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**A Glance into The Life of Bahraini Female Auditors in Audit Firms:
The inclusion of new voices, perspectives, and stories**

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Dedication

To my family and dearest friends, thank you for your prayers and unwavering support in this long PhD journey. I especially dedicate this piece of work to my father-in-law, Abduljalil Hasan Abdallah who passed away before he was able to celebrate my success. I would never forget all your prayers, support and kind words, your Friday WhatsApp's and calls undoubtedly made me feel like a true daughter of yours. Thank you for being the one you were. We miss you and pray always for your kind soul to be roaming amongst us.

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Abstract

The study delves into the lives of 22 Bahraini female auditors working in audit firms in Bahrain. There is a dearth of research into women's Bahraini women's experiences in the workplace, with very little investigation of the accounting profession. Furthermore, despite the growing body of research into gender and accounting and women's experiences in different contexts, the majority of these studies are conducted in the West, with research in the Eastern, Arabic, and Islamic context remaining scarce.

To fill this gap, this thesis surfaces Bahraini female auditors' stories by asking the following: what effect does the organisational structure have on the work experience of female auditors? What does it mean to be a female auditor in a male-dominated field? How do auditors respond when asked to reflect on their pivotal life moments? What tensions result from women's acceptance of dual responsibilities, and how do female auditors deal with these tensions? And what tools do female auditors see as helpful for progression in their auditing careers?

To answer the research questions, while moving away from the dominant quantitative methods that prevail in the field, this investigation involved an interpretive phenomenological analysis to unravel the lived experiences of female auditors. Data were collected via semi-structured interviews and analysed using the comprehensive guide for data analysis developed by Smith, Flowers, and Larkin (2009). A postcolonial-feminist lens was adopted to facilitate understanding of the multiple ways in which women in Bahrain construct their career experiences in the auditing field, away from a single-minded focus on gender and taking into consideration the impact of working conditions and other organisational and societal forces.

The findings indicate that women in Bahrain – while acknowledging the difficulty of their working conditions (especially the long working hours), the societal forces that do not restrict their career paths but do expect them to prioritise their familial roles, and the subtle organisational barriers that only become more explicit around the time of pregnancy, maternity leave, and motherhood – remain competent, able to reconcile their double roles at work and home, and employing strategies to reduce the conflict and move forward in the field.

These strategies include prioritising family over work, opting for shorter working hours, planning for shorter careers in auditing, utilising family support (particularly that of husbands and mothers), and ultimately choosing to voluntarily exit the profession. The auditors who strive, persist, and thrive, climbing the corporate ladder, utilise numerous tools – including emotional management skills, strong personalities, hard work, loud voices, and passion, determination, and confidence. The auditors refused

to be seen as victims of the system and denied being discriminated against on the basis of their gender. Rather, they provided detailed accounts of easy recruitment procedures and healthy client relationships, even describing instances in which they had been treated more respectfully and advantageously than their male colleagues.

Therefore, this study, provides a novel contribution, being the first to explore the lived experiences of female auditors in Bahrain. In so doing, it provides new insights that differ from the dominant Western knowledge suggesting that women in auditing and accountancy remain marginalised, subject to biased treatment, and restricted. These accounts from female auditors highlight the women's agency and their own responsibility for their under-representation in the field. They described willingly abandoning the pursuit of higher-ranking positions, delaying their qualifications, moving out of the field altogether, and ultimately prioritising their familial needs, having judged that success in the profession was simply not worth the huge time-investment that it required.

The multiple stories and varied perceptions presented here provide evidence challenging the Eurocentric constructs and academic imperialism that treat women as a monolithic category, thus encouraging further research in the area – in Bahrain and elsewhere. The paper concludes by providing some recommendations for future researchers, auditing firms, academic institutions, and governmental policy, developed in line with the findings of the study.

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Chapter One – Introduction of the Study

1.1. Introduction

In this chapter, I set the scene for this research exploring the experiences and voices of Bahraini female auditors working in audit firms. In so doing, I provide background information about the Kingdom of Bahrain as a country, the women in Bahrain, and the constructions of Middle Eastern and Gulf Cooperation Council (GCC) women. I also discuss and my motives and positionality as a Bahraini female researcher studying other women. I also provide an overview of the gender and accounting literature and detail my own research problem, aims, objectives, and questions. I will then briefly explain my chosen theoretical lens of postcolonial feminist theory and provide some methodological background, introducing the interpretive phenomenological analysis identified as most suitable for this research. This is supplemented by a brief overview of the expected study contributions, the limitations of this work, and an overview of the structure of the thesis.

1.2. Research Background

2.1.1. The Kingdom of Bahrain and Its Women

In 1932, Bahrain was a pioneer in oil production in the Middle East, laying the groundwork for the region's first petroleum industry. Oil discovery allowed the country to modernise its economy by expanding beyond pearl diving and fishing (Bahrain, 2020) and to lead the region's transition into a modern economy (Bahrain Economic Development Board [EDB]).

Consolidating its trade position and civilisation attempts, Bahrain was the first GCC nation to move away from a dependence on oil, becoming the region's most diversified economy and a leading financial centre (Bahrain EDB).

The year 1975 marked the start of the financial and banking sector in the Kingdom of Bahrain, following the opening of various foreign banks, which not only recruited female employees, but also appointed them as directors. In 1996, Mrs Sabah Khalil Al-Moayyad became the first Bahraini woman to be appointed general director of a bank, heading operations in the Eskin Bank of Bahrain (Supreme Council for Women, 2015a).

Promoting the country's plans for economic diversification, the Bahrain Economic Vision 2030, the country's national strategy, aspires to boost private-sector growth while continuing to invest in infrastructure, affordable housing, capacity building, and digitalisation. The aim is to create a globally competitive economy, diversified away from oil wealth and ensuring good living standards for its people through increasing productivity and providing opportunities for high-paying jobs. The country will adopt

principles of fairness, competitiveness, and sustainability to enable its citizen to reach their full potential by living the lives to which they aspire (Bahrain EDB, 2008).

Bahrain's adoption of the principle of fairness is not recent. The country has long taken strides to provide formal education for women. Amongst the GCC countries, Bahrain was the first to provide public education for girls, permitting them to attend schools for the first time in 1928 (Gharaibeh, 2011). Nine years later, in 1937, Bahrain established the first secondary schools for girls (Supreme Council for Women, 2015a). Bahraini women were then ready to serve in public roles and to push the educational wheel further. Ms Latifa Al Zayani and Ms Maryam Al Zayani were the first women to become teachers in Bahrain and, indeed, in the GCC as a whole (Supreme Council for Women, 2015a).

In the Middle East and North African countries (MENA) and among the GCC countries to which Bahrain belongs, Islam has a strong and defining impact on women's roles and status (Bastian, Sidani and Amine, 2018). Islam influences women's opportunities for educational attainment and entry into the workforce. Within Arab societies generally, it is said that a woman's choice to work should not take priority over her obligations to her family. Marriage, motherhood, and children are to be treated as women's priorities, over and above all other occupations (Tlaiss and Kauser, 2011; Moghadam, 2004; Marinakou, 2014)). Therefore, this is a principle concerns of families *vis a vis* their female members (Metcalf, 2008).

However, this is only relevant to cultural and societal values and pressure, having less to do with actual Islamic values (Bastian, Sidani & Amine, 2018). Within the region, patriarchal socio-cultural norms and prevailing ideologies of gender, along with religious traditions, create difficulties for women (Bastian, Sidani & Amine, 2018) and contribute to keeping women in lower-level positions at work. This is largely due to misinterpretations of both religion and tradition (Metcalf, 2008); thus, there is a need to look differently at Islam.

Nonetheless, when compared to its neighbours in the GCC, Bahrain is ranked relatively well for female workforce-participation, albeit with lower rates than seen in countries such as Singapore and China (Supreme Council for Women, 2015b).

Although women in Bahrain have achieved a notable presence in most professions in recent years, there are still strong distinctions between men and women in terms of workforce participation. Men are better represented in high-ranking occupations than women are, whilst women are predominantly employed in the educational and health sectors (Metcalf, 2008; Metcalf, 2011; Bastian, Sidani & Amine, 2018). In the financial sector, especially in senior positions, women remain underrepresented, with few studies exploring the causes of these differences (Al-Alawi, 2016; Sinha, 2020).

2.1.2. The GCC Construct

The Gulf Cooperation Council (GCC) is comprised of the Kingdom of Bahrain, the Kingdom of Saudi Arabia, the United Arab Emirates, the Sultanate of Oman, Qatar, and Kuwait. These countries enjoy coordination and integration in important areas of trade, security, and so on (Rusakovich, 2017), and they overlap in their respective religious practices, social structures, tribal structures, cultures, and the initial high dependency on oil and other natural resources.

In addition, Gulf countries share comparable experiences of rapidly growing populations, heavy dependence on expats, high unemployment rates amongst locals, underrepresentation of citizens in the private sector, and lower levels of female workforce-participation (Waxin and Bateman, 2015).

Much of the extant literature has treated these countries as homogenous group, categorised by the GCC construct (Al-asfour and Khan, 2014; Aljanahi, 2017). However, an overview of World Bank reports (The World Bank, n.d. a) clarifies that, despite their similarities, these countries also have many variations, many of which have gone under-explored in the academic literature.

Using a simple example from the World Bank, we might consider that the Middle East and North Africa have a 19.9% female unemployment rate. However, when this figure is broken down, one sees that each GCC country has a different rate, demonstrating that, despite their overarching similarities, these countries have many hidden differences. The unemployment rate in the GCC is 12.9% in Oman, 5.6% in Bahrain, 21.6% in Saudi Arabia, 8.1% in UAE, 8.9% in Kuwait, and 0.6% in Qatar (The World Bank, n.d. b).

When it comes to the status of women in these countries, it can be said that Bahraini women have advantages over their neighbours. The Bahraini woman was the first in the GCC to be educated, back in 1928 (Gharaibeh, 2011). She was the first to drive a car, being granted the right back in 1974 – although she was the second in the larger MENA region, after Egyptian women, who have been allowed to drive since 1920. This of course further attests to the reality of women as a non-homogeneous group, with a range of experiences and stories (Hawra Abdullah, 2017).

On the same ground, it was only in 2018 that the Saudi's 2030 Vision gave women the right to drive (The New York Times, 2019). Whilst a comparison of women in the GCC or MENA regions would be beyond the scope of this thesis, this is touched upon here to highlight that women are a non-unitary construct. This necessitates taking into consideration contextual differences when looking at women's experiences across these countries to truthfully present people's voices without viewing them through another lens or defining them in comparison to others.

2.1.3. Studying Bahraini Women in Audit – My Motives and Positionality

As I was thinking of embarking on a PhD, I settled on women as a subject matter of which I am interested in seeking more understanding. Whilst growing up, I was surrounded by powerful women. My mother and my aunts were not only educated, they also served for 30 years in their working lives as teachers. I thus grew in an environment that encouraged women to study, to realise their full potential, and to strive for the careers that they wanted.

Having graduated with first-class honours at the tertiary level, I recall my father promising to send me abroad if I wished to go. I, however, was more interested in the government scholarship that I had been offered to study at the national university of Bahrain, thinking I would be happier surrounded by friends in these long years to come. During the first semester of my fourth year, I opted for an internship at an audit firm in Bahrain. I did not have the necessary connections at that time to secure an internship in a Big 4 company. Nonetheless, sought to make the best of my internship.

The instructors in my accounting courses would emphasise the need for a good GPA to secure employment in one of the Big 4 firms, which they said provided extensive training and paid very well. My two-month internship with Firm XXX did not meet these expectations. I had the opportunity to work with three clients and three audit engagement managers, as well as various teams. However, I recall not enjoying or learning anything during the first month with the first two clients.

My first manager was Indian, and he and I were the only people on the engagement. On my first day as an auditor intern, I was given sheets to fill in. My manager assumed that, since I had completed almost four years of an accounting degree, I would not need him to explain those accounting worksheets. I felt deceived! This was not what I had expected or what I wanted. Unfortunately, I was young and fresh in the job market and unable to articulate my disappointment or my objections regarding the way I was being dealt with as a trainee. I was asked to collect evidence from client, despite having no idea of how this should be done. Luckily, the client members were understanding and helped me in response to my requests.

In the second audit engagement, I had a similarly unpleasant experience. I had two male team members, one a manager and another who (of course) was more senior than me, as an intern. This was an industrial client in a remote area, and the client had to make space in amongst the heavy machinery for us auditors to do our work. I did not move from the office and made sure to leave when the team did. I was frightened to be working in amongst all of those men. Seen from a gendered perspective, this was a male-dominated workforce and a male-heavy audit engagement.

This time, my manager was a young Bahraini man, so I was more optimistic. This time, I thought to myself, I will truly learn how to audit. Unfortunately, my manager was arrogant and unwilling to teach, continuously throwing at me new tasks that I knew nothing about. And at the times when I was sufficiently courageous to say that I did not know how to do what I had been asked, he would respond by questioning my accounting degree and academic abilities. Although I was an “A” student with a high GPA, this young man was not happy to have me. He was not willing to teach me, and he questioned my abilities and intellect.

I had two unpleasant audit engagements with two managers during the first month of my internship. I began to question my instructor’s advice, my ability to learn, and even my desire to become an auditor after graduation. I went to work each day feeling under pressure to please and to excel, knowing nothing about the application of auditing and very little beyond the theory that I had learned in my classes.

In my third audit engagement, I again had a Bahraini male manager. However, this man was older than my previous two managers. This time, we were four team members: our managers and my two other colleagues from the university internship programme. Unlike the previous two, this manager distributed the work evenly amongst us and explained in detail what we were expected to do and in what timeframe. He worked with us and insisted that we refer to him if we needed any clarification. Working with him was enjoyable. I found myself working well and quickly. He was happy with my ability to learn quickly, and he gave me three tasks to finish during the engagement, when my other colleagues had only given one each. He told me that I was very good and that I had impressed him as an intern. He was happy that he could trust my work, and I was finally learning how to audit. I gave myself another chance to consider auditing as a career. At the end of the second month, my last manager asked me to stay, promising me he would provide me with a job offer, but I had courses to finish. I did not entirely refuse, but I told him that his offer would be appreciated after my graduation.

By the time I graduated, my focus had shifted. In my last course at the university, people were talking about the huge sums of money to be earned in investment banks. I began reading around and identified a few names to target as employers. Luckily, at that time, the University of Bahrain had a “Banker Society” programme, where they nominated students with GPAs of above 3.5/4 for interviews and training in Bahrain banks. All kinds of banks participated, including those on my wish list.

On the day of the interviews, there were four rooms, with five interviewers in each. Each student entered a room and was questioned and assessed by the panel there. I was asked which bank I wanted to join and why. I named the one that I wanted the most. Two weeks later, I received a call from that same bank,

asking me to join them as an intern for two weeks. By a stroke of luck, the human-resource manager of that bank had been on my panel!

The first two weeks of internship were amazing. Various function heads came and spoke to us about work, study, and progression. I told myself it was my opportunity to prove myself and to launch my career. Around the same time, I received a call from the audit firm that I had originally worked for as an intern, asking me to join them. I refused the offer. Although the internship had ultimately ended well, it had begun badly, and I was always concerned with the negative things people kept saying about working in audit. I thus, refused the offer immediately.

I continued to work at the bank for nine months. However, they were unwilling to recruit me, but in the name of cost-cutting, were happy to keep me as a young quiet intern who would not object. I left without waiting to secure another job offer, because I knew that I could do better and that I deserved a better option.

My family were supportive of my decision and did not object. However, my father, who has always been enthusiastic about higher education, suggested I consider completing a master's degree abroad. My father, a school principal, had begun working towards his own master's degree in 1984, but he had withdrawn before submitting his thesis because he was to be married. I believe that that regret made him push me to obtain a master's degree, but I did not mind. I wanted to do something new and studying in the United Kingdom seemed appealing.

As a young Bahraini woman, I believed that this opportunity would benefit my future career, so I chose something in the banking and investment field. During my studies, when meeting other people, I would usually identify myself as a woman from "the Gulf" or "the Middle East". Most people would have only known Bahrain as the country next to the Kingdom of Saudi Arabia or the United Emirates. So, during this period, I was not just a Bahraini woman; I was part of a unit and part of the Other.

After finishing the degree course, I was able to join the academic field. I began my career as an accounting academic, delivering accounting courses to first- and second-year students. I saw myself advising my students to keep their GPAs high to secure employment in one of the Big 4 audit firms. My husband was working for one of those organisations. Although he was not an auditor, he gave me extensive background information on the environment there, emphasising the possibility of advancement for everyone who can evidence their hard work.

Perhaps it was because I had realised that it would be difficult for me to relocate back to auditing that I wanted my students to have the opportunity that I had forgone. In my role as an academic supervisor of students undertaking internships, I developed a good relationship with one of these audit firms and

regularly send my students' CVs over, and many have achieved successful careers there. I have sent CVs of both male and female students, and both have been given an equal opportunity for employment.

When I began to think of working towards a PhD, the subjects of Bahraini women and audit firms came to my mind as possible areas of investigation. To date, there are large knowledge gaps regarding Bahraini women in particular and women more generally in audit firms. The majority of our current understanding about women in auditing comes from the West. I myself have engaged in this process of identifying myself as "Other", and I believe it is now time to portray Bahraini women on their own terms.

Benefiting from both my own connections with one of the Big 4 audit firms and my husband's network, I have been able to access women in the targeted organisation and provide them with the space to share their often-silenced voices.

With this thesis, I do not claim to provide a comprehensive account of the Bahraini woman is, how she is portrayed, how she manages work and family, and how is she constructed and by whom. Rather, I endeavour to provide a space of academic inquiry that will allow the reader to look into the life of another, thereby opening up the space for more knowledge and a broader understanding than is currently found in the gender and accounting research.

Bahraini women, who are often codified as wealthy Middle Eastern women from the Gulf, will better articulate themselves in this thesis. I benefit from my role as an accounting academic, and this positionality and my own network allows me to better assist women in this field in "speaking up".

As I began to read the gender and accounting literature, I saw very quickly that the body of knowledge was uneven. Whilst some contexts have been thoroughly studied, others – such as the Bahraini context – were missing. Closing this research gap required the employment of various research ideas and tools.

In learning from other women through this work, I have come to recognise the world as a convoluted area, where people have various struggles and viewpoints and perceptions. Furthermore, many have simply overlooked the experiences of Bahraini women in auditing – assuming that they can be collapsed into those of other Middle Eastern, Gulf, or Anglo-Saxon women – and this has opened my eyes to the colonial ways of thinking and the codifications that we pursue, intentionally or not, because we lack knowledge or embrace existing codifications without questioning them.

By opening up the space for Bahraini women to speak, share their stories, and highlight their subjectivities, this work provides an opportunity to deconstruct our preconceived assumptions, become closer to one another, and form more inclusive international comparisons.

This research seeks to shed light on the female auditor's idiosyncratic journey. It presents their real lived experiences in their respective workplaces, without applying the "Western benchmark", the Other gaze, or codification as Middle East or Gulf women.

Here, there are no victims; no backward, inferior, or undereducated women; there are only strong and persistent women who have been able – amid organisational, societal, and maternal challenges – to strive for success, against the odds, particularly in their mothering roles.

I therefore hope that this thesis, and the stories that it holds, encourage greater empathy and better understanding of the Other. This includes not only Bahraini women in auditing, but also all those women in all parts of the world who are portrayed and perceived as Others.

Such research on women in Bahrain will also provide support for government and organisational initiatives to encourage diversity, inclusion, and equality, as well as for efforts to fulfil the sustainable development goals (SDGs) – particularly SDG5, concerning gender equality.

2.1.4. Gender and Accounting – What is Going On?

Gender in the accounting profession has long been an intriguing subject for academic scholars (Hopwood, 1983; Hines, 1992; Loft, 1992; Lehman, 1992; Kirkham & Loft, 1993; Maupin & Lehman, 1994; Grey, 1998; Fogarty, Parker & Robinson, 1998; Whiting & Wright, 2001). Research has clearly attested to the gendered nature of the profession and highlighted assumptions about women's unsuitability for and subsequent exclusion from the profession for reasons of their sex (Kirkham & Loft, 1993).

The early experiences of women in accountancy were of prevailing barriers to entry of a patriarchal context (Kirkham, 1992; Lehman, 1992). Women were "segregated into areas defined as more suitable 'women's work', areas which inevitably [had] lower status, lower material rewards, less autonomy and fewer opportunities for advancement" (Roberts & Coutts, 1992, p.392), such as clerical work (Kirkham & Loft, 1993; Dambrin & Lambert, 2008; Hooks, 1992).

Women were regarded as temperamentally unsuited to the serious endeavours of the profession and far better suited to domestic affairs and social life (Kirkham & Loft, 1993; Sikdar & Mitra, 2012; Maupin & Lehman, 1994; Hull & Umansky, 1997; Carnegie & Napier, 2010; Adapa, Rindfleish & Sheridan, 2016). This restricted their access to all kinds of clients and tasks (Komori, 2008), as they were thought of as incompetent by their male colleagues (Alsudairi, 2015).

Within the profession, despite the notable increase in women and in their qualifications and attainments (Castro, 2012; Zhao & Lord, 2016; Alsalloom, 2015; Siboni *et al.*, 2016; Haynes, 2017), women entering

male-dominated professions continue to face challenges to being entirely accepted and treated equally in the workplace (Jacobs & Schain, 2009).

To date, despite the growing numbers of women graduating with accounting degrees, ensuring their retention and representation in the higher ranks of the profession remains a challenge (Adapa, Rindfleish & Sheridan, 2016; Windsor & Auyeung, 2006; Haynes, 2017; Hopman & Lord, 2009). Some have argued that, “accounting is one of the most difficult fields for women because it is so time intensive” (Schwartz, 1996, p.39).

In that sense, women’s assimilation into this male-dominated profession, an industry known to be “complicated, tough and masculine” (Qasem & Abdullatif, 2014, p.147), does not inevitably lead to acceptance and equality (Jacobs & Schain, 2009). There remains a “predominance of men in senior positions” (Haynes, 2008a, p.24), and women continue to battle for an equal foothold (Alsalloom, 2015).

In addition, the profession continues to present the image of a male worker as the model of success (Dwyer & Roberts, 2004). Recruitment is driven by persistent “patriarchal or sexist assumptions”, which define the “professional identity” and determine “career progression” potential (Haynes, 2008a, p.24; Broadbent & Kirkham, 2008; Dillard & Reynolds, 2008; Kirkham & Loft, 1993; Walker, 2011). As such, one can assume that women working in such male-dominated occupations face particular challenges that require coping strategies distinct from those that would be needed in more female-dominated occupations (Martin & Barnard, 2013).

