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Abstract

We draw on comparative research conducted at three leading UK accountancy firms to ask, *is the business case for diversity fatally flawed* in relation to gender and flexible work? The business case has proved controversial in the academic literature, where it is said to have displaced the moral case and justified the enactment of ritual around diversity rather than generate substantive change. Studies suggest that within the accountancy sector both cases are subsumed beneath a strong ‘client service ethic,’ deployed to justify long hours and support the status quo. We show that the business case for diversity has made a limited contribution to transformational change because it is based on the retention of talent, when perceived competitive advantage and career progression rest on temporal commitment to work. For accountancy firms, this finding may represent an inconvenient truth. However, the business case can also encourage engagement with underlying narratives surrounding gender and equality, and thus represent a convenient fiction, contributing towards incremental change.

Keywords: Accountancy, Business Case, Diversity and Inclusion, Equality, Gender, Narratives, Paradox

1 Introduction

This article draws on comparative research conducted at three leading UK accountancy firms to ask, *is the business case for diversity fatally flawed in relation to gender and flexible work?* The role of the business case and its relationship to the moral case for progressive organizational change remains an important point of debate in studies of diversity and inclusion (Tomlinson and Schwabenland, 2010). Though enthusiastically adopted by practitioners, the business case has been the subject of a sustained attack within the academic literature (Lorbiecki and Jack, 2003) on the basis that it is economically contingent (Barnes and Ashtiany, 2003) and ideologically problematic (Kersten, 2000). Some scholars have claimed that the business case is a narrative used to justify the enactment of ritual around diversity, rather than to generate substantive change (Litvin, 2002). Others suggest that, in prioritizing managerial concerns above claims to social justice, the business case has thoroughly displaced the moral case for progressive change and has, as a result, ‘fatal flaws’ (Noon, 2007: 773).

An alternative perspective is that the moral case and business case are not necessarily ‘contradictory logics’ (Ahmed, 2007) but are mutually supportive, used tactically by practitioners seeking to secure commitment to a diversity agenda (Tomlinson and Schwabenland, 2010). Within the accountancy sector, both the business and moral cases have been used to justify the introduction of flexible work (Kornberger, Carter and Ross-Smith, 2010; Smithson and Stokoe, 2005). However, it has been argued that both are subsumed beneath a strong ‘client service ethic’ (Kornberger et al, 2010), which has been theorised as a narrative deployed within accountancy firms to safeguard partners’ profits and justify long hours, and in the process support the gendered status quo (Anderson-Gough, Grey and Robson, 2005).

In the analyses outlined above, the business case, moral case and client service ethic are understood as concurrent and often competing stories (Anderson-Gough et al, 2005; Kornberger et al., 2010; Litvin, 2002), with the client service ethic typically presented as most likely to determine organizational actions. Partly as a result, a perceived ‘implementation gap’ has arisen in the accountancy sector with respect to flexible work (Kossek, Lewis and Hammer, 2010). This leaves organizations open to claims of hypocrisy as members say one thing about diversity whilst doing another. Yet, whilst noting the failures of the business case in generating transformative change, another stream of literature argues that the business case can only be produced and reproduced in specific organizational contexts (Zanoni and Janssens, 2004). As a result, we cannot know precisely what the business case *does* until we examine its use in situ.

In the remainder of this paper we examine the role of the business case in driving progressive change with respect to gender and flexible work within the accountancy sector, in four main sections. First, we review the literature on diversity, gender and flexible work, focussing particularly on studies conducted within the accountancy sector. Second we describe our methodology. Third, we present and analyze our findings. We conclude with a discussion of the theoretical and policy implications originating in our argument. We show that the business case for diversity in relation to gender and flexible work has made a limited contribution to transformational change in part because it is based on the retention of talent, when perceived competitive advantage and career progression rest heavily on temporal commitment to work. For accountancy firms, this finding may represent an inconvenient truth. However, we demonstrate that the business case can also encourage engagement with underlying narratives surrounding gender and equality. In this respect, it may also represent a convenient fiction, contributing towards incremental change.

2. Theoretical Context

2.1: The Business and Moral Cases for Diversity in the Accountancy Sector

Despite entering the sector in close to equal numbers to men for over twenty years, women remain under-represented at senior levels of the accountancy profession in the UK and elsewhere (Duff, 2011; Smithson and Stokoe, 2005; Windsor and Auyeung, 2006). This situation has been attributed to informal and formal processes that maintain the existing gender order (Lupu, 2012), and include gender stereotyping and a tendency towards homo-sociality, both of which favour the white, male norm (Duff, 2011; Simpson and Lewis, 2005). In addition, accountancy firms are characterised by an inflexible work and promotion structure which does not acknowledge women's 'dual role' in both the public and the private sphere (Windsor and Auyeung, 2006).

Responding to these issues, flexible work has been positioned by accountancy firms as a means to attract and retain female talent (Kornberger et al., 2010). This focus on the 'business case' for change is an important hallmark of the diversity approach to human resource management (Kandola and Fullerton, 1998; Kirton and Greene, 2007). It suggests that organizations which recognize and reward difference will experience a number of commercial benefits (Windsor and Auyeung, 2006), such as improving organizational creativity and the ability to respond to the demands of a diverse client base (Cox and Blake, 1991; Ely and Thomas, 2001; Kirton and Greene, 2007).

