

Motherhood: The Key to the Glass Ceiling?

The Case of the Big Four in France

Claire Dambrin & Caroline Lambert
Accounting & Management Control Department
HEC School of Management Paris
1, rue de la Liberation
78551 Jouy-en-Josas Cedex
dambrin@hec.fr, [lambert\(5\)@hec.fr](mailto:lambert(5)@hec.fr)

Abstract

Women in public accounting firms are still proportionally much fewer in the highest levels of the hierarchy than men, whereas the recruitment at a junior level tends to be more and more gender balanced. The aim of this paper is to propose an analysis of the mechanisms that explain the barriers encountered by auditor mothers in their hierarchical progression within the Big Four in France. From 24 interviews with male and female auditors of various hierarchical levels, we seek to reveal the specificity of the difficulties encountered by auditor mothers. We argue that, throughout their careers, they are confronted with a dilemma that often leads to their being excluded and excluding themselves from the group of "those who may become partners". We show that public accounting firms place both implicit and explicit obstacles in their way, tied to a desire to neutralise the effects, deemed costly, of motherhood. Moreover, the expectations of the organisation and society as a whole conflict on many points and confront female auditors with a dilemma: how to be a good mother and have a bright career? It appears that women who want to manage this dilemma better shape working practices imposed on the whole team and implement tactics to adapt their work-life balance (specialisation and lateral move to staff departments). This leads to individual trajectories that break out of the organisational model and directly or indirectly reinforce the glass ceiling. This article gives voice to male auditors and shows that managing the professional life/private life dilemma is difficult for mothers as well as fathers in the long-term. Moreover, rather than thinking in terms of horizontal and vertical segregations, the case study invites us to question the concept of the glass ceiling and consider the construction of women scarcity in the accounting profession.

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