not want to do.

Similarly, another partner felt that lifestyle choice is largely attributable to the under-representation of females at senior levels in the firm:

I do think that when people get to associate director level, a lot of females decide that they do not want to be here and that is something that we as a firm have recognised. Probably, because they don’t want to work like it is you need to work to be a partner.

One partner commented that the job is draining and you need to be available for your clients virtually 24/7. Another referred to the lifestyle choice conundrum, and attributed the gender imbalance at partner level largely to the gender profile of graduates recruited in previous generations. She suggested that the hunger of young women to succeed, however, will drive change and that the gender profile at partner level will improve in the future.
Another partner agreed that the gender gap is rooted in history and believes it will take time to change but suggested that the imbalance exists because females do not always display the male characteristics that people tend to look for in a leader.

On the other hand, another partner said that in order to succeed as partner you have to be tough. The profession has a demanding work culture, but this does not mean that women need to suppress female traits, she suggested.

Another partner advised young women starting out in the profession not to focus on gender but instead to actively try and differentiate themselves from their peers.

One partner posited that it is possible to have it all; a wonderful family and fruitful career. She suggested that women themselves sometimes create blocks rather than the organisations.

Another partner added that women can bring distinctive advantages to a business because they have different strengths.

Many women feel they need to emulate men to succeed but by doing so they are not diversifying the management team. If women continue to be themselves, by bringing their feminine traits to the table, the proportion of women at the top will grow, one of the partners suggested.

**INFLUENCE OF CHILDREN ON CAREER**

One partner observed that it was easier to have children before becoming partner because it is easier to take full maternity leave when you are not a partner.

I think it’s easier, if you want to, to have full maternity leave while you’re not a partner. I think when you’re a partner there’s probably an expectation for you not to. Even though it might not be said to you; it’s a feeling.

An interviewee who had her children after becoming partner said it would have been more challenging trying to manage a household with children while striving to become partner. Another partner admitted to working very hard through her pregnancies and to feeling really exhausted. Reflecting about overworking during her first pregnancy, she recalled her husband’s concerns for her unborn child and her feelings of guilt:

I was working through the night and I remember going home and my husband was saying to me, warning, that if I harmed this child…. Because I had arrived home at about 3 in the morning, I was probably about 15 or 16 weeks pregnant and I was working really, really hard and I was absolutely shattered.

All partners who had their children after being appointed insisted that they did not delay having children for the sake of their career; it was simply a case that they were already partner when they reached the point they wanted to have children.

One partner was very conscious that she did not want to postpone having children for the sake of her career. In fact, she chose to join her firm at director level because they offered her a flexible working arrangement (four-day week) which
allowed her to have two children while working there – an arrangement refused by another Big-4 firm at that time.

One partner advises younger members of her team not to put off having children. As she got older, she realised that, while at the time nine months out of work on maternity leave seemed significant, the amount of time women are out having children is really just a moment in time in their overall career and that staff were able to slot back in very quickly afterwards. She believes that with talent and drive, there is no reason why taking maternity leave should hinder a woman in becoming partner.

One partner insisted that gender and potential child bearing is not considered in promotion and that advancement is solely based on performance. Another partner credits her firm as being a ‘meritocracy’.

Consistent throughout the interviews was the belief that the work-life balance has to be manageable because if women feel that if they have to choose, family will always win.

One partner confessed that she always felt that she could have advanced more quickly without children; however, this was a price she was willing to pay:

I suppose you kind of knew in the back of your head (that having children delayed advancement)...To be honest I think having your family is pretty important. So, on a scale of importance, it was never really an issue. If you were faced with a choice between having a family and being a partner, for me it’s a no-brainer.

Similarly, a partner who is married with children explained “work comes as a very distant second”.

For one partner, it was not until after she had her family complete and appropriate childcare arrangements in place that she decided to pursue the possibility of becoming partner. Up until this point, becoming a partner was not appealing because of the work-family balance conundrum.

**SUPPORT OF SPOUSE**

Many of the partners acknowledged that their spouses have played a pivotal role in the success of their careers and their ability to manage their households and work lives. One partner said that she always put her family ahead of her career. She credits her husband, who is also a Chartered Accountant, as being very supportive and says there are both balance (in terms of parental and household duties) and a mutual understanding in the relationship.

He was incredibly supportive of me and I think that was a huge factor in my becoming a partner because he had actually trained as an accountant. He understood the training, he understood the process.