Though adopted with enthusiasm by practitioners, the business case has proved controversial within the academic literature (Lorbiecki and Jack, 2003) on the basis that it is economically contingent (Barnes and Ashtiany, 2003) and ideologically problematic (Kersten, 2000). Focusing particularly on the discursive failures of the business case, Litvin (2002) employs new institutionalism alongside narrative analysis to describe its construction as a cognitive 'iron cage' (Powell and DiMaggio, 1991). Coercive, mimetic and normative pressures are said to operate together to institutionalise the business case for diversity which, though ostensibly aimed at transformative change, leads to homogenized and ritualized organizational responses defined only by the commercial agenda. This view corresponds with a wider critique that diversity agendas leave the 'myth of merit' (Young, 2011) substantially unchallenged, such that merit is often judged against male characteristics and behaviour defined as the norm, and organizational structures and cultures remain intact (Liff and Wajcman, 1996; Haynes, 2008).

A range of studies suggest that practitioners do not see the business or moral case as oppositional (Liff and Dickens, 2003; Tomlinson and Schwabenland, 2010) but deploy each case pragmatically, depending on the specific audience to which they wish to appeal (Ahmed, 2007; Barnes and

Ashtiany, 2003; Liff and Cameron, 1997). Nevertheless, the moral and business cases are often characterised by academics as essentially ‘contradictory logics’ (Ahmed, 2007). Developing this point, Noon (2007) argues that “equal opportunity is a human right based in moral legitimacy (social justice) rather than economic circumstances,” and that this universal principle cannot logically be supported by a contingent argument based on economic expediency. He suggests that the business case for diversity has thoroughly displaced the moral case for change and has, as a result, ‘fatal flaws’ (Noon, 2007, p.773).

2.2 Client Service Case and Implications for Gender Diversity in the Accountancy Sector

Questions concerning the primacy of the business case over the moral case have been taken up by Kornberger et al. (2010), in their analysis of the introduction of a flexible work programme designed to retain talented women in the offices of a ‘big four’ accountancy firm in Australia. The impetus to change was explicitly framed by the leader of the firm’s flexible work programme in relation to Meyerson and Kolb’s ‘dual agenda’ (2000). This concept aims to transcend the apparent dualism between the business and the moral case for diversity and gender equality, by encouraging organizations to assess the effectiveness of organizational processes whilst also highlighting the gendered assumptions which inform these practices.

Kornberger et al. (2010) describe how their case study firm’s flexible work initiative was subverted and undermined so that the introduction of flexible work reinforced rather than challenged the status quo. They attribute this situation to cultural bias within the organization “which privileged the discourse of the hegemonic client and the associated need for visibility over flexibility” (2010, p. 788). Consciously or otherwise, notions of time, performance and client service led to the systemic marginalization of flexible workers, though these notions were constructed by managers as beyond their control.

This research builds on earlier papers by Anderson-Gough et al. (2000; 2005) which suggest that the ‘client service ethic’ is a narrative employed within accountancy firms to justify an apparent lack of fit between part-time working and effective client service, whilst ‘writing out’ concerns such as family and friends. This focus on the temporal organization of accountancy firms is further replicated in a range of studies which demonstrate how time is used as both an organizing device within these firms and as a mechanism for ensuring and demonstrating commitment (Alvehus and Spicer, 2012; Coffey, 1994).

One conclusion of these and other studies is that positive change within the accountancy sector requires that dominant stories about gender relations and client service are displaced by a set of alternative stories (Kornberger et al., 2010, p. 789). Whether this is possible and how it might be achieved is though uncertain, since even organizational elites may lack sufficient power to control the environment in which hegemonic narratives thrive (Covalesski, Dirsmith, Heian and Samuel, 1998). Indeed, though gendered disadvantage is common to many organizations, it is arguably exacerbated within the accountancy sector, which scholars suggest has moved away from a dominant public service ethos over the past 50 years, towards an emphasis on competitive individualism, where the client comes first (Lewis, 2007). As a result of this ‘commercialisation of accountancy’ (Hanlon, 1998) international firms are now defined by results driven and performance focused cultures in which profitability is often placed above employee well-being (Anderson-Gough et al., 2005; Kirkham 1997; Windsor and Ashkanasy, 1996). In this context, firms are said to have become preoccupied by their staff’s commercial acumen and economic success especially their ability to generate fees, at the expense of their technical ability, professionalism or even honesty (Hanlon, 1994; 1996).

Fogarty, Parker and Robinson (1998, p. 299) suggest that performance is, as a result, the “‘pivotal mechanism that sustains and reproduces gender differences in accounting.” In turn, good performance includes powerful assumptions about client service and commitment, such that flexibility is considered incompatible with career progression and especially partnership (Kornberger et al., 2010). The socialisation of accountants within this context arguably represents a particular barrier to women’s progress as they may not fit within a prevailing structure and culture defined by aggressive competition, not least because they are more likely to experience interrupted careers and thus struggle to generate high fees (Windsor and Auyeung, 2006). However, though many of these processes are sector specific, they are also not isolated from societal trends. As Smithson and Stokoe (2005, p. 165) point out in their study of the accounting and financial services sector, whilst for example using gender neutral terms with respect to flexible work may be an essential step towards changing organizational cultures, “the effect of these changes is negligible without far wider cultural changes within organizations and wider society.” Their analysis reminds us that micro-processes and organizational narratives must be considered within their wider context.

2.3 Organizational Narratives and Talk

Scholars of accounting and of management have become increasingly interested in the role of organizational narratives in recent years (Collins, Dewing and Russell, 2009) in relation to both stasis and change (Boland and Tenkasi, 1995). Specifically examining diversity and inclusion, studies have

focused for example on the lived experiences of minority ethnic accountants (Johnston and Kyriacou, 2007; Kyriacou and Johnston, 2006), and on the role of narratives in the construction of professional identity (Haynes, 2008). With respect to gender, Kokot (2014) has engaged directly with issues of discrimination and sexism to show how narratives of 60 women partners resonate with contemporary debates around the repudiation of feminism. Her analysis demonstrates how narratives constructed at multiple levels, from the individual to the societal, are intertwined both with each other and with processes of individualisation in the modern economy.

