



## Mothering in accounting: Feminism, motherhood, and making partnership in accountancy in Germany and the UK

Patrizia Kokot-Blamey

School of Business and Management, Queen Mary, University of London, 327 Mile End Road, E1 4NS London, UK



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### ABSTRACT

Women remain significantly underrepresented at partnership level in accounting firms. The past three decades witnessed a steady increase in investment and research in gender equality in the profession, but there is a scholarly reluctance to focus specifically on motherhood despite the fact that four in five women will have children in their lifetime and experience inequality and discrimination as a result of their status as mothers. This article shares original empirical data of interviews with 60 female partners in Germany and the UK, focusing specifically on their experiences of motherhood and mothering. Theoretically, this article is framed by O'Reilly's (2016a) matricentric feminism and Gatrell, Cooper and Kossek's (2017) Douglasian thesis of the maternal body as a social pollutant at work. In Germany, the accounts frequently juxtaposed the maternal body with professionalism, with mothers expected to work part-time, but part-time working patterns deemed irreconcilable with partnership. Becoming a mother was often experienced as representing a burden to others at work. In the UK, the respondents were concerned with accessing maternity leave and returning to work, with some finding it challenging to make claims on the basis of their status as mothers. Half of the mothers were married to 'househusbands', often working like normative fathers, with some noting a lack of 'choice' in the matter despite their status and financial independence. In both countries, the unencumbered norm was mostly left unchallenged and the task of managing and hiding one's care responsibilities left for individual women to work out in private, with the primary beneficiary of this concealment being the firm and its clients. The article demonstrates that we must make space for the study of mothering in accountancy if we want to be serious about tackling gender inequality within the profession.

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### 1. Introduction: understanding motherhood is key to understanding gender at work

'Becoming a mother is a crisis in the life of a woman, a point of no return.' (...) and it is the moment when she becomes a mother that a woman first confronts the full reality of what it means to be a woman in our society' (Oakley, 1980, p. 1).

Four in five women, or 80%, in the UK and Germany have children in their life time and over 70% of these women, in both countries, will be working mothers (Statistisches Bundesamt, 2019; Working Families, 2019). Women's and men's experiences diverge sharply when women become mothers. While "childless men and women earn comparable amounts, it is only if and when they start

to create families that fathers' earnings begin to accelerate, while the salaries of mothers start to stagnate" (Jensen, 2014, p. 345). The gender pay gap is not a gender gap, but a maternal one (O'Reilly, 2016a). The glass ceiling turns opaque once a woman has children. Yet, despite the fact that most women will at some point be mothers who work, and experience inequality and discrimination as a result of their status as mothers, research focusing on understanding gender inequality in workplaces curiously neglects, silences and hides the experiences of mothers.

This too is the case in accounting: we have focused on documenting gender discrimination in the profession historically (Kirkham, 1997; Kirkham & Loft, 1993; Shackleton, 1998, 1999), we have shown a steady and growing interest in analysing gender inequality in professional service and accounting firms more widely (see Hardies & Khalifa, 2018; Haynes, 2017; and Kyriakidou, Kyriacou, Ozbilgin and Dedoulis, 2016 for reviews) and sought to understand the lack of women at partnership level (Almer, Lightbody, & Single, 2012; Anderson & Vinnicombe, 2010; Dalton,

E-mail address: [p.kokot-blamey@qmul.ac.uk](mailto:p.kokot-blamey@qmul.ac.uk).

Hill, & Ramsay, 1997; Kokot, 2014, 2015; Kumra & Vinnicombe, 2008; Whiting, Gammie, & Herbohn, 2015). Yet, while the keywords gender and accountancy elicit over 50,900 hits on google scholar in 2021, motherhood and accountancy only elicit 2,7400. In the three critical accounting journals, *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting*, and *Accounting, Organizations and Society*, only four articles explicitly focus on the experiences of mothers. This article leaps into that void by sharing rare empirical insights into the experiences of women at partnership level in accounting firms with a focus on how they negotiated mothering and motherhood on their way to the very top of the organizational hierarchy in two national contexts.

Three questions motivated this work: What are the expectations associated with motherhood that confront women in accounting in Germany and the UK? How do women in partnership roles negotiate these expectations in their mothering practice? And to what extent do their accounts point to a context that values motherwork? The article makes three distinct contributions to the small existing literature on mothering in accounting. First, it introduces a new and interdisciplinary framework into the accounting academe by combining theory from the fields of maternal and management studies from a feminist perspective. Specifically, I am considering the applicability of Gatrell, Cooper and Kossek's (2017) proposed Douglassian framework to examine the absence of women in executive positions, but from a matricentric feminist perspective – a contribution to theory in maternal studies (O'Reilly, 2016a). Second, empirically this research is based on a rich study with sixty women in partnership positions offering rare insights into the lives of women who made it to the very top of organizational hierarchies in accountancy (Haynes, 2008a, b; Kornberger, Carter, & Ross-Smith, 2010). Third, it does so from within two national contexts thereby addressing calls for further cross-national research into the careers and lives of accountants (Terjesen & Singh, 2008), and contributing to the collective process of theorising through demonstrating the 'varied landscapes' of motherhood (Bueskens, 2016) that confront women at work in accountancy and beyond.

This article proceeds as follows: section 2 discusses the relevant literature in accounting and introduces the two theoretical frameworks: O'Reilly's (2016a) matricentric feminism and Gatrell, Cooper and Kossek's (2017) theory which draws on Douglas' notion of maternal bodies as taboo. While the latter proposes a theory that draws on abjection to explain the continued underrepresentation of women from the top tier of organizational hierarchies, it is the former that can help us make sense of this abjection and the varied ways in which it manifests itself. In this way, matricentric feminism as an analytical lens enables us to acknowledge the political dimensions of mothering in practice and motherhood as institution and the ways in which the latter can be oppressive in any context. Section 3 contains the discussion of methods and section 4 the analysis, first of the accounts in Germany and second in the UK. Section 5 discusses what cuts across the two analyses and returns to the three questions which motivated this research. The article concludes that we must make space for the study of mothering and motherhood in accountancy if we want to be serious about tackling gender inequality within the profession and beyond.

## 2. Literature and theory

### 2.1. Gender equality and mothering in accounting

There is a growing literature on gender in accountancy, captured in excellent and critical reviews of gender at work in accounting by Haynes (2008c; 2017). There is also a broader literature on gender in professional service firms, which is brought together, for example, by Kyriakidou, Kyriacou, Ozbilgin and Dedoulis (2016).

Furthermore, there is a sizable literature on the work-life balance of accountants and those working in professional service firms, both from a gender studies and from a women's studies perspective (Crompton & Lyonette, 2011; Smithson, Lewis, Cooper, & Dyer, 2004; Smithson & Stokoe, 2005) and there is acknowledgement that the arrival of children impacts on women's careers in professional service firms (Alvesson & Billing, 2009; Whiting & Wright, 2001). Lightbody (2009), investigating the retention of women in accountancy, finds that further tensions arise as children reach school age, and later turn into teenagers, and that the number of children per household hugely impacts on women's experiences as mothers and accountants. In all these works we learn something about the working lives of those with children, but this is often a side effect of treating the status of becoming or being a mother as a variable in a similar way that gender in accounting too is often handled as such (Haynes, 2008c, 2017; Kokot, 2015). For example, some quantitative studies consider the 'effect' of children on accountants' careers (Anderson, Johnson, & Reckers, 1994; Windsor & Auyeung, 2006) or examine whether or not childcare requirements may be motivating alternative work arrangements (Johnson, Lowe, & Reckers, 2008), and children and childcare are often discussed by and with, usually female, accountants (see e.g. Anderson-Gough, Grey, & Robson, 2005; Kornberger et al., 2010) as one of a number of career-related concerns. Interestingly, in a number of studies there is an, at times implied, acknowledgement that becoming a mother is, in the vast majority of cases, a bodily experience that may require some thought of women that is not required of men, e.g. through pregnancy and the related restriction to move jobs when trying for a baby (a UK issue), feelings of 'letting down others' when not being in the office as a result of the physical act of having and caring for a child (Baker & Brewis, 2020), being unable to attend work due to children's ill health (Whiting et al., 2015), or through communicating an understanding that women may forgo having children or not take full advantage of employment rights in order to be able to work like men and to avoid the risk of being seen as "a 'female' other" (Baker & Brewis, 2020, p. 2), also see Barker & Monks, 1998; and Buchheit, Dalton, Harp, & Hollingsworth, 2016; Hantrais, 1995). But the literature that specifically focuses on mothers in accountancy and professional service firms and makes space to investigate the transformative potential of becoming a mother, is minute (Dambrin & Lambert, 2008; Haynes, 2008a, b; Lupu, 2012).