In more conservative contexts, such as Saudi Arabia, women are recruited as cheap labour, whilst men are assumed to be the main breadwinners. As a result, women struggle to make rapid advancements in career status (Alsalloom, 2015), which undermines the diversity and inclusion goals of the professionalisation process in accounting (Roberts & Coutts, 1992).

Accounting is concerned purely with material reality – goods and services – but even more selectively than this, it only recognizes as realized, those aspects of these that can be bought and sold in markets. These values, and perceptions of reality, which the language of accounting embodies, are those which throughout many cultures, philosophies, psychologies, and spiritual traditions have been associated with what is called the “Universal Masculine” or “Absolute Masculine” (Hines, 1992, p.314).

This cultural legacy not only constructs accounting as a masculine occupation (Kirkham & Loft, 1993; Hines, 1992; Broadbent, 1998; Lehman, 2012), both public and serious, it has also restricted women’s access and seen them assigned to lower-ranking administrative positions, due to a perceived lack of intellectual capability (Kirkham & Loft, 1993; Alsudairi, 2015; Komori, 2008).

Male-dominated working environments adopt the traditional gender hierarchies that predominate in wider society and in the family. Households still assume that men are the breadwinners and the dominant gender, with women assumed to be housekeepers and nurturers (Seikaly, 1994). These traditional stereotypes affect both internal and external affairs at work and within organisations, which requires women to develop strategies to ensure professional success.

For example, Haynes (2008, p.36) contends, “Motherhood and its interaction with the accounting profession demonstrate an area of social life where private, domestic, and personal lived experience interrelates with public-facing working life”. It is difficult to separate women’s career advancement from their motherhood, given that they are largely intertwined in societal expectations and norms (Haynes, 2017) – for example, in relation to women’s abilities to commit to their work and organisation and to work long hours. This creates tension for women in their dual roles and necessitates certain accommodations (Haynes, 2017).

Women who enter the accounting profession are faced with subordination and marginalisation (e.g., Haynes, 2017; Kirkham & Loft, 1993; Haynes, 2008c; Kornberger, Carter & Ross-Smith, 2010; Almer, Lightbody & Single, 2012; Khalifa, 2013). The profession still sees inequality along gendered lines – for example, with female workers assigned lower-status work and less compensation (Whiting & Wright, 2001), vertical segregation in lower positions (Kirkham & Loft, 1993; Hull & Umansky, 1997), and a lack of promotion opportunities following motherhood (Haynes, 2008a; Dambrin & Lambert, 2008; Ramdhony, Oogarah-Hanuman & Somir, 2013).

Other scholars have argued that, “discrimination seemed simply to shift from the hiring arena to the area of promotion” (Reed, Kratchman & Strawser, 1994, p.36), with motherhood being amongst the most significant hindrances to women reaching higher positions (Haynes, 2008c). Due to the masculine orientation of the profession, women enjoy fewer opportunities for employment and promotion (Cooke & Xiao, 2014), whilst remaining disadvantaged by societal and organisational expectations (Broadbent & Kirkham, 2008).

The greater impact of family obligations on female career-progression (than on male progress) has been proposed as a major source of gendering in public accounting (Hooks, 1992; Windsor & Auyeung, 2006). Other relevant factors tend to be related to the nature of the audit work (e.g., long working hours, the stress of seasonality, deadlines, business trips; Castro, 2012; Alsalloom, 2015; Kornberger, Carter & Ross-Smith, 2010; Komori, 2008). These factors not only contribute to women’s slower career progression, they can also cause women to leave the profession altogether (Dambrin & Lambert, 2008).

These studies have shed light on how organisations exclude and marginalise women, preventing their full integration.

Exclusionary gendered practices are deeply rooted in the daily actions of those who hold power (typically, male professionals) over the less advantaged (female professionals; Witz, 1990; Bolton & Muzio, 2008). As such, these actions are not gender-neutral (Lee, 1995; Sian, 2006; Kirkham & Loft, 1993; Hammond, 1997). Rather, they lead to more commonplace gendering of the profession, regardless of how accounting claims gender blindness by advocating for objectivity and rationality (Parker, 2008). According to Hardies and Khalifa (2018, p.398), “The gendering of accounting is a series of instances in which gender and accounting discourses is connected to convey what accounting and its diverse specialisms and sub-practices are all about, and this gendering is context and situation specific”.

Whilst scholars have discussed women’s entry into the accounting profession and the barriers to their career progression in various geographical locations (e.g., Ciancanelli *et al.*, 1990; Lehman, 1992; Roberts & Coutts, 1992; Kirkham & Loft, 1993; Broadbent, 1998; Anderson-Gough, Grey & Robson, 2005; Anderson-Gough, Grey & Robson, 2005; Haynes, 2008; Komori, 2008; Kornberger, Carter & Ross-Smith, 2010; Kamla, 2012; Khalifa, 2013; Gallhofer, Haslam & Kamla, 2011), such research remains scarce in non-Western contexts (Komori, 2008). The exceptions to this trend have been studies conducted primarily in developing countries with Islamic and/or Arab contexts (e.g., Kamla, 2012; Qasem & Abdullatif, 2014; Alsalloom, 2015; Alsudairi, 2015).

This scarcity can be attributed to gender research not yet having entered the mainstream of accounting research and still being largely addressed as a special issue (Haynes, 2008b), and despite research into gender and accountancy acknowledging the vital role played by local context in shaping the experiences of female professionals (Komori, 2008) – as each context has its own traditions, stereotypical expectations, and religious perspective (Carrera, Gutie & Carmona, 2001) – a dependence on the extant literature limits understanding of the reality of gendering in the profession (Lupu, 2012), with information regarding audit firms and their cultures, practices, and access being difficult to attain (Anderson-Gough, Grey & Robson, 2005). Thus, the study of a new context would allow for the meaningful international comparisons that many scholars have called for (Komori, 2008; Broadbent & Kirkham, 2008).

Although statistics concerning Bahraini women in the accounting profession are not readily available – with many firms declaring them “sensitive information” and refusing to provide them – the published data suggest that Bahraini women represent 60% of all higher-education students, with business and finance being the most studied major (Higher Education Council, 2012).

More recent figures from the gender-balance-indicator application developed by the Supreme Council for Women suggest that, in 2021, women accounted for 63% of all graduates from higher-education institutions in Bahrain. Women also comprised 60% of those majoring in social sciences, business, and law. This rapid increase in female representation in academia comes as no surprise, as Bahrain became – in 1928 – the first Gulf country to provide public education for girls (Seikaly, 1994). These figures reveal the tremendous value of giving women the opportunity to make their voices heard.

The Constitution of the Supreme Council for Women (SCW), which was established under the chairmanship of Her Royal Highness Princess Sabeeka bint Ibrahim Al Khalifa, His Majesty the King's wife, to ensure equality, establish justice, and promote equal opportunities, has strengthened Bahrain's commitment to SDG5 on gender equality and women's empowerment. Women's engagement in numerous industries has expanded as a result of the SCW's efforts.

Women account for 55% of all Bahraini supervisory posts, with 53% working in the public sector and 33% in the private sector (Information and E-Government Authority, 2015). The most recent measure of women's economic participation, using data from the gender-balance-indicator application, revealed that 56% of Bahraini women currently in employment work in the governmental sector, 53% in the public sector, and only 35% in the private sector, with 76% of women seeking employment. Although female participation in the private sector has slightly increased between the years 2015 and 2022, it remains low, highlighting the private sector as a space requiring further attention.

Together, the Bahrain Vision (2030), which embraces the concept of fairness and seeks to enhance private-sector growth and government investment in human resources, and the Bahrain National Action Charter (2001), which sets equal opportunity as a core social principle, have established a solid ground for Bahraini women's advancement – in both the educational sector and in other working fields. This advancement has been associated with an increase in the number of women working in the financial services, commerce, and the construction field. However, the majority of female employees remain concentrated in the education and health sectors, despite attaining more academic certification than their male counterparts (Higher Education Council, 2012).

Nonetheless, many Bahraini women have breached the cultural barriers restricting them to "suitable" professions such as education or nursing and gained access to professions dominated by men, such as accounting (Seikaly, 1994). However, this does not indicate that an equal distribution of workload, benefits, power, and career opportunities is now guaranteed (Cooke and Xiao, 2014).

While Bahrain's initiatives, reforms, and advances for pushing women forward have provided a valuable example to the Middle East, there remains a lack of first-hand knowledge about Bahraini women in the

workforce and the factors supporting or hindering their economic participation (Metcalf, 2007). This is particularly important, as the gender-balance-indicator application showed that 76% of women were seeking work during the period of 2012 to 2022.

By studying Bahraini women in the context of their auditing work, we are contributing to expanding the scant body of literature addressing gender in auditing in an Islamic Arab context. This will enable international comparisons and more “freedom of voice”, revealing the experiences of women who have not previously had the opportunity to speak. It is important to understand the truth behind inequality and marginalisation, especially when considering the globalisation and feminisation of the accounting profession (Alsallloom, 2015) and in view of the increasing efforts to ensure genuine social equality (Broadbent & Kirkham, 2008; Komori, 2008; Loft, 1992).

1.3. Research Problem – What New Knowledge Can Be Surfaced?

The Kingdom of Bahrain is considered to be the financial hub of the Middle East (Joshi *et al.*, 2008), a developing economy with strong economic and social growth rates, strong international business links, and direct international investment (Haniffa & Hudaib, 2007). However, it remains underexplored in terms of the role of the auditing profession in the country (Al-Shammari *et al.*, 2008), and most importantly, the lives of those doing the auditing work.

Unlike women from the West, who have been researched extensively in numerous academic disciplines, the working experiences of Bahraini women have not been widely studied. To date, research into the Middle East generally and amongst the Gulf countries, to which the Kingdom of Bahrain belongs, remain limited, and it is especially sparse regarding the experiences of Bahraini women in audit firms.

The extant literature is inadequate to provide a sound understanding of the experiences of Bahraini women working in a profession labelled as “masculine” (Komori, 2012; Haynes, 2017; Khelif & Achek, 2017).

This label has been given to the profession due to the substantial objectivity and rational thinking that it demands – qualities which have been assumed to reside solely within men (Hopwood, 1983; Hines, 1992).

Many scholars in the field have called for more research addressing the working experiences of female accountants in other geographical locations (Broadbent, 2016; Siboni *et al.*, 2016). This includes studies into micro-level individual experiences, revealing more about women’s subjective experiences of gendered social constructions and constraints (Haynes, 2017). Such work could move away from gender as variable (Broadbent & Kirkham, 2008; Hardies & Khalifa, 2018; Haynes, 2017), allowing for more

international comparisons and less research essentialism, opening up new ways of knowing and doing (Lehman, 2012). It could challenge much of what is currently taken for granted, putting culture at the heart of analyses of women's experiences (Komori, 2008) and thus contributing to the betterment of entire societies. Gender need not be "ghettoised as a 'women's matter'" (Broadbent & Kirkham, 2008, p.471), but rather seen as an "inescapable part of the lived experience of both men and women" (Broadbent & Kirkham, 2008, p.472).

Despite numerous studies having examined how gender affects the experiences of people working in the accounting professions (Fearfull & Kamenou, 2006; Law, 2008; Castro, 2012), , "acknowledging the importance of diversity in research themes, methodologies and contexts (beyond the Anglo-Saxon context) has the potential to improve the contribution of gender research in accounting and end its status as a marginal subfield" (Hardies & Khalifa, 2018, p.400), especially that gender relations in accounting firms remain an under-researched area, (Anderson-Gough, Grey, and Robson , 2005; Czarniawska , 2008).

Whilst the previous research has provided an excellent point of reference for studying gender in accounting – and is indeed highly relevant to the study undertaken here – there is still a risk of generalising their findings beyond their applicable context, which is the Anglo-Saxon arena. This is significant, as institutional settings and contextual background affect the gender issues arising in the profession (Hammond, 1997; Roberts & Coutts, 1992).

What we currently know about women in the accounting profession has primarily emerged from scholarship in Western contexts (Kokot, 2014; Jeacle, 2011; Edgley, Sharma & Anderson-Gough, 2016; Kalbers & Cenker, 2007; Broadbent & Kirkham, 2008; Lupu, 2012; Haynes, 2008). However, there is a growing body of research in the Eastern context (Alsalloom, 2015; Alsudairi, 2015; Zhao & Lord, 2016; Cooke & Xiao, 2014; Kamla, 2019; Komori, 2008), with very limited work in Muslim, Gulf, and Middle Eastern countries. This amounts to an academic/intellectual imperialism (Dupré, 1994), with some subjects in certain contexts deprived of their right to speak (Spivak, 1988).

This kind of imperialism privileges white, Western women and uses their experiences as a benchmark against which to assess all other women. In so doing, academia neglects many nuances and localised experiences and allows broad generalisations to restrict the different ways of knowing and seeing (Manning, 2018).

The approach undertaken in this thesis thus moves away from the research essentialism that advocates for women as a single, universal category and suggests an alternative way of seeing and doing, motivated by an ethical commitment to the study participants and a sincere desire to respect their knowledge and

experience (Manning, 2018). This work will not only develop research findings from the perspective of Otherness (Manning, 2018), it will result in more transparent research that recognises the lived experiences of those who have been marginalised in mainstream accounting investigations. In this way, this thesis assists in challenging the coloniality of knowledge. The West hegemonises knowledge production and dissemination in ways that result in the marginalisation and eradication of alternative forms (Manning, 2018). As a result, there has been limited engagement with the knowledge of female auditors in Bahrain, which has thus been determined through a Western gaze.

This thesis will therefore create a space in the accounting scholarship for recognition of the importance of learning from others and appreciating others' differences, subjectivities, and willingness to speak up. This means acknowledging others' capacity for intellectual autonomy (Manning, 2018) and ways of seeing, doing, and thinking. In turn, this will construct or surface new or different knowledge, from the perspective of Otherness (Manning, 2018).

Unless there is an attempt to include and study other spaces, gender issues and women's voices in the development of the accounting and auditing profession will remain silenced, thus denying us a complete and authentic picture of the real experiences of people working and living in their own contexts. Therefore, it is our responsibility to fill these gaps and to learn more about the interaction between gender and the audit profession (Carrera, Gutie & Carmona, 2001; Castro, 2012). It is vital that we understand the impact of national, cultural, social, and institutional contexts on women's exercise of agency and on their surrender to societal or organisational subjugation (Haynes, 2008a).

This is imperative, as there is undeniable lack of research into the experiences of Bahraini women in auditing. Such research would give them the freedom to communicate their lived realities, away from the presumed or borrowed theorisations of previous research – for example, studies indicating that gender domination is perpetuated by audit firms (Anderson-Gough, Grey & Robson, 2005; Kornberger, Carter & Ross-Smith, 2010) or that women continue to face gender discrimination in the profession (Castro, 2012; Whiting & Wright, 2001; Alsudairi, 2015; Kamla, 2012).

Hence, this thesis is a response to calls from other scholars (Walker, 2008) and an attempt to address some of the concerns raised in the extant literature. Inequality in the accounting profession remains a serious concern around the world (Haynes, 2017), and we need to know more about the subjective experiences of women subject to social constructions of gender and associated constraints (Haynes, 2017). Women's experiences at work are shaped by their political, economic, and social contexts (Fearfull & Kamenou, 2006), thus women in different contexts necessarily have different experiences (Komori, 2008; Alsalloom, 2015; Gallhofer, Haslam & Kamla, 2011).

We argue that this exploration of the experiences of women in a new geographical arena will enhance the field of gender research in accounting by providing evidence from a new group of women, subject to a different set of cultural, social, and organisational expectations. This could reveal more about any gender inequality manifested in the professional auditing field in Bahrain, hence allowing for more insights and comparisons at the global level.

Allowing women to speak freely about their working experiences will reveal some of the complexities of women's experiences of gender, including factors such as organisational relationships and societal reactions. Gender is only one form of difference, and other forms include marital status, parenthood, religion, and academic qualifications.

By appreciating cultural differences, this research is designed to expand the inclusiveness of the literature by allowing the voices of more women to be heard. It could also help us to identify new aspects of gender issues arising in accounting (Lehman, 1992; Haynes, 2017; Annisette, 2006). It is also hoped that talking to these women will give us, the academic community, more insights into how individual, workplace, societal, and cultural factors come to shape a woman's working experience. We can also learn about the barriers that women face and how they remain resilient amid such obstacles. This highlighting of contextual factors will discourage us from making generalised assumptions about the nature of women's struggles within the profession (Kamla, 2012; Komori, 2013).

This research will thus help scholars to assess the existence and role of gender bias in auditing firms. It is vital to explore how inequalities emerge in audit firms, how female auditors perceive workplace bias and discrimination, the barriers they face, the impact of those barriers on them and their career trajectories, how gender comes into play (along with the other structural, cultural, familial, and religious factors), and how women make their life choices. These are important issues about which we know very little in the context of Bahraini female auditors. Women's ability to make choices and the impact of contextual constraints on their lifestyles is certainly one missing information, that is only known as far as the Western context is concerned (Bernardi, 1998; Gallhofer *et al.*, 2011). However, this type of research may be able to provide some of this missing evidence.

In Bahrain, the financial services sector has achieved success through the Bahrainisation process, with 63% of the current workforce being Bahraini citizens (Beck, 2012). Another 791 jobs are expected to be created over the next 3 years (EDB, 2020). Whilst academic publications about women remain rare in Bahrain, the country has a clear women empowerment agenda, and the discourse around the reforms was more visible with the inception of SCW in 2001. Bahraini women in audit represent a very interesting subject for study. Bahraini women are at the centre of Bahrain's progress, as evidenced by

both the Bahrain Vision 2030 and Bahrain's constitution. This research is thus needed to highlight women's voices, agency, and subjectivities.

If knowledge of these issues can be enhanced, recommendations can be made to provide working experiences tailored towards the specific needs of female accountants and auditors. This could eventually lead to the formulation of policies and procedures designed to enable women's career succession and resilience alongside a good work-life balance.

Furthermore, even if sharing women's words and experiences did not lead to major changes within the profession, it could at least encourage changes in the mindsets of those responsible for setting policies within audit firms and in the wider community, where women are often seen as less capable of doing audit work. We should also consider the impact that these experiences could have on young female professionals looking for positive feedback from women who have been able to succeed in male-dominated professions.

To this end, the research attempts to shed a light on how Bahraini women in audit firms challenge or sustain the discrimination that leads to subordination, marginalisation, and the gendered division of labour in the accounting profession (Alsalloom, 2015; Haynes, 2017; Anderson-Gough, Grey & Robson, 2005). This is especially pertinent here, in a profession known for being "one of the fields with the greatest potential for change, change that will level the playing field for women" (Schwartz, 1996, p. 39).

1.4. Research Aim, Objectives, and Questions

As argued by Hardies and Khalifa (2018), it is time to deal with gender as a social construct, rather than simply an individual characteristic. This is a complex research agenda and requires close attention to reveal the circumstances in which gender might matter and the ways in which gender is enacted, privileged, or even deprivileged.

Therefore, we attempt here to utilise the advice offered by expert researchers and move beyond "gender-as-a-variable" (Broadbent & Kirkham, 2008) to enhance the diversity of gender accounting research, beyond the Anglo-Saxon settings (Carrera, Gutie & Carmona, 2001). This research will contribute to the existing body of literature by exploring gender in accounting in Bahrain. To our knowledge, no previous study has attempted to close this gap.

The research aims to explore the experiences of female auditors in audit firms to better understand the gendering of the accounting profession in Bahrain, a country with promising initiatives to encourage

female empowerment and a unique socio-cultural and religious background. In so doing, the study will seek female auditors' perceptions to answer the following questions:

Q1. What effect does the organisational environment have on the work experience of female auditors (e.g., women's working conditions, relationships with others)?

Q2. What does it mean to be a female auditor in a male-dominated field (e.g., barriers, facilitation, representation, gender discrimination)?

Q3. How do auditors respond when asked to reflect on pivotal life moments (e.g., marriage, pregnancy, and motherhood)?

Q4. What tensions result from women's dual responsibilities, and how do female auditors deal with them?

Q5. What tools do female auditors see as helpful for progression in their auditing careers?

1.5. Theoretical Background – A Postcolonial Feminist Theory

By investigating the perceptions of Bahraini female auditors, we expand feminist inquiry beyond identification with white, Western women, where women who do not fall into this category are perceived as Other. Within mainstream feminist theory, the realities of white, middle-class, Western women trump those of all other women, including those with different cultural and religious backgrounds (Mohanty, 1988).

As a result, it is critical to challenge the liberal feminist paradigm that continues to dominate the discipline (Metcalf & Woodhams, 2012). This is done by providing a space for previously silenced women to speak – about themselves, their personal lives, and their organisational lives. This requires a decolonial or postcolonial feminist theory.

Postcolonial feminist theory is about demanding acceptance of Others and of different ontologies and epistemologies. It is about allowing different ways of viewing the world, beyond the dominant Western mode of thought (Escobar, 2007), including non-Western perspectives and allowing for a “new geopolitics of knowledge” (Bhabra, 2014, p.120).

Throughout this research, I have questioned my positionality, identity, role, and relationship with the participants. I continually questioned my knowledge production in order to avoid potentially silencing or colonising the participants' knowledge and voices (Jack *et al.*, 2011). This was especially important because my motivation for conducting this research was to facilitate the “speaking back” of Bahraini women, allowing them to take ownership of their lives and inviting them to assist us in better understanding the gendering of the accounting profession.

Western academics frequently assert epistemological authority over the Other, claiming that they must be presented because they cannot represent themselves (Said, 1978; Spivak, 1988). As the researcher in charge of data collection, analysis, and presentation, I was also another Bahraini woman who shared at least one commonality with the participants – namely, our womanhood – which helped me to better understand the stories that they shared about motherhood, work-life balance, and the resulting tensions.

I was often able to empathise with the women because I understood what it meant to be a working woman, the impact of a gendered division of labour, and so on. Therefore, these women's knowledge and their ways of knowing remained at the centre of this work, decentring my own position of authority and power. Through meaningful dialogue and reflexivity, I negotiated my positionality and built mutual and collaborative research with the participants.

As a woman acknowledging these women's agency and exploring their lived experiences, perceptions, and understanding of their lives, relationships, and work experiences, as well as their gender, I felt obligated to ensure that these women's knowledge and experiences were treated with dignity and respect and accurately represented. More than simply establishing rapport with them as research participants, I viewed them as partners in knowledge production and thus avoided creating representations and findings that legitimised my voice rather than theirs. In doing so, I wrote this piece both with and about the Other, which helped me to see these women not as victims in need of Western support, but rather as strong, agentic women living and coping with, persisting within, and challenging their surroundings.