Within the wider organizational context, Mumby (1987, p. 118) refers to an organizational narrative as “a material social practice by means of which ideological meaning formations are produced, maintained and reproduced.” The power of the narrative as both an interpretive and discursive tool is said to lie in its role as a provider of order, or at least the appearance of order, in relation to complex and ambiguous events (Litvin, 2002; Polkinghorne, 1988). Narratives are said therefore to act not as reports of objective reality, but as interpretations based on a set of assumptions, preferences and interests, and in this respect are an *invention* rather than a true reflection of order (O’Connor, 1996). Boland and Tenkasi’s (1995) work on the ‘fragmented organization’ has also underlined the organization as a site of multiple communities that each make meaning. Typically no single construction of reality is universally accepted throughout an organization, and meaning is constantly constructed through the juxtaposition of competing and perhaps paradoxical views (Hopkinson, 2003, p. 1944).

An attention to narrative practices offers then an alternative approach to mainstream perspectives on the organization (Collins et al., 2009) by offering accounts of organizing that ‘embrace pluralism and subjectivity’ (Brown, 2006, p. 732). In the current paper, we adopt this lens in order to understand the business case, moral case and client service ethic as concurrent and often competing stories (Anderson-Gough et al., 2005; Kornberger et al., 2010; Litvin, 2002). We contend that this approach helps to explain the ‘implementation gap’ which has been noted in the accountancy sector with respect to flexible work (Kossek et al., 2010; Lewis and Haas, 2005). This gap arguably leaves organizations open to claims of hypocrisy and even of conspiracy as organizational members say one thing about diversity and inclusion, whilst doing another. In turn, this situation raises questions such as whether the client service ethic is constructed by leaders as a political manoeuvre to undermine flexibility (Kornberger et al., 2010), and whether the business case’s narrow conception of diversity makes it a “powerful weapon” in the hands of those wishing to maintain the status quo (Litvin, 2002).

3. Methods

We investigate the themes outlined above in the context of the accounting sector, to ask, *is the business case for diversity fatally flawed in relation to gender and flexible work?* We approach this topic from a critical realist framework, which implies that though our attention to narratives cannot reveal a final ‘truth’ about gender relations or indeed how they might change, our study does at least suggest the possibility of progress, by drawing attention to the negotiated discrepancies (Meyerson, 2001) and small-scale emancipations offered by contemporary organizations (Alvesson and Willmott, 1992). We also underline the important role of context in studies of this nature and demonstrate that, though competing narratives for and against progressive change circulate at all three of our case study firms, the business case, and its relationship to the moral case, is constructed differently at each.

3.1 Case Study Firms

This paper focuses on research conducted at three leading international accountancy firms. Two of these are within the ‘big four’ largest and most prestigious accountancy firms and one is amongst the top six firms in the UK as defined by size and turnover. Each of these firms (identified as Star, Moon, and Planet) is actively engaged in programmes to improve diversity and inclusion (D&I) with a particular focus on gender and flexible work. The study sought to assess the extent to which progressive change is taking place and if so, how this is achieved. In particular, the study sought to understand what factors motivate an apparent commitment to D&I, and how this commitment is legitimated and justified by key actors within the firm. Access to all three firms was negotiated on the basis that a detailed report was provided with recommendations where appropriate. Interviewees were made aware that data would also be used in academic publications, and that names of firms and individuals would remain confidential.

3.2 Data Collection

The sample group for this research was purposively selected in order to over-represent individuals directly responsible for devising and implementing diversity strategy. However, interviewees also included employees and partners with no direct responsibility for D&I, but with indirect responsibility for related areas, including line management of teams, and promotion and recruitment decisions.

INSERT TABLE ONE HERE

All 43 interviews were conducted by the first author during 2010, conducted face-to-face on the organization’s premises and recorded for transcription. Data collection began with detailed semi-structured interviews with the head of D&I or equivalent in order to understand the particular issues

and challenges within each firm, and their approach to D&I. Findings from these interviews, which were approximately 120 minutes long, were used to devise the topic guide used in subsequent interviews. During these latter interviews, which were approximately 60 minutes long, interviewees were asked to make sense of what is motivating change or causing stasis with regard to the numbers of women progressing to partnership, why more fundamental change had not yet happened and how it might do so in future.

Neither the business, moral or client service ethic were referred to within the interview guide in order to avoid leading the interviewees, although their significance had emerged in the literature review and during initial interviews with D&I practitioners. Instead, interviewees were asked to explain possible rationales for the adoption of flexible work and to make sense of how flexible work policy is generating change or causing stasis with regard to the numbers of women progressing to partnership. In addition, they were asked to describe how firm leaders and diversity practitioners had constructed the case for change at their own firm.

Interviewees answered these questions in part by telling stories, which are defined here as “the constitutive process by which human beings order their conceptions of self and the world around them” (Worthington and Worthy, 1996: p. 13). It is important to note that story-telling is a joint activity in which both story-teller and listener is involved (Boje, 1991). Gabriel (2000) suggests that the best way to gain access to stories in organizations is to ask the respondents for them, and that the researcher is therefore a ‘fellow traveller.’ Alvesson and Kärreman (2000) argue on the other hand, that it is better to avoid prompting interviewees for stories as distancing encourages the protagonist to defend and expand his or her story. In this research, the interviewer took the middle ground. Recognising the situated nature of this knowledge, the interviewer sought to limit the degree to which an interactive process took place, by taking a non-directive approach to data collection. However, where interviewees raised points which the interviewer judged particularly interesting, they were prompted to continue, and where contradictions arose, or explanations were not entirely clear, the interviewer encouraged them to expand.