Dambrin and Lambert (2008) focus on France in their analysis of mothers in accounting and drawing on 24 interviews with male as well as female auditors at different levels, find that becoming a mother is deemed to have costly effects on firms and clients. This echoes findings by Anderson-Gough, Grey and Robson mentioned above (2005: 486). In their work, one of their respondents, an audit trainee in the UK, for example, noted that you "don't mention kids around Partners" and that it is "a case of helping them to forget that you are actually a woman". They also found that mothers employ a number of tactics to enable themselves to better combine maternity with their work in accounting, including seeking careers in specialisms which are more predictable and less seasonal in their time commitment, such as tax (also see Khalifa, 2013). Haynes (2008b) also examines women's transition to motherhood from an identity perspective, and, drawing particularly on the oral histories of five ICAS and ICAEW qualified women, found that the mothers were under pressure to construct for themselves the identity of a "high flying working mother", undertaking 'macho maternity' (Smithson & Stokoe, 2005, p. 161), where women maintain their work responsibilities right up to the moment of labour, and/or during a short maternity leave" (Haynes, 2008b, p. 631). Some rejected this and in trying to construct an appropriate mother identity for themselves also looked towards an

identification with their own histories of being mothered – something that Lowinsky (2009) has termed the return to the Motherline. Not all firms were welcoming this resistance to the ‘high flying working mother’ narrative and some participants reported being mommy-tracked and expressed their frustrations, while others found that firms took a flexible approach. Haynes also pays attention to the ways in which the mothers were themselves, on the one hand, concerned with feeling guilty towards their firms and, on the other hand, feeling sad and anxious about leaving their infants. Further, Haynes (2008a) examined women’s transition to motherhood from a maternal and embodied perspective, drawing on oral history narratives from 15 women working in accountancy in the UK. In the accounts she shares, her participants describe coping with bodily changes on the one hand, for example noting the physical aspects of pregnancy such as tiredness or being unable to dress in ways deemed appropriate and even being unable to continue working due to pregnancy-related complications, and their desire to work as if nothing had changed on the other hand. These are dilemmas of sameness and difference which come through across this small number of studies and warrant further scrutiny. Haynes (2008a) considers these sameness and difference narratives in her work, and interestingly equals the latter with inequality. Yet, as O’Reilly (2016a) and Bueskens (2016) argue, experiences of difference may not necessarily be perceived as oppressive and indeed while connoting sameness with equality fits into a context marked by liberal feminism such as the UK, it was not a key strategy of the feminist movement in other European contexts (Offen, 1988). Understanding the context in which we mother, then, matters, and while the above works consider various challenges of mothering in accounting, a reach beyond disciplinary boundaries is required to more comprehensively understand its tensions and examine why motherhood and mothering remain neglected sites of study in accounting, the sociology of work, and beyond.

There are at least two reasons for this scholarly reluctance. First, motherhood has always been a dilemma for feminism because it points to biological difference. And it is this difference that locates three sites of disruption to women’s sense of self upon falling pregnant: at home, at work, and intergenerationally. Second, the maternal body is seen as unstable, unproductive and taboo at work and is frequently juxtaposed with notions of professionalism. These will be discussed in the two following sections, which introduce the theoretical framework of this research.

## 2.2. Invisible mothers, difference and empowered mothering

“Motherhood, it could be said, is the unfinished business of feminism” (O’Reilly, 2016a, p. 2).

The absence of motherhood as a site of research is not just a phenomenon in organization studies or the accounting academe. It is a feminist dilemma and reflects the difficulties feminist theorists have had with motherhood under capitalism: the resulting nuclear family that isolates and hides mothers, that makes them economically dependent on a man, and forces them not just to engage in a particular type of mothering, but also enforces upon them the identity of a wife (O’Reilly, 2016a). For feminists such as Firestone (1970), motherhood is therefore at the patriarchal root to women’s oppression, and to be denounced and repudiated (Jeremiah, 2006). From the mid-1970s onwards, some scholars like Ruddick (1989) and Chodorow (1978) sought to recuperate, “reclaim and revise maternity” (Jeremiah, 2006, p. 22) and to acknowledge it also as a potential source of women’s power. Rich (1986) famously coined the distinction between motherhood as

institution and mothering as experience and practice. This was a ‘breakthrough’ (O’Reilly, 2016a) as it enabled feminists to both critique motherhood as an institution “as defined and restricted under patriarchy” (Rich, 1986, p. 14) and value mothering as a “site of empowerment” (O’Reilly, 2016a, p. 20).

Nonetheless, both remain troublesome for feminism because to talk about motherhood means to talk about difference and a key strategy of liberal feminism was, and is, to challenge biological determinism and to argue against essentialist (and thus biologically determinist) perspectives of sex and gender (Jeremiah, 2006; O’Reilly, 2016; Stephens, 2011). O’Reilly acknowledges this dilemma and critique of maternal studies and proposes a ‘matricentric’ feminism to navigate around it – a feminism that is centred on mothers with an understanding that motherwork may be carried out by people other than the biological mother and comprises three broad tasks (Ruddick, 1989): the preservation of children, their nurturance, and finally their introduction to society and social acceptability. As such, she calls for an intersectional engagement with the category ‘mother’, arguing that becoming a mother, for many of us, disrupts our sense of self and our idea of who we identify with (1) at work, (2) at home, and (3) across the generations. Acknowledging experiences of difference is therefore at the heart of her framework. Firstly, becoming a mother ‘encumbers’ us as workers, producing a sense of difference at work. This is also the case for those working in professions, where, as long as we mould into the underlying gendered organizing systems and remain unencumbered ‘with or from children’ (O’Reilly, 2016a, p. 43; also see; Acker, 2006), women may experience working lives that are to a large extent similar to that of men. This is evident in the works of Haynes (2008b) and Anderson-Gough et al. (2005) where mothers were conflicted about, and in some instances resistant to, being expected to work to the unencumbered norm and where they felt that they ought to hide the fact that they had parental responsibilities at home. Secondly, becoming a mother frequently results in a sudden sense of difference in the household. Even in egalitarian relationships, the arrival of an infant will often radically redefine the relationship and responsibilities in the household. Besides the initial phases of breastfeeding and the infant’s dependency on the mother, two terms have come to represent this experience of difference in the work-related literature in later stages of the parenting journey also: the second shift (Hochschild & Machung, 1989) and the mental load (Robertson, Anderson, Hall, & Kim, 2019). The former describes the fact that despite the majority of women now working in the labour force, most remain also primarily responsible for household chores, thus returning to their home after a day’s work to carry out a second shift (ONS, 2016). The mental load (Robertson et al., 2019), describes how working mothers remain responsible for researching and planning family life (children’s hobbies, childcare providers, signing children up to doctors and so forth), even when both partners work equal hours. Both, the second shift and the mental load represent the disruption of a sense of sameness in the household. Thirdly, as our pre-maternal ambitions and working lives appear more similar to those of our fathers, than those of our mothers, (possibly temporarily), we have lost what Lowinsky (2009) refers to as the *Motherline*: a sense of a shared and collective experience between mothers and daughters across the generations. The search for the Motherline to bridge this sense of difference is echoed in Haynes’ (2008b) work where respondents were caught between the expectations of their workplaces and looking towards their own childhoods and experiences of having been mothered to construct for themselves an appropriate identity. This identity work dramatizes the isolation that the institution of contemporary motherhood burdens mothers with. Stephens (2011) views this cultural anxiety of the maternal, among other things, as a byproduct of globalization

and the rise in neoliberalism and, drawing on Sennett's work (1999), highlights the resulting "illusion of self-sufficiency and the related fantasy of motherlessness" (2012: 59) as key features of what she refers to as 'postmaternal thinking'.

Professional women today thus experience three dramatic shifts to their sense of self upon becoming a mother: the recognition that they are different to men and childless women at work, being different to their partners at home, and being different to their fathers and often failing to find a common experience with their mothers. These foreground O'Reilly's call for an intersectional engagement with the category 'mother' and emphasize why we must urgently produce more research on working motherhood and mothering – because the constraints of the former and the practice of the latter are experienced by the majority of women in silence. Taking a matricentric feminist perspective, does not solve feminism's dilemma with motherhood, but provides a pathway to engage with the category 'mother' in an intersectional manner. Davis (2008, p. 68) defined intersectionality as referring "to the interaction between gender, race and other categories of difference in individual lives, social practices, institutional arrangements, and cultural ideologies and the outcomes of these interactions in terms of power." O'Reilly (2016a) calls for the recognition of 'mother' as one such category – because becoming a mother is so much about lasting experiences of difference within the cultural ideological frame of motherhood as institution which, through capitalism and patriarchy, impacts on mothers' agency, autonomy, authenticity and authority in a number of spheres.

O'Reilly (2016a: 145) formulates precisely some of the ways in which motherhood as institution oppresses which includes the idea that children need the biological mother to be the primary carer; that the children's needs are more important than the mother's; that mothers must lavish children with time, attention as well as money; that the mother has full responsibility but no power from which to mother; and, that mothering is to be a private undertaking. These concerns resonate with a traditional German "Mutterbild" (Ruckdeschel, 2009) which imagines that a woman consciously sacrifices her career when deciding in favour of having children, relinquishing work for the sake of her child as she is considered indispensable for his or her wellbeing (also see Dienel, 2003). But with more women working, the pressures become more complex. Hays (1998) coined the resulting conundrum as intensive mothering where working mothers are expected to give themselves fully and selflessly to mothering on the one hand, and, on the other hand, are asked to compete in the labour market as if they had no children at all. The latter is an important part of Hays' coinage but one that is, unfortunately, often dropped in the usage of the term intensive mothering (Stephens, 2011). More recently, an emerging so-called neoliberal feminist ideal of working women evoked critique. Here, the "feminist subject accepts full responsibility for her own well-being and self-care, which is increasingly predicated on crafting a felicitous work–family balance based on a cost-benefit calculus" (Rottenberg, 2014, p. 420; also see Gill, Kelan and Scharff, 2016; Adamson, 2017; Lewis, Benschop and Simpson; 2017; Orgad & De Benedictis, 2015 on postfeminism and neoliberalism). O'Reilly's matricentric feminism is about resisting motherhood as an institution in any form and instead recognising the potential of motherhood as a site of empowerment. Resisting these constraints may look different in varied contexts. In her foreword to O'Reilly's work, Bueskens examines the capacity of matricentric feminism as a framework noting that the context matters when determining what constitutes empowered mothering. She notes:

"O'Reilly opens the doors of possibility and through this, we can see the variegated landscapes of empowered mothering beyond

the prevailing model of intensive motherhood or its polar opposite – the neoliberal model of self-sufficiency, which denies the centrality of care (...). Importantly, different strategies may work at different times in our lives and in different social and cultural locales. Staying at home, for example, can be radical in a context that demands all women, including mothers of young dependent children, enter the paid labour force. On the other hand, extricating ourselves from the strictures of economic dependence in patriarchal marriages and providing for ourselves is also fundamentally empowering." (Bueskens, 2016: xiii and xiv)

From this perspective, then, different approaches to mothering can be radical depending on the context presented. There is an acknowledgement here that a sameness approach to workplace organization which denies the dependencies of e.g. children, too can be oppressive as it conceals inequalities, pushing them to the margins. Feminist philosopher Kittay (1999: xi) captures this when she argues that "a conception of society viewed as an association of equals masks inequitable dependencies, those of infancy and childhood, old age, illness and disability" and concludes that we are all 'interdependent' (also see Busby & James, 2020), and that an approach which centres on dependencies allows us to consider too "that as some women leave behind traditional roles, other women fill those roles" (1999:xi). Empowered mothering is about resistance and mothering within a context that values motherwork, where women have authority, may mother authentically and are able to acknowledge their child's vulnerability without losing their own selfhoods (O'Reilly, 2016a, p. 142).

### 2.3. The maternal body as taboo at work

When we focus more specifically on the world of office-based work, further dilemmas come to the fore. Notably, this relates to an implied juxtaposition between the maternal body on the one hand and professionalism on the other hand. Haynes (2008a), drawing attention to the historical exclusion of women in the accountancy profession in the UK, points out that the price for women who wanted to be promoted would historically be a willingness to forgo marriage and children. Her work highlights the persistent notion that motherhood contrasts with professionalism, something that women may first experience during pregnancy. Both Haynes (2008a) and Lightbody (2009) make similar observations, pointing to the ways in which pregnancy often functions as the first point in time where women lose control over their bodies. The pregnant body, unlike the menstruating, menopausal body, will not be concealed. Citing Warren and Brewis (2004), Haynes (2008a: 337) explains that "[p]regnancy can represent an intrusion of the female sexual and fertile body into the context of the masculine professional world of employment," demonstrating how her respondents were not only suddenly aware of their pregnant bodies, their size, their ability to reproduce, lactate and feed, but also at times physically exhausted, thus belying "the modern Western conviction that we have and possess our bodies and are able to mould them accordingly" (2008a: 329). But the marginalization of mothers and pregnant bodies as different and alien in regimented and constricted workplaces, is also often practiced by others at work. Lupu (2013), in a working paper on France, similarly found that a perceived contradiction between motherhood and professionalism in accountancy remains and that women internalize this conflict and address it through complex identity and boundary work. Gatrell, Cooper, and Kossek (2017) argue that this juxtaposition between women's bodies and professionalism is not new. Drawing on the work of anthropologist Mary Douglas, they

invoke her notion of women as ‘social pollutant(s)’ to also apply in contemporary organizations and particularly at the top of the hierarchy. Douglas describes how pregnant women, for example, were excluded from sites of business and business-related decision making and regarded as a danger to the business of production in the tribal populations she observed during fieldwork conducted between 1949 and 1953. Picking up this idea, [Gatrell et al. \(2017\)](#) argue that the maternal body at work is subjected to a comparable kind of marginalization and they further demonstrate how the ways in which women’s health has become medicalized, means that the maternal body (i.e. the body with reproductive capacity) is seen as unstable and considered to be less likely to be productive in the labour market.

This is interesting, because it returns us to feminism’s dilemma with the subject of motherhood and biological difference as discussed in section 2.2. Menstruation, pregnancy, birth, and menopause are, of course, all physical experiences, some of which can be challenging, and which do not apply to all those who carry out motherwork, and which do not apply to men, but to the majority of women. Here, a matricentric feminist perspective falls short of capturing the maternal body as defined by [Gatrell et al. \(2017\)](#). It is not clear though, whether matricentric feminism is defined too narrowly, or whether [Gatrell, Cooper and Kossek’s \(2017\)](#) definition is too all encompassing. I would argue for the latter in the case of the specific group I interviewed where equality in terms of access to the profession has improved dramatically since the second world war, at least in the UK, but progression to partnership has only made slow progress. This suggests that it is motherhood that disrupts rather than women’s reproductive capacity per se – again, at least in the UK. Women have been successfully hiding menstruation and menopause from men and business for decades, but it is pregnancy that blows our cover and motherhood that disrupts our sense of self and carries a penalty in the labour market. In Germany, in contrast, access to the profession remains a significant problem (see [Table 1](#), section 3).

### 3. Methodology and methods

This article is part of a larger research project examining women’s advancement to partnership in the accountancy profession in Germany and the United Kingdom. This encompassed semi-structured interviews with sixty female partners in accounting firms in Germany and the United Kingdom. Respondents were approached directly via email or by employing snowballing techniques, which are of help in accessing elites and other groups considered difficult to reach ([Atkinson & Flint, 2001](#)). This was particularly a concern in Germany where women are more severely underrepresented as members and at partnership level than in the UK as indicated in [Table 1](#). These differences in women’s representation reflect a range of factors within and beyond the profession, including differences in the history of the professions, its organization and status, the fact that firms are much smaller in Germany than the UK but also the broader socio-economic context.

I focused on recruiting women in partnership positions in small, medium-sized and large accounting firms. Both equity and salaried

partners were included. The respondents were aged between 31 and 59 years with a median and mean age of 44. Most of the participants identified as white, middle-class and heterosexual, reflecting, besides their minority status as women, the broader lack of diversity at the top of organizational hierarchies in both Germany ([Coester, 2018](#)) and the UK ([Cox, 2018](#)). Among the German sample, 13 of the 30 respondents had children as shown in [Table 2](#). In the UK, 18 of the 30 respondents had children as shown in [Table 3](#). But children and motherhood emerged as a topic in all interviews, reflecting that childlessness is often a complex conclusion that frequently follows much thought being given to the logistics and politics of motherhood. And for some, it may be an involuntary state ([Gerson, 1985](#)). Therefore, as [Huopalainen and Satama](#) remind us, it is important to distinguish carefully between mothers and women in order not to reinforce the essentialization of motherhood as “a biological calling to women” (2019: 102). The respondents’ characteristics are summarized in [Tables 2 and 3](#)

The interview stage was completed in 2010. Interviews lasted between 45 and 90 min and were recorded and transcribed. Data collection and analysis took place simultaneously and informed one another following [Corbin and Strauss, \(2008\)](#) procedural guide to grounded theory techniques. This is referred to as theoretical sampling and, in conjunction with the concept of constant comparison ([Glaser & Strauss, 1968; Suddaby, 2006](#)), lies at the heart of the approach. Theoretical sampling is a ‘cumulative’ and ‘concept-driven’ process and insights gained from early data collection impact on later data collection stages, which in return influence the analysis ([Corbin & Strauss, 2008](#), p. 144). This is repeated until ‘conceptual saturation’ is reached. There is, therefore, some flexibility in the data collection process to follow up conceptual leads arising from the data already gathered and analysed ([Harry, Sturges, & Klingner, 2005](#)). This may alter inclusion criteria as the study progresses for example.

In line with [Corbin and Strauss \(2008\)](#), the coding process at the beginning of a period of analysis is labour intensive and refined through constant comparison, in this case using the software NVivo. For example, while 104 nodes (potential concepts or themes) emerged coding the first interview, this fell to 12 additional nodes during the analysis of the fourth interview. Node-families were then created which meant that nodes were linked in sub-sets that expanded and reduced through the process of data collection and analysis. Themes were organized in a way that explored both women’s experiences at work and how these were also framed by their experiences outside of work. The wider research examined a number of themes which emerged, including the career histories of the respondents ([Kokot, 2014](#)), sexism ([Kokot, 2015](#)) and the intersections of women’s careers with economic shifts. This paper focuses on a fourth subject: mothering and motherhood.

Given the qualitative nature of the project, the aim is not to generalize from the analysis of the women’s experiences, but, in line with a feminist commitment to research, to produce useful knowledge that can make a difference to women’s lives and is grounded in their daily experiences ([Letherby, 2003](#)). This is particularly relevant in workplace-related research where we too frequently treat men’s experiences as if they were neutral and the default ([Letherby, 2003](#)). As [Haynes \(2008c\)](#) notes, a feminist methodological approach goes beyond treating gender as a variable, and thus as something that can explain differences in outcomes, rather than something that structures the lives of women in all spheres. By extension, the aim of this research, and its scope, is therefore to explore women’s lived experiences through a matricentric feminist lens to identify the constraints placed upon their lives through the ideological frame of motherhood, to unveil how they negotiate these constraints in their own work and mothering

**Table 1**  
Percentage of women in the profession.

Institute	% of women as full members in 2020
German Wirtschaftsprüferkammer	18
Seven UK Professional Institutes	37
UK - ACCA	47
UK - ICAEW	29

([WPK, 2021; FRC, 2018](#)).