Treating female auditors as agents and partners in the research process ensured that I was not re-imposing the dominant structure and simply applying literature-driven assumptions, but rather acknowledging the women's agency. In telling their stories, I sought to challenge Eurocentric knowledge and borrowed assumptions, whilst highlighting experiences previously ignored by academia to add them to the feminist research agenda (Devault, 1990).

Postcolonial feminist theory sees post-feminism as not simply a Western cultural tradition (Dosekun, 2015). It acknowledges that women around the globe are affected by globalisation and cultural trends and challenges the colonialist agenda that sets the West as the most privileged and the East as most disadvantaged (Dosekun, 2015) and, in parallel, Western scholars as saviours of the Other, with the latter treated as a singular subject (Mohanty, 1988).

This issue of women's universality is problematic, and little attention has been paid to the multiplicity, uncertainty, and contested nature of women's experiences in the accounting profession. Research into gender should acknowledge differences amongst women (Gallhofer, 1998) in recognising that reality is socially constructed, subjective, and personal.

What we do know about Bahraini women is grouped under the umbrella of the “Arab/Gulf woman”, thus broadly lumping Bahraini women into a Middle Eastern typology (Hodges, 2017), despite feminist literature warning against the universalising of women’s claims and hegemonizing of their stories (Mohanty, 1988). The experiences of Bahraini women “tend to be wrapped up in the broader literature and research findings on women in the Middle East” (Hodges, 2017, p.1). However, in this thesis, I sought to cast a more nuanced light on female auditors in Bahrain, delving more deeply into their perspectives to better understand the contextual differences and to highlight the alternative forms of knowledge that have received little attention in gender and accounting literature.

This was made possible by the application of a postcolonial feminist lens to facilitate insights into situated knowledge. By repositioning accounting studies to be more inclusive of other voices and perspectives, this work meets accounting scholars’ calls for more feminist perspectives on women’s experiences in developing countries (Haynes, 2017) and breaks free from the Anglo-centric model of accounting research (Komori, 2015). At the same time, it proposes new meanings to open up the margins and boundaries of gender and accounting (Lehman, 2012) and challenges the notion of women as a universal/unitary category. In contrast, it affirms that our experiences differ and that no one woman can represent another (Haynes, 2005).

1.6. Methodological Background – An Interpretive Phenomenological Analysis

According to Hardies and Khalifa (2018), the majority of gender research in accounting journals utilises quantitative methods – specifically, surveys, questionnaires, and archival and historical methods, with interviews being the least common. However, the interview method is most common in research using gender as a principle category, rather than as a control.

For concerns over research publicity, archival research dominates the field of gender research in accounting, making it a barrier when it comes to researcher seeking to conceptualise and study gender (Hardies & Khalifa, 2018). In short, “it is women accountants’ individual subjectivities that are, for the most part, missing from the research” (Wallace, 2009, p.180). Following the mainstream pattern, this means fewer insights into the multiple subjective meanings that women assign to their working experiences in the accounting profession.

To mitigate this, and following previous research advice, I collected data from 22 female auditors working across various firms in Bahrain. I conducted semi-structured interviews, a qualitative method widely used in interpretive phenomenological analysis (IPA; Reid, Flowers & Larkin, 2005). This approach aligns well with the recommendation from Barker and Monks (1998) to direct future research at the individual level of analysis.

Phenomenology “allows subjectivity to become a means of understanding both human lived experience and the social, cultural and political context of that experience” (Haynes, 2005, p.277). The use of IPA in this research extends this methodological approach into a new discipline, where more prevailing quantitative methods “may have failed to elicit and elucidate” (Haynes, 2005, p.278). Using phenomenology allows researchers to ask open-ended semi-structured questions, thus ensuring that the same foundational questions are asked whilst allowing the participant’s experience to be unconstrained by the researcher’s ideas.

Semi-structured interviews were thus considered the most appropriate method, benefiting from the methodological choices taken in prior studies (Sian *et al.*, 2020; Kamla, 2014; Lupu, 2012; Komori, 2008). This proved useful, enabling the extraction of more detail than would be permitted by quantitative approaches (Whiting, 2008).

Moreover, semi-structured interviewing appears to be the method most often employed by IPA researchers (Reid, Flowers & Larkin, 2005). The method permits a flexibility that allows participants to speak freely about the topics that they deem relevant to both their experience and the research question. Given that the current study is the first of its type, this greater openness is particularly appreciated, as it has helped to elicit more informed findings.

IPA was selected as a relevant methodology, as it is flexible, and participant oriented. This orientation allows for deeper immersion in and better surfacing of the female auditors’ lived experiences, whilst bringing out the nuances and complexities embedded in the participants’ sensemaking.

The IPA methodology is not commonly used in the accounting discipline and is more often employed in health psychology (Smith, Flowers & Larkin, 2009). However, its use here shows how valuable it is for generating rich and in-depth analyses of career experiences. As such, it would be a useful addition to the qualitative methods used in the social sciences.

I chose a methodology which allowed me to learn from the expert insights of the female auditors. It also allowed for interpretive engagement with the data to produce an in-depth, idiographic account that highlighted the similarities and heterogeneities amongst women, breaking away from the idea of monolithic woman. The idiographic nature of IPA allowed me to zoom-in on each female auditor’s experience, unearthing multiple layers of meaning and surfacing nuances in the women’s accounts. The flexibility of analytical procedure, whilst offering some assurance, also allowed me to grow as an analyst, forcing me to rethink my assumptions and dig more deeply to make sense of both inconsistencies and similarities between female auditors.

The interpretive nature of IPA allows researchers to derive insights from participants by employing curiosity, open-mindedness, empathy, and flexibility in listening, enabling them to understand how their participants' experiences are shaped by their social and cultural context and worldview.

Women from a range of backgrounds (including differences in age, career rank, marital status, number of children) were selected for this investigation, and their real names were changed to ensure their anonymity. The intention was to reflect the variation in their personal experiences, despite their sharing the same careers and contextual backgrounds, thus allowing for subjective and individual-level analysis. Whilst a diverse range of study participants was selected, the group was not intended to represent all female auditors in Bahrain. Rather, they were chosen and consulted to enrich our understanding of the topic under investigation – that is, to explore and interpret the personal experiences of female auditors.

We therefore do not intend for our research findings to be extrapolated to all Bahraini female auditors. Rather, our intention is to describe the perceptions and working experiences of a small group of individuals.

The analytical procedure was guided by the work of Smith, Flowers, and Larkin (2009), who have provided comprehensive and step-by-step assistance for researchers. Chapter 4 contains additional information on this process.

1.7. Expected Study Contributions

This study examines the voices of female auditors in Bahrain. Therefore, its novelty stems from it giving the selected women the chance to speak up about their working experiences, with such voices having not previously been included in the literature on gender in accounting.

This study therefore increases our understanding of gender in accounting across varying contexts (Hopwood, 1983) presenting accountancy as “an intellectual discipline” (McNicholas, 2004, p.3).

This exploration of how women navigate the working conditions of their profession; manage their careers and peer relationships; negotiate their work-life demands; and make informed choices about sustaining their careers and prioritising their family's needs within broader organisational, societal, and family constraints provides deeper insights into cultural variation. In turn, this permits more informed insights into how the experiences of women in certain locations can shed light on effective strategies for enhancing women's professional positions in both the East and the West.

A review of the subjective meanings that female auditors attach to their working experiences could improve our understanding of why many women leave the auditing profession (Wallace, 2009). Therefore, this study also helps us to understand how organisational relationships and working

conditions affect women's careers. Such understanding is important if organisations are to retain their female staff. These study findings could also help human-resource management to understand the challenges encountered by female accountants and thus the initiatives needed to provide career support and a work-life balance (e.g., flexi hours and female-friendly task assignments and job designs).

In turn, this could improve employee retention rates by ensuring that firms are responsive to women's needs – including for a work-life balance, equitable workplace opportunities, and a supportive working environment. The inability to retain women poses a threat to the organisational goal of maintaining a gender-diverse workplace (Law, 2010; Hermanson *et al.*, 2016). An organisation can learn to avoid this, with the help of research findings that explain how to “sustain the quality of its human capital”, thus ensuring the firm remains appealing to millennials (Hermanson *et al.*, 2016).

When well-trained female auditors leave the profession because their working conditions do not align with the demands of their family lives, human capital is wasted and skills shortages are the result (Cooke & Xiao, 2014). This study offers some insights into how organisations can mitigate the negative impacts of long working hours and the workplace stress associated with tight deadlines and ad hoc requirements. Such mitigation would improve the working lives of employees, especially those subject for lower promotions for failing to stick to the long working hours norms. (Cooper, 2001).

This research provides a more interpretive research output, revealing the complexities of the varying viewpoints and portraying women as homogeneous. An IPA methodology was rightly chosen, as it has proven useful for tackling topics that have lacked previous exploration. By employing an IPA methodology to explore the gendering of the accounting profession (Reid, Flowers & Larkin, 2005), gender researchers can utilise a qualitative methodology that has long been neglected. Furthermore, this study expands the limited field of “Gender as ‘giving voice’ studies” (Hardies & Khalifa, 2018, p.390), looking at the experiences and subjectivities of women (Dambrin & Lambert, 2008; Gallhofer, Haslam & Kamla, 2011).

Furthermore, this research is closely linked to feminist concerns about women's viewpoints going unacknowledged or being distorted due to a male-centric bias (Hardies and Khalifa, 2018). The study's postcolonial feminist lens means that it is enhancing feminist knowledge by presenting a non-Western perspective, whilst also challenging commonly held assumptions rooted in Western theoretical perspectives (Broadbent & Kirkham, 2008) of Third-World or Middle-Eastern women as oppressed, uneducated, and simply Others (Abu-Lughod, 2013).

1.8. Research Limitation

To reveal the subjectivities of female auditors, the initial intention of this research was to gain access to one of the Big 4 audit firms in Bahrain, to interview women in their daily contexts and observe the factors influencing their perceptions of their working experiences. This was intended to ensure the authenticity of the findings. However, the inability to gain access to such an environment for research purposes was one of the limitations ultimately faced by this research – a limitation also experienced by previous researchers in the gender and accounting field (see: Anderson-Gough, Grey & Robson, 2005).

Whilst some audit firms have been responsive to previous researchers' requests to meet with their employees (e.g., Alsalloom, 2015), the case wasn't the same here. The approached audit firm was unwilling to share their female employees' names. This barrier made sample collection difficult. Thus, I employed my informal networks and the snowballing technique to collect good samples, from audit firms in Bahrain – both Big 4 and non-Big 4. This marked a shift in focus, as the initial intention of the research had been to focus solely on Big 4 firms and make recommendations for them. Whilst this should not have a negative impact on the research findings, it does mean that the work falls short of producing conclusions specifically relating to these international organisations, which differ significantly from others in terms of their structures.

The third constraint is the small sample size. Whilst it does meet the IPA standard for sample size (see Chapter 4 for more information), and these qualitative findings are not intended to be projected to larger populations, the sample is nonetheless unrepresentative of all female auditors in Bahrain. However, although this is acknowledged here as a limitation, it is undoubtedly true that access to any female experience of the accounting profession in Bahrain helps us to better understand and recognise the gender issues arising in this context.

1.9. Structure of the Thesis

This thesis consists of 10 chapters. This chapter, the introduction, has provided a brief background to the research. It highlighted the research problem, methodological background, research contributions, and limitations and detailed the structure of the paper.

The second and third chapters will present the theoretical framework of the thesis. Chapter 2, "Gender Studies in Accounting", presents the theoretical positioning of the research, referencing the extant literature on the topic of gender and accounting across different contexts and explaining the choice of postcolonial feminist theory as the theoretical lens. Chapter 3, "The Context of Study", elaborates on

Bahrain and Bahraini women as the study context, highlighting the women's empowerment initiatives designed to mainstream women's needs in wider society.

Chapter 4, "Research Methodology", follows next. That lays down the methodological framework guiding this work, including the research paradigm, ontology, epistemology, and rationale for the choice of research method, along with an overview of the data-analysis procedure and issues related to qualitative-research quality.

Chapters 5, 6, 7, 8, and 9 present the empirical findings of the thesis. Each chapter provides an answer to one research question. These chapters constitute the essence of this thesis, presenting the stories of the female auditors and arranging the findings into themes and subthemes.

Chapter 10 ("Research Discussion, Conclusion, Contributions, Limitations, and Future Directions") presents a discussion of the research findings in light of the theoretical framework and extant literature. It also highlights the contributions and limitations of the current research and describes future directions for study, before concluding with the conclusion of this work.

Chapter Two – Gender and Accounting: A Literature Review

2.2. Introduction

This chapter presents a review of the literature on gender and the accounting profession, addressing the experiences of female accountants in both the East and the West. It also discusses postcolonial feminist theory, as the theoretical lens of this research, situating it within a larger set of relevant feminist methodologies employed in this field. In this way, this chapter highlights the relevance of gender and feminist approaches to accounting research.

The chapter provides details of the barriers faced by female auditors, as highlighted within the literature, including challenges related to gender bias, motherhood, and social stereotypes and organisational barriers. It also discusses the gendered nature of the profession, as described in the consulted literature, including the impact on working conditions, as well as the male dominance evident in the profession. The review also provides a definition of the word “gender”, being a core element of this research.

To contextualise the experiences of Bahraini women, this chapter also provides a review of the literature on women’s entry into the auditing profession and the various reasons for their departure, with the goal of clarifying women’s position within the profession and showing how varied experiences can be in different locations.

To allow for better transferability of the data, this chapter provides background information on the country of Bahrain, stressing the important and long-standing role of Bahraini women in the nation’s development since its early days.

The chapter concludes by highlighting the gaps in the extant literature and addressing the key areas that this research explores, regarding the experiences of Bahraini female auditors. This chapter draws on international gender and accounting research to highlight the knowledge gaps concerning female Bahraini auditors, presenting reality as multiple and context-bound and women as a non-universal category. This is an attempt to break away from research imperialism that generalises the experiences of white, middle-class, Western women.

2.3. Gender and Accounting Research

2.3.1. The Discourse of Gender

Gender has always been a subject of powerful debate in the accounting literature, and it remains so, if we consider the quantity of related studies published since the early 90s (for example: Kabalski, 2022; Vidwans & Cohen, 2020; Sian *et al.*, 2020; Tiron-Tudor & Faragalla, 2018; Kristensen *et al.*, 2017;

Khelif & Achek, 2017; Haynes, 2017; Zhao & Lord, 2016; Carmona & Ezzamel, 2016; Whiting, Flynn, Earlie & Cross, 2015; Gammie & Herbohn, 2015; Bruce-Twum, 2013; Lehman, 2012; Jeacle, 2011; Komori, 2008; Haynes, 2007; Whiting & Wright, 2001; Kirkham & Loft, 1993; Lehman, 1992; Kirkham, 1992).

“Gender” refers to the respective roles that men and women play in society and in their communities, and these ascribed roles are shaped by social, cultural, and economic factors. As those factors expand or contract, in different cultural locations, gender roles are perceived and enacted differently. When discussing gender roles, it must be understood that gender is different from the biological difference explained by reference to an individual’s sex (West & Zimmerman, 1987; Gherardi, 1994). “Gender” is often conflated with the term “sex”, but the latter actually refers to primary sex characteristics, whilst the former refers to “the meanings, values, and characteristics that people ascribe to different sexes” (Blackstone, 2003, p.335).

Ann Oakley (1972, cited in Blackstone, 2003, p.335) was one of the first scholars to distinguish the terms “sex” and “gender”. For Oakley, gender differences resemble biological sex differences and thus allow individuals to be categorised into male or female and create a social division between masculinity and femininity. This argument posits gender as socially constructed via human interactions with one another and within their surroundings, whilst still being dependent on the biological differences between males and females (Blackstone, 2003).

Hardies, Breesch, and Branson (2011, p.4) state that “gender is, however, a term that came into existence to oppose the socio-biological view that accounts differences between the sexes solely to biological roots”. Thus, the term “gender” has several interpretations (Hardies & Khalifa, 2018). Unlike this “socio-biological view”, “gender refers to the idea that there are (apart from biologic origins) cultural determinants in human behaviour”. It “refers to socially, culturally or psychologically attributed differences between men and women”, and rather than being “about man/male versus woman/female” it is more “about masculinity/maleness versus femininity/femaleness” (Hardies & Khalifa, 2018, p.395).

Gender is primarily a social construct formed through social interaction (Leidner, 1991). It has much to do with “what he or she does, and does recurrently, in interaction with others” (West & Zimmerman, 1987, p.140). According to West and Zimmerman (1987, p.127), “participants in interaction organize their various and manifold activities to reflect or express gender, and they are disposed to perceive the behaviour of others in a similar light”.

Welsh (1992) proposes that gendered behaviour emerges through the processes of social relationships; thus, it is socially constructed, and it is only when we consider gender difference that the feminine-

masculine dichotomy becomes apparent. she claims that in psychology and sociology, the term “gender” reflects feminist efforts to distinguish biological distinctions from those driven by social and cultural influences.

Oakley (1985, cited in Haynes, 2017), writing in agreement, contends that gender is a culturally and socially informed conception of femininity and masculinity. Brebner (2003) also suggests that gender differences are learned and differ across societies, making gender a culturally and socially informed conception of femininity and masculinity (Brebner, 2003), whilst also being “asymmetrical, since doing masculinity generally means asserting dominance, whilst doing femininity often means enacting submission” (Leidner, 1991, p.174). The terms “masculine” and “feminine” are thus culturally determined, and when individual behaviour is characterised as either masculine or feminine, gender stereotypes and the feminine-masculine dichotomy are further promoted and maintained (Maupin & Lehman, 1994; Welsh, 1992).

Within a society, gender norms and appropriate gender behaviour are promoted through the culture, thus gender is “constantly created and re-created out of human interaction, out of social life, and is the texture and order of that social life” (Lorber & Farrell, 1991; p.99). On this basis, West and Zimmerman (1987) contend that gender is a way of doing – or more precisely “doing gender” (p.136) –

In the same direction, Blackstone (2003) argues that gender roles result from interaction between individuals and their environment, with individual coming to understand what behaviour is deemed appropriate for their sex. When the individual accepts the environment’s role in defining appropriate gender behaviour, the individual allows their gender to be socially constructed.

In agreement, Gherardi and Poggio (2001) contend that gender is created through daily interactions, rather than being a natural and biological attribute of male and female people. Thus, any equal-opportunity programme will be bound to fail if implemented in organisations that reproduce gender stereotypes, as gender is defined at work through a reciprocal positioning process, especially when segregation is based on masculinity and to the disadvantage of women (Acker, 1990).

For this, when the accounting work take a role in reaffirming the cultural gender variation, reflecting instances of power and denomination, that doing accounting can be claimed to be gendering. To be gender-neutral, work must be performance-orientated, with no performance measures or reward systems dependent on the individual worker’s gender rather than on their performance (Carmona & Ezzamel, 2016).

Gender is a dynamic system, and gender patterns have the power to affect relationships between men and women, as well as relationships within each gender category (Connell, 2006).

Gender is, above all, a pattern of social relations in which the positions of women and men are defined, the cultural meanings of being a man and a woman are negotiated, and their trajectories through life are mapped out. Gender relations are found in all spheres of life, including organizations. There is no aspect of gender relations that is the foundation of all the others; rather, gender relations are always multidimensional. (Connell, 2006, p.389)

As “gender” is socially constructed, and it is people and societies that contribute to this construction process, it is logical that the traits and values expected from each sex differ depending on the location, society, and respective culture. Furthermore, even within the same society, those traits may not be constant over time (Blackstone, 2003).

Biological sex and the gendered roles assigned to men and women are key contributors to the stereotypes, inequality, and biases that hinder women’s advancement in the workplace. Taken together, the descriptive gender stereotypes dictating how women and men are and the prescriptive gender stereotypes dictating how women and men should be contribute substantially to the gender roles and stereotypes that affect men and women’s lives (Heilman, 2012).

Women have always been defined by their nurturing role. This feminine gender role dictates that women are more inclined towards running the internal affairs of the home and the family, whilst men who assumed to be the financial providers for their families and hence more dominant in the public sphere. In light of these roles and the social construction of gender, the kinds of interactions leading to gender construction be it individual, interactional, or structural can lead to a constraining environment that benefits men at women’s expense (Blackstone, 2003).

Feminist scholars have taken a wider perspective on gender roles and do not simply accept the necessity of the gender behaviour accepted by the societies. Rather, feminists have emphasised how these expectations and roles explain the different levels of social power held by the genders (Blackstone, 2003).

The variation in power, as well as accompanying beliefs around men and women’s roles, together sustain gender inequality within organisations (Acker, 2006). For example, the traditional role of men as the primary breadwinners for their families provides them with economic control – over themselves and their families – and this can be translated into greater social power (Blackstone, 2003). As organisations are parts of the wider societies in which they operate, women may then be given less power in the workplace than their male colleagues.

In a similar vein, Löw (2006) proposes that both workplace and gender are mutually constitutive of each other, without any primacy of one over the other. Gender is thus more dependent on the processes of reciprocal positioning at work between male and female, rather than being a solely biological notion

(Gherardi & Poggio, 2001). In this sense, women are considered less-than-ideal employees, as they are assumed to have greater caring obligations at home. The image of the ideal employee stresses the need for strength, aggressiveness, and competitiveness, with the ability and willingness to work continuously –even away from the office and beyond office hours (Acker, 2006). The promotion of such images in employing organisations then contributes to gender inequality and thus shapes the experiences of women at work. When gender expectations are endorsed in this way, inequalities are concurrently embedded in the working environment and in working duties (Acker, 2006).

Traditional perspectives of gender roles remain prevalent in many occupations and influence the positions held by women and men. In other words, the assessment of a job's suitability on the grounds of gender remains prevalent today, despite men entering female-dominated professions (such as teaching and nursing) and women entering male-dominated occupations (such as law and accountancy).

In male-dominated occupations such as accounting, inequalities persist and affect women's career progression (e.g., Witz, 1990; Bolton & Muzio, 2008; Haynes, 2008a; Broadbent & Kirkham, 2008; Dillard & Reynolds, 2008; Kirkham & Loft, 1993; Walker, 2011; Sian *et al.*, 2020). In these contexts, men retain the upper hand, dominating the profession and taking control over many decisions concerning women's careers.