3.4 Data Coding and Analysis

Coding and analysis took an iterative approach, moving between theory and data, in a reflexive process. An appreciation of the reflexive nature of research is integral to any study taking a narrative approach, where we are encouraged to acknowledge that the story constructed by researchers is manufactured only by subordinating competing perspectives (Collins et al., 2009). However, reflexivity is especially important within critical management studies since the emphasis here is on

organizations as composed of contradictory rather than coherent narratives (Spicer, Alvesson & Karreman, 2009). In the current study, reflexivity was used as a means to build upon rather than suppress tensions which existed within our data set (Dambrin and Lambert, 2012, p. 2), by putting these contradictions at the heart of our own explanation of organizational stasis and change.

During data coding, sections of the transcripts were identified where interviewees explained rationales for a commitment to diversity and flexible work, barriers to its uptake, and how leaders and diversity practitioners constructed the case for change. Using specialist software (Nvivo) data was further subdivided according to whether the rationale for change or explanation for stasis could be coded as business case and/or the moral case and/or relating to what we label the client service case (i.e. relating to the client service ethic as previously discussed). This process was performed initially by the paper's first author and then selectively by the second author to ensure that there was a high degree of consistency in coding and interpretation.

During this process, a fourth 'case' emerged, which we name the 'fairness case.' This suggests that, in a situation where some people make a significant 'sacrifice' in terms of family life in favour of commitment to client service and the firm, it is not fair to offer similar rewards to people who do not make this same sacrifice (i.e consistent with equity theory, Adams, 1963). According to equity theory inputs include contributions such as effort and skill, whilst outputs include rewards such as pay, status and recognition. Individuals will perceive an organization to be 'fair' when his or her outcome/input ratio is similar to a referent group, but may perceive it to be 'unfair' when their outcome/input ratio is believed to be less than another's.

Sections of each transcript were inserted into a data table with interviewees identified by a unique reference comprising the first initial of their firm followed by a number. Space constraints do not allow the reproduction of this data table in full, but in presenting our evidence, data has been drawn from across the 43 transcripts, with quotes selected on the basis that they were representative of their firm but also express the intended point with most clarity.

4. Findings

We start by describing and illustrating the core narratives which our interviewees identified in relation to gender and the implementation and availability of flexible work, before going on to examine the clear variations in local constructions of the case for diversity by leaders at our three case study firms.

4.1 Constructing Cases: The Inconvenient Truth

When discussing gender and flexible work, the *business case for change* was mentioned by all 43 interviewees and was explicitly constructed in relation to the benefits of retaining and promoting valuable *female talent*. This objective was described by interviewees as having multiple benefits, both to the firm and its clients. These include the potential cost of losing talented and highly skilled female employees; the need to provide a consistent service to clients; and the ability to match the background, personality and gender, of client and advisor. Interviewees explained that the business case is often pressed upon firms by their clients and reinforced by the perceived danger within the firms of poor publicity as a result of failure to improve gender diversity at senior levels. In many respects then, the firm's interests were constructed by interviewees as closely aligned with those of their clients', at least as they relate to the retention of talent.

Thirty interviewees also described the existence of a *moral case* in favour of organizational change, including seven (64%) at Moon Accounting, ten (62%) at Star Accounting and thirteen (81%) at Planet Accounting. Although not every interviewee felt personally motivated by the moral case, they interpreted flexible work as a legitimate and often necessary policy intervention to address processes and practices which limit the ability of parents, but particularly mothers, to participate in the public sphere.

Interviewees were asked too about barriers to the successful take-up of flexible work. In response, almost all (38) interviewees also narrated an alternative story: the *client service case*. In this instance, they described effective client service as the near constant availability of advisors who are known to and trusted by the client, who must be willing to travel to client sites, often at short notice, and possibly worldwide; and able to respond quickly to erratic and unpredictable client demands. These demands were understood by interviewees as limiting the viability of flexible work at senior levels including partnership, since individuals adopting this pattern would be substantially less able to satisfy client expectations of effective service.

When considering the barriers to change, eighteen interviewees also narrated a separate '*fairness case*' which fits with notions of *equity*, and is aligned to the client service case and notions of commitment. This points to the limitations of flexible work as an equality strategy within the firm which, these interviewees argue, has a responsibility to reward fairly (and proportionately) those employees who are perceived by their colleagues to 'sacrifice' most in pursuit of organizational goals, and particularly profitability.

In sum, whilst the business and moral case appear to support the notion of equal outcomes based on the recognition of difference, the client service case and fairness case appear more closely aligned with the provision of equality of opportunity through similar treatment of differently placed people. Table Two provides illustrative examples from three interviews, during which interviewees mentioned all four cases:

INSERT TABLE TWO HERE

It is important to underline that in the current study at least two competing cases, and at times up to four, were narrated by a single person. In a minority of interviews, the tensions between these different cases were acknowledged. This is demonstrated in the following extract, where references to the business case and the moral case are explicitly qualified by the client service case (line numbers denote where each case originated within the transcript; the business case is in bold, the moral case in italics, and the client service case is underlined):

484 **It's a big loss for the firm because . . . as soon as women are ready to actually make**
 485 **some money for the firm they've left . . . so we offer flexible working, it's just**
 486 **looking at the talent and saying we need to keep this person**
 540 *. . . and it is the right thing to do* but it's just that when you're a partner, you've got a job,
 541 my client is screaming for something, I need to get it delivered, I am going to be assessed
 542 on that. What do I do? There is that tension. (M4, Female Partner)

In many other instances however, contradictory cases occur in different parts of the transcripts and are not *presented* as competing arguments by interviewees, as illustrated below.