**Table 2**  
Respondents' characteristics Germany.

Pseudonym	Firm Size	Age	Marital Status	Children	Socio-Economic	Migrant background
Andrea	S	50	Married	2	Middle Class	No
Angela	M	55	Married	2	Middle Class	No
Anita	M	45	Married	1	Middle Class	No
Barbara	S	38	Married	0	Middle Class	No
Beate	L	44	Married	1	Middle Class	No
Bettina	M	43	Partner	1	Middle Class	No
Birte	M	47	Married	0	Upper Class	No
Brigitte	L	41	Married	0	Middle Class	No
Chloe	L	52	Single	1	Middle Class	No
Elenor	M	51	Married	0	Middle Class	No
Elisabeth	M	55	Single	0	Working Class	No
Freja	L	44	Single	0	Upper Class	Other EU
Hannah	M	48	Divorced	1	Middle Class	No
Jana	M	42	Partner	0	Working Class	No
Johanna	S	53	Married	1	Middle Class	No
Julia	L	41	Partner	0	Middle Class	No
Katja	L	40	Partner	0	Middle Class	No
Katrin	L	44	Partner	1	Middle Class	No
Konstanze	S	42	Married	0	Middle Class	No
Manuela	L	47	Single	0	Middle Class	No
Melanie	S	58	Married	2	Upper Class	No
Nadine	S	46	Divorced	0	Middle Class	No
Nadja	L	46	Partner	0	Middle Class	No
Nina	L	39	Married	0	Middle Class	No
Pauline	S	41	Married	2	Middle Class	No
Sabine	L	46	Divorced	0	Middle Class	No
Sabrina	L	42	Married	0	Middle Class	Other EU
Stephanie	S	39	Married	1	Middle Class	No
Susanne	M	53	Married	2	Working Class	No
Vanessa	S	44	Partner	0	Middle Class	No

**Table 3**  
Respondents' characteristics United Kingdom.

Pseudonym	Firm Size	Age	Marital Status	Children	Socio-Economic	Ethnicity
Abbie	M	46	Married	2	Middle Class	White British
Alice	M	47	Married	2	Middle Class	White British
Anastasia	L	36	Married	1	Middle Class	White British
Apoorva	S	37	Married	2	Working Class	Asian- or Black Caribbean-British
Carolyn	S	39	Married	0	Upper Class	White British
Chelsea	M	48	Divorced	0	Working Class	White British
Christiane	L	43	Married	2	Middle Class	White British
Claire	M	43	Married	2	Middle Class	White British
Daisy	L	37	Married	1	Middle Class	White British
Denise	S	39	Married	2	Middle Class	White British
Dunja	L	39	Married	2	Working Class	Asian- or Black Caribbean-British
Emily	M	46	Married	2	Middle Class	White British
Frances	L	39	Married	2	Middle Class	White British
Henrietta	M	49	Married	2	Middle Class	White British
Kelly	M	49	Married	0	Working Class	White British
Kerry	M	38	Married	2	Middle Class	White British
Lauren	M	36	Married	1	Middle Class	White British
Leslie	L	52	Single	0	Working Class	White British
Madie	M	38	Married	0	Middle Class	White British
Marina	L	59	Married	2	Middle Class	EU, White Other
Martha	M	54	Married	0	Working Class	White British
Martine	M	53	Married	2	Upper Class	White British
Mary	M	52	Married	0	Middle Class	White British
Meredith	M	44	Married	2	Working Class	White British
Natasha	M	47	Married	2	Middle Class	White British
Paris	M	49	Single	0	Middle Class	White British
Sarah	M	45	Single	0	Middle Class	Asian- or Black Caribbean-British
Sharon	L	41	Single	0	Middle Class	White British
Summer	S	44	Married	0	Middle Class	White British
Tracy	M	46	Married	0	Middle Class	White British

practice, and to think about the extent to which these are shared or specific experiences and how we could start to make sense of observed (albeit not generalizable) differences and commonalities.

**4. Analysis**

The analysis section is organized geographically. Mothering and motherhood was discussed with all respondents; at times as

mothers, as daughters of mothers, but also as those responsible for managing mothers and women planning to have children. The focus of the interviews in relation to both mothering and motherhood differed cross-nationally, emphasizing different tensions.

There were three main themes running through the narratives in Germany:

- (1) As mothers and children burden the firm with additional costs and labour, the women I interviewed felt that it was their duty to keep firms informed when planning a family
- (2) Furthermore, as children need their mothers, they were expected to return to work part-time after maternity leave
- (3) Finally, as partnership is a full-time commitment, women with children cannot be firm partners

In the UK, the women’s accounts were concerned with:

- (1) Their access and rights to maternity leave, with their experiences varying with firm size
- (2) Their decision on whether or not to be the main carer being based on various cost-benefit analyses, with the women frequently relinquishing motherwork to their husbands

The ways in which the women organized childcare was perhaps one of the most striking differences between the two countries (Table 4).

Among the thirty women I interviewed in each country, more of the UK partners (18) were mothers than their German counterparts (13). Interestingly, while 8 out of the 18 mothers in the UK reported that their husbands had taken full responsibility for childcare, with 11 of the women married to ‘househusbands’, this was not once the case among the German respondents. Indeed, it was the absence of fathers in their talk that was striking. In both countries, the respondents relied on nannies and childminders (Tagesmütter), with only a small number enrolling their children in nurseries. The remainder of section 4 will focus on the themes that emerged within each national context in more depth, while the discussion in section 5 will examine what cuts across.

4.1. Germany: ‘that wouldn’t be fair to the firm!’ the maternal body as social pollutant

The first recurring theme in Germany was a concern about being fair and honest with the firm and its partners about plans to become a mother, given its assumed economic implications. Anita, for example, talked about planning to adopt a child as a decision she felt she ought to discuss with the other firm partners first.

She recalled:

“I discussed it with them (the other partners) beforehand, whether it (adopting a child) would be possible, when I was made partner, because I think that is only fair – to discuss this beforehand, if you are planning a family (laughs)” (Anita, medium-sized firm, Germany, 45/1)

Anita’s account highlights tensions between formal processes and informal practices, which are inherently gendered in nature (Acker, 2006). While the state protects women from gendered conversations of this kind, it is Anita who seeks it. I was initially surprised by her account. It was my first interview in Germany, and although I understood that as a business partner and therefore a co-owner she would want to inform her fellow partners, I was

intrigued by her terminology (‘whether it would be possible’). I enquired why she felt that she had to include the firm in this decision and whether she thought that men who wanted children would do the same. Anita argued that a man would not be working part-time as he would likely be married to a stay-at-home-mother or part-time worker, revealing, first, a clear sense of foreboding that becoming a mother would be the moment where her life was to become different from that of her male colleagues (O’Reilly, 2016a); second, an understanding that she was diverting from normative expectations (Edlund & Oeun, 2016; Pfau-Effinger & Smidt, 2011; Ruckdeschel, 2009), as well as third, a sense that her decision to become a mother would have a detrimental impact on the firm, thus evoking a ‘social pollutant’ stance in line with Gatrell, Cooper and Kossek’s (2017) Douglasian thesis.

In a similar vein, Pauline, talked about planning her family earlier in her career. She said:

“I never made it a secret that I wanted children and so then of course I wasn’t made partner (at that firm). I mean that only makes sense! Being a partner or on the exec team always requires you to be working full-time. There you go. Obviously, I wouldn’t be once I had kids.” (Pauline, small firm, Germany, 41/2)

At the time, Pauline worked for a medium-sized employer. Her account also incorporates a presumption that becoming a mother means working part-time and that the latter is incompatible with partnership. It is telling and perhaps ironic how Pauline relayed the experience as one ‘that only makes sense’ as she is now both: a mother and a firm partner. Like Anita, Pauline too shared her desire for children with her employer or, in her own words, she never made it a ‘secret’. From a matricentric feminist perspective, both Anita’s and Pauline’s accounts emphasized sex difference and suggested that one’s becoming a mother is in its effects consequential for others, in line with a Douglasian notion of the mother and her child as social pollutants. The two themes – being fair with your colleagues, clients and the firm as a mother on the one hand, and working part-time as a mother on the other hand – were frequently encountered in Germany in varying forms and narrated to me by mothers as well as childless women.

A mother of two children, Susanne too emphasized the ‘costs’

**Table 4**  
Marital Status and childcare arrangements among the respondents.

Country		UK	Germany
Marital Status	Married	25	16
	Single	4	4
	Partnership	1	7
	Divorced		3
	Women with Children	18	13
Childcare	“Househusband”	11	0
	Herself <sup>c</sup>	3	4
	Nanny	12(4) <sup>a</sup>	8
	Husband	9	0
	Nursery	2(1) <sup>b</sup>	2(1) <sup>b</sup>
	Total interviews	30	30

Numbers in brackets indicate that this was not the first childcare organization named.

<sup>a</sup> In nine cases the husband was not working professionally or working part-time, but in four of these cases a nanny had also been employed at some point in time.

<sup>b</sup> In two cases, the respondents indicated that they relied on a nursery, but one of them had previously indicated that she was the main caretaker.

<sup>c</sup> In two cases, one in Germany and one in the UK, the respondents mentioned the regular involvement of grandmothers in the upbringing of the children, but noted that they felt they were the primary caretaker.

involved in one's becoming a mother to both the employer and co-workers.