The partner said that there are a number of other female partners in the firm who are married to Chartered Accountants. She believes that a spouse’s ability to understand and support the journey is vital. She believes that it is much easier for a woman to make progress when that mutual support exists.
In line with the increase in women working in professional services, there are also changes to the dynamics of a household in other ways with more men staying at home. One partner’s husband previously had a career but now stays at home for various reasons. Another partner revealed that if her husband had not decided to stay at home she does not believe she would have pursued partnership. Similarly, another partner acknowledged that it is very difficult for couples where both husband and wife hold high pressure jobs. She feels that unless you completely outsource childcare, it is very difficult for both to keep working.

**INFLUENCE OF MALE COLLEAGUES**

The journey to becoming partner has many challenges. Female partners experience unique challenges not faced by their male counterparts. One partner maintained that she does not even like a distinction being made between males and females in the workplace and looks at herself as being equal to her male counterparts in all respects. However, other interviewees accept that there are considerations they take that they believe their male counterparts do not. One partner has young children who still need a lot of care.

I think it’s harder for a woman to be a woman if you’re also going to have kids. If you compare my lifestyle with a male partner… certainly traditionally the male partners had non-working spouses. So they literally got up in the morning, walked out the door and didn’t have to think about what went on at home. Now my husband works full time so the amount of my time that has to be allocated to making sure everything is ok at home is far more than any of my male colleagues would have to think about.

While women need to consider the logistics of running a household and caring for children as well as working, the partner doubted whether her male counterparts have to give these issues any thought. At the office, the partner believes male and female partners place the same effort on their work but her “me” time is spent on her children.

When they’re (male partners) free, they’re completely free, whereas my free time gets eaten up by household duties so the “me” time gets squeezed and talking to my female partners that would be the bit everyone would recognise – and the guilt – women have a guilt gene that men just don’t have.

Another partner said that while she faced challenges her male counterparts did not, these were challenges she created herself in her own mind.

I really considered the implications of my decision to try to become partner. I thought, “Do I really want this?” I created all of these scenarios in my head that a bloke just wouldn’t think about.

In the end, this partner concluded that there was no worst case scenario. If the work became too much, she could leave the partnership and spend more time with her children. If she could balance both then that was great too. This partner believes there is positive discrimination favouring women because everyone is so aware nowadays of the need for diversity.

Another common theme across the interviews was the idea that women and men have different strengths and personality traits and these improve diversity in the firms. One partner suggested that women add something to a business that men do
Another partner explained that women sometimes feel the need to emulate these male traits:

Men and women come across very differently and have different ways of doing things. I think it’s still very much accepted that the male way is the best way… There’s a pressure maybe that you have to be acting the way a male would act as opposed to being yourself.

Another partner claims that her journey to becoming partner was different to her male counterpart’s because she faced the challenge of having to demonstrate she was tough. For example, although she had very little interest in sport, she would read all the sports results at the weekend just so she could discuss them with the men on a Monday. She felt she had to do it; not just because she wanted to become partner but so she could chat to those around her and be involved in male-dominated discussions. Another challenge was posed by clients:

If you were a young single woman, or may have a partner who you didn’t want to bring to client events, back in those days there was a bit of almost suspicion. It was harder to invite male clients out. There were a couple of times, and it wasn’t just me, other women agreed, that they would get the wrong message but that has changed.

Another partner with an international role suggested that while some other territories may have issues with a male-dominated culture, that is the case in Ireland which she considers is closer to the US where a more balanced culture exists.

MENTORS

All partners revealed that they had a mentor during their careers and all firms have mentoring programmes. One partner said that having a mentor is critical to success. Her husband is her most influential mentor. They are both Chartered Accountants and she considers him her best support because he understands the challenges and stress she faces. While she had an official mentor from whom she learned a lot, she also had an unofficial mentor who was her “go-to” person – a man who she really admired and aspired to emulate; “a real family man”.

Another partner said her mentor helped her to advance and provided her with the opportunity to go on secondment.

Another partner suggested that having a mentor – male or female – is vital for someone pursuing partnership because candidates need to be supported as individuals:

In many cases, it depends on who you work with... We both (Partner 2 and Partner 1) had mentors or counselling partners who were supporting us as individuals and I think that’s what everybody has to have, whether you’re male or female.