92 **. . . with my current client if you mention flexible work you're pushing at an open**
 93 **door, because they have a very strong diversity policy and a lot more women . . .**
 97 **that's the business case**
 138 I do very, very long hours. Certain clients, especially the one I have at the moment, want
 139 you to be a performing monkey, all the time, you know it really is hard work and that's
 140 really difficult to then balance with a baby. (S1, Female Director)

When prompted to explain these contradictions and tensions, interviewees tended to suggest that the business case for change is not in direct opposition to the client service case, but is *qualified* by it. In other words, there is a commercial rationale in favour of the provision of flexible work - but only in so far as it does not disrupt client service and, in turn, profitability.

We suggest that the relationship (or lack) of these competing cases to each other is critical in order to understand the role of the business case with respect to the success or failure of transformational change. The business case was presented by interviewees as the ‘common-sense’ narrative to be deployed in order to justify flexible work. This argument appeared well-rehearsed, but most ‘story-like’ in the sense that it often requires a suspension of disbelief and indeed, rests on a series of other ‘fictions.’ For example, and as demonstrated above, numerous interviewees narrated a business case according to which firms wish to match the demographic profile of their clients, whilst also acknowledging that their clients are not necessarily diverse themselves according to gender, or indeed consistently concerned about addressing this issue given the possible implications for service levels.

In sum, in contrast to an emphasis on talent evident within the business case, in practice almost all interviewees acknowledged elsewhere in the interview that commitment, availability and visibility are more highly valued within these firms as a route to competitive advantage and career progression. Our analysis suggests that the limited impact to date of diversity initiatives with regard to gender and flexible working derives from this conflict between the business case and the client service case. Accounting firms have historically claimed to be engaged in a “war for talent” where people are their greatest asset. However, within the leading accountancy firms we studied the dominance of the client service case in effect diminishes the significance of technical expertise and ability amongst accountants and, instead, emphasises factors such as their constant availability to service the most demanding clients. For accounting firms this finding may represent an *inconvenient truth*.

4.2 Persuasive Cases: Convenient Fictions

Having described the key narratives which circulate across all three firms in relation to gender and flexible work, interviewees were asked to explain how the case for (and against) change had been constructed within their own firm. In other words, precisely how these cases had been deployed by leaders and diversity practitioners, and in what combination, to generate change. As demonstrated below, leaders at each firm constructed the key narratives quite differently, both in relation to each other, and in relation to the ‘myth of merit’ (Young, 2011). We describe these different combinations below.

4.2.1 Star Accounting

Flexible work had been available at Star Accounting for some time prior to the current research. However, take-up had remained low. Resonant with previous research within the sector (eg: Johnson,

Lowe and Reckers, 2008; Lyonette and Crompton, 2008), interviewees attributed this to the fact that flexible work was widely considered extremely career limiting. However, two years before the current research took place the firm had undertaken a series of projects to help them understand more fully the causes of women's under-representation at senior levels. Firm leaders interviewed for this study emphasised that this process of analysis was prompted by the low retention rate of women, which was seen as a cost to the organization, and potentially damaging to client relations. Though the implications could not be precisely quantified, efforts to change were prompted by an espoused business case:

“We’re quite clear about the business motive, the loss of investment in people, at senior levels.”
(S6, Female Senior Manager)

A key area of interest was the firm's annual appraisal system. Each employee's performance is rated on a five-point scale. Appraisal scores at each job level are subject to forced distribution, and employees who receive higher ratings on this scale are more likely to be promoted than those who receive lower ratings. Analysis of the ratings found that women consistently received lower appraisal scores than their male peers. Interviewees report that this finding had encouraged the firm's most senior leaders to engage in a detailed critical analysis of organizational practices, and to question whether they were properly equipped to recognize talent. This process raised an important challenge to organizational stories, including the belief that the firm could be described as truly meritocratic since, as one male partner said (S11): “*the data doesn't lie.*” In conducting this analysis, the ‘myth of merit’ was therefore partly exposed. Leaders recognized that women within the firm were often assessed on terms that did not apply to men, and that these judgements provided the foundation for male domination within the firm. For example:

“There should be no differential in performance assessment between men and women . . . when you see a sustained difference, you know you’ve got a problem with that, you know if that happens it’s got to go.” (S14, Male Partner and Head of Diversity Committee)

“You can’t tell me that in a partner population where you’ve got 80% men and 20% women that you have the best talent available. If you go for best talent it should broadly be give or take around 50-50. So you’re missing out on talent and that means you are suboptimal and less competitive in the market.” (S13, Male Partner)

It is important to note that this process had not undermined the client service case, which interviewees continued to define according to a strong focus on temporal commitment and visibility. Furthermore,

interviewees acknowledged that more progressive views held by some of the firm's most senior leaders were not always shared by many partners across the organization. However, having recognized that men may historically (and unfairly) have received 'special treatment' on this basis, interviewees at Star Accounting suggested that firm leaders had gradually become more committed to an alternative type of 'special treatment' for parents (predominantly women) which would seek to recognize and retain their specific skills, experience and talents:

"At the moment there is too narrow a definition of what good looks like and how things should be done. The best minds are not recognized and that's what I think D&I should be about." (S10, Female Senior Manager)

A comprehensive engagement by firm leaders in the degree to which women within Star Accounting are subject to bias appears to have reduced the strength and circulation of the 'fairness case' at Star Accounting, which was recited by 37% of participants here, compared to 62% and 64% at Planet and Moon Accounting respectively. In comparison, interviewees suggested that firm leaders felt able to make a more outspoken commitment to the moral case for change, the presence of which partially refutes the suggestion that ethics play no role in modern accountancy firms (Suddaby et al., 2013). Though not every interviewee at Star Accounting was personally aligned to the moral case, all argued that both the business and the moral case were equally legitimate narratives within that organization, and several spoke specifically about the open support of the firm's leaders for 'doing the right thing.' As such, the business case and the moral case for change were considered more than the sum of their parts by interviewees at Star Accounting, improving the ability of those driving change to appeal to both hearts and minds.