She explained:

"It's interesting to look at this from the other side. I run a business here and I already had several colleagues who had babies. (...) This is how it is: if I have 12 employees and someone is gone for three years, you see, then I have to employ someone else because the work has to be done. (...) and so I employ another young woman and I have to tell her after three years 'now you have to go because the other one is coming back, so you have to go home'. So, I have to give her a temporary contract from the beginning, which I think is unfair. And I don't even know whether the other one is in fact coming back." (Susanne, small firm, Germany, 53/2)

Here, Susanne argued that becoming a mother is unfair to at least one other woman. In addition, she implied that it was unfair to her as an employer due to the uncertainty it causes. Becoming a mother disrupts the business of production and is constructed as a matter that involves not only the mother to be, but also employers, colleagues and, ultimately, even yet unknown potential third parties who would need to be recruited as cover. It illuminates the empirical context-specific applicability of [Gatrell, Cooper and Kossek's \(2017\)](#) theory on the maternal body as a social pollutant, disrupting those trying to go about their tribal, or firm, business of production. Specifically, it is the long-lasting threat of the uncertainty surrounding the mother's return to work that irks Susanne. Susanne blamed the German welfare system at the time partially for this dilemma and argued that it was much more difficult for smaller and medium-sized firms, as they did not have the means to overcome staffing shortages appropriately. This was a point that was also often made in relation to the supposed stronger client-partner relationship in medium-sized and smaller firms, which would, it was claimed, not survive a separation or part-time availability. In some ways then the auditor finds herself already in the role of mother, on whom this client is fantasized to be dependent upon. This is in line with [Anderson-Gough, Grey and Robson's \(2000\)](#) work which shows how the client takes a central position in the socialization of trainee accountants and shaping their expectations on themselves as 'professionals'. Much like in the works of [Lightbody \(2009\)](#) and [Haynes \(2008\)](#), here too becoming a mother is incompatible with a notion of professionalism that holds the ubiquitous client and their needs at the heart of its imagination.

The case of Barbara highlights how this can then translate into a systemic problem of statistical discrimination in practice. Barbara left a firm after she felt that she was repeatedly side-lined in the allocation of projects.

She recalled:

"We were talking about future projects and (...) I was wondering why I didn't ever get a whole project assigned (...). My supervisor at the time said 'you are in your early 30s and you can see how it goes. If we give you a project now and then you have children and you're not here and then we again have to send in someone new and that's how it is'" (Barbara, small firm, Germany, 38/0)

Here, Barbara was not just an auditor, but a maternal body at the height of her reproductive capacity of which her employer was hyper aware. Barbara's experience too supports [Gatrell, Cooper and Kossek's](#) Douglasian framework and suggests that it is not only becoming a mother that is a burden to the firm but it is their reproductive capacity that is perceived to be a risk to business in

Germany. Barbara's employer notes that if she had a child, she would be absent from business – a perhaps very ordinary conclusion, yet interestingly one that is not encountered in the UK narratives as I will demonstrate in section 4.3 and 4.4. Therefore, one overarching concern displayed in the narratives on becoming a mother is its effects on others: clients, colleagues, and the firm, which resonates with [Gatrell, Cooper and Kossek's \(2017\)](#) theory that women's reproductive capacity is feared as having the potential to disrupt productivity at work and this treatment of the reproductive body as social pollutants is experienced by potential mothers and mothers alike, and crucially acquiesced with by the women themselves, at least in theory.

Yet, while many of the women I interviewed in Germany did not actively resist the ideological constraints of motherhood in their speech, by for instance, insisting that they ought to have a right to be both a firm partner as well as a mother, they embodied their resistance through their simultaneous claims to maternity and partnership in practice. It resonates with [Bueskens'](#) argument that "empowered mothering and women's empowerment as mothers is a complex and varied landscape" (2016: xv) and that what constitutes resistance to motherhood as a patriarchal institution depends on context.

### 3.2. Germany: childcare as mother's care

When it came to discussing childcare arrangements, the women too felt that children were a mother's responsibility and that children need their mothers, with fathers mostly absent from their talk. Interestingly, of the thirteen women who had children in Germany, just over half of them (8) employed what is called a 'Tagesmutter' (childminder). Four women out of 13 indicated they were the main caretakers, in two cases because the children were very little and the women were still on maternity leave and in one case because the respondent was working part-time for half days and able to go home when the child returned from school. In two cases, the respondents relied on private or state-funded institutions such as all-day schools, which usually operate from 8 a.m. until 3 p.m. with the possibility of adding further wrap-around-care.

Melanie was one example where childcare had been provided almost entirely by external services. Both Melanie and her husband worked full-time and when asked how they organized childcare, she said:

"With a lot of staff. I had two shifts of staff. I had someone who covered the morning shift and domestic chores and took care of the little children and then I had someone who was there until 8 pm. I organized it so that I was very close by and (...) I would break for dinner with the children (...)."

"And who was responsible when the school called and things like that?"

"My daughter insists that I always forgot her at school (laughs) although usually I did not pick them up myself but they were being picked up. Maybe at different times. But yes, I was the one responsible. They would call me." (Melanie, small firm Germany, 58/2)

Asked how 'they' organized childcare, Melanie responded 'I had two shifts of staff', perhaps indicating that she was the one planning and managing these staff and thus carrying the associated mental load. Her husband did not feature in her recollection of this experience and neither was he present when she explained how she would break to have dinner with her children. In Melanie's case, her experience of difference is located in the private sphere

(O'Reilly, 2016a) and she communicated this by first describing to me how both herself and her husband had demanding careers, before separating herself from him in her talk about the organization of childcare: she organized the staff, she had dinner with the children, and the school called her.

Besides being responsible for the mental load (Robertson et al., 2019), Melanie's account also hints at more complicated concerns with respect to feelings of guilt (Elvin-Nowak, 1999; Sutherland, 2010), perhaps indicating her awareness how her mothering practice is not aligned with the dominant German Mutterbild. Melanie did not have to tell me that her daughter thought she was forgotten at the school gate, but she was prompted to mention it in the context of the question.

Melanie was one of the mothers in my research who already had grown-up children. Many were mothers of younger children, in kindergarten or school. Guilt was often evoked by comments made by their children. They would, for example, share anecdotes where the children would enquire whether the mother had to work because the father did not earn enough money. The ideology of motherhood is context-specific (Bueskens, 2016) and even young children absorb and hold their mothers accountable to it. In addition, others attempted to police respondents' mothering to be more in-line with the dominant motherhood ideology in Germany. As a single mother, for example, Hannah faced resistance to her return to work from her ex-partner's parents:

"Well, at the beginning my mother-in-law said 'Now you go and rent a studio and take care of your child. You're a Rabenmutter.<sup>1</sup> So then we didn't speak for six months. But I contacted her again and said I think it would be sad. I said the child already doesn't have a father (who had moved away and did not seek to stay in touch with the child), at least he should have a granny. And she came straight away with all her luggage and we made up. But there was hostility, you know, sometimes.'" (Hannah, medium-sized firm, Germany, 48/1)

Hannah's account was the only account where a respondent shared a moment of conflict where she consciously and actively resisted the expectations placed upon her by others and in ways that may more readily bring to mind O'Reilly's notion of empowered mothering. Perhaps it was her class position, or her position as a fully qualified auditor, that enabled her to do so, or perhaps it was the fact that she was a single mother. Motherhood and its expectations as portrayed in this encounter is closely aligned with Ruckdeschel's (2009) description of it. Mothers are expected to sacrifice their careers. Men have no such expectations placed upon them. Mostly absent throughout the accounts of the German mothers, in this particular case the father was alive, yet not involved and certainly not expected to give up his career to help carry out motherwork.

But while Hannah resisted the constraints of motherhood, others subscribed to it. In fact, it was predominantly the women who did not have children, and those working part-time, who constructed childcare as something that needed to be carried out by mothers, while simultaneously constructing firm partnership as something that needed to be done full-time. Meanwhile, mothers who worked full-time subscribed fully to the latter. Therefore, in Germany, the majority of respondents agreed that the firms need partners to work full-time, and the majority also agreed that

children need mothers to be there with them in the early years and to work part-time, if at all – thereby effectively making it impossible for mothers to meet expectations when pursuing partnership.

This is reflected in Anita's account. Anita, who worked part-time herself and had the help of her mother and a network of friends to draw on, noted:

"I work thirty hours a week and she (daughter) goes to an all-day school. That works out well. (...) I work until around 3 pm and (...) my mother lives next door. (...) I try to avoid (working at home)."

She elaborated:

"Well, if a woman decides in favour of children, then, I think, she doesn't do it because she wants children but because she wants to spend time with the children and that's simply not as uncomplicated in a profession like audit as in other occupations or professions that are structured around part-time work. That's just how it is. If you fly to the moon you can't just get out of your cabin in the middle of things and take care of your child either" (Anita, medium-sized firm, Germany, 45/1)

This is an interesting account. Motherhood in Anita's words echoes Ruckdeschel's (2009) description which imagines children as a woman's choice with the underlying assumption being that children need their mothers and that, if women *choose* to become mothers, they should thus sacrifice their careers in order to meet this need. It is also interesting how Anita employed a metaphor that projects the public accountancy industry in a light that the wider public would perhaps not immediately share, curiously drawing an analogy to astronauts. In line with this analogy, then, working as a mother puts others at risk.

Even more explicit, according to Konstanze, mothers working in a profession that often requires travel may damage their children. Having decided against children herself, Konstanze felt very strongly about working mothers in the industry:

"When your mother is permanently travelling, I think, you can't raise any children (...). You can see it with the younger employees whether they come from a stable family. You just notice it."

"How do you notice it?"