WOMEN SUPPORTING WOMEN

One partner said that the female partners of her firm organise a get-together several times a year.
The female partners got together as a group for the first time about three years ago. A lot of us wouldn’t have known one another and we got together in a meeting room one morning and sat down and had a cup of tea…. One thing I noticed was that a lot of the younger partners didn’t know other people. For me, I had no problem because I had been here for a very long time so I knew a lot of people and I knew a lot of the partners… We then started, as a group, having lunch about twice a year. The first time we had lunch turned out to be great fun and the second time turned out to be better fun… As a group of females, I think we have probably put the female issue more firmly on the agenda than it might have been before, in an informal way.

These get-togethers have helped the group to build relationships and learn about each other’s experiences. She feels that women need to promote each other. Senior women also need to support women at more junior levels.

One partner insisted that when one of her trainees returned from maternity leave that she be assigned to jobs near the office. The trainee’s family did not live close by to support her. She was on a trainee’s salary paying for her baby in a crèche. The partner understood the difficulties the young woman was facing and so was insistent that she was accommodated.

Another partner said that she loves seeing women make it through to partner level, especially when they have already had a couple of children. She tries to support women on her team on their journey. Although another partner insists that she always judges people on their competency, she also feels that women should support and talk each other up where possible.

**MATERNITY LEAVE**

In terms of maternity leave, female employees of all firms in Ireland are entitled to paid statutory maternity leave of 26 weeks and are eligible for additional leave by utilising annual leave and an amount of unpaid leave; accumulated, the entitlement amounts to approximately 10-12 months. At partner level, as owners of the business, there is no statutory requirement for paid maternity leave. For partners, the maternity leave entitlement varies between firms. Only one firm introduced a formal maternity leave policy for partners in the last three years which entitles partners to three months paid maternity leave. One partner in that firm took ten weeks maternity leave but admits to working from home and going to meetings during this period.

Because I was the first female partner, I was very conscious of not being seen to disappear for a number of months and I wanted to make sure that I was getting the better jobs; that was certainly on my mind.

She observed, however, that since then, women have been promoted to partner while pregnant and even on maternity leave. She explained that, as a partner, there is no facility to pass your work over to someone else, whereas at more junior levels this is possible, so it is not surprising that firms are less able to facilitate partners with as much maternity leave.

One partner confessed that she did not even take the statutory leave she was entitled to (which she thinks at the time was 16 weeks), working up to her due date, taking three months after the birth of her first child and taking just four weeks altogether on the second child, returning to work when her son was just
three weeks old. This partner said that she returned to work so soon after having her second child because she was hoping to become partner. There was a job that needed to be done and she believes that she would not have become partner so soon if she had not stepped up and demonstrated her determination to become partner at that time. She also spoke of a fellow partner who, as partner, has had several children and has taken very little maternity leave which this partner considers to set a bad example.

I’ve had this discussion with her that that isn’t fair because that is what she wants to do, it’s her choice. It’s not because she has to or because there’s an expectation. It’s because that’s what she wants to do.

While she conceded this was a personal choice by her colleague rather than any pressure or expectation placed by the firm, the partner suggested that others may view it as a requirement of the role of partner.

Another partner said that her firm offers partners six months paid maternity leave and employees generally take about ten months. She insisted there are no consequences for women for the length of maternity leave they take.

**CHILDCARE**

Until recently, one firm had an affiliation with a crèche for emergency childcare. If regular childcare fell through for some reason, employees could drop their child to a city centre based childcare centre and the firm would cover the cost. However, the scheme was discontinued because it was not availed of in the five to six years of its existence. One partner did not view the emergency childcare policy as a viable arrangement:

I don’t think anybody ever used it… It isn’t really effective – You have childcare and I think your primary childcare arrangements are most important. If you have an emergency it should be that your child is at home with you or somebody else you know. You wouldn’t put your child into a crèche you didn’t know. It was a man who put that policy in place.

Similarly, another partner suggested that in case of emergency, it is more likely that parents would want to be with their children themselves or to have them cared for by someone close rather than a stranger in an unfamiliar place.

A second firm also had a similar agreement with a city centre childcare centre but, once again, the service was availed of so infrequently that the arrangement was terminated. While these two firms ceased their childcare arrangement agreements, a third firm continues to offer support in terms of emergency childcare with a crèche provider while a fourth firm offers employees a discount to use a childcare centre close to the firm.