4.2.2 Planet Accounting

The story of Star Accounting contrasts with that of Planet Accounting. Interviewees here claimed that, in a tight labour market prior to the economic recession of 2008, the firm had adopted a relatively progressive approach to flexible work to attract and retain sufficient staff to serve clients effectively. During this period, the emphasis was on positioning the firm favourably with women as an 'employer of choice' and by offering opportunities for flexible work which could *also* lead to promotion. However, when the economic situation suddenly changed, so too did the firm's approach to diversity. Interviewees reported that a narrative developed within the firm that it had become so 'progressive' that its diversity policies were now having a negative impact on the profitability and sustainability of the firm:

“During a boom if you’ve got a body, it’s a body, and you can charge it . . . [so] the pendulum went from being a backward organization to a very progressive organization . . . and the pendulum needed to swing back to the middle.” (P9, Male Partner)

“Planet Accounting had achieved the most phenomenal success in the gender arena . . . then we had this severe contraction. That puts a totally different set of pressures on the firm and we parked some of those employer of choice ambitions while we focused on keeping the firm as a going concern.” (P6, Male Director)

As client engagements dropped off dramatically, profitability became a major concern for firm leaders. The ensuing redundancy programme was reported by interviewees to focus heavily on women. Whereas during a time of prosperity flexible work had been supported by firm leaders as a means of responding to very high client demand, following the onset of the recession interviewees claimed that suddenly, the very same people were constructed as less productive (and lower quality) than full-time employees, and more costly to employ:

“. . . when identifying our weaker people, we had more women, as a percentage of the population, than men. Our weaker people just seemed to be women. They were people who just really didn’t care and they weren’t properly contributing to the firm.” (P9, Male Partner)

For this partner, a ‘proper contribution’ appeared to relate to temporal commitment rather than talent. Other interviewees at Planet Accounting, many of them female, reported their perception of biased treatment and injustice. They argued too that the majority of firm leaders and partners remained certain that promotion decisions are neutral and fair and that women are assessed equally and objectively in comparison with men:

“A male partner’s perception of how females perform is very different from their perception of how men perform.” (P3, Female Director)

“The way that the senior partners of the firm see things is blinkered . . . they don’t know it . . . it’s been that way for the last 100 years.” (P7, Male Director)

“You could get our partners in here and they would want to see more females but . . . their own behaviours are detrimental to that.” (P4, Female Partner)

Our analysis highlights that the adoption of flexible work prior to the recession and its alignment with career progression was understood by leaders at Planet Accounting as a response to business need. Critically however this need was temporary and economically contingent. Nevertheless, several interviewees suggested that the business case remained the most compelling basis for change but that, consistent with a wider emphasis on calculability, control and measurement within the accountancy sector (Hanlon, 1998; 2004), it should be more precisely quantified in order that the strength and appeal of the narrative improved:

“If we’re going to sell this to the partnership. . . we need to have a good story to tell as to why there is a commercial basis for it . . . what it would mean in terms of . . . revenue generation.” (P2, Female Partner)

Firm leaders’ preferred on the other hand to base their espoused commitment to diversity and to flexible work on the moral case. They explained this preference precisely because they acknowledged the contingency of the business case and believed as a result that the moral case made more sense as a lasting justification for change:

“I think the moral case is overwhelming . . . I think the business case is really difficult to substantiate . . . it’s a bit ethereal rather than proven logic . . . I don’t know what the business case or the business model would look like . . . I’ve no idea how you get to calculate that.” (P12, Male Partner, Head of D&I Committee)

“Our managing partner is very much completely sold on the moral case for diversity . . . he went “do we really need a business case?” I don’t think the business case really does hit the mark.” (P5, Female, Senior Manager, Head of D&I)

For some analysts of the diversity agenda this emphasis on the moral case for change amongst the firm’s leaders may seem relatively progressive. Yet at the time this project took place, a spoken commitment to the moral case for change amongst the firm’s leaders had not encouraged the type of critical introspection about organizational practices which might have challenged prevailing norms at Planet Accounting. Overall, the failures of both the cases, business and case, contributed towards a perception amongst our interviewees that that there was simply no foundation for progressive change at the firm.

4.3.3. Moon Accounting

Like Star Accounting, Moon Accounting had performed an analysis of their appraisal system, revealing similar results: on average, women received lower appraisal scores at all job levels within the firm compared to their male peers. However findings from this analysis were treated as confidential and shared only between the firm's senior board members. In addition, rather than treating these findings as indicative of possible unfair treatment within the firm (as Star did), board members argued that the firm's appraisal system is neutral and objective. Therefore, the only explanation for lower appraisal scores awarded to women was that their performance was not as strong as their male colleagues:

“The board were really, really not willing to accept the figures . . . there was always a “story” . . . if you went back and asked people who made the decisions about individuals, there would be perfectly kind of justifiable reasons why the proportion of women who were promoted was a lot less than the proportion of men who were promoted.” (M6 Female Senior Manager, Head of D&I)

Many senior interviewees continued to characterise the firm as *already* meritocratic, and firm leaders were reluctant to engage in the difficult process of critical introspection which would potentially highlight a “myth of merit”:

“People absolutely succeed on merit, I got there on merit. There is no way I have [benefited unfairly].” (M11, Male Director)

“I think [the firm's partnership] genuinely, genuinely believe it is a meritocracy . . . they are generally very unreflective about what that means, and about how merit is defined.” (M6, Female Senior Manager, Head of D&I)

This emphasis on objectivity and neutrality is consistent with a culture within accountancy firms where “claiming to be open, inclusive and meritocratic allows winners to rightly deserve their rewards” (Hanlon 2004, p. 206). However, this espoused belief in fair treatment and equality contrasts with the perception of many interviewees that promotion decisions within the firm are not in fact made on neutral criteria.