"The people aren't as resilient. (...) You'll only notice when you get to know them a bit better and get more access to people (...) but I think they are less resilient." (Konstanze, small firm, Germany, 42/0)

For Konstanze, a stable family is one where the mother is present and reliably available to the child. In both Anita's and Konstanze's accounts men are entirely absent, resonating with O'Reilly's (2016) arguments that becoming a mother, is for many of us, an experience of difference at work and at home and, as Anita's and Hannah's accounts emphasized, often also intergenerationally.

Yet, while in Germany mothers were seen as different to childless women and men, they were also seen as special in the mind of the child for, and in some, very selected cases, when mothers were not discussed as burdens to others, this special status would bear small privileges. Andrea, a partner in a small firm who I interviewed in the afternoon, for instance, noted that "it's pretty empty down there (on the office floor) in the afternoons as you can see" and pointed out that the women she employed in her firm,

<sup>1</sup> The literal translation of Rabenmutter is Raven Mother. Drawing on news articles and legislation, Slotkin (2007) notes how the term "refers to mothers (raven) 'who leave their children in an empty nest while they fly away to pursue a career'" (Slotkin, 2007, p. 287).

many of whom were mothers, were usually 'Halbtagskraefte' or 'half-day workers'. That was also the case in Elisabeth's firm, a mid-tier partnership. When asked about flexible working, she pointed out that there are 'core hours' between 9 a.m. and 5 p.m. where employees are expected to be present, but that there are some women who work 'part-time'.

She said:

"In my team there are, for example, two women, mothers, who only work half days and I am one of few people here that does this. But there are no problems at all. For the two women it works great and there is no reason to complain." (Elisabeth, medium-sized firm, Germany, 55/0)

She was also the only female partner at her firm, which may suggest that the presence of women at partnership level may have an influence on the acceptability and availability of 'half-time part-time' work for mothers – something observed by a range of researchers, including Kanter (1977), Konrad, Kramer, and Erkut (2008) and Eagly and Carli (2007). Half-time/part-time work here is defined as something that mothers can do if they have an understanding manager. Few other reasons were deemed acceptable in the interviews and mothers were constructed as different in this regard from others. Hannah, a partner at a medium-sized firm, who is a mother as well, noted:

"Well, as long as they don't have children and aren't married, we'd actually want them to work 40 hours a week. We have a few in tax who are mothers and then we are very flexible. (...) the male colleagues sometimes resist, but then I put my foot down and say that I want it this way and when they return to work then it's a good experience. (...) We have one exception. But someone would have to be very good for us to make an exception ... if you're mediocre or less than mediocre then there are only 40-h weeks." (Hannah, medium-sized firm, Germany, 48/1)

In Hannah's team, to work part-time, one either had to be either exceptional in terms of performance or be a mother. Mothers warrant a different and special status, because they are seen as important for the well-being of the child, yet this status does not align easily with partnership ambitions.

Becoming a mother in these accounts was frequently presented as a woman's 'choice', necessitating sacrifice for the sake of children and at the same time thought to be resulting in a negative impact on the firm, its clients, as well as yet unknown women – those who will need to provide maternity leave cover. From a career perspective, it resonates with Gatrell, Cooper and Kossek's (2017) social pollutant concept, which was problematically practiced and reinforced by many of the women I talked to in Germany. But from a matricentric feminist perspective, drawing conclusions about these accounts is more complex. In practice, their presence at partnership level embodies their resistance to an ideology which imagines them instead entangled in a mother-child dyad and tucked away in the private sphere. It may however help explain why women's representation in the profession in Germany is lagging far behind the UK.

#### 4.3. The UK: contracts and household economics

In Britain, the themes that emerged from the analysis had a different focus. In the interviews, becoming a mother was experienced as a private concern and the women I interviewed were not expecting to share their family planning or childcare consideration

with the firm. On first glance, the women's talk appeared less weighted by the institution of motherhood from an intensive mothering perspective. But their experiences too were shaped by institutions around them and were deeply entrenched with problematic language of the free market economy and cost-benefit analyses. In line with a rights-based and arms-length approach (Kokot, 2014), when the respondents discussed starting a family, they talked about contracts. And when they talked about childcare, this too was a choice resembling simple economics. It was not always a financial decision, but the talk was laced with notions of which (household) partner was most appropriately skilled for their division of labour. Becoming and being a mother was talked about in a way that suggested that they were inhabiting no special status at all, at least not one that was different from that of fathers.

The respondents' experiences of family planning were mediated by the organizational context. In Big-4 firms, the existence of comprehensive policies on pregnancy and maternity meant that women felt that they were able to be flexible in terms of how much leave they wanted to take for example. Anastasia, who was pregnant when I interviewed her, noted:

"(...) I am trying to keep it flexible and it's pretty flexible here. So, I've said I don't know how long I want (to take maternity leave for). I want to see how it goes. But it's been pretty, yeah, pretty open, pretty flexible." (Anastasia, Big-4 firm, UK, 36/1)

Another Big-4 partner, Dunja, noted that her return to work following maternity was actually easier when she was a partner. She said:

"My first child I had a few years into director. (...) When I came back it was incredibly difficult to come back and settle back into the career in that it felt like because I'd given all my clients away I started back with a blank sheet. And it was as if I had started my career all over again. (...) as partner, they are my clients. It's different when you are a director because you are an employee of the firm and you have to ... um ... do what's best by the client." (Dunja, Big-4 firm, UK, 39/2)

In smaller firms, the reverse appeared to be the case. In small firms, while others would be able to take maternity leave as an employment right, those rising to partnership ranks needed to negotiate as they were due to become self-employed and often found themselves to be the first female partners with no arrangements in place to account for the sex-based realities of reproduction.

Alice, a partner in a smaller medium-sized firm, with two children, said:

"Well, I knew I wanted to have children and I've got a solicitor to look through the (partnership) contract and went back and said what I would like to see in there and so I had a side agreement for that and then with the next alteration - and the whole rewrite of the partnership deed - that went in (...). I wanted to be able to take up to a year if I wanted to" (Alice, medium-sized firm, UK, 47/2)

Planning a family with work in mind here is reduced to a contractual issue and one that needed to be negotiated individually, with varying outcomes for women. After Summer, who had planned to have children, became a partner at a small firm, the partnership agreement for the firm was reviewed twice. She recalled:

"Yeah (the old partnership agreement was) quite amusing, because it had different conditions depending on the number of

children I had (laughs) and he (managing partner) said 'I feel like I am controlling how many kids you're allowed'. In this one (the new partnership agreement), there isn't anything and I explicitly said 'Hey why not?' and said 'I want something in there!' And he said because the way it's worded I am allowed to come and go as I please, we're all allowed to come and go as we please ..." (Summer, small firm, UK, 44/0)

In the Big-4 firms, the respondents had an experience of difference at work, but one that was contained through the existence of organizational policies that acknowledged that women's experiences of reproduction, and their associated needs, are different from that of men. For Alice, in a medium-sized firm, her own clarity of what she thought was appropriate helped. But in Summer's case the firm had initially set up a number of conditions attached to regulate maternity, perhaps trying to control the risk associated with women's reproductive capacity and thus resonating with Gatrell, Cooper and Kossek's (2017) Douglasian thesis, before oscillating radically to taking a sameness stand where everyone could 'come and go as we please' despite the fact that the managing partner himself was never going to give birth to a baby. Summer did not interrogate this further in her account to me and neither did I probe further, and instead, I remember feeling excited about this account at the time, thinking that it was a perfect example of gender- and sex-neutral policies. But pregnancy, birth and breastfeeding are, of course, not sex neutral events and the consequences for women of firms pretending that they are were made more evident by Apoorva's case.

Apoorva had her first child when she was a partner at a small firm. She questioned the absence of maternity leave arrangements in her contract at the time of negotiation, however noted that the partnership agreement for the firm was 'very old' and had been under review for a few years but had never been finalized. She recalled:

"I am self-employed and not an employee. So, I don't have employee rights. So, I questioned that (...) and they said to me that '(...) what you can do, if you have a baby, you will ... um ... as only you currently work with your portfolio whether it's from home or the office and whether [other people] undertake the work load, you will still get paid. So, to me, that just meant: You just carry on working! So, I said: 'You're happy for me to work from home?' and I said 'Ok. Fair enough.' Self-employed people didn't have any rights at that time so I just thought that's fine, that's what it is. When I did have my child in the early 2000s that's why (...) from the second week he was born, I was working from home ad hoc". (Apoorva, small firm, UK, 37/2)

In stark contrast to the accounts in Germany, here, becoming a mother did not make her special at all – biological difference was almost deemed irrelevant as if the carrying, bearing of, and caring for young children had no material implications for the mother's ability to be present at work.

Apoorva's description of this experience was a stressful one, where she was trying to see to her newborn child while also answering emails and keeping a foot in the door at the firm. In her account to me she also evoked notions of 'fairness' – she said she concluded the policy was 'fair enough', followed by contextualising this assessment for me in light of the absence of 'any rights' for self-employed people at the time. While the firm ascribed to a sameness dogma, her subsequent experiences were arguably that of difference – but a difference that was hidden in the private sphere. Apoorva's case demonstrates how important a formal written arrangement would have been here and stresses the vulnerable

position female partners can be in. From a matricentric feminist perspective, the agreement stresses agency through an illusion of sameness, but this is not how it is subsequently experienced. Both Apoorva and Summer had their concerns about the absence of special arrangements for mothers rendered impotent through claims to sameness which, within the liberal feminist space of the UK, is frequently conflated with equality.