2.3.2. Male Domination in the Accounting Profession

Hardies and Khalifa (2018, p.398) note that, "the gendering of accounting is a series of instances in which gender and accounting discourses is connected to convey what accounting and its diverse specialisms and sub-practices are all about". They conclude that this "deserves much more thorough examinations than have mostly been offered by the extant gender research in accounting". Haynes (2008a) similarly stresses that the issue of gender and accounting requires further investigation; and Kornberger, Carter, and Ross-Smith (2010; p.16) argue that gender studies is "in a good position to act as a catalyst", allowing organisations to initiate change in their discursive practices to enhance gender relations, with the focus being on "how gender is constantly redefined and negotiated in the everyday practices through which individuals interact; how men and women" do gender "and how they contribute to the construction of gender identities" Poggio (2006, p.225). Acker (1990, p.146) writes of the "advantages and disadvantages, exploitation and control, action and emotion, meaning and identities are patterned through, and in terms of, distinction between what is constructed as male and female, masculine and feminine".

Doing gender in accounting, according to Hines (1992), "includes, but goes far beyond, the suppression of women, to embrace the suppression of the values, perceptions, and ways of thinking, feeling, being

and acting that are associated with the Universal Feminine”. It is therefore through the construction of symbols and images that clarify, express, reinforce and sometimes oppose a gendered division of labour, where organisations participate in promoting a distinction between male and female, masculine and feminine (Poggio, 2006).

“Accounting was conceptualised from the outset as a masculine practice” (Haynes, 2017, p.114), and within professional accounting firms, it has been claimed that men construct protective organisational processes and structures to exclude women and stifle their advancement, particularly to prevent their promotion to partnership positions (Gammie & Whiting, 2013).

Since the emergence of gender research in accounting, Lehman (1992) has been arguing that the accounting profession emphasises an ideological construction of gender roles that values masculinity as the foundation for effective working (by both men and women), implying that if a woman wants to progress within the profession, she must embrace masculine attributes.

Therefore, to date, accounting remains characterised as male, thus creating particular challenges for women (Broadbent, 2016; Dambrin & Lambert, 2012; Komori, 2008; Loft, 1992; Abidin, Rashid & Jusoff, 2009; Krambia-Kapardis & Zopiatis, 2009; Obeid, 2016; Strongman & Wright, 2008; Näsman & Malin Olsson, 2018). In short, the ideal worker is still deemed to be a masculine one (Dwyer & Roberts, 2004).

On the one hand, the dominance of masculinity in the accounting profession informally constructs gender stereotypes, which continue to guide expectations of the ideal worker and, accordingly, industry recruitment (Broadbent & Kirkham, 2008; Dillard & Reynolds, 2008; Kirkham & Loft, 1993; Walker, 2011). In the UK for example back in 1993, it was found that The “masculine qualities required contrasted markedly with the image of the weak, dependent, emotional ‘married’ woman of mid-Victorian Britain” (Kirkham & Loft, 1993, p.516). This illustrates that gender stereotypes are detrimental to women’s careers in this profession, as they make various assertions about the differences between males and females – and one such assertion is that women are emotional and that men are not.

The patriarchal structure of society has traditionally assigned men to positions of authority and women to childrearing and housekeeping. When a male culture is deeply established in a corporation, the corporation itself becomes deeply gendered (Whiting & Vugt, 2006).

The persistent stereotype of women as caregivers and men as breadwinners has long shaped people’s career opportunities. A century ago, women were seen as inferior to males and assumed to be intellectually incapable of handling accounting tasks. Women suffered restricted access and were assigned to lower-ranking administrative positions. This cultural legacy has constructed accounting as a

masculine occupation (Kirkham & Loft, 1993; Hines, 1992; Broadbent, 1998; Lehman, 2012). This, however, has motivated researchers to analyse the implications of such stereotypes for different aspects of the accounting profession (e.g., Anderson-Gough, Grey & Robson, 2005; Grey, 1998; Lehman, 2012).

A greater understanding of gender could therefore work towards changing the historic image of the female person as weak, dependent, and emotional (Kirkham & Loft, 1993). The dominance of masculinity in the profession, the appreciation of rationality, and the neglect of emotion are other aspects that must be reconsidered if we are to achieve a gender-neutral model of the ideal practitioner.

This is to say that we should continue to work towards deconstructing gender stereotypes and developing a more balanced alternative to gender roles, as this could bring more equality between women and men (Blackstone, 2003). Scholars have argued that men and women are allocated roles in the workplace on the basis of cultural norms (Kamla, 2012), which are embedded in organisational processes and practices and which have implications for both individuals and organisations (Martin, 2006). “From the accounting viewpoint, and also that of mainstream accounting research, which reflects and socially reproduces the same values and perceptions as accounting practice, the world is rational, logical and analysable” (Hines, 1992, p.314). Accordingly, the measures and calculations in accounting promote rational decision-making, allowing for more efficient profit-maximising and allocation of resources, which is also reflected on people evaluation and progression within the industry. This is made evident by Hines (1992; p.314), who contends that “people and other ‘resources’ are valued according to their efficiency, that is, their ability to contribute to this maximization of productivity and profitability”. As the accounting profession is characterised by the notion of objectivity, this has become an essential element of the accountant’s professional identity and conduct (Haynes, 2013). The substantial amount of objectivity and rational thinking needed within the accounting profession, and which has been assumed to reside solely within men, has led the accounting profession to be labelled masculine (e.g., Komori, 2012; Haynes, 2017; Khlif & Achek, 2017; Haynes, 2013).

According to Hines (1992, p.314), “Accounting is concerned purely with material reality – goods and services – but even more selectively than this, it only recognizes as realized, those aspects of these that can be bought and sold in markets. These values, and perceptions of reality, which the language of accounting embodies, are those which throughout many cultures, philosophies, psychologies, and spiritual traditions have been associated with what is called the ‘Universal Masculine’ or ‘Absolute Masculine’”.

This view posits accounting as a masculine profession, and it “reflects and reproduces a view of the world, as externally and concretely ‘out there’, in a way which can be divided and disassociated from

the inner experience of people. Reality can be known ‘objectively’ through accounting, uncontaminated by subjective feelings and desires” (Hines, 1992, p.313). Thus, the author proposes that accounting tools – including the way that we think and make decisions –reflect a set of culturally accepted values and conceptions.

There are certain socially approved professional tracks in place for women, such as education or medicine. In contrast, the image of accountancy is associated with masculine traits of aggressiveness and rationality, implying that the profession’s preferred worker is a man. The accounting profession’s job track is primarily modelled on the image and talents of males, making it appear more male-friendly and more suitable for a man’s career (Anderson-Gough, Grey & Robson, 2005; Lupu, 2012; Kornberger, Carter & Ross-Smith, 2010; Tiron-Tudor & Faragalla, 2018).

Whilst we agree that differences do exist between men and women, we should not assume that such differences are necessarily disadvantageous to one group. Why do we have to see these differences as deficiencies? Feminists have long shown that organisations, as socio-cultural bodies, perpetuate, disrupt, and establish cultural meanings connected with gender, potentially leading to uneven power relations and gendered hierarchies. For this reason, accounting firms constitute a fertile ground to observe the construction of gendered identities (Haynes, 2013).

The suppression of feminine values not only affects women, it also has consequences for the whole of society (Hines, 1992). This concerns the importance of the imaginative, intuitive, and creative; the prioritisation of sentiment; the actuality and value of the nonmarketable and non-material; and the importance of caring and sharing; a sense of the world’s interconnectedness and wholeness; as well as an understanding of and faith in the creative possibilities of quietness and silence. These are some of what the world loses when women qualities are suppressed or given little or no space for action (Hines, 1992).

Gender inequalities extend from the past into the present. Walker (2008, p.602) recommends the engagement of feminist and gender analysis with “themes such as oppression and subordination, the public–private divide, explorations of socio-cultural relationships and the construction of gender identity”. These concepts are essential for understanding gender in the accounting profession.

In researching the role of physical appearance in professional identity formation, Haynes (2012) found that masculine professional standards tended to exclude and subjugate female practitioners, owing to the dominance of the male image of a professional accountant. This makes pregnancy and motherhood, as components of gendered embodied self of the female accountant, comes into conflict with other forms

of gendered embodied self-prevailing within the profession, leading to disengagement amongst female accountants and negative consequences for the future of the profession (Haynes, 2012; Haynes, 2008a).

Male dominance is also sustained through recruiters' preferences for their own gender. Anderson-Gough, Grey, and Robson (2005) researched how gender relations were formed in two large accounting firms in the United Kingdom, looking at the recruitment procedures to identify whether gender played a role in candidate selection. They concluded that, the processes of recruitment, mentoring and performance evaluation happens in routine and predictable ways where "male partners, senior managers, etc., will recruit, promote people with the same backgrounds and preferences as themselves, and hence reproduce organizational gender relations" (p. 487). This finding highlights one channel by which gender is produced and male dominance maintained in the accounting profession.

Women remain underrepresented in the accounting profession's upper echelons (Whiting & Vugt, 2006). However, women may be more willing to commit to a corporation if they perceive it to be "hospitable to their gender", even if those women are confronted with a profession that was once nearly exclusively male (Fogarty, 1996, p.10).

With accounting expertise conceptualised as rational, cerebral, and technical, this aids the construction of the profession as "masculine" (Kirkham, 1992) and thus as less suitable for women, who are viewed as emotional and subjective. As masculinity is linked with rationality and femininity with irrationality (Kirkham, 1992), women have historically been regarded as unsuited to the profession and either excluded by men or granted access to only the lower-grade assignments (Lehman, 1992; Kirkham & Loft, 1993). These strategies of either excluding women or placing them in lower-ranking positions have aided the creation of a masculine identity for the accounting profession (Kirkham & Loft, 1993) and resulted in a gendered division of occupational labour and women's professional subordination (Lehman, 1992; Kirkham & Loft, 1993).

As the dominant culture and embodied identity of accounting firms are fundamentally masculine, women must produce themselves in ways that demonstrate their status and abilities as professionals in order to testify to their competence (Haynes, 2012). To be taken seriously, women must tread carefully between concealing their negatively constructed characteristics of femininity and demonstrating positively interpreted masculine behaviours (Haynes, 2012). However, by trying to fit in, they run the risk of sacrificing portions of themselves, as they seek to embrace aspects of their identity whilst relinquishing aspects of their bodies. This can have serious consequences for the women themselves (Haynes, 2012), revealing the accounting profession and firms as gendered platforms.

2.3.3. Accounting Firms: Gendered Platforms

Despite more women gaining access to the profession (Broadbent, 2016; Kornberger, Justesen & Mouritsen, 2011; Hermanson *et al.*, 2016; Almer, Lightbody & Single, 2012; Walker, 2011; Alsalloom, 2015), accounting organisations remain sites in which “gendering” is practised and female accountants remain underrepresented and less likely to be promoted. Women admission to the profession have not yet achieved equality (Walker, 2011; Sian *et al.*, 2020). Rather, women continue to struggle to be entirely accepted by – or treated as equal to – their male colleagues (Jacobs & Schain, 2009) and face many persistent challenges (Khlif & Achek, 2017; Haynes, 2017).

Gender issues in the workplace stem from differences in how men and women are treated. Women are treated differently, in ways that prevent them from climbing the corporate ladder (Michailidis, Morphetou & Theophylatou, 2012). Being gendered, the accounting profession spreads inequality along gendered lines and promotes subordination and marginalisation on a global scale. Women are provided with lower job status and less compensation (Whiting & Wright, 2001), and there is vertical segregation in lower positions (Kirkham & Loft, 1993; Hull & Umansky, 1997), as well as gendered career hierarchies (Broadbent, 1998; Lehman, 2012; Månsson, Elg & Jonnergård, 2013), a lack of promotion following motherhood (Haynes, 2008a; Dambrin & Lambert, 2008), a poor work–life balance (Hopman & Lord, 2009; Windsor & Auyeung, 2006; Rhode, Sorensen & Lawler, 1977; Law, 2010), and discrimination and segmentation (Adapa, Rindfleish & Sheridan, 2016; Madsen, 2013; Almer, Lightbody & Single, 2012).

These factors not only contribute to slower career progression for women, they can also lead to women leaving the profession altogether (Dambrin & Lambert, 2008). As these challenges become increasingly evident in academic investigations of gender in the accounting profession, we have no option but to agree with Haynes (2017, p.110), who argues that, “The need to address gender inequalities across both genders and in all parts of the world, developed and developing, means that the role of accounting and the profession in perpetuating inequalities on gendered lines and on a global scale remains a serious concern”. She further asserts that the accounting profession is “a political construct implicated in perpetuating inequality with reference to the global gender challenge” (Haynes, 2017 p.110); hence, it is both a gendered and gendering institution that deals in gender identity. In this regard, Haynes believes that feminist approaches to accounting remain relevant, especially in the non-Western context which exhibit different social and geographical norms (Haynes, 2017).

According to Anderson-Gough, Grey, and Robson (2005, p. 487), it is assumed that – to “fit in” – women must adopt male qualities of “good social skills and correct socializing” to be able to sell the firm’s

services. When women attempt to conform to organisational expectations, they are assumed to be both “victims and agents of their own equality” (Anderson-Gough, Grey & Robson, 2005, p.488). Maupin and Lehman (1994) question the possibility of the entrance to the so-called “contemporary accounting organizations” for both male and female auditors given the prevailing stereotypes at the heart of these organisations’ structures. They highlight the presumed association between a masculine attitude and success in the modern accounting organisation – with women who advance to partner roles being similarly expected to display highly masculine characteristics. Gendering ascribes higher status and monetary rewards to those specialisms labelled masculine, and thus regard professionalism to differ amongst the different specialisations (e.g., auditing, taxation, consultancy; Khalifa, 2013).

The non-masculine orientation thus appears unwanted (Maupin & Lehman, 1994). However, if a woman seeking a partnership position suppresses behaviours that would identify her as “typically female”, this can also have undesirable significance for auditors and their organisations (Maupin & Lehman, 1994). This underlines that, “Gender stereotyping is a problem that working women must deal with” (Jacobs & Schain, 2009, p.99).

Those characteristics that are undervalued and hidden in the workplace are the characteristics crucial for making accounting and auditing organisations more approachable and reactive to social and individual needs (Maupin & Lehman, 1994). Whilst productivity is seen as the ultimate goal in these organisations, the persistence of gender stereotypes must be challenged, and women should be free to both express their feminine characteristics and climb the corporate hierarchy (Maupin & Lehman, 1994).

According to Haynes (2013), when women enter the workplace, they bring with them varying views of how gender relations are constructed and how societal norms should deal with inclusion. Broadbent (1998) argues that notions of objectivity and rationality in the accounting profession encourage a bias against the values of the universal feminine. She advocates for more subjectivity to be introduced into the processes, thus allowing more room for the incorporation of these values.

Komori (2012) has also asserted that, despite our knowledge of how a masculine nature is embodied in current accounting practice, our knowledge of feminine-natured accounting and its practice remains limited. Hopwood (1987) claims that, “The perspective of gender has provided an effective angle to illuminate the wider social, economic, organizational and political dimensions implicit in the technical rationalities and calculative technologies of accounting”. especially as gender research in accounting has revealed that accounting includes practices and a knowledge base that perpetuate male supremacy and male-dominated societal structures (Komori, 2012).

The emphasis on gender differences means that male behaviour is set as the norm and any female-type behaviours seen as deficient, with women required to change their behaviour to conform to the masculine stereotype (Haynes, 2013).

Those women who succeed in the accounting industry should not be seen as lucky and as benefiting from the increased number of women entering the profession. Rather, there should be an acknowledgement of the active role that they have played in using their earned opportunities, especially when having equal access to the profession is although great, it can't be celebrated to the extent that it translates into these women having an equal foot for advancement thereafter, similar to their male colleagues.

On a different note, although the gendered division of labour between the domestic (feminine) and the marketplace (masculine) has long contributed to role distribution in the workplace (Kamla, 2014; Barker & Monks, 1998; Lupu, 2012; Whiting & Vugt, 2006), and even when it is true that women with families have competing responsibilities, women's abilities to manage both family and career can definitely tell us something. It is not that men are not capable of doing both, but women are viewed with suspicion when they are mothers (e.g., Haynes, 2008c; Dambrin & Lambert, 2008), while fathers are seldom if ever seen in this way (Dambrin & Lambert, 2008; Komori, 2008; Cooke & Xiao, 2014). This is not the fault of any single party; rather, it is the social structure which has created this role distinction.

However, today, when a husband and wife both acquire the highest certification and join the workforce, more cooperation is required to manage their household, spending, and childcare. The notion of the woman as solely responsible for the household is challenged by these social changes – especially in the context of the high living expenses and low wages in Bahrain, notably in comparison with those of neighbouring GCC countries. This social shift is challenging the assumption of women as responsible for the internal affairs of the family, and it might extend yet further to highlight some of the feminine values that have been historically devalued, where women's abilities were assumed to be inferior to those of men.

Although women have made notable progress in the accounting profession, inequalities persist. In the KSA, women are still battling against socio-cultural traditions that sustain the dominance of males in the accounting profession, including gendered norms in working hours and socialising with clients and peers. Such norms also continue to play a vital role in shaping formal practices of appraisal and mentoring (Alsalloom, 2015).

Studies of socialisation processes in accounting organisations show that acceptable behaviour and appearance, rather than technical skills, are more important indicators of professionalism (Anderson-

Gough, Grey & Robson, 2005; Grey, 1998). Placed into historical, cultural, social, and personal contexts, this contributes towards shaping women's career experiences in the accounting industry (Komori, 2008). Thus, it is difficult to form a general conclusion on the struggles that female accountants face in the workplace (Kamla, 2012).

Motherhood is the moment at which a woman is most likely to meet the glass ceiling. The greater weight of family obligations on females, compared to males, has been postulated as a major source of gender bias in the accounting profession (Hooks, 1992). The dominant social view of women as caregivers is a fundamental reason for their lack of opportunities for promotion (Windsor & Auyeung, 2006). In consequence, women who aspire to become mothers are less likely to see career progression, as they will be seen as "household accountants" or the cooperative spouses of successful (male) accountants (Komori & Humphrey, 2000).

Other factors are mostly related to the nature of the audit work, with individuals required to work long hours, accept the stress of seasonality and deadlines, and go on business trips, which together make it difficult to balance one's life and work. This leads to slower career progression and higher turnover rates amongst female accountants (Dambrin & Lambert, 2008). Another issue worth seeing from an international perspective is motherhood and the organisation of professional and family life as they relate to concepts of masculinity and femininity, in the sense of "doing gender". This remains an understudied area in the accounting research (Haynes, 2008c).

2.4. Women in the Profession: From Entry to Departure

2.4.1. Women's Entry into the Profession

Women's admission to the accounting profession took decades of struggle, with gender-related conflicts hampering women's entry since the early 1900s (Lehman, 1992). In the UK, for example, opposition to women's entrance into and progression through the profession was intended to retain the profession's privileged position in wider society (Roberts & Coutts, 1992). Although much has changed, with women now entering the accounting profession and undergoing accelerated advancement, a variety of institutional and personal factors are still influencing women's employment patterns and career paths.

It has been argued that the admission of women into a career will inevitably undermine the status of that profession, In the accounting profession, wider societal norms have had an impact on women's careers, causing them to be restricted to lower-ranking clerical careers, rather than the more prestigious professional roles reserved for males (Loft, 1992).

Women's entry into the profession thus aided in the creation of gendered specialisms, with auditing and taxation set apart in terms of status and women, accordingly, barred from them (Khalifa, 2013; Anderson-Gough, Grey & Robson, 2005). Furthermore, only working-class women sought access into the prestigious profession, and they were not welcomed, as there was fear that permitting them entry would threaten its status (Cooper, 2001). Czarniawska (2008) argues that a shift in social beliefs is first required, if things are to improve for women in terms of admission and status.

On another level, Grey (1998) notes that the norms of the profession are also built on the demeanour and appearance of middle-class white men, rather than women, with the latter potentially giving clients an unpleasant surprise when arriving at their door. The expected demeanour and appearance of the accountant are derived from male accountants and considered vital components of professionalism, alongside knowledge and expertise.

In the mid-20th century, women's participation in the accounting profession began to increase in the United Kingdom and the United States, particularly after World War II, which had led to a shortage of men and thus left space for women to fill. This provided women with the opportunity to challenge taken-for-granted assumptions about their unsuitability for the profession (Kirkham & Loft, 1993; Ciancanelli *et al.*, 1990).

Women entry into the profession saw them break through barriers and into a patriarchal context (Kirkham, 1992; Lehman, 1992). The profession itself was deemed masculine, having long been considered "physically demanding" (Kirkham, 1992, p.291) and thus less suitable for women, who were then denied access on the grounds of their lack of physical strength and educational qualifications (Roberts & Coutts, 1992). In the UK, for example, although the number of women entering the profession has increased, a gender transformation in the profession's hierarchy was not yet evident (Ciancanelli *et al.*, 1990).

Women across the profession still face a variety of hurdles that impede their full participation and progression, despite having been formally admitted to the profession (Walker, 2011; Alsalloom, 2015). Female accountants still struggle to be entirely accepted or treated as equal to their male colleagues (Jacobs & Schain, 2009), and there are many persistent challenges (Khlif & Achek, 2017; Haynes, 2017).

These challenges include gender stereotyping and the interaction with pregnancy and motherhood (Haynes, 2008b; Dambrin & Lambert, 2008; Windsor & Auyeung, 2006), the need for work-life balance and personal preferences (Hopman & Lord, 2009; Windsor & Auyeung, 2006; Rhode, Sorensen & Lawler, 1977, Law, 2010), gendered career hierarchies (Broadbent, 1998; Cooper, 2001; Lehman, 2012; Månsson, Elg & Jonnergård, 2013), prejudice and discrimination, along with segmentation into lower

positions and the questioning of women's skills and qualifications (Reed, Kratchman & Strawser, 1994; Barker & Monks, 1998; Adapa, Rindfleish & Sheridan, 2016; Madsen, 2013; Almer, Lightbody & Single, 2012; Kirkham, 1992; Lehman, 1992; Roberts & Coutts, 1992; Kirkham & Loft, 1993; Haynes, 2017; Anderson-Gough, Grey & Robson, 2005).

Many female professionals remain vertically segregated in the lower ranks and assumed to lack necessary organisational qualifications, in comparison to men (Roberts & Coutts, 1992). Thus, a glass ceiling hinders women's hierarchical progression in audit firms (Hopman & Lord, 2009; Windsor & Auyeung, 2006; Broadbent & Kirkham, 2008), with the most prestigious activities reserved for male employees (Dambrin & Lambert, 2008). Furthermore, female representation and retention in high-ranking positions is another industry challenge (Adapa, Rindfleish & Sheridan, 2016; Windsor & Auyeung, 2006; Haynes, 2017; Hopman & Lord, 2009; Komori, 2008; Haynes, 2008b; Walker, 2011).