“For me [diversity] means that people are genuinely judged on their merits, and that decisions are made on a completely unbiased basis . . . [as it is] people don't talk about women publicly in quite the same way that they did, but they do still behind closed doors in my experience.” (M2, Female Partner)

Though flexible work is permitted at senior levels of the firm, interviewees explained that negative associations between alternative working patterns, commitment and client service, mean that its take-up remains tacitly but strongly discouraged for anyone with '*serious ambition*' (M1, Female Director). Reflecting this emphasis on "meritocracy" relatively high numbers of interviewees (64%) at Moon Accounting recited the fairness case, which suggests that alternative working patterns should not lead to equal outcomes. As one partner said:

"Organizationally we're still too input focused rather than output focused - still, you've got to be seen to be in the office or to be at clients at all hours to be successful." (M3, Female Partner)

Though the business case was repeatedly narrated both in corporate communications and by interviewees at the firm, when prompted to explore this subject in greater depth, leaders at Moon Accounting described the difficulties they experienced in producing clear, quantifiable evidence for its efficacy and accuracy and pointed towards significant problems "selling" this case to colleagues within the partnership as a result:

"People are used to measures and hard facts in our surroundings . . . there'll always need to be a business case . . . [but] one that translates to numbers." (M2, Female Partner)

"For ideas like this to work there has to be a business imperative and there has to be a benefit. So if you're looking at, say, part timers . . . because the benefits aren't in hard numbers and they're not easy to measure, it's quite a difficult one to sell." (M5, Female Partner)

"Some people do recognize that there is more than one way to do a particular thing and from that perspective there is the business case for flexible work [but] ultimately the business wants people who can put in long hours. So what we achieve is limited." (M1, Female Director)

At Moon Accounting, the client service case and its focus on temporal commitment remained relatively unchallenged by an alternative emphasis on talent. However, the moral case was also rejected as a useful narrative in this context, since interviewees report that the firm's leaders believe that change of any type should be motivated primarily by commercial concerns. Indeed, the firm's Head of Diversity explained that terminology such as '*inequality*' was avoided altogether within the organization, as a result of its association with discredited notions of ethics and social justice. This repudiation of both the business case and the moral case for change enabled narratives in favour of the status quo to flourish at Moon Accounting, leading apparently to stasis rather than change.

5. Discussion and Conclusions

In this paper we have asked, *is the business case for diversity fatally flawed in relation to gender and flexible work?* We suggest that the business case represents a narrative about diversity which is well-rehearsed and easily accessible to organizational members at our case study firms. However, the business case is just one of several competing narratives in relation to gender and flexible work within the accountancy sector, of which the client service case appears to remain dominant overall. Within accountancy firms, the business case in favour of flexible work is therefore flawed in that it seeks to justify progressive change in relation to the retention of female talent when, historically at least, possession of talent has not been sufficient to guarantee promotion within these firms. This finding resonates with previous research within this sector (eg Hanlon, 1994, 1998; Kirkham, 1997; Lewis, 2007), but conflicts with a more widespread ideology of meritocracy which prevails within these knowledge-based firms and as such, may be considered by some as an *'inconvenient truth.'*

Yet, as an organizational narrative which has been widely legitimised across this professional field, the business case may also act as a *'convenient fiction'*, generating at least some incremental change. As our study has demonstrated, this is explained by the fact that the firm-specific context affects the construction of the business case and particularly its relationship both to other narratives for and against change, and to the 'myth of merit'. We base this argument on processes at Star Accounting where, though some attempts at quantification were made, the business case was based more obviously on 'workable certainty' (Luscher & Lewis, 2008). During this process, plausibility appears more important than reaching an uncontested truth in constructing a narrative which acts as a springboard to action (Weick, Sutcliffe and Obstfeld, 2005). Having found that merit is not neutrally assessed at the firm, this led to a renewed focus on the assessment of technical skills and talent, and a reconsideration of what constitutes fair treatment, facilitating in turn a more outspoken commitment to the moral case for change. Constructing an alternative story about talent has not *displaced* an obsession with the client service case at Star Accounting. However, leaders here have arguably made some progress towards reconciling the provision of more equal outcomes with the pursuit of profit.

The precise impact on gender relations is uncertain and likely to be incremental at best. However, when the current research took place, the total number of female partners differed by eight per cent between Star Accounting and Planet Accounting, and Star Accounting remains the best performing of its peer group on this measure. It is impossible to confirm the extent to which leaders' construction of the case for change is responsible for this difference. Whilst narratives 'format and frame action' (Froud et al., 2006, p. 5), an important hallmark of narrative analysis is its tendency to avoid drawing linear relationships with respect to causality. It is though notable that the firm which placed the

strongest emphasis on the business case appears to have achieved considerably more progress in gender relations than its peers.

Based on this analysis we suggest that the business case is flawed, but not *fatally* so. Further, the construction of the business case and its relation to the moral case is not homogeneous but varies according to the precise organizational context. In positing this partial rehabilitation of the business case we suggest that previous theoretical frameworks examining gender relations and change may have simplified the role of competing narratives within organizational life, where negotiation of tensions between apparently conflicting stories is always on-going and contingent (Tomlinson and Schwabenland, 2010).