One firm considered installing a crèche onsite to make childcare more convenient for employees but survey research revealed that employees do not want a crèche onsite. A partner observed that the reason for the lack of interest in onsite crèches and emergency childcare is that people like to have their children minded close to home rather than in the city centre. When children attend crèche locally, parents can then have family or friends close by to collect the children if required. Parents often like to have their children involved in the local community so they will know other local children when they go to school.
From comments of the partners, it is clear that the firms are supportive of women’s health. If a woman is unwell during pregnancy, the firms try to organise her schedule to ensure she is based in or close to the office as much as possible. One firm provides a room with a bed where employees can go and lie down if they are feeling unwell during pregnancy.

One partner believes treatment during pregnancy is really the individual’s choice:

We would be very conscious of making sure that that person’s workload is absolutely manageable, but you have to take your lead from the individual. Being pregnant isn’t an illness and it’s really down to the individual. For instance, when I had my children, I didn’t change how I operated in terms of clients because I was very fortunate to have very healthy pregnancies... I’ve had a number of people who unfortunately have had really difficult pregnancies and the firm has absolutely supported them. Ultimately, pregnancy is temporary and the most important thing for pregnant women to think about is their own health and the health of their baby.

FLEXIBLE WORKING ARRANGEMENTS

Three of the partners have availed of flexible working arrangements (see Table 3), working on a reduced hours basis at some point during their career, which allowed them to spend more time with their families. One firm is introducing greater flexibility into the workplace but such arrangements are not generally advertised; perhaps from a fear that everyone would try to avail of it which may not be practical for the business.

One partner explained that it can be difficult to facilitate flexi-policies on the client-facing side of the business.

Another firm has flexible working policies in place but they are not provided as a right. Approximately 5% of employees in the Dublin office of one firm are currently working on flexible arrangements. A partner acknowledged that if somebody wanted to work from home and that works for the client then that’s fine – the client satisfaction should be at the forefront of everyone’s mind.

Across all firms, flexible working arrangements, whether formal or informal, are availed of by both males and females.

Technology has helped with mobility and juggling the demands of motherhood and work. Having the ability to be mobile makes it much easier to attend school functions and remain in contact with the office.

One partner revealed that they have all the technological tools to allow them to work from home, provided they are not required for client-facing activities. Similarly, another partner believes that improvements in technology have made her work-life balance a lot more manageable over time. She can now go home and have dinner with her children and then when they’ve gone to bed she can open the laptop and resume working.
CONCLUSION

In summary, vital factors for success include the desire to advance, a supportive spouse, the appetite to work hard and having strong mentors. While the interviewees hesitated to criticise conduct or attitudes in their respective firms, the underlying message of some responses did just that. Many participants felt that their gender had never held them back or that they were ever discriminated against for being a woman by their superiors. Yet a partner revealed that the year she was in the promotion-to-partner process it was very competitive. There were a number of potential male and female candidates in her cohort. Given there were a limited number of positions available, she and the other female candidates believed that the male candidates would take preference:

Whether that was down to abilities or otherwise I cannot be sure, but probably being male helped with the partner admission process.

This comment indicates the antithesis of what was insisted by her earlier in the interview – clearly she felt that her male colleague would be advantaged because of his gender. Similarly, another partner also spoke of a male colleague who had been in her graduate intake, but had been put into the partner process the year ahead of her. She reflected: Was this right? Probably not.

While prior research has indicated that having children hinders career progression for women, this research did not uncover any instances where women felt that they were overlooked for promotion because of childbearing; however, although having children may not lead to discrimination, it can make it difficult for a woman to dedicate the time required to become partner.

There was no evidence that partners delayed child-bearing.

Firms are making efforts to try and support women in their bid to succeed while raising a family simultaneously by providing emergency childcare facilities – although it should be noted that the women interviewed did not rate these services as particularly helpful.

Women in previous generations have fought for an equal place in the workforce so it is imperative that women today seize the opportunities available to them. Diversity, in all forms, is improving and the results show that firms expect the proportion of women at partner level to increase with time. We found the women we interviewed to be happy and fulfilled in their careers (albeit with frustrations and day-to-day challenges) and well-rewarded but the considered and worthwhile lifestyle choices made by some women mean that the partner gender profile of Big-4 practices is unlikely ever to be fully balanced.

This article is based on Claire Millar’s Master of Accounting dissertation completed at University College Dublin under the supervision of Prof Niamh Brennan, Michael MacCormac Processor of Management at UCD. We thank Lorcan Glen Hurley for his assistance in its preparation. The authors are very grateful to the eight partners who participated in this research who for reasons of confidentiality cannot be thanked by name.