2.4.2. Factors Influencing Women's Presence in the Accounting Profession

The accounting profession – like law, engineering, and medicine – is one of the liberal professions that are seen to be conservative (Tiron-Tudor & Faragalla, 2018) and that have long been a subject of study. Amongst the earliest contributions to the field were Ciancanelli *et al.* (1990), Hammond (1997), Hoddinott and Jarratt (1998), McKeen and Richardson (1998), Grey (1998), Fogarty, Parker, and Robinson (1998), Lehman (1992), Collins and Killough (1992), Kirkham (1992), Hines (1992), Hooks (1992), Loft (1992), Roberts and Coutts (1992), Kirkham and Loft (1993), and Collins (1993).

The scarcity of women in the higher positions of the accounting profession is widely discussed in gender research (Hines, 1992; Hooks, 1992; Lehman, 1992). It has been noted that women are largely concentrated in the lower- and middle-management positions, even when their numbers outweigh those of men (e.g., Dambrin & Lambert, 2008; Krambia-Kapardis & Zopiatis, 2009; Abidin, Rashid & Jusoff, 2009; Alev *et al.*, 2010; Ramdhony, Oogarah-Hanuman & Somir, 2012; Jeake, Ebimobowei & Binaebi, 2013; Lindawati & Smark, 2015; Karunagaran & Samudrage, 2019; Del Baldo, Tiron-Tudor & Faragalla, 2019). Studies show that women are progressing at slower rates than men and are faced with factors impeding their career advancement.

2.4.2.1. Working Conditions in the Profession and Work-Life Balance

The time intensity of public-accounting work (Fogarty, 1996) makes it one of the most difficult fields for female employees (Schwartz, 1996). This issue is not gender-neutral, rather is built on existing gender differences and reinforces existing gender relations (Collin *et al.*, 2007).

Whilst acknowledging that each workplace has its own working conditions, one cannot deny that accounting “is entirely and utterly different from any other workplace” (Tiron-Tudor & Faragalla, 2018,

p.9), where long working hours and other strict professional requirements make it very difficult to advance (Tiron-Tudor & Faragalla, 2018).

The nature of audit work also includes the stress of seasonality, deadlines, client convenience, business trips, and a traditional network (Alsalloom, 2015; Jeake, Ebimobowei & Binaebi, 2013; Kornberger, Carter & Ross-Smith, 2010; Komori, 2008; Anderson-Gough, Grey & Robson, 2005). These working conditions not only contribute to women's slower career progression, they can also lead to women leaving the profession altogether (Dambrin & Lambert, 2008). These characteristics have a significant impact on employees' overall job satisfaction (Clabaugh, Monroe & Soutar, 2000).

According to structure-centred theory, women are disadvantaged by the working conditions that are derived from the patriarchal structure of the profession (Jeake, Ebimobowei & Binaebi, 2013). These include the long working hours, which poses a significant challenge for women who wish to balance their work and family roles (Zarei, Yazdifar & Soofi, 2021).

Although there are demanding working conditions in many working fields, causing difficulties for both men and women, the prevailing culture of the accounting profession – including long working hours – means that these constraints are very stringent. In short, the ability to work far beyond regular office hours, including over weekends, is considered a defining feature of a successful professional accountant (Grey, 1998; Anderson-Gough, F., Grey & Robson, 2001). It is seen as indicating the individual's level of commitment to their work (Haynes, 2017), showing that they are willing to sacrifice their private time in exchange for career advancement (Castro, 2012). The phenomenon of staying late is particularly common in the auditing departments, where the workload is very heavy and meeting deadlines often means working on weekends, on public holidays, and frequently up to – or even beyond – midnight (Castro, 2012).

The investment of long working hours and presenteeism are essential elements of an accountant's identity (Anderson-Gough, Grey & Robson, 2001; Castro, 2012; Kornberger, Carter & Ross-Smith, 2010). Adding an additional burden to the already long working hours that are the standard (Castro, 2012), this is widely used by employees as a tool to evidence duration, presenteeism, commitment, hard work, and productivity – measures required by organisations for positive evaluations and thus career progression and promotion (Castro, 2012). An accountant's commitment is frequently measured by the time that they spend at work, rather than their actual productivity and efficiency (Castro, 2012).

However, not everyone is willing to make this investment. Many married women, for instance, find it more difficult than others to sustain a career in an audit firm when they are planning to have a family (Sian *et al.*, 2020). The tremendous time-demand of auditing simply conflicts with the time needed to

run a family (Kamla, 2014; Wallace, 2009). “The auditing area has the most negative reputation in terms of time demands” (Castro, 2012, p. 539), which pushes women away and contributes to lowering their numbers in the profession (Dwyer & Roberts, 2004; Dambrin & Lambert, 2008; Lupu, 2012; Whiting, 2008; Dambrin & Lambert, 2012; Barker & Monks, 1998).

To achieve a better work–life balance, many female accountants opt for part-time work (Whiting & Wright, 2001). However, even then, they must continue to work beyond their contracted hours; and as a result of their choice, they are perceived as less committed to their work and less career-oriented, as they are investing fewer hours in their career progression (Crompton & Lyonette, 2011). This reduces their chances of promotion (Haynes, 2017), thus acting as a significant barrier to career advancement (Whiting & Vugt, 2006; Crompton & Lyonette, 2011).

Women are the primary beneficiaries of flexible working-hours arrangements (Gallhofer, Haslam & Kamla, 2011; Haynes, 2017), with these arrangements designed to promote the retention and progression of women within the field (Kornberger, Carter & Ross-Smith, 2010). However, the linking of productivity with presentism and visibility (Whiting & Vugt, 2006) means that those opting for flexi hours are often prevented from serving large clients, who require huge time investments. This prioritises the clients over women’s need for flexibility to manage their personal affairs, thereby putting women in a disadvantageous position (Haynes, 2017). As a result, the flexi-hours initiative has become a tool of sustaining the gendering of the accounting profession (Kornberger, Carter & Ross-Smith, 2010), rather than promoting gender equality (Parker & Warren, 2017).

When working longer hours is considered an indicator of productivity and good client service (Anderson-Gough, Grey & Robson, 2000), a woman’s choice to work flexible hours will be subject to organisational constraints and prejudice (Haynes, 2017). Clients’ needs and projects are prioritised over women’s need for work–life balance (Kamla, 2014; Anderson-Gough, Grey & Robson, 2000; Anderson-Gough, Grey & Robson, 2001). Professionalism is defined by a willingness to work overtime to meet clients’ unrealistic deadlines (Anderson-Gough, Grey & Robson, 2000; Anderson-Gough, Grey & Robson, 2001). Making clients happy is what matters the most, if one is to prosper and thrive in the organisation (Tiron-Tudor & Faragalla, 2018), even at the expense of women’s ability to maintain a work-life balance (Kamla, 2014).

Despite strong support for flexible working arrangements, they continue to be viewed as least viable option in Big 4 firms (Hermanson et al., 2016). As long as professional accountancy firms continue to devalue those opting for flexible working practices, believing them to have failed to achieve the highest levels of productivity (Whiting & Vugt, 2006) and defining commitment as constant availability and the

investment of long hours and weekends in the office (Anderson-Gough, Grey & Robson, 2005; Haynes, 2017), gendered working practices will continue to be promoted (Gammie & Whiting, 2013), at the expense of women's presence in the industry (Crompton & Lyonette, 2011; Lightbody, 2009).

There is also societal pressure created by traditional gender roles, with women expected to work fewer hours and spend more on their household responsibilities, such as being wives and mothers (Cooke & Xiao, 2014). As such, organisations struggle to accept women who choose not to work full-time and instead opt for flexi hours, refusing to treat them as employees of choice (Cooper, 2001).

With long working hours always in demand – and especially so during peak season – this becomes the widespread culture of these organisations, and it means that organisational work pressure is on the edge. For example, when office work has to be taken home, this limits the employee's ability to spend time with their family. Thus, these working conditions have an impact on other aspects of the accountant's life, at times even restricting their ability to socialise – either at work (Parker & Warren, 2017) or outside of it, especially during busy season (Hermanson et al., 2016). This is because employees are expected by their peers and superiors to be present after normal working hours.

As women are expected to fit more household activities into their schedules, they generally have less time for networking activities. With more home responsibilities, women lack the luxury that men have to spend time networking and enhancing their job potential (Lehman, 1992; Duff, 2011; Anderson-Gough, Grey & Robson, 2005). This further constrains women's potential for progression, as it means that they fail to meet organisational expectations.

Within pressurised environments such as this, where the workload is fast paced and there are frequent deadlines, numerous clients, demanding schedules, and an expectation that clients' needs will be put first, employees often find themselves risking their personal health by sacrificing their breaks and skipping meals. In more serious instances, many suffer burnout or decided to have an early exit from their jobs, especially where they find themselves continuously in the dilemma of either pleasing their superiors or spending their free time after work the way they wish (Parker & Warren, 2017), especially women with family responsibilities (Cooke & Xiao, 2014).

The seasonal work of auditing – plus the excessive working hours; tight deadlines; and unplanned, short-notice, and unpaid overtime (Cooke & Xiao, 2014) – render the career challenging and unpredictable (Hermanson *et al.*, 2016). It is also necessary to travel to meet clients (Law, 2010; Barker & Monks, 1998) and to commute between several clients per day (Castro, 2012). This puts real constraints on women, who are perceived – in traditional gender stereotypes – as too weak to withstand the heavy pressure of such working conditions (Cooke & Xiao, 2014).

In countries such as Syria, it would be in conflict with social norms for women to travel to perform work-related audit assignments (Kamla, 2014). A similar concern arises in Saudi Arabia (Alsudairi, 2015; Alsalloom, 2015), where adult women cannot travel, even for work purposes, without the consent of their male guardians. Furthermore, most would struggle to commute between clients, as women were forbidden from driving cars until mid-2020, making transport a serious problem for women working in the Saudi context. Albeit understandable by their organisations or male colleagues, working conditions that require employees to commute between clients impose serious limitations on women's careers. Requiring women to travel can also have a serious impact on work-life balance, especially when it means leaving their families behind for long periods in order to respond to the demands of work and exhibit the required professionalism and commitment (Cooke & Xiao, 2014).

These working conditions make the field of accounting less appealing to women. The long hours, intense professional regulations, and stressful demands form a barrier, despite the profession being a vibrant and stimulating environment of qualified and experienced individuals (Hermanson *et al.*, 2016). A further challenge is the need to attain qualifications within this context, with accountants who desire higher-ranking positions expected to study during their personal time (Castro, 2012). This is made particularly difficult by a competitive and demanding workplace, in which the work never stops and the workload only grows as one moves towards the top (Tiron-Tudor & Faragalla, 2018).

2.4.2.2. Pregnancy, Motherhood, and Work-Life Conflict

The greater impact of family obligations on women rather than men is proposed as a major source of gendering in public accounting organisations (Hooks, 1992; Windsor & Auyeung, 2006). In short, the inequality of family roles extends into these organisations and contributes to reducing the number of women in top positions within the profession (Lupu, 2012; Dambrin & Lambert, 2008; Haynes, 2017). Women's partnership placements are delayed, and a glass ceiling becomes embedded within the firm (Dambrin & Lambert, 2008; Haynes, 2007).

Women's dual responsibilities exemplify a true hurdle facing them in their career progression (Zarei, Yazdifar & Soofi, 2021), and "motherhood and its interaction with the accounting profession demonstrates an area of social life where private, domestic and personal lived experience intersect with professional, public-facing working life" (Haynes, 2008c, p.36). This is a significant prohibiting factor in the career progression of female accountants, and its adverse impact can start as early as pregnancy (Dambrin & Lambert, 2008; Windsor & Auyeung, 2006).

The struggle to manage the conflicting roles of breadwinner and homemaker – and the topic of pregnancy and motherhood – are discussed extensively in the literature on gender in accounting (Barker & Monks,

1998; Collins, 1993). This is considered one of the most substantial factors hindering women progression within the profession (Whiting & Wright, 2001; Abidin, Rashid & Jusoff, 2009; Jeake, Ebimobewe & Binaebi, 2013; Bruce-Twum, 2013; Kamla, 2014; Rahmani *et al.*, 2014; Flynn, Earlie, & Cross, 2015; Lindawati & Smark, 2015; Zhao & Lord, 2016; Obeid, 2016). In short, gender and parental status affect an accountant's progression up to the partnership level, with motherhood being perceived as a hindrance to a woman's career (Windsor & Auyeung, 2006).

Thus, women's conflicting roles as breadwinners and homemakers leave female accountants subject to organisational prejudice and discrimination based on gender and biological differences, with fathers ultimately being more successful than mothers in reaching managerial and partnership level (Windsor & Auyeung, 2006; Ramdhony, Oogarah-Hanuman & Somir, 2012).

Mothers are expected to fulfil their domestic roles, being the wives of successful male accountants or even the accountant at home (Walker, 2016; Komori & Humphrey, 2002). Castro (2012) found that familial expectations of women also extend to include daughters, while family represent no pressure to men, who are the sons of their homes, as they are supported by the women of the family to enable their availability for – and commitment to – work beyond working hours.

In the Chinese culture, for example, even when women are as educated as their husbands, traditional culture and gender norms make it inappropriate for them to prioritise their work over their families or to attain greater career advancement than their husbands. The interests of the whole family – including the husband and children – must always be prioritised, even when this means that a woman must forfeit her professional aspirations and career in order to fulfil “the familial advancement strategy that centres on the benefits of the husband and children” (Cooke & Xiao, 2014, p.31).

The inequitable distribution of household responsibilities within families – and the greater responsibility thrown on the shoulders of women, as the primary caregivers (Kristensen *et al.*, 2017; Cooper, 2001) – only grows after a woman has her first child (Law, 2010). This makes homes and families a source of support for men but not for women (Abidin, Rashid & Jusoff, 2009). A woman seeking to progress in her career and provide the necessary nurturance for her family will tend to experience substantial pressure and role conflict, arising from the multiple role demands (Whiting, 2008; Ramdhony, Oogarah-Hanuman & Somir, 2012). Whilst raising a family is equally difficult for both men and women, the latter are more heavily affected due to their natural productive ability, as pregnancy cannot be hidden and its impact can be felt on women's delayed career progression (Broadbent & Kirkham, 2008).

This underlines that family obligations and gender stereotypes are highly influential elements in women's career development (Maupin & Lehman, 1994). As accountants who are mothers struggle to

maintain a work–life balance in a “masculine” profession that requires an absolute devotion to work, these women tend to miss out on partnership positions, losing out to accountants who are men and even fathers (Windsor & Auyeung, 2006; Dambrin & Lambert, 2008). When it comes to climbing the professional ladder, women’s parental status is perceived more negatively than that of their male counterparts (Zarei, Yazdifar & Soofi, 2021).

Not only do women have less time to devote to work, compared to men, due largely to the unequal allocation of roles within the family realm (Lupu, 2012), they are also assumed to have less desire for power and promotion, leading to their career patterns and aspirations being negatively differentiated from those of men (Cooke & Xiao, 2014). As such, it has been shown that women’s career advancement tends to slow after they get married and have children (Zarei, Yazdifar & Soofi, 2021).

Gendered social expectations mean that women are perceived to be less career-oriented and more family-centred than men (Cooke & Xiao, 2014), with less dedication to work (Windsor & Auyeung, 2006; Abidin, Rashid & Jusoff, 2009). These characteristics do not align well with the nature of accounting and auditing work. Thus, motherhood represents a number of characteristics that accounting and auditing organisations prefer to avoid. This translates into an aversion to those who take breaks to manage their personal lives and become disconnected from their work, colleagues, and clients (Tiron-Tudor & Faragalla, 2018). This explains many of the barriers related to misconceptions, discrimination, inflexible social structures, and the conflicting demands of home and work, as well as other institutionalised practices that undermine the position of accountants who are mothers (Crompton & Lyonette, 2011; Haynes, 2008a).

In this masculine-coded profession (Gammie & Gammie, 1997; Gallhofer *et al.*, 2011; Kamla, 2014; Komori, 2008; Dambrin & Lambert, 2012), women are outside of the acceptable bodily norms and are thus negatively judged by the institutional and organisational structures for becoming pregnant and being mothers. Maternity leave, for example, is received as a negative signal, indicating low investment in one’s career (Collin *et al.*, 2007).

These structures thus perpetuate social and gender inequalities within the accounting workplace (Haynes, 2008a). These reflected in denying, rejecting, and punishing the different based on expecting most women wanting to become mothers (Dambrin & Lambert, 2012; Whiting, Gammie & Herbohn, 2015).

Pregnancy, for example, is one example of an unfavourable difference, as it intrudes on the demands of the professional environment and “marks the cultural and physical undoing of the socialized identity of the accountant and the gender transformation into the identity of mother” (Haynes, 2008a, p.344). Thus,

when intersected with that of the mother, the identity of the professional accountant is questioned in terms of its suitability, commitment, and endurance (Haynes, 2008a; Cooke & Xiao, 2014), as the mother is expected to go through social realignment and prioritise family over work (Cooke & Xiao, 2014).

When a pregnancy is announced, a woman loses her visibility at work. And when this event occurs during the busiest season of work, there is a perception that she lacks commitment and interest in her work. This persists, even when the pregnant woman attempts to prove otherwise by maintaining her working style and working hours (Tiron-Tudor & Faragalla, 2018).

Women preferring to attend to their child-rearing responsibilities “will be seen as not being wholeheartedly devoted to the auditing firm and the task of becoming a certified auditor” (Collin *et al.*, 2007, p.21). In consequence, their promotions are postponed (Windsor & Auyeung, 2006), and they are subject to “bonus suppression and client portfolio replacement” (Dambrin & Lambert, 2008, p.28), even during pregnancy. This indicates that if a woman is aspiring to career advancement via promotion, she should be careful about having children (Barker & Monks, 1998), as mothers are disadvantaged in this area (Ramdhony, Oogarah-Hanuman & Somir, 2013).

Whilst many accountants who are mothers do manage to reach the managerial level, moving beyond that level remains difficult and rare (Ramdhony, Oogarah-Hanuman & Somir, 2013). When a woman has a family, she is less likely than her male colleagues to be viewed as a “true partner” (Tiron-Tudor & Faragalla, 2018). This is explained by Windsor and Auyeung (2006) as being due to a glass ceiling, hindering the progress of women who wish to advance. However, Tiron-Tudor and Faragalla (2018) argue that women tend to hold themselves back willingly, choosing different professional paths to reconcile their multiple roles.

Haynes (2017) have also recently argued that within the accounting profession, the mother-figure stand to be either not accepted (Tiron-Tudor & Faragalla, 2018) or pushed away when accepted and that is upon falling pregnant, getting on maternity, or having their children brought up, for this many women have declared that their decision to become parent is largely impacted by their job (Zarei, Yazdifar & Soofi, 2021).

Being primarily associated with the private sphere of home, rather than the public sphere of the external organisations, motherhood and parental leave are considered to be highly disadvantageous for women, and one of the most enduring stereotypes in the workplace against which, women are viewed less favourably (Lupu, 2012). Accordingly, taking maternity leave can be taken to indicate a lack of commitment and professional competence (Windsor & Auyeung, 2006). This leads organisations to lower their investment in the individual accountant, withholding from her the large clients and good

assignments (Collin *et al.*, 2007), thus marking motherhood as a significant challenge for women seeking access to higher positions (Zhao & Lord, 2016). This is in addition to the general assumptions that make higher roles inaccessible to women more generally (Ramdhony, Oogarah-Hanuman & Somir, 2013).

Women in the accounting context are thus deemed to be operating within a unique social-political context, with differentiated institutionalised practices that serve to penalise women on the basis of their biology and childcare responsibilities (Cooke & Xiao, 2014), especially as the industry explicitly assume full employee organisational commitment (Grey, 1998; Covaleski *et al.*, 1998; Anderson-Gough, Grey & Robson, 2005) away from any personal or home related responsibilities

This required commitment is not always feasible for mothers with family commitments. However, many women would be available to invest more time in work, much like the accountants who are fathers, if the social expectations were different and men were more involved in managing home affairs and child-rearing (Castro, 2012).

Faced with these conflicting demands and gendered expectations, whilst receiving less recognition and trust from their managers and colleagues (Abidin, Rashid & Jusoff, 2009; Kamla, 2014), many women choose to leave their jobs and focus on their households (Castro, 2012). Their career advancement, as observed earlier by Cooke and Xiao (2014), thus takes an L shape, with increased entry into the profession at the beginning followed by a decline when they marry and have children. However, this does not necessarily indicate a decline in the importance of a woman's career; it is rather that the value of marriage and family grow substantially in proportion to that of work (Ramdhony, Oogarah-Hanuman & Somir, 2013).

Whilst men carry the societal burden of breadwinning, and women are subject to the pressure of reproduction, men are subject to less tension in relation to their career expectations (Broadbent, 2016). The elevated tension that women suffer leads them, in some cases, to abandon their careers altogether (Tiron-Tudor & Faragalla, 2018), whilst other women choose to pursue their careers only up to the level that will allow them to balance their paid work with their domestic responsibilities (Crompton & Lyonette, 2011). Facing pressure from their employers and wider society, women will make sacrifices at either the household and familial levels or they will give up their careers to protect the interests of their personal lives (Ramdhony, Oogarah-Hanuman & Somir, 2012; Zarei, Yazdifar & Soofi, 2021).

2.4.2.3. The Impact of Religion, Social and Cultural Background, Gender Stereotypes, and Gendered Organisational Cultures

One research strand investigating the scarcity of women in top positions focuses on the social and organisational contexts in which women operate (Ciancanelli *et al.*, 1990; Welsh, 1992; Lupu, 2012;

Sian *et al.*, 2020). For example, Hull and Umansky (1997) explored the possibility of a relationship between evaluations of female accountants and sex-role stereotypes as a possible barrier to women's upward mobility. Their results did not indicate a negative relationship between the variables, yet, emphasised gender as an important variable for further investigation. The social and cultural factors inherent in gender and parental status have thus been established to play a role in determining the individual's identity as a professional accountant (Haynes, 2008c), with barriers arising from the social stereotypes found within corporate cultures and in organisational policies and practices (Dambrin & Lambert, 2012; Khalifa, 2013; Almer, Lightbody & Single, 2012; Kornberger, Carter & Ross-Smith, 2010; Anderson-Gough, Grey & Robson, 2005; Komori, 2008; Komori, 2013; Kirkham & Loft, 1993; Haynes, 2008c).

Organisational practices and processes intended to enhance working conditions, as noted in an earlier section on the flexi-hours arrangements, have been found to contribute to reproducing class, gender, and racial inequalities (Cooke & Xiao, 2014).

In addition to being disadvantaged by the working conditions in the profession and the impact of women's biological role in reproduction, female accountants also face social constraints related to cultural views of women as primarily concerned with domestic affairs – being homemakers, wives, and mothers, above any other role they may occupy (Brighouse & Wright, 2008; Dambrin & Lambert, 2012).