Apoorva perfectly met the ideology of motherhood in the UK, juggling childcare with her responsibilities as a firm partner and doing so quietly, privately and without affecting anyone at work (Johnston and Swanson, 2003). It resonates with liberal market economy dynamics and current thinking on the effects of neoliberalism, where 'choice' is emphasized while the effects of the choices presented are pushed upon the individual (Bauman, 2000; Care Collective, 2020; Scharff, 2012, 2016). While in Germany, everyone had an opinion on what constitutes good motherhood, in the UK, the practice of mothering and the centrality of care – the dependency of the infant on mothering – was peculiarly absent.

#### 4.4. Reversing gender roles as good household economics

In the UK, among the thirty elite women, of the eighteen mothers, nine were married to men who were homebound or working part-time, and who were considered the primary caretakers of present children. While it was the absence of fathers in the accounts of the German firm partners that was particularly striking, in the UK, half the mothers I interviewed had relinquished the day-to-day motherwork to their husbands.

One case, where the husband was solely responsible for childcare, was that of Christiane. She recalled:

"It just wasn't possible. It wasn't financially possible to have longer (maternity leave) and when I had my first child, my husband gave up work. So that suits us. (...) He looks after the children and then we share everything else pretty much (...). It was kind of a joint idea I think. I was worried if I stopped work I'd find it really hard to get back in the work market and my husband never really cared, you know, he wasn't career focused. And I think it worked out really well. He is calmer than I am. He is less driven than I am um so."

"That's how you organize child care."

"Yeah. I don't do it (laughs)." (Christiane, Big-4 firm, UK, 43/2)

It was interesting to talk to Christiane about the decision. She was proud of her own work achievements and the way they made it work as a family in the private sphere. But at other times she appeared defensive and perhaps reflecting on her breadwinner role. From a matricentric feminist perspective, this is a conflicting account, particularly as it starts with reference to a lack of resources and thus with a lack of autonomy and agency implied. Beyond the economic factor of the household's decision making here, Christiane also noted their different motivations. Perhaps both were ways for her to justify the role reversal in her household, yet she jokingly added that she does not do childcare, which is almost certainly an exaggeration as she engages in family life on the weekends, evenings, and indeed emotionally. It is also noteworthy that she and her husband shared the remaining domestic chores such as cleaning and shopping equally, according to her account. As the 'breadwinner-wife', she did not expect her husband to take on domestic labour beyond childcare. She also mentioned that she was concerned about her return to work, a sign that her mothering here is constrained by employment practices which penalize mothers who fail to return unencumbered (Acker, 2006; O'Reilly, 2016a).

Christiane mimics normative expectations of fathering, only complying with some aspects of the expected juggling in relation to household chores. Her account marked her as vulnerable too and there are indications that she may, at times, have experienced tensions. She noted that her husband was calmer for instance, a compliment, before negating it to some extent by noting that he was less driven. Meisenbach (2010), who interviewed 15 'female breadwinners' found that common aspects in the narratives were feelings of pressure on the one hand and feelings of guilt and resentment on the other hand, while valuing the supporting contributions by partners, having control, and their own career progress.

In the case of Martine, the financial aspect was also at the forefront of the couple's decision-making.

"Well, I didn't really have a choice. I was always gonna have to work because my husband earns a lot less than me so it was always gonna be that way round. So, yeah, I took maternity leaves and some extra with both of them. So, then he worked part-time to look after our youngest daughter (...). A lot of days it's a lot easier to come into work than to (laughs) stay at home with (laughs) two teenage girls" (Martine, medium-sized firm, UK, 53/2)

Martine presented the decision of the husband being the main carer as a financial one, and argues that she did not have a choice. Here, too, Martine's talk lacked agency and autonomy and her account, much like Christiane's, pointed to a conflicting frame. As an organizational elite, she is not expected to give up her job, but instead there was economic pressure to give up her motherwork for the good of the household. And, indeed, to give it up in a way that a normative father might have done.

While the German firm partners were firmly arguing that mothers needed to work part-time for the sake of the child, and that such a working pattern was incompatible with partnership, in the UK, for many of the respondents, partnership involved a gendered role reversal rather than, for example, a shared responsibility for both productive and reproductive labour. And like for many normative fathers, this meant not only perhaps understanding that caring for two teenagers may be difficult, as Martine suggested, but also being aware that one misses out on experiences together.

Marina, who had her children relatively early, was aware of the cost of this gender reversal for her. Her children were now grown up. Asked how she felt about not being the main carer at the time, she replied:

"Absolutely. I missed. I missed some. But that is the price you have to pay. In my days you had no option. In my days, it was the 80s and the early 1990s and in those days you had to kind of be there like a man and the men always had wives at home. So for us, it was reversed roles. And this is the right answer for me, for the children and for my family." (Marina, Big-4 firm, UK, 59/2)

Marina's account too lacks agency, although she seemed to be referring perhaps to her wanting to sustain her career after having children. She had to 'pay the price', she 'had no option' and she 'had to be there like a man'. What is often cited in the literature as advantages to men married to a housewife, is not only the childcare aspect but also the emotional support in their careers (Dempsey, 2002). Interestingly, that is also something Marina discussed in our interview.

"(My husband) was fantastic. He is the one who actually encouraged me to progress and assisted me initially when I was

kind of really, you know, not confident enough. (...) So, it's a testament that it worked for us. It just clicked." (Marina, Big-4 firm, UK, 59/2)

Financial concerns were not always reported to be the main factor. In two cases the husband's career had previously been prioritized. Nonetheless, decision-making strategies frequently revolved around ideas of wanting to optimize the division of labour within the household, given each partner's strengths and weaknesses, mimicking market rationales. It shows how deeply neoliberalism is entrenched within the psychic life of individuals in the UK, running all aspects of their lives as if they were a business (Scharff, 2016), and to such an extent that even mothers who are arguably top earners in the country feel that they have no choice but to align themselves to the ideal or unencumbered worker norm (Acker, 2006)<sup>2</sup>.

The findings in section 4.3 and this section echo what Stephens (2011: x) termed 'postmaternal thinking' which "refers to a process where the ideals intimately bound up with the practices of mothering are disavowed in the public sphere, and conflicted in the private". Stephens links the term postmaternalism to Orloff's work (1996; 2006), who described the ways in which policy in the 1990s stopped supporting mother's care giving and instead focused on gender neutrality, but mostly for those in the labour market. Postmaternalism, Stephens notes (2011: 3), is "a process where women's claims as *mothers* have lost their political authority" with their route to legitimacy framed only through their status as "*workers or citizens*" (Orloff, 2006). In her own thesis, Stephens (2011) argues that postmaternal thinking today is intricately linked to neoliberalism, which, through its valuing of individualism, gives rise to a space dominated by a "fantasy of self-sufficiency" and thus a denial of the centrality of care as Bueskens (2016) asserts. It links back to O'Reilly's (2016a) argument that motherhood remains troublesome in particular for liberal feminism, as its traditional emphasis on dependence presents a dilemma. From a matricentric feminist perspective, the respondents in this study offered little resistance to an employment space marked by postmaternalism and neoliberalism, aligning themselves to the unencumbered norm albeit often hinting at the tensions that the disavowal of centrality of care brought to the fore for them.

## 5. Discussion and conclusion

Women remain underrepresented in the partnership ranks in accounting firms, and while four in five of us have children (Statistisches Bundesamt, 2019; Working Families, 2019) and despite the challenges associated with having a career while becoming a mother being well-evidenced, the subject of motherhood in accountancy and beyond remains a neglected site of research. This article contributes to a small set of literature in this space, e.g. contributions by Dambrin and Lambert (2008); Haynes (2008a; 2008b) and Lupu (2012) as outlined in section 2.1. But it is also a study about women who have made partnership, their views on motherhood and how they manage their care responsibilities. There too a research and information gap is evident. Works by, for example, Morris and Pinnington (1998) or Carter and Spence (2014) have helped remove the cloak of mystery about the broader process of making partnership in professional service firms, others such as Kokot (2014) showed how one can make

<sup>2</sup> I use the term unencumbered instead of ideal throughout. As Acker (2006: 450) remarked, although "work is organized on the model of the unencumbered (white) man, and both women and men are expected to perform according to this model, men are not necessarily the ideal workers for all jobs".

partnership as a woman, adding to a wider literature that exposed the ways in which this too is a very gendered process (see e.g. Faragalla & Tiron-Tudor, 2020; Kokot, 2015; Lupu, 2012; Lupu & Empson, 2015; Tiron-Tudor & Faragalla, 2018). Drawing on an extensive set of empirical, qualitative data with sixty female partners in accountancy firms in Germany and the UK, this article considered their experiences of mothering and views of motherhood through a matricentric feminist lens (O'Reilly, 2016a). The analysis focused on the key themes that emerged within each country. In Germany, becoming a mother was often seen as a burden to the firm and its clients, with part-time work described as available to mothers but incompatible with partnership, and full-time work considered inappropriate for the raising of children. The parallels between the talk of the women in my research in Germany and the thesis proposed by Gatrell et al. (2017) to explain the underrepresentation of women in executive positions, was striking and indeed, it was women's reproductive capacity too that was treated with suspicion. The accounts were gendered with fathers entirely absent from the women's talk. In the UK accounts, interestingly, recurring themes the respondents raised were accessing maternity leave, either as an employee or as a partner, and their experiences of returning to work. More than half of the respondents with children in the UK were married to 'househusbands' and while they frequently displayed a contentment with this arrangement, there were also tensions in their talk with some respondents noting a lack of 'choice' as a result of household financing, despite representing organizational and economic elites. In the following concluding discussion, I want to cast a matricentric feminist lens on what cuts across the narratives in both countries, to reconsider the questions asked at the beginning: What are the expectations associated with motherhood that confront women in accounting in Germany and the UK? How do women in partnership roles negotiate these expectations? And to what extent do their accounts point to a context that values motherwork? To do so, section 5.1 demonstrates how the women I interviewed, working at the top of organizational hierarchies, were caught between the norms of motherhood and the unencumbered norm, while section 5.2 returns to the theoretical framework.