For many academics, it is contingency that renders the business case invalid as a means to bring about progressive change in gender relations (eg: Dickens, 1994, 1999; Noon, 2007). However, we argue that the characteristic of contingency can be productively employed in relation to diversity. This approach is necessary because the very notion of difference invokes a requirement for managers to deal with multiple versions of the ‘truth’ (Hopkinson, 2003). Making sense of stasis and change in this manner allows us to frame the ‘puzzle’ confronted by managers as a question of meaning such that inching towards improved outcomes for women within organizations might be seen in terms of “good people struggling to make sense” rather than as “bad ones making poor decisions” (Snook, 2001, pp. 206-207).

It is also important to consider organizational narratives against their wider societal context. Within the academic literature, the client service case has been described as a narrative, invoked by accountancy firm leaders in order to secure control and compliance in the pursuit of profit (Anderson-Gough et al., 2000, 2005). Yet though undoubtedly exaggerated at times, the ability of employees to remain available at short notice in response to unpredictable or unsociable requirements is likely to remain a critical part of career success. These latter features of the accountancy profession are arguably derived from the operations of global capitalism and the state, both of which may be theorised merely as more enduring economic and political narratives (Reed, 2000). Nevertheless, this context feels ‘real’ to those who live it (Jones and Spicer, 2009).

Organizational life is then characterised by many competing stories which contribute considerable dilemmas with respect to *doing* diversity. For example, should firms focus on opportunity or outcome? How can firms help individual employees reduce ‘role conflict’ and negotiate both work and life? Previous studies of the accountancy sector have emphasised an erosion of the boundary between firm and private time, which it is argued systematically disadvantages female auditors with

family commitments (Anderson-Gough et al., 2005). Yet this analysis sustains its own contradiction since, whilst arguing that the differences between men and women are largely socially constructed, it also suggests that current hegemonic working practices are by definition masculine, therefore reproducing a relatively essentialist approach to gender difference. Though not available to all family units, a more widespread 'role reversal' within the home whereby more fathers would adopt the primary carer role would enable a higher percentage of mothers the freedom to pursue their careers on the terms traditionally enjoyed by men. It would allow for both similarity and difference whilst also suggesting that this is dictated by personality rather than gender. However, this model may leave long hours' as the benchmark against which performance is assessed. As a result, parents of either sex who act as the main care giver may continue to experience relative disadvantage.

A more genuinely transformative approach might be to thoroughly undermine the long hours' culture as the benchmark against which all employees are assessed, a scenario which is encapsulated in the 'dual breadwinner' model (Lewis, 2009). Yet again, this model assumes that differences with regard to attitudes towards work and life can be erased, according to not only gender, but also for example to age, and indeed lifestyle preference (Hakim, 2005). Though this approach may facilitate gender equality, it is largely insensitive towards difference. One conclusion is that organizational transformation which would facilitate equality is possible only as the result of a much wider transformation in the structures and mechanisms of our economy and society, of which the deployment of the business case by organizations is merely a symptom, not a cause. This may seem a pessimistic conclusion. However, we argue for a pragmatic approach, such that the instrumental advantages of the business case are understood in relation to the demands imposed on organizations as a result of their location in the much wider context of the global free market.

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Table I: Sample Group at Case Study Firms

	Moon Accounting			Star Accounting			Planet Accounting			TOTAL
	<i>Partner</i>	<i>Director</i>	<i>Manager</i>	<i>Partner</i>	<i>Director</i>	<i>Manager</i>	<i>Partner</i>	<i>Director</i>	<i>Manager</i>	
M	-	2	1	3	1	4	5	3	1	20
F	4	1	3	1	2	5	3	2	2	23
T	4	3	4	4	3	9	8	5	3	43
		<i>11</i>			<i>16</i>			<i>16</i>		

Table III: Constructing Cases

Interviewee	Business Case	Moral Case	Client Service Case	Fairness Case
<i>S14 Male Partner, Head of Diversity</i>	You will create, what is a sustainable business . . . we're not going to have people coming and going all the time which is expensive and doesn't create continuity with clients and workflows.	It's doing the right thing, which I honestly believe is what Star Accounting wants to do.	We need to be as supportive as possible of those people that wish to [work flexibly] . . . but it may be that what someone will say is . . . I should work somewhere else where I'm less at the whim of clients, I don't have to be there on my Blackberry at midnight, answering emails and taking phone calls from clients, because this deal is about to close.	We're committed to [flexible work] as a firm . . . [but] you have to reward people, if they're committed. That's fair. . . and some people might get there quicker than others as a result. But I think that people think, that's OK. That's fair.
<i>P2, Female Partner</i>	Women can bring something else to the business in terms of clients, people development, strategy . . . [and] we're losing people. Talent and really good talent . . . it's just mad.	To me it means fairness . . . to me [flexible work] is absolutely right, the right thing to do.	We are very deadline driven . . . I work 25 hours officially but the last few weeks have been 50 hours . . . it's all about the client.	You know as a partner . . . I'm available outside my contracted hours . . . we have to recognize at the end of the day we're here to service clients, we're in a senior position, we get rewarded for that senior position and therefore we need to make some sacrifices, that's fair.
<i>M1, Female Director</i>	We were losing very talented women. . . . clients have expectations of you as a professional firm . . . So it's a client related issue as well, it's a commercial issue.	There was lip service to women's equality, but now we really have got to the stage where people are making a huge effort on flexible working for example . . . to allow people to care for family members.	If you're doing a very big audit and you're only available three days a week, the clients might expect someone to be available all the time.	Flexible work doesn't lead to equality . . . the difficulty is you're working three days a week, your male counterparts are working five or six . . . it's inevitable that your progression is going to be slowed . . . I think it is fair.