At times, a woman may serve dual roles at home and in work, but society still expects her to be the understanding partner of a professional chartered accountant or herself the “household accountant”, rather than a professional accountant (Komori & Humphrey, 2000; Walker, 2011). As such, she is pushed to choose between having a profession of her own or being a caregiver (Dambrin & Lambert, 2012).

This point has been raised in the literature on gender research in accounting in relation to organisational barriers hindering women progression within the profession (Hooks, 1992; Barker & Monks, 1998; Haynes, 2017; Khlif & Achek, 2017). The obstacles facing women's advancement are institutionalised (Broadbent & Kirkham, 2008; Ramdhony, Oogarah-Hanuman & Somir, 2012). Referring to social and organisational context as well as the influence of stereotypes, a further explanation of women's scarcity in top positions has been proposed. Scholars have suggested that it is difficult for people to occupy roles that differ from those prescribed by gender norms (Lehman, 1992; Duff, 2011; Tiron-Tudor & Faragalla, 2018).

Stereotypes of masculinity and femininity reflect the culture of the society as a whole (Haynes, 2012). They are persistent social and cultural obstacles that continue to act as a barrier to women's admission

into chartered accountancy firms (Cooper, 2001). Being maintained at the societal and organisational levels, these stereotypes thus help to foster discrimination against women (Ciancanelli *et al.*, 1990).

According to Welsh (1992, p.121), “gender role expectations and stereotypes about women’s ‘natural abilities’ historically supported discrimination against women in the profession”. On that basis, women are assumed to be the primary family guardians. This reinforces stereotypes and influences the distribution of roles between men and women in the workplace (Kristensen *et al.*, 2017), thus limiting women’s potential for advancement (Brighouse & Wright, 2008; Maupin & Lehman, 1994). Men more assumed to be high achievers (Kristensen *et al.*, 2017) and to embody power, whilst women are thought to be emotional and nurturing (Kirkham, 1992). The latter traits are thought to make women less suitable for the “masculine” profession, thus supporting the negative stereotypes that hinder women’s careers (Dambrin & Lambert, 2012).

Traditional gender roles and societal expectations of women as wives and mothers not only reduce women’s opportunities in public life, they also culturally categorise women’s identities and roles according to their sex and their reproductive biology (Kristensen *et al.*, 2017). According to Dambrin and Lambert (2012), prevalent social expectations confine the accountancy identities of both female and male accountants.

As an accountant’s identity is affected by the stereotypical roles that they are assigned (Dambrin & Lambert, 2012), it is challenging for an individual to take on a role that has not been assigned to them, owing to preconceptions and stereotypes about their gender (Lupu, 2012). This explains much of gender asymmetry in the professional advancement of male and female accountants (Krambia-Kapardis & Zopiatis, 2009). In addition, these gendered expectations are rarely coherent or in line with individuals’ time and priorities (Fogarty, 1996).

Given the traditional gender roles assigned to women, and the social disadvantage that they suffer from childhood onwards, women’s entry into the accounting profession is thought to negatively affect the prestige of the elite occupation (Czarniawska, 2008). As a result, many women have excluded themselves from the “high-achievers group”, comprised of those who have reached the partnership level (Dambrin & Lambert, 2008).

There is a body of evidence showing how gender stereotypes are reflected in organisations. For example, men grant women protection because they perceive them as physically weaker and thus in need of help – not only with managing the heavy workload, but also when facing stronger males as clients and on social occasions (Cooke & Xiao, 2014). In Japan, for example, women are viewed as wives and mothers, with a heavy emphasis on their social roles, as opposed to their professional roles. This is emphasised in

the work setting, where women are often constrained to certain work types, as they are viewed as in need of the protection of – and special attention from – their male colleagues (Komori, 2008).

On some occasions, women are excluded from certain assignments, inventory counts, foreign audits, and even certain clients (Kirkham & Loft, 1993; Anderson-Gough, Grey & Robson, 2005; Kornberger, Carter & Ross-Smith, 2010; Khalifa, 2013; Kamla, 2014), highlighting how organisational perceptions of women's capabilities can shape their careers on a daily level (Broadbent & Kirkham, 2008).

Women are perceived as mothers, whilst men are seen to naturally fit the managerial roles, with the latter embodying power and the former personifying emotionality (Abidin, Rashid & Jusoff, 2009), a trait that is not in line with the requirements of a masculine profession (Anderson-Gough, Grey & Robson, 2005; Kirkham, 1992). This sets the masculine model of behaviour as the dominant stereotype of the accounting profession, thus alienating women and pushing them into more “feminine” roles (Maupin & Lehman, 1994).

Women thus face the challenge of being considered obedient and emotional – in contrast to men, who are considered balanced and autonomous (Jamali, Sidani & Safieddine, 2005). This helps to embed the social roles in the organisational structure and culture, where they then become constraints on women's potential advancement.

Gender roles create expectations regarding the suitability of women and men for certain roles in the family and in wider society. Men are more highly valued and important than women, and they dominate and control women in patriarchal relationships (Kristensen *et al.*, 2017). As men are presumed to be superior to women (Collins, 1993; Tiron-Tudor & Faragalla, 2018), they are expected to take less presence in the public spheres and in related positions of power, such as those at the managerial and partnership levels in accounting organisations. This leads to prejudice, double standards, and discrimination, keeping women out of power positions. It requires women to work harder than men to become powerful and to avoid discrimination, which would also enforce their male superiors or colleagues to take them more seriously, such as their managers (Zhao & Lord, 2016).

Making reference to Cyprus's Middle Eastern roots, the authors explain that accountants who are mothers are not entirely accepted by their colleagues. More generally, women who are career-oriented are seen as in opposition to the societal ideals that portray women as “housekeepers, raising children, going to church, engaging in societal and charity functions” (Krambia-Kapardis & Zopiatis, 2009, p.277), addressing the need of their husbands, families, and in-laws. Such ideals demand that women prioritise their families and household affairs over their professional success. As such, women struggle

to find a work–life balance and thus lose the family support and encouragement that is essential for women’s career success (Abidin, Rashid & Jusoff, 2009).

Women struggle to climb the career ladder and to earn the larger sums earned by their husbands and accordingly gain social recognition (Krambia-Kapardis & Zopiatis, 2009). Being a mother is associated with less availability and commitment, which are prerequisites for professionalism. A focus on their family responsibilities puts mothers in a disadvantageous position in comparison to fathers, who seem to have more sustainable long-term careers (Kristensen *et al.*, 2017).

These expectations are supported by patriarchy across different cultures (Kamla, 2014). Patriarchy persists in the accounting profession (Kamla, 2014), where it “permeates social, economic, political, ideological, and psychological aspects of social and personal life” (Joseph, 1996, p.18). Patriarchy and male ideology “evolve to reduce the threat to professionalisation that feminisation may pose” (Roberts & Coutts, 1992, p.379).

In the Arab world, for example, family represents the basic unit of society (Joseph, 1996), and within the family, women are seen as inferior to the males of the family, with the latter having the authority. The father figure requires respect and compliance (Joseph, 1996); hence, many decisions made by women must be approved by their families, fathers, and husbands. This includes decisions about working or undertaking certain work assignments, such as traveling abroad (Kamla, 2014). As such, women’s presence in the public sphere is strongly tied to her reputation and to the family honour.

At work, male colleagues tend to take a fatherly role, protecting women’s honour and seeking to meet societal expectations by segregating women from their male colleagues (Kamla, 2014). Thus, women working in mixed environments may suffer more restrictions, compared to both their male colleagues and women working in female-only organisations (Kamla, 2014; Sian *et al.*, 2020).

In Middle Eastern countries, women also suffer from “religiously and culturally defined attitudes and practices” (Jamali, Sidani & Safieddine, 2005, p.583). In Syria, for example, the veil has reduced women’s career prospects in high-paying multinational accounting firms (Kamla, 2012), indicating that women’s appearance exacerbate the impact of gender, with a possible enlarged negativity when taking both culture and religion in consideration (Khalifa, 2013; Fearfull & Kamenou, 2006).

However, stereotypes remain difficult to shift. The male dominance of the profession maintains its masculine history (Lehman, 1992), further promoting the tendency of male managers to recruit those more like themselves (Anderson-Gough, Grey & Robson, 2005). In short, unless stereotypes are challenged, there will always be a lack of women in the higher echelons of accounting (Dambrin & Lambert, 2012) and gender inequality will remain (Haynes, 2017).

2.4.2.4. Impediments Related to Gender Bias, Discrimination, and Differentiated Patterns of Promotion and Remuneration

According to Tiron-Tudor and Faragalla (2018), some discriminating factors may be dominant within an organisation, whilst others may be less noticeable. Although causes of inequality in organisations vary, the most pressing issues continue to be class, gender, and race (Acker, 2006). Concerns about women's positions in the accounting hierarchy persist in the modern era (Dambrin & Lambert, 2012; Haynes, 2013).

The extent to which disparities exist varies between organisations. In terms of resource allocation and the distribution of pay and other monetary rewards, equality is unusual. While some disparities may be obvious and others less evident, they are largely linked to "inequality in the surrounding society, its politics, history, and culture" (Acker, 2006, p. 443).

The "systematic disparities between participants in power" has a bearing on the experiences of those with less power (Acker, 2006, p. 443) and those with less access to resources, control over goals, workplace decisions, promotional opportunities, good working opportunities, payment and monetary rewards, security in employment and benefits, respect, and involvement at work and work relations (Acker, 2006).

The accounting and auditing business is a gendered industry (Collin *et al.*, 2007), where despite an influx of women, a gendered career hierarchy remains within the Big 4 firms (Anderson-Gough, Grey & Robson, 2005). Although investment in women's education has increased significantly, and women are now just as academically qualified as men, the professional hierarchies of accounting remain gendered, with a preponderance of men at the senior and partnership levels (Kamla, 2014; Broadbent & Kirkham, 2008; Lupu, 2012; Abidin, Rashid & Jusoff, 2009; Law, 2010; Collin *et al.*, 2007). This can be explained by the clear gender bias within the industry – a bias which remains one of most substantial obstacles for women within the accounting profession – or it may be related to the more implicit forms of bias that are less blatant and more difficult to identify (Whiting & Vugt, 2006).

Women still face cultural barriers that hinder their progression, being especially problematic for women who are mothers (Kamla, 2014). When women are assumed to be more concerned with domestic affairs and children, it is more difficult for them to succeed in the public realm (Barker & Monks, 1998).

In France, pregnancy and motherhood are often penalised by audit firms, even when women resume work immediately upon finishing their maternity leave period (Lupu, 2012). The gender inequality in the private sphere and the gendered division of labour is a central cause of workplace inequality, where

the two spheres are strongly interconnected (Lupu, 2012), as contemporary women are involved in both the home and outside employment (Broadbent, 2016).

The distinction between the public and the private spheres – and women's roles being more closely associated with the private sphere – have shaped many of the beliefs and expectations held by organisations and male employees regarding women and the types of work that they can do (Witz, 1990; Acker, 1990; Khalifa, 2013). Whilst it is undeniable that both spheres have a major impact on each other, and that seeing women concentrating on their families can be taken to indicate a lack of work commitment and career aspiration, this does not provide organisations, managers, or clients with the right to discriminate against women who are – or who will become – mothers.

Reducing the investment in these women – in terms of time, training, or financial resources – or preventing them from working with high-exposure clients are forms of gender discrimination. Organisations have justified such actions on the grounds that women stand less chance of career development and are more likely to leave the profession early when their families grow (Whiting & Vugt, 2006), thus an investment in their development would be a waste of the organisation's time and money (Lehman, 1992; Kirkham & Loft, 1993). Women are effectively seen as temporary employees, prone to leave the profession at any point between marriage and childbirth (Lehman, 1992; Komori, 2008; Whiting, 2008; Reed, Kratchman & Strawser, 1994). For this reason, fewer women are promoted or properly remunerated in anticipation of their expected departure (Bernardi, 1998; Dambrin & Lambert, 2012).

It is these perceptions of women who combine career with family – and the continual questioning of their commitment, qualifications, experience, performance, and merit for evaluation and promotion – is what hinders women's careers before they reach their full potential (Whiting & Vugt, 2006). On occasion, even women who do reach managerial positions then face a different kind of questioning, being expected to prove that they are worthy of their job and equal to their male competitors (Kamla, 2014).

Taken together, this suggests that married women with families are more discriminated against and less likely to succeed than single women or men, with marital status having no direct impact on the latter (Whiting & Vugt, 2006).

Whilst gender then is not solely responsible for hindering women's careers, when the impact of gender is combined with family structure, the promotional prospects of people working in the profession are inevitably affected (Whiting & Vugt, 2006).

The adoption of flexi hours is another issue for women with family responsibilities. As the main beneficiaries, these women are discriminated against and perceived as less committed (Kornberger, Carter & Ross-Smith, 2010). By opting for flexi hours, they are failing to meet to demand for constant availability, including being available for work beyond normal office hours and on weekends (Kristensen *et al.*, 2017).

These arrangements have long been viewed as a woman thing, perpetuating discrimination against people who require more flexibility to meet the demands of work. Mothers then see their career success limited due to their choice of the flexi-time option. Rather than supporting women, such practices put them in unfavourable situations, sustaining gender discrimination rather than containing it. These initiatives side-line women and stress gender stereotypes. Dambrin and Lambert (2012, p.24) explain, “these arrangements ghettoize anyone who chooses them and reinforce the very stereotypes that hinder women’s careers”. Women choosing flexi hours face severe consequences for doing so (e.g., different pattern of appraisal, bounded promotions, differential remuneration patterns, loss of networking opportunities, loss of exposure and skills, etc.; Charron & Lowe, 2005; Johnson, Lowe & Reckers, 2008; Dambrin & Lambert, 2012).

Thus, gender discrimination takes various shapes, some more subtle than others, affecting the types of assignments offered to employees, as well as the opportunities for education and training, decision-making, and authority, thus leading to discrepancies in promotional and monetary reward (Lehman, 1992).

The use of clients to legitimise discrimination against women in audit firms is another barrier facing women. Women are frequently restricted from auditing certain client types or undertaking certain assignments on the grounds that those clients prefer male auditors (Anderson-Gough, Grey & Robson, 2005; Komori, 2008; Loft, 1992). It is said that those clients consider men more dynamic and physically and mentally stronger than their female counterparts (Krambia-Kapardis & Zopiatis, 2009). In this way, clients are used to sustain male dominance and gender norms within the accounting profession at the expense of women, where some clients refused to have their financials audited by women, in reflection to some kind of superior relationship between both (Anderson-Gough, Grey & Robson, 2005; Lehman, 1992; Haynes, 2012; Kirkham & Loft, 1993).

Furthermore, women may be prevented from undertaking certain jobs in auditing, accounting, inventory, foreign assignments, and tax and instead assigned to work that is more routine and of less strategic importance. This is justified by claims that women are unsuitable or physically ill-equipped for certain tasks (Lehman, 1992; Cooke & Xiao, 2014). Gender have prevented women from being perceived as

equal to their male colleagues, consequently reserving the top ranks of the profession for men, who are seen to constitute the ideal (Lehman, 1992).

In Japan, similar discriminatory acts have been observed, with those responsible claiming that women lack the work experience that would enable them to engage fully with male clients (Komori, 2008). When women are prevented from providing certain services to clients or from working in certain sectors and obliged to work with a smaller range of clients, this reduces their experience relative to that of their male colleagues and thus lowers their chances of career development. Placing limits on women's opportunities for professional exposure and experience is thus an indirect form of discrimination against women in accountancy (Komori, 2008).

According to Komori (2008), women suffer from the gender discrimination ingrained in societal expectations that present women as primarily wives and mothers, less capable of taking care of themselves or managing risky assignments and thus in need of care from their stronger male colleagues. Thus, this gender imbalance is not based solely on actual sex differences; rather, it is embedded within the profession through formal and informal organisational practices that foster gender discrimination and male dominance (Anderson-Gough, Grey & Robson, 2005). This presents women as less capable of managing work demands and occupational pressures and thus less capable of meeting work duties and incompatible less with the accounting profession. This situation can thus be largely attributed to gender-related stereotypes and biases (Krambia-Kapardis & Zopiatis, 2009).

Women go through a marginalisation process, which begins with denying them full access to the profession. They are then subject to horizontal segregation and then sectioned in lower-ranking sections of the profession by means of vertical segregation. These lower-ranked tasks are associated with lower remuneration and prestige, in contrast to the highly paying assignments reserved for men (Dambrin & Lambert, 2008; Lehman, 1992; Kirkham & Loft, 1993). In relation to the type of work conducted, men tend to be more heavily rewarded for taking on more foreign assignments, for example. Men's higher remuneration is then said to be legitimate, as men are more likely to accept these more-intensive kinds of assignments (Cooke & Xiao, 2014).

In addition, women are seen to fit less naturally into the social networks that are primarily composed of men (Barker & Monks, 1998), known as the "old boys' network" (Lehman, 1992). With limited access to these networks, women have fewer opportunities to acquire the necessary organisational knowledge. Furthermore, women who do access these networks must then behave similarly to the male members if they wish to succeed (Lehman, 1992).

These social networks and the associated organisational socialisation are important for acquiring the necessary critical skills that enable effective work performance (Anderson-Gough, Grey & Robson, 2005). A great deal of information is exchanged in these networks, and alliances are formed (Fearfull & Kamenou, 2006; Barker & Monks, 1998; Whiting & Wright, 2001). However, they are primarily for men, who have the freedom to socialise outside of office hours (Fearfull & Kamenou, 2006). This is to the disadvantage of women, who are then excluded from these informal activities. Socialisation activities within organisations thus become an informal barrier, preventing women's full contribution to – and advancement within – the profession (Anderson-Gough, Grey & Robson, 2005; Crompton & Lyonette, 2011).

Previous research has demonstrated that accounting and auditing organisations are gendered as a result of socialisation processes (Grey, 1998; Covalski *et al.*, 1998; Anderson-Gough, Grey & Robson, 2005). A visible presence within these social networks is one way in which the “game” is played within the profession and a means of being deemed eligible for promotion.

Whilst men have the advantage of time flexibility, which allows them to make themselves visible in this way, women do not usually have the same capabilities, even when they are equally committed and ambitious (Mueller, Carter & Ross-Smith, 2011). Promotion requires “visibility and exposure, the need to network, play politics and playing the game” (Mueller, Carter & Ross-Smith, 2011, p.563). Thus, in addition to technical strengths and other work-related skills (such as managerial and leadership skills), it is essential to play the game by integrating oneself in temporal commitment and firm-approved social life (Haynes, 2017). However, none of these requirements are gender neutral. Rather, they exacerbate gender bias in the field, putting female auditors with family commitments at a disadvantage, as these requirements erode the boundaries between private and firm time (Anderson-Gough, Grey & Robson, 2005).

Differential patterns of recruitment and promotion are major contributors to women's underrepresentation in accountancy (Loft, 1992), with women perceived as less career-oriented and less committed. This differentiates them from the ideal masculine image promoted within the profession (Bolton & Muzio, 2008; Cooke & Xiao, 2014). The professional model, constructed as masculine, does not align well with women generally – and especially those who are mothers (Lupu, 2012), even when they know that following this path could lead to higher career ranks (Whiting, 2008).

The gendered nature of the accounting career model, characterised by a straight and continuous progression, has repercussions for women's careers (Lupu, 2012). Working women who wish to further

their careers are obliged to be work-centred, making themselves available full-time and de-prioritising their non-professional obligations, including their child-rearing responsibilities (Castro, 2012).

Audit research suggests that gendering is a continuous process (Collin *et al.*, 2007; Anderson-Gough, Grey & Robson, 1998; Anderson-Gough, Grey & Robson, 2005; Power, 2003) and that the accounting profession has so far claimed gender blindness, upholding an illusion of gender-neutral practices, reflecting accounting's own objectivity and rationality (Parker, 2008). The male power-structures traditionally dominant within the profession make it difficult for women to progress in their careers (Adapa, Rindfleish & Sheridan, 2016; Ciancanelli *et al.*, 1990; Whiting, Gammie & Herbohn, 2015). This persists with the development of organisational roles (Maupin & Lehman, 1994; Maupin, 1993; Collin *et al.*, 2007) and through the accounting logic and managerial models underpinning the practice of accounting, which are all constructed in conformity with masculine logic (Lupu, 2012). Expectations are set with the profile of a man (Istrate, 2012) and the values associated with universal masculine, at the expense of feminine qualities and the emotional dimension (Broadbent, 1998; Hines, 1992).

An emphasis on women's appearance and sexuality is another means by which women are shown to be less professional and hence less deserving of promotion (Kristensen *et al.*, 2017). Sexism is evident in cases where women choose career paths that have been characterised as masculine and deemed suitable only for men. These women face another barrier, coming up against expectations moulded in a man's image that make it difficult for any woman to win promotion (Tiron-Tudor & Faragalla, 2018).

Gender power relations are (re)created not just on a formal, structural level, but also on the more subtle, cultural levels. Any discrimination that women face in the workplace will mirror broader societal and cultural norms (Ciancanelli *et al.*, 1990), as these values pervade corporate life, affect organisational practices, and dictate acceptable behaviour (Castro, 2012).

The gendering of the accounting profession combines the formal processes of organisational acts (recruitment, assessment, evaluation, training, and so on) with informal processes more concerned with cultural and societal beliefs and value systems (Anderson-Gough, Grey & Robson, 2005; Komori, 2008), and the latter has the ability to shape the former (Haynes, 2017).

Gendering is also demonstrated through performance evaluation and recruitment policies (Whiting & Wright, 2001; Fogarty, Parker & Robinson, 1998; Gammie & Gammie, 1997). Informal recruitment methods might enable prejudice to become further embedded, with unstructured selection interviews tending to rely on the gender of the current job holder to determine the suitability of a candidate for the post (Abidin, Rashid & Jusoff, 2009). Where an organisation is male-dominated, one would expect more masculine characteristics to be sought from successful candidates at the interview stage. Therefore, the

recruitment procedure is recognised as a process that can promote male-dominance, with people tending to recruit and promote people like themselves, in a phenomenon known as “homo-sociality” (Anderson-Gough, Grey & Robson, 2005, p.472). Women thus face a further barrier to career participation, with occupational segregation reinforced when recruitment decisions are based on stereotypical views of men and women’s respective roles and abilities (Abidin, Rashid & Jusoff, 2009).