### 5.1. *Between a rock and a hard place: motherhood as institution and the unencumbered norm*

Rich's (1986) distinction between motherhood and mothering helped pinpoint the tensions between patriarchal ideology and practice in the interview data. The ways in which motherhood as institution restricts were captured precisely by O'Reilly (2016a) and discussed in section 2.2. In their talk, respondents showed awareness of these, and, to varying degrees - although at times fortuitously - were able to resist them. This came to the fore, for example, in cases where fathers were doing the bulk of childcare, thus challenging the norm that children need the mother to be the primary carer. There were frequently tensions in their talk, as shown in section 4.4. For example, Christiane felt financially restricted in her ability to take longer maternity leave (*"It just wasn't possible"*), but, on the other hand, also showed that she had been keen to return to her career (*"I was worried if I stopped work I'd find it really hard to get back"*). Martine and Marina mooted conflicts in their portrayal of family life and working motherhood (e.g. *"I missed some, but that is the price you have to pay"*), while in Germany Melanie also worked through these tensions in our interview, sharing her daughter's accusation that she felt forgotten at the school gates, before rejecting this account as implausible (*"usually I did not pick them up myself but they were being picked up"*). It serves as a reminder of the ambivalent feelings that the subject of motherhood brings with it: on the one hand a fear of losing one self

(Chapman & Gubi, 2019; O'Reilly, 2016a) and on the other hand the psychological effects, the cognitive dissonance and anxiety associated with the transgression of norms. These tensions are representative of the ambivalence (Lowy, 2021) that "characterizes all human relationships" (O'Reilly, 2016b, p. 70), but in the case of the mother-child relationship is problematic because of the feelings of guilt and anxiety that motherhood as institution evokes precisely due to its essentialization and naturalization, or, in other words, the assumption that all women ought to be mothers and that all women naturally enjoy and know how to mother (O'Reilly, 2016b, p. 65). Some of the respondents were in a better position to address these conflicts internally and externally than others. For example, Barbara was relatively junior when she was told that she would not be allocated a whole project due to the possibility of her falling pregnant. Her lack of seniority and age mattered. Similarly, Dunja described having to give up her clients when going on maternity leave as a director, but then being able to keep them during her second maternity leave as a partner, making her return easier. Anita, as a firm partner and therefore co-owner, negotiated a part-time status for herself which meant that she could better accommodate her status as a working mother while continuing to hold on to more traditional motherhood norms herself (see section 4.1).

Interestingly, Anita was one of few women who felt more comfortable to challenge the unencumbered norm in this way. Section 4.1 showed how one recurring theme in the accounts in Germany was an insistence that making partnership in accounting requires full-time working patterns. Similarly, section 4.4 demonstrated how the UK respondents who had agreed a gender role reversal with their partners, were often working like normative fathers. There was little room here for compromise, for shared domestic and shared economic labour, for example, while progressing to partnership in accountancy, leaving the unencumbered norm mostly intact and unchallenged. There were moments of uncertainty around this as section 4.4 showed. For example, when Summer, hoping for maternity leave, was told that, as partners, *"we are all allowed to come and go as we please"* or when Apoorva was being given to understand that, as a firm partner, she could just continue working after having a baby or arrange a cover in private, denying the embodied experience that becoming a mother is for many women and, as Bunting (2020) puts it, relegating mothering to the status of a hobby.

In this case of elite women in professional service and accounting firms, the respondents were in a privileged position and thus had varying pathways available to them to meet the unencumbered norm by e.g. a gender reversal in the household, by employing nannies, relying on institutionalized childcare, but also by not having children. Among my respondents, 29 out of 60 did not have children. Partly this very high rate of childlessness (48%) will arguably reflect an increase in the rate among the general population (Bunting, 2020), which, for women, is known to negatively correlate with income (Barthold, Myrskylä and Jones, 2012). But in some ways, it is also likely a representation of the fact that the unencumbered norm does not budge for motherhood and that, rather than challenging the ways we work, working mothers are invited to deny the significance of care and dependency work in and on our lives at the organizational and the political level. The finding that women working at the top of the organizational hierarchy in accountancy are less likely to have children is not new; indeed, as noted in Section 2.3, this was traditionally the price women had to pay (Haynes, 2008a) in accountancy and beyond (see e.g. Wajcman, 1998). However, childlessness too constitutes a digression of norms (Peterson, 2015; Wager, 2000), albeit one that does not disturb the prevailing culture at work. But with four out of five women in the general population becoming mothers in their lifetime, it is also perhaps unsurprising that the number of women

at partnership level has failed to significantly increase over the past 14 years.

## 5.2. Centering mothers in accountancy

Motherhood as institution constrains women in varying ways as the analysis and discussion has shown. However, this research also demonstrated that the women I interviewed were at times aware of these constraints and developed strategies to resist or manage them internally and/or externally. The unencumbered norm on the other hand was mostly left unchallenged, with the task of managing and hiding one's care responsibilities left for individual women to work out in private, with the primary beneficiary of this concealment being the firm and its clients. This abjection of the maternal body within spaces of business is historically constituted, as Gatrell, Cooper and Kossek's (2017) demonstrated so brilliantly by going back to the work of Mary Douglas (1966) and applying it to the context of executive women. What is different today is that women *are* now allowed in sites of business, but under the condition that they successfully and convincingly split off the maternal. If they 'choose' to be mothers, they are either lured to join their child in the private sphere or, alternatively, required to present themselves as a "postmaternal self, paradoxically ungendered and thoroughly instilled with the market ideal that it is possible to be the "owner" of one's own person" (Stephens, 2011, p. 60). This is evidenced in the accounts through i.e. the many complicated ways in which respondents such as Pauline or Anita juxtaposed becoming a mother with making partnership in accountancy, or when Apoorva and Summer felt unable to protest the absence of maternity leave in the firm deeds on the arguably quite reasonable basis that becoming a mother is, for the majority of women, an embodied experience. There is a sense of fear of speaking as a mother, perhaps reflecting a knowledge that care is not socially valued but that children demand it. It is also echoed in the tensions in the accounts of the women who worked more like normative fathers and the fact that a disproportionate amount of the respondents did not have children. It is representative of what Stephens (2011: 60) refers to as postmaternal thinking, an ungendering of policy and politics, where women are left unable to make claims as mothers and as carers of dependents, where children are seen as a burden and dependency as "shameful" rather than an unavoidable part of everyone's life's cycle.

O'Reilly's matricentric feminism is clear about the damage this does to women specifically, who, after all, continue to perform most of the unpaid care work. Her primary focus is on restoring motherhood to a central place within feminism, and echoing and leading critiques that feminism has abandoned motherhood (Bunting, 2020). Stephens (2011), making links to neoliberalism and globalization, presents this as a wider process of cultural forgetting, noting instead the many efforts of early second-wave feminists to address concerns impacting the lives of young children and their mothers and asking instead why this "maternalist ethos (...) has been forgotten or hidden in many contemporary renderings of feminism's complex legacy" (2012: 88). She calls for an active remembering of the maternal, nurture and care, and for us to challenge "political structures of forgetting that have led to "dependency" as a deviant condition, or as a failure of will" in order to "enable both women and men to arrange their lives around care, not only care for children and other dependents but also allowing themselves to be cared for at times of vulnerability and need" (2012: 144). For this to occur, we must be able to talk about care and dependency and to claim rights on the basis of our commitments because they are socially valuable and necessary. This will be a particularly urgent demand in the wake of the COVID-19 pandemic, which, for many parents but especially mothers, will have

inevitably collapsed any illusion of unencumberedness previously sustained by access to grandparents, schools and childcare providers. The gendered effect of this is already starting to crystallize: in a study of US working hours following the start of the pandemic, Collins, Landivar, Ruppanner and Scarborough (2021:110) found that "mothers with young children reduced their hours over four times as much as fathers" and similarly shocking first findings about the inequitable division of household and economic labour in the pandemic are reported in Germany (Suh, 2020) and the UK (ONS, 2020), leading the UK campaign group Pregnant than Screwed to describe women as the 'sacrificial lamb of the crisis' (Topping, 2020). In accountancy, the effect of the crisis on mothers and women more broadly is not yet clear, although it will likely, in many ways, reflect wider gendered patterns in the distribution of caregiving responsibilities. With the vast majority of women now in the labour market, motherhood straddles the private-public sphere, and in often uncomfortable ways exposes the extent to which organizations remain designed without women and their bodies in mind. This article contributes to the exploration of this space and argues that, if we want to be serious about understanding and tackling, in particular, the gendered leaky pipeline towards partnership in accountancy and beyond, we must commit ourselves to study and elucidate the experiences of mothers and caregivers, bringing their dilemmas to light, rendering them 'speakeable', and acknowledging the value in caregiving without fear of organizational retribution.

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Patrizia Kokot-Blamey is a Lecturer in Organisation Studies at Queen Mary, University of London. She is part of the Centre for Research in Equality and Diversity (CRED) located within the School of Business and Management. Her broader research interests focus on motherhood, fertility, breastfeeding and women's bodies at work.