The glass ceiling is one of many forms of bias and discrimination against women within the profession. This explains why, even when women enter the profession, they still frequently lag behind, as they are continuously compared with a male-coded ideal (Cohen *et al.*, 2020; Tiron-Tudor & Faragalla, 2018; Abidin, Rashid & Jusoff, 2009; Flynn, Earlie & Cross, 2015; Khlif & Achek, 2017; Silva, Dal Magro & da Silva, 2016). There is strong agreement that an invisible and artificial barrier (“the glass ceiling”) holds women back, even when they and their male colleagues are equally qualified (Abidin, Rashid & Jusoff, 2009).

Taking a different view, it has been said that “because women have more obligations outside of work than do men, this gendered organization of work is important in maintaining gender inequality in organizations and, thus, the unequal distribution of women and men in organizational class hierarchies” (Acker, 2006, p.449). Thus, women’s disadvantaged structural placement within organisations contributes to the halting of their career advancement by the glass ceiling (Acker, 2006).

2.4.3. Women’s Departure from the Profession

Much of the gender-related research on the accounting profession has been concerned with the high turnover rates of female accountants and the reasons for their underrepresentation at the top of the hierarchy (Lowe, Reckers & Sanders, 2001).

The demanding nature of the profession has raised concerns about employee stress, burnout, and turnover (Hermanson *et al.*, 2016). High turnover in the profession is a particularly serious problem, as it is leading to the loss of experienced and well-trained accountants (Pasewark & Viator, 2006) and hindering efforts towards the goal of promoting workplace diversity (Hermanson *et al.*, 2016).

Despite the increasing numbers of women in the profession, and despite female accountants being no less committed than males to their respective organisations (Reed, Kratchman & Strawser, 1994), women are leaving the profession at much faster rates than men are (Pasewark & Viator, 2006) and in shorter timeframes (Fogarty, 1996). Taking a sample of large accounting firms, Fogarty (1996) looked at gender variation with regard to four aspects of work: performance, commitment, satisfaction, and turnover. Whilst gender had no effect on the first three variables, it was a significant determinant of turnover decisions, with more women than men declaring a desire to leave. Raising women’s job

satisfaction could diminish this desire. However, this is not to deny that there might also be other factors – beyond job satisfaction alone – that are fostering these rates of female turnover (Fogarty, 1996) and leading women to leave accounting for more suitable opportunities (Dambrin & Lambert, 2012).

Most people have different priorities at the start of their working lives, being more willing to sacrifice their personal lives in exchange for monetary rewards and professional achievement. As the individual gets older, their needs and priorities change (Krambia-Kapardis & Zopiatis, 2009). Many people develop a stronger focus on achieving a work–life balance, and demanding professions such as accounting become less appealing and people begin to look for other options (Hermanson *et al.*, 2016).

This conflict between work and home life has been identified as one trigger for the turnover decisions of women in public accounting (Collins, 1993; Reed, Kratchman & Strawser, 1994; Pasewark & Viator, 2006; Komori, 2008; Whiting, 2008; Law, 2010). When their employment comes into conflict with their family time, women find themselves more prone than men to choose to leaving their jobs (Pasewark & Viator, 2006).

Thus, role conflict is one reason that many women take the decision to leave the profession (Law, 2010). This is particularly evident in professions with high levels of client contact, where employees are expected to adjust their schedules to meet the clients' needs, regardless of any conflict with their own personal and home needs. This puts the accounting profession at a high risk of turnover (Pasewark & Viator, 2006).

For most people, work and home are incompatible domains, which can cause dysfunction in both spaces (Pasewark & Viator, 2006). When women's home responsibilities increase or their families grow, women may choose to leave the profession to prioritise the families' needs (Law, 2010; Pasewark & Viator, 2006; Whiting, 2008; Komori, 2008; Collins, 1993). This is a decision expected from women by their societies and families (Dambrin & Lambert, 2008; Gammie & Whiting, 2013). As such, decisions to leave the profession may also be imposed by societal and familial pressure, which demand that women fulfil their traditional household roles (Dambrin & Lambert, 2012). This was shown by Cooke and Xiao (2014), who conclude that many women exit the profession in response to pressure imposed on them by their families, including their husbands, parents, and in-laws.

When women take maternity leave, things change for them at work. Their career patterns change, as this time gives men an advantage to gain more experience and better chances of promotion. This is a consequence of the double responsibilities that women shoulder (Tiron-Tudor & Faragalla, 2018). Hence, it has also been argued that the higher turnover rate of women is a result of the family-centred lifestyle choices that are freely made by women (Bernardi, 1998).

Role conflict is one factor, amongst a myriad of reasons, for women's decisions to leave the profession. A desire for more interesting work has also been identified as a reason (Gammie & Whiting, 2013), as well as the need for more work flexibility, especially amongst those of childbearing age, potential mothers, and women with children (Gammie & Whiting, 2013). Since the masculine model of the professional accountant demands commitment and continuous availability, women who need flexibility in their work will tend to look for alternatives (Anderson-Gough, Grey & Robson, 2005; Dambrin & Lambert, 2008; Gammie & Whiting, 2013; Haynes, 2017) to enable a more flexible working week (Gammie & Whiting, 2013).

Gender discrimination has also been discussed as an important driver of the turnover of women from public accounting (Komori, 2008; Reed, Kratchman & Strawser, 1994; Lehman, 1992). The male-dominated environment and the old boys' network, for example, can make women feel like outsiders, which encourages them to seek employment in friendlier and more welcoming work spaces (Kamla, 2014; Windsor & Auyeung, 2006). This is why a firm's structures, processes, policies, and working practices can indirectly lead to women's scarcity in the profession (Gammie & Whiting, 2013; Anderson-Gough, Grey & Robson, 2005; Maupin & Lehman, 1994; Maupin, 1993). This is especially true where the prevailing norms and required behaviours are not well aligned with individual life requirements. The socialisation process for example is one of the temporal norms promoted as part of the professional accountancy firms culture, and which was found to lead women to depart (Gammie & Whiting, 2013; Anderson-Gough, Grey & Robson, 2005). One can argue that women's careers are inhibited by a gendered working requirement of "appropriate" professional behaviour built on a masculine model (Dambrin & Lambert, 2008; Grey, 1998).

Other reasons are related to the valuing of women's services. When women feel that they are not being recognised in terms of monetary rewards, opportunities, and promotions, compared to their male colleagues, they tend to leave the profession (Reed, Kratchman & Strawser, 1994; Barker & Monks, 1998; Lehman, 1992; Law, 2010; Dambrin & Lambert, 2012). Many women choose to leave when the tremendous efforts they make to climb the professional ladder are not granted proper recognition (Lehman, 1992; Tiron-Tudor & Faragalla, 2018).

The competitive nature of the job, along with the stressful working conditions – such as the long working hours, tight deadlines, and regular business trips – are not conducive to balancing work and familial commitments for women. As a result, women see slower career progression and enjoy less flexibility, which translates into accumulated stress and role conflict. This eventually inspires women to pursue employment in other sectors, where there is less pressure, more flexibility, more-consistent working hours, and thus the desired work–life balance (Anderson-Gough, Grey & Robson, 2001; Anderson-

Gough, Grey & Robson, 2005; Law, 2010; Dambrin & Lambert, 2012; Gammie & Whiting, 2013; Cooke & Xiao, 2014).

These working conditions also reduce women's interest in promotion to higher positions, which inevitably require a greater investment of hours and more travelling, paperwork, and decision-making, reducing the chances of a free lifestyle and career flexibility (Parker & Warren, 2017). Overall, women's lack of satisfaction with their working conditions, especially those that embed gendered elements, such as prioritising clients' needs and the demanding working hours, lead many women to abandon their professional aspirations (Parker & Warren, 2017) or to leave the accounting profession entirely (Gammie & Whiting, 2013; Windsor & Auyeung, 2006), even after spending only few years in the industry (Cooke & Xiao, 2014).

Another prevalent pattern regarding departure from the profession is related to the perceptions many people hold about accounting being a place to start a career, rather than an option for a long-term career. On that basis, some accountants choose to leave within the first three to five years, despite enjoying a positive work experience (Hermanson *et al.*, 2016; Pasewark & Viator, 2006).

Job-related tensions and stress have been identified as drivers of the turnover of women from public accounting (Collins, 1993; Law, 2010). Women are subject to a higher degree of stress than men are (Collins, 1993) and thus more often leave the profession, with the workload burden during peak season being a particularly strong driver of stress (Law, 2010).

When women compare themselves with their peers in different industries, they tend to feel more pressurised and more aware of their role conflict. Some then decide to leave the profession, encouraged by this social comparison with their peers (Law, 2010; Komori, 2008; Reed, Kratchman & Strawser, 1994).

2.5. Looking into Gender Studies in Accounting: Between the West and the Rest

Gender research in accounting defines gender as a “social constructed role which we are taught to play”, in contrast to sex, which is defined as “the biological determination of the female or male body that we are born with” (Lehman, 1992, p.263).

Gender research in accounting emerged in 1992, with many publications arriving in the same year, all interested in revealing more about the impact of gender in accounting (Kirkham, 1992; Lehman, 1992; Hooks, 1992; Welsh, 1992; Roberts & Coutts, 1992). Studies have examined many geographical arenas, with a concentration of research in the West, emphasising the experiences of white women.

Revealing the barriers facing women in this masculine profession, Lehman (1992) was one of the earliest researchers to discuss how gender roles and men's perceptions of women's unsuitability for the "rational profession" hindered female accountants in the USA and the UK. Women were kept out of the profession to preserve its status, which was feared to be jeopardised by their presence. Although some women have managed to gain access, their integration and equitable participation has been hampered by socioeconomic hierarchies that segregate women in lower positions (Lehman, 1992).

Another study was conducted in the UK by Kirkham and Loft (1993, p.507), who indicate that "by 1930, the 'professional accountant' become something that is "not a clerk or a bookkeeper" and, in part, as "something that is 'not a woman'". Women's initial segregation in these lower positions contributed to the gendered construction of the professional accountant in England, with the image then built – structurally and discursively – around a male-gendered professional ideal.

The accountant and the clerk or bookkeeper were occupationally and socially interchangeable in the mid-19th century. Both were classed as male and commercial occupations, unsuitable for women, who were socially and economically designed as weak, dependent, and emotional, with home being their most suitable space (Kirkham & Loft, 1993). This image of women conflicted with the needs of the profession, which demands training and education and an active participation in the masculine world of work. Thus, the establishment of a male identity for these occupations meant more than merely excluding women; it was indicative of an attempt to signify the "contribution and social worth of such employments" at the expense of women.

According to Kirkham and Loft (1993, p.519), "women were simply excluded by virtue of their sex. These practices acted both as a barrier to entry and as a signifier of the social worth and status of the aspiring profession". However, women's entrance into clerical work requiring patience and care increased rapidly, changing the image of the profession from men's work to women's. This did not eliminate the masculine identification of the professional accountant, but it did emphasize the feminine and uncontested nature of the clerical work.

In 1997, Gammie and Gammie (1997) evidenced the segregation of Scottish female accountants into professions with responsibilities that were less prominent and more routine. This was justified on the grounds that women's domestic responsibilities and motherhood role limited their opportunities for career progression. In contrast, men were more concerned with their careers and more willing to work longer hours and thus given more dynamic, high paying tasks, such as corporate finance.

A similar motive to Gammie and Gammie drove Anderson-Gough, Grey, and Robson (2005) to explore the gendering process in two of the Big 5 audit firms in UK, where the phenomenon of male dominance

has been observed. They found that gender prejudice was pervasive in these organisations and perpetuated through socialisation processes that could be exacerbated by country-specific cultural factors.

Almer, Cohen, and Single (2003) investigated the adoption of flexible working arrangements in two national and one regional assurance services firms in the USA. Gender and family were cited as the most common reasons for accountants opting for the flexi-work arrangements.

Kornberger, Carter, and Ross-Smith (2010) found that the flexibility initiatives that had been designed to enhance gender equality amongst managerial level employees had actually had a detrimental impact on the organisational image of a professional employee. In practice, flexible workers were seen as amateur and rather unserious about their jobs and their clients' needs. Thus, the initiative revealed the gendering of the configuration of work, with the environment and clients retaining the power to impose their preferred working conditions on accountants, regardless of the co-constructed working environment set by the companies' regulations and processes or the working cultures that they had fostered.

Dalton, Cohen, Harp, and McMillan (2014) conducted a study of flexi-work arrangements and gender discrimination in the auditing profession. They found that audit firms with more female partners had stronger ethical climates, where alternative work arrangements were supported and more attention was paid to employees' wellbeing. In these organisations, female auditors experienced lower levels of gender discrimination and were more willing to opt for flexible working arrangements.

Whiting and Wright (2001) gathered evidence of discrimination against women in the accounting profession in New Zealand. Women were found to have lower job status and to receive lower compensation than their male colleagues. Women were assumed to have less experience, be less career-oriented, work fewer hours (especially mothers), take more time out of work to accommodate their family responsibilities, and hence have slower career progression.

Whiting and Vugt (2006, p.16) revealed that the proper utilisation of "anti-discrimination legislation and gender awareness policies, together with a changing social structure of accounting organizations and society in general" minimised the impact of gender on the career growth of women in auditing in New Zealand. This provides evidence against the long-used justifications for women's lack of representation in high positions, showing them to be "bias manifested by the traditional patriarchal organizational structures, networks which favour male dominance, and sex-role stereotypes".

In New Zealand again, Whiting (2008) conducted an investigation into how female chartered accountants' strategies for managing their work and family responsibilities affected their career success.

The results suggest that women who either adopt the traditional “male” or “work-first” strategy enjoy greater career success. This aligns with the findings of Maupin and Lehman (1994), showing that a traditional male sex-role orientation is positively correlated with better future career prospects, higher job satisfaction, and lower turnover, and vice versa. The authors suggest that earning success in the accounting discipline can be achieved by adopting stereotypical masculine behaviour, which again emphasises gender as an important factor in determining success in the accounting profession.

In Ireland, Flynn, Earlie, and Cross (2015) found that Irish accounting professionals perceived woman ability to achieve partnership alongside raising a family to be exceptional! This clearly indicates that motherhood remains a barrier to career success, leading to fewer Irish women in senior positions and longer times required for women to become partners. In practice, either a woman’s choice to raise a family is delayed in exchange for faster career progression, or she opts for lower career aspirations in order to focus on growing a family. This is a choice that her Irish male colleagues do not necessarily have to make. Rather, it is when “motherhood brings their femininity to the forefront” that Irish accountant mothers “become “outsiders” (p. 495). However, women who choose to focus on their personal lives are regarded as personally restricted, rather than professionally restricted by the organisational barrier of the glass ceiling. This negative image remains prevalent in many Irish accounting firms. There is also a belief that there is no gender inequality, gender discrimination, or glass ceiling in the profession, other than when home responsibilities clashes with the requirement of the career. In short, for Irish women to succeed, they must adopt masculine behaviour to enhance their career progression potential.

Similar results was found by Barker and Monks (1998), who examined the career progression of Irish chartered accountants and conclude that sacrificing their personal lives allows many women to achieve rapid career progression. Further confirmation comes from Jeacle (2011), who tells the story of Helen Lowe, one of Scotland’s first female chartered accountants. Helen Lowe’s story sheds light on the gender struggles arising in the accounting profession in its early years, showing that her professional success in the prejudiced environment of the accounting firm was ultimately achieved at the expense of raising a family.

In Scotland, Gallhofer *et al.* (2011) looked at female accountants’ choices in relation to managing their work and lives. They found that cultural norms and beliefs, gender stereotypes, and organisational expectations all have significant impacts on the work–life choices made by female accountants. These findings highlight the need for more comprehensive investigations, taking into account the impact of variations in location, culture, social norms, and religious beliefs across the world. The authors conclude that women’s work–life choices are the product of both structural constraints and personal preferences,

with the former having the ability to limit women's choices. In Scotland, women preferred to merge their motherhood roles with their professional roles, giving more time to the home due to the limited availability of flexible working arrangements and part-time jobs. However, this does not indicate that such choices are made in a context of equality, given the various constraints that render women's positions unequal to those of men.

In Belgium, Hardies, Lennox, and Li (2020) acknowledge the existence of gender discrimination in the accounting profession. They showed that, in comparison to male partners, female partners are subject to larger fee premiums and higher performance-bars for promotional eligibility and are assigned to less prestigious clients.

In a previous study in the Belgian context, Hardies, Breesch, and Branson (2013) examine the remodelling of accounting firms as "professional service firms", which resulted in a shift in orientation from serving the public to serving the customer. Accordingly, the partners' characteristics were also adjusted: with a move away from a demand for technical skills and qualifications and towards a requirement for soft skills, which would enable partners to sell non-audit services to clients.

Male partners have greater access to networking and social communication channels, which means that male and female partners in Big 4 accounting firms have different experiences. Women have restricted access to the networks, owing to their exclusion from the old boys' network and limited time for networking, given their home responsibilities. This denies women the opportunity to build professional service skills and creates another glass ceiling, which prevents them from reaching higher positions within their firms.

In the Romanian context, Istrate (2012) had revealed that 70% of chartered accountants and 65% of auditors are women. However, the glass ceiling remains, with this high level of representation yet to be met by commensurate representation in top positions in accounting firms. Women have earned their presence in the profession by possessing qualities that are better suited to and more aligned with the profession's demands. These qualities include patience, meticulousness, attention to detail, analytical ability, professional conscience, good organisational skills, the ability to remain calm, perseverance, and adaptability to the routine nature of the profession. The characteristics of today's accountants, which appear to be more prevalent in women than in men, have evidently contributed to women's greater representation in the profession in Romania.

In a further investigation of the Romanian context, Del Baldo, Tiron-Tudor, and Faragalla (2019) conducted a comparative study of Romania and Italy to gather cross-cultural knowledge of women in accounting. In Romania, 77.9% of accountants were women, compared to just 31.6% in Italy. The

Romanian communist ruling system encouraged women to become educated and to utilise the working opportunities, in addition to their household responsibilities. However, both countries are still lagging when it comes to advancing policies to ensure women's equality in the workplace. Such policies include networking events that take gender into account, whilst making hiring decisions, and practices such as flexible hours and work-from-home.

In Spain, Carrera, Gutie, and Carmona (2001) explored the role of gender in the Spanish audit profession during the period of 1942 to 1988. They found that women's representation was heavily affected by the dominant role of the state in Spanish society, which was under the right-wing military dictatorship of General Franco during the period of 1939–75. This leadership was known for suppressing the civil rights of citizens and barring women from participating fully in the workforce. Women were almost entirely banned from the accounting profession. The traditional social perception of women as housewives meant that they were only permitted to obtain education that would serve their future work at home or to learn any sort of handicrafts. This meant women were banned from engaging in any formal work outside of their homes after marriage, on the basis of the doctrine of the Catholic Church. Later, when society began to liberalise, a husband's written consent was required for a woman to take part in any working activity, as summarised in the Spanish Civil Code (Article 47): "husbands must protect their wives and wives must obey their husbands" (Carrera, Gutie and Carmona, 2001, p.806).

Being part of the ruling state, the accounting profession had no autonomous strategy to ensure gender equality. Instead, it was obliged to enforce only the rights granted by the state and to treat accountancy as a male profession, with women being outsiders – rejected and regarded as ineligible for auditing practice. Later civil rights reforms and the advent of Spanish democracy removed the need for a man's consent to his wife working in 1975. In 1977, the ban on women was removed altogether and their participation in the workforce was welcomed. However, women remained concentrated in lower-ranking positions, such as bookkeeping.

Näsman and Malin Olsson (2018) conducted a quantitative study of the audit field in Sweden and found that, although men and women's salaries vary along their respective career paths, men's salaries always exceed those of women occupying the same positions – in both support and leadership functions. However, this variation at the salary level is not accompanied by gendered variation in position fulfilment: according to the study, most positions are gender balanced, albeit with a greater concentration of men in higher-level positions due to men's faster career promotion. This variation is still within the fair presentation range, with women and men comprising 40% and 60%, respectively; thus, there is no clear evidence of any specific barriers facing women. However, one possible explanation for women's slower progression is their involvement with childcare and consequent reduced likelihood of promotion.

In a study of the impact of childcare responsibilities, Anderson, Johnson, and Reckers (1994) revealed that accountants who were mothers with family responsibilities and had poor physical appearance were perceived as less likely to succeed in the profession. This indicates that gender, family commitments, women's marital status, and traditional role stereotypes all remain significant factors in determining female accountants' upward mobility within the accounting profession.

Drawing on qualitative data, Lupu (2012) found that women's choices to follow alternative feminised routes in public accounting in France was leading to women's scarcity in the top positions. Men occupied the majority of power positions, as they were supported by the recruitment process which aims at having more men to reduce any inhomogeneity between employees such as that caused by women maternity leaves. Women choose career paths that lack organisational approval, whilst the approved routes are "characterized by linear, constant upward mobility, which leaves little margin for identity creativity" (p.366). These approved routes are constructed to suit men – or women who follow a male linear career model. Other women, especially mothers, who wish to balance their professional and family aspirations inevitably veer from this linear path, opting for "part-time work, narrow specialization, support jobs, and the early voluntary exit from the path to partnership" (Lupu, 2012, p.367). However, this does not put the blame on women's choice or lifestyle preferences alone. Rather, it includes other practical constraints to explain women's scarcity in accounting, amongst which are those associated with maternity and childcare.

Using a sample of British female accountants, Haynes (2008a) found that it was more difficult for pregnant women to conform to the norms of behaviour, appearance, and image that are promoted in the accounting context. As a result, they are perceived to be outside of the "accounting habitus", deemed illegitimate in the accounting system and subject to indirect questioning of their commitment, belonging, and suitability (Haynes, 2008a, p.344).

The organisational culture drawn on male figures put some resistance to the kind of acts that can be legitimised, including those related to professional appearance or behaviour giving the body a huge weight in determining the suitability of professional accountant.

"Control of the body and its outward display is central to the embodiment of the accounting professional, largely premised on a masculine norm of rationality, discipline, assertion, and presence" (Haynes, 2008a, p.337), and is largely explained with reference to the male power and embodiment rather than women bodies and emotionality that become more apparent during pregnancy and motherhood.

This become an interruption to women career within the masculine profession and an embodiment that causes divergence and conflict at the professional settings, not only due to the organisational

expectations but also, societal and personal expectations on the compatibility of the new embodiment with the professional achievement, especially when pregnancy is followed with a leave of absence and a period of re-adjustment called the motherhood.

Hence, a female accountant strives to manage herself in ways that others are most likely to perceive as that of an “archetypical successful, professional accountant, in terms of dress, behaviour, voice and presence” (Haynes, 2008a, p.343).

In Australia and Singapore, Windsor and Auyeung (2006) found that the dependent children of accountants had a more negative impact on the career progression of their mothers than on their fathers, the latter tending to progress quickly despite the change in their parental status. This clearly puts women in a disadvantaged position, where they are discriminated against due to their parental status and thus held back from the more powerful positions that would severely conflict with their homemaking and nurturing roles. Thus, accounting organisations must put in place more appropriate job designs that would help mothers to more easily reach the top, as well as formal policies such as flexible working arrangements.

Dambrin and Lambert (2008) note that the increase in women in the profession has not been met with a parallel increase in women at the partnership level. Even when female auditors do manage to get there, they “mostly will not become heavy partners” (Dambrin and Lambert, 2008, p.498). This is linked to motherhood and the phenomenon of the glass ceiling in the Big 4 accounting firms in France. Mothers attempting to achieve a balance between their personal and professional lives face intense and unrealistic expectations both from the society that assigns this parental role to women and the organisations that promote a masculine ideal.

This masculine ideal demands a full commitment to work, which can be difficult for mothers, given the duality of their roles. Thus, motherhood again has a negative status, slowing and even halting women’s careers (Windsor and Auyeung, 2006). This eventually leads women to have a diminished desire in advancing to partnership levels, with motherhood creating a glass ceiling for women, halting their advancement in audit firms, along with the “suppression of bonuses and substitution of the client portfolio” (Windsor and Auyeung, 2006, p.28). In contrast, men’s numbers continue to rise across all organisational levels, even when women take decisions that allow them to “optimise the volume and the quality of their working time and family time” (Dambrin & Lambert, 2008, p.498).

In 2008, Komori (2008) conducted in-depth interviews with stakeholders to explore the experiences of women in the accounting practice, given the unique cultural and social context of Japan. A culture of interdependence has shaped Japanese women’s experiences of the accounting industry in ways that differ

from those seen in the West (Komori, 2008). “Since the war, the Japanese government and business enterprises have emphasized the importance of the family as a site for reproducing the human resources essential for Japanese corporations” (Komori, 2008, p.514). Male dependence has proven to be an advantage for Japanese women, offering them a unique role and position in the accounting profession. Although, similar to other cultures, Japanese culture deems the home the most suitable place for women, those with bigger aspirations have chosen accountancy as a suitable space for outside employment. Women have applied their maternal skills to provide care and guidance to clients, and this has earned them respect from their male colleagues. This provides evidence of a uniquely feminine approach, which Japanese women have used to earn the status they have today.

Zhao and Lord (2016) conducted a qualitative study in China and found that women were assigned to inferior positions in accounting firms following a transition to motherhood. At odds with various government initiatives and the empowering slogans regarding women’s roles in society, Chinese female accountants face both internal and external barriers to career progression and are silently suffering under the Confucian philosophy that mandates them to follow men – that is, to be obedient and silent whilst fulfilling their key social roles as wives and mothers. Women are considered unable to combine a mother role with a professional role in accounting. They are assumed to lose professional efficiency and motivation after becoming mothers, and this is used as an excuse for hindering women’s progress and denying them promotion when they have children.

More generally, a woman’s marital status is an obstacle to recruitment and promotion, as this is associated with the future role of a mother and, hence, with increased risk of early departure from the profession. Furthermore, regardless of their marital status, many women experience discriminatory treatment on the grounds of their sex, being seen as weaker and hence less able to perform certain duties.

In addition, many women lack belief in their own suitability for these role, exhibiting a lack of confidence and not aspiring to attain higher positions in their firms. The prioritising of family over work and free emotional expressions at work are amongst the internal barriers to women’s career progression in Chinese accountancy firms.

Cooke and Xiao (2014) conducted a qualitative study that found Chinese female auditors possessed the required technical knowledge and mindsets, such as patience and attention to detail, and represented a majority within the profession, but they remained clustered at the lower hierarchical levels. This was justified by women’s lack of career motivation, compared to men, who paid more attention to their professional development and opportunities for promotion. Women were thought to be preoccupied with family responsibilities and hindered by social expectations around their roles, perceived as homemakers

who should devote themselves to family rather than career. These greater family responsibilities contributed to women's exclusion from larger projects, tasks with tighter deadlines, and foreign assignments.

However, the study also indicated that female auditors largely agreed that they had not been subject to gender discrimination when it came to work allocation, and that when variation did occur, it was justified by women's lack of physical ability that mandated their exclusion or filtration or even protection.

Lindawati and Smark (2015) found that Indonesian social norms around women's roles translated into a barrier that prevented women from reaching the upper echelons of public accounting careers. For example, married women were not expected or permitted to accept assignments that would mean working alongside male colleagues – either within or outside the country. Such behaviour would be both culturally and religiously condemned. There was also a clear social expectation that women's essential roles in domestic affairs would be prioritised over their professional requirements. This meant that family responsibilities blocked women's progression. A lack of role models was also identified as a possible explanation for women's underrepresentation in accountancy in Indonesia.

Thus, it is clear that for a woman to progress alongside her male colleagues, she must make the decision to carefully position herself between her want, to pursue a career of her own desire, and still accept to act in her own best interests to what accommodate her societal requirements of being a good mother and a good woman.

In Malaysia, despite a rise in the number of working mothers, many employers have not changed their expectations or implemented policies to allow women to manage their professional and familial duties (Abidin, Rashid and Jusoff, 2009). Despite undergoing rapid changes regarding the religious and cultural norms around women's roles, women continue to suffer due to negative stereotyping and are judged against the ideal image of an accountant who is intrinsically male. In this context, women struggle to be deemed worthy of advancement, and equally, they struggle to maintain balance in their lives and to meet the social and cultural expectations of themselves as wives and mothers. Malaysian female accountants are thus disadvantaged by the structure of their organisations, the nature of accounting work, and the demand for constant commitment, alongside the gender roles imposed by their culture and society.

In Jordan (Qasem, 2013; Qasem & Abdullatif, 2014), there are few women in the accounting profession, especially at the top of the hierarchy. Jordanian women face occupational discrimination and see slower career progression and lower salaries. This is mainly due to the impact of society and culture on individuals during their upbringing. Women in Jordan tend to have lower career aspirations, fewer qualifications, and less working experience than men. When these characteristics are accompanied by

certain societal norms – such as marrying young and having a large number of children – women find themselves in less advantageous positions in the accounting profession, in comparison with their male colleagues, who tend to have better communication skills, due to being more exposed to others, and are thus better equipped for professional networking. Compared to women, men are perceived to have clearer career aspirations and be more willing to take on larger responsibilities and stay longer hours. In contrast, women are burdened by responsibility for the home, which deprives them of the opportunity to commit to their careers in this way.

Kamla (2012) explored how globalisation had affected the experiences of Syrian female accountants, viewing the topic through the prism of postcolonial theory. Her interviews revealed that Syrian female accountants had exploited the practice of veiling to negotiate greater access to employment in a patriarchal environment. The growing prominence of private/Western accounting organisations, on the other hand, had hampered veiled women's ability to access and advance in the workplace, making their appearances detrimental for their career progression. Within a patriarchal society, veiling was advantageous, as it meant that the women were aligned with societal expectations, which improved their chances of progressing within their professions. The veil aligned with the expected dress code of a Muslim woman. However, the veil hindered their progress in Westernised accounting firms, where this coverage was taken to represent women's oppression.

Kamla (2014) extended her work on the experiences of Syrian female accountants to reveal that they were subordinated – both in the profession and in wider society – by the patriarchal nature of their society and the cultural barriers embedded within the profession and the Syrian context. These women were not much different to their Western counterparts, who also faced discrimination designed to exclude them from the elite profession of accountancy (Lehman, 1992). Thus, gendered work structures are maintained, and women's social roles continue to restrict their participation in the public sphere. Other relevant factors related to the nature of the accounting profession itself, where the need to work long hours and travel abroad ran the risk of jeopardising a woman's honour and reputation, upon which the Syrian culture places a high value. As a result, remaining within socially permitted limits inevitably restricts women's ability to progress and to meet the demands of their careers.

Mothers and women from less privileged backgrounds, as well as women locally qualified rather than internationally educated, were all given fewer opportunities for advancement, with socioeconomic hierarchies and discriminatory practices hindering their access to higher positions.

In a study of the KSA, Alsalloom (2015) revealed the complexity of the interrelations between gender, organisations, and cultural values, as evidenced by the discrimination against female accountants in the

Big 4 audit firms in the country. Women must battle against socio-cultural and religious traditions that sustain the dominance of males in the accounting profession and prevent women's full integration in the profession. Sex-segregated working spaces, gendered norms around working hours including the limited audit assignments, and gendered socialising with clients and peers were amongst the identified barriers "strongly rooted in local socio-cultural traditions that overlap with selective interpretations of religion". These informal practices play a vital role in shaping formal practices of appraisal and mentoring to the disadvantage of women in the profession (Alsalloom, 2015, i). These exclusionary practices – along with cultural expectations and patriarchal perceptions – were detrimental to women's inclusion in the profession more than were Islamic interpretation impactful.

In another study conducted in the KSA in the same year, Alsudairi (2015) highlights how the patriarchal ideology ingrained in the country's social structure and cultural traditions erects hurdles that prevent working women in general – and female accountants in particular – from fully and equally participating in society and in the workplace. Although the country has witnessed rapid changes with regard to its regulatory system, including governmental policies for nationalisation that have facilitated women's entry into previously male-only professions such as accountancy, barriers remain. These include "the variation between education and training standards in accountancy for men and women, the absence of women members within SOCPA boards and committees, the difficulties regarding women's transportation, the lack of clear anti-sexual harassment laws and the inadequacy of childcare facilities" (Alsudairi, 2015, p.248). Perceptions of Saudi women and the roles assigned to them are still largely shaped by the cultural, social, economic, and religious contexts of the country. Women are still assigned to women-only sections due to strict interpretations of Islamic regulations that require sex segregation in both public and private life.

Obeid (2016) showed that women's advancement in some commercial companies and audit firms in Khartoum-Sudan was hampered by combinations of cultural, social, organisational, and individual factors. Women in these organisations reported that they were discriminated against by the denial of equal recruitment and promotional opportunities, leading to less female representation in higher positions and the favouring and prioritisation of their male colleagues, who were able to rapidly climb the career ladder as a result.

Discrimination, the glass ceiling, and the organisational culture and structure are evident organisational barriers. Working conditions have also been reported as a barrier, especially for women with domestic responsibilities. The long working hours and need for mobility and relocation leads to women being treated as outsiders when their personal lives conflict with professional demands. This makes the female accountant's personal life and mothering responsibilities a barrier to career advancement, especially

when women are assumed to lack the ability to merge the requirements of the two. The scarcity of women in high positions means an absence of role models and mentors for other women, which again contributes to worsening the situation of female representation.

In Albania (Shkurti & Dafa, 2020), ascending the corporate ladder remains a challenge for women, despite female auditors outnumbering the males. Long working hours were cited as a major obstacle, with women facing social restrictions and stereotyping, leading to client preferences for male auditors and biased performance evaluations.

In Iran, Rahmani *et al.* (2014) found that men were inclined towards professional success due to their personal characteristics, such as a higher level of confidence and greater risk appetite. Men were also seen to have more expertise and wisdom, both of which are required in the professional arena. On the other hand, women's careers were found to be strongly affected by their need for a work–life balance and to make a presence via the social networks. Women were assumed to take a primary role in childrearing and managing the home, and this perception acted as a barrier to their professional growth.

More recently, Zarei, Yazdifar, and Soofi (2021) found that a better working environment and the availability of flexible working options affected the career visions of Iranian women in the accounting profession. In addition, gender norms and the multiple burdens of married women are social barriers that strongly influence the trajectory on women's careers.

Alev *et al.* (2010) assert that, in Turkey, although accounting remains overwhelmingly male, with little female representation, it is seeing positive change, with more women entering the profession. This is mainly because female accountants are now being more positively stereotyped than they were previously, replacing the long-standing negative image of the female accountant. According to the study, women were regarded as innovative, people-oriented, caring, detailed, intuitive, extroverted “solution finders”, with many more positive attributes. These attributes, although conflicting with the image of a typical accountant, who was seen as practical, inflexible, unexcited, shy, antisocial, and so on, were proving helpful for advancing women's position in the profession. Similarly, in Sri Lanka, Karunagaran and Samudrage (2019) report the absence of a glass ceiling, with a reduction in gender inequality and positive movements in working women's status, in terms of clearer career aspirations and greater professional experience. In Zimbabwe, Chideme (2017) revealed that the profession remains male-dominated, with men constituting 75% of the chartered accountants in the country. However, between 2006 and 2016, there was a 37% growth in the number of female chartered accountants, compared with just 4% growth for men, reflecting the steps taken towards enhancing women's status in the profession. The study also demonstrated that gender had only a minor influence on career progression, stating that

“being at the top is not secluded to any gender” (Chideme, 2017, p. xlvii). Marital status, motherhood, childcare responsibilities, and maternity leave appeared to have no detrimental effect on women’s ability to stay within the profession. Rather, everyone within accountancy stood an equal chance of being affected with these lifestyle factors, regardless of their gender. This is not to deny that a proper mentorship scheme for minority women could further increase the chances of female accountants thriving and progressing via the proper career channels, if suitable guidance were in place.

The quantitative study by Jeake, Ebimobowei, and Binaebi (2013) concludes that, in public audit firms in Nigeria, the gender of an auditor has no bearing on their technical competency. Rather, what matters is the individual’s level of education and experience. However, the productivity of married female auditors did appear to be influenced by their family arrangements, resulting in different growth and promotion prospects for men and women.

Despite promising annual growth in the number of female graduates accepted as members of the Ghana Institute of Chartered Accountants, Bruce-Twum (2013) argues that female accountants continue to face real barriers at work, barring them from higher positions. With the demanding profession requiring long working hours and foreign trips, family duties and the pressure of seeking recognition in a male-dominated industry exacerbate these unfavourable influences for most women. Balancing work and personal/family obligations remains difficult. For most women, becoming a mother marks a significant turning point in their working lives, with many undergoing a shift in focus from professional realisation and towards family stability.

Silva, Dal Magro, and da Silva (2016) studied Brazilian accountants and auditors and observed the dominance of men in the field, with clear pay differences favouring men and greater concentration of women in lower-ranking positions, despite men and women being equally well-educated. The lower numbers of women reflect the persistence of the glass ceiling in the Brazilian accounting profession, as well as women’s inferior position in wider society and the widespread patriarchal structures embedded at both the societal and professional levels. It was also observed that men were concentrated in larger companies and tended to have longer tenure, with women were largely concentrated in small and medium-sized companies, with shorter periods of career tenure.

Castro (2012) conducted qualitative research into gender in one of the Big 4 firms in Mexico. The study concludes that the long-standing culture of demanding long working hours is leading to greater gender inequality and lower productivity. The author suggests that organisations need to have more realistic attitudes towards how work can be done efficiently and effectively during normal working hours, without burdening employees with unnecessary work–life conflicts, and moving away from

unreasonable demands for presenteeism. Flexible working measures can assist all organisational members, male and female, at different stages of their lives. Such measures can mitigate work stress by reducing the demands for time investment that is seen as measure of commitment and a prerequisite for career progression. In Mexico, as in other cultures, gender roles play a crucial role in career progression. The study found that men were seen to be more willing and able to stay longer, benefiting from the support that they received from their parents and wives. In contrast, women – at various life stages, be it daughter, wife, or mother – struggled to meet the time demands of their personal and professional duties. Women – especially those who were married and/or had children – were found to be negatively affected by their roles and seen as only partially committed to organisational life, despite serving full days at work. This eventually translated into a reduction in opportunities for advancement and a discriminatory organisational culture. Female accountants face cultural and structural barriers in their organisations and families, with the latter often standing against women who fail to comply with social expectations.

Ramdhony, Oogarah-Hanuman, and Somir (2013) found that women had less influential roles than men in accounting firms in Mauritius, leaving them unable to make the structural changes that could reduce the male dominance in the profession. Although female accountants had increased in number, this increase was not represented along the entire career ladder, with particular gaps in the higher positions. This was explained by the presence of a glass ceiling and the conflicting demands of a professional career and women's personal lives. When women leave their offices at the end of the day to attend to their family affairs, their colleagues accuse them of lacking professionalism and a commitment to work. This puts mothers at a disadvantage when it comes to career advancement.

Krambia-Kapardis and Zopiatis (2009) found that the patriarchal society in Cyprus limited women's opportunities to reach the upper echelons of the accounting profession. The cultural and societal expectations and strong family values in Cypriot society remain a substantial barrier for women seeking to combine a professional life with their personal responsibilities. Women are expected to prioritise their families over any career aspiration that they might have. This means that motherhood is not a barrier on its own; rather, it is the female role associated with being a mother in society that becomes a barrier. Other identified barriers were related to the nature of the job, with its long working hours, busy schedule, and foreign assignments.

When these factors are combined, women with family commitments are assumed to be less determined to achieve a higher role in the profession. Gender discrimination was another barrier that women were found to face, with firms and clients discriminating against women. Many perceived women as

physically and cognitively weaker than their male counterparts and hence less able to competently deal with work demands.

The authors also found evidence that women's families could be a source of pressure, rather than support. Some husbands and in-laws opposed women's efforts to become career-oriented, especially when achieving that would mean working long hours outside of the home. Overall, while motherhood and long working hours are not necessarily barriers to the career success of Cypriot female accountants, cultural, societal, and familial expectations certainly are, and they can leave women's careers stagnant, with little progress and much more work-life conflict and stress.

2.6. Theoretical Lens: A Postcolonial Feminism

Feminist empiricism dominates the research into gender and accounting, where there is a focus on white women, disregarding women of colour coming from varying contexts and cultural backgrounds (Hammond & Oakes, 1992). Women of colour are frequently both perceived as both homogeneous and Other (Hammond & Preston, 1992). Although addressing issues critical to women, feminist empiricism does not reject accounting's objectivity, rationality, and generalisability. Postmodern feminist research is thus better able to challenge the dominance of one true story, where "one of the reasons it is impossible to construct one true feminism is that women do not all experience sexism in the same way" (Hammond & Oakes, 1992, p.56).

Seeing women as a single category prevents women's issues from being seen from a nuanced perspective. Middle Eastern women and "Third-World" women are constructs that group together large groups of people from numerous origins, placing them unfairly into a single category (Ozkazanc-Pan, 2012). In a postmodern feminism, women's differences are more appreciated than their similarities. Thus, the essentialism of advocating for women as one single category is better challenged by postfeminist theories – and more specifically, by postcolonial feminist theory.

The term "Middle East" reflects a Eurocentric idea, with an imperialist target of homogenising a varied set of countries and the women belonging to these countries (Saliba, 2000), despite variations in religion, language, and socio-political identity. Butler (1990, cited in Hammond and Oakes, 1992, p.57) emphasises that "stressing the commonality among women comes at a high price: one must instead recognise that this is a 'regular fiction', used in part to enforce heterosexuality". Although focusing more on differences than commonalities can complicate the task of undermining patriarchy (Hammond & Oakes, 1992), challenging essentialism is necessary if one is to reflect the social construction of gender (as opposed to the biological) and stress *subjectivity* over *objectivity*. Poststructuralism, for example,

stresses the multiplicity of discourses and refuses the dominance of one discourse over another, although with no obvious emancipatory potential, based on a rejection of the notion of one true story.

Despite acknowledging differences amongst women, postmodern feminist theories have been challenged for their exclusionary intent, with many women remaining absent from the mainstream literature on gender relations (Hammond & Oakes, 1992). Nevertheless, accounting research using postmodern feminist theory develop less interest in suggesting recommendations to change the power relations in accounting more generally. In particular, the accounting literature has little to say about the experiences of women from the East, especially Arabs (Kamla, 2012). Rather, its focus privileges white and Western women, at the expense of others (Gallhofer, 1998). Hierarchies of knowledge and values that marginalise the knowledge produced in non-Western countries (Said, 1978) prove the “positional superiority of the West over the positional inferiority of the East” (Gandhi, 2019, p.77).

Moving away from the liberal-feminist thought that contributes to such differentiation, accounting research must give more attention to the cultural backgrounds of female accountants (Broadbent & Kirkham, 2008). Postcolonial feminist theory has the power to provide useful insights into the experiences and perceptions of Bahrani female auditors, allowing for the challenging of the “Eurocentric, class and cultural biases of mainstream feminist accounting research in the English-speaking world” (Kamla, 2012, p.188).

The grouping of women in liberal-feminist gender and accounting studies further promotes gender inequality by ignoring, for example, the implications of cultural differences for women’s status, experience, and roles (Gallhofer, 1998; Hammond & Oakes, 1992; Haynes, 2008b). In response to the bias in Western literature against Muslim and Arab women (Kamla, 2012), a postcolonial lens is applied here to better interpret and analyse the interviews and challenge any misconceptions developed in the West over time. This gives Bahrani, Arab, and Muslim women a place amongst the voices currently dominating the gender and accounting literature (Lukka & Modell, 2010).

Societies do not occur naturally. Rather, they are shaped by the people and institutions within them. In reconstructing our knowledge to better accommodate women in all spheres of life (including male-dominated workplaces), we need to move away from the knowledge that has long dominated the literature and shaped our understanding of women’s positions, opportunities, and struggles within the workplace and in wider societies. Although feminist writing has been lauded as a counter-narrative to the prevailing masculine viewpoint, feminism’s discriminatory tactics have created “new, yet exclusionary, canons” (Weedon, 2007, p.282). Women who do not fit the societal categorisations of Western, white, and middle-class have been marginalised by discriminatory and restricted conceptions

of the term “women”. Women from other geographical areas and who differ in colour, ethnicity, and/or religion have been excluded from feminist studies, whether intentionally or otherwise (Prasad, Segarra and Villanueva., 2020).

This thesis applies postcolonial feminist theory, but it does not claim Bahrain as a colony or refer to periods before and after colonisation. Rather, it is an objection to the othering of minorities, societies, and people that the postcolonial lens offers; and it is for this reason that I have chosen to make use of it. In short, it opposes the categorisation of the universe into stereotyped categories (Said, 2003).

Colonialism can be seen in the ethnocentric prejudice that promotes an othering process, codifying knowledge of women in the Third World into a simple analytical category and disregarding contextual difference (Mohanty, 2003; Mohanty, 1988). As a result, the voices and diversity of women’s experiences are diminished (Gandhi, 2019). The intention of this work is to rediscover overlooked knowledge about women from the East – particularly, Bahraini women in the auditing field. This task is aided by the interpretive and constructive nature of the research, which allows us to create a foundation of usable knowledge, on which basis further research could be initiated (Williamson, 2006). Previous researchers have called for “different ways of understanding and extending knowledge” beyond Anglo-centric views, and this thesis seeks to answer that call (Broadbent & Kirkham, 2008, p.471).

However, efforts to address female accountants’ subjectivities by revealing their perceptions and the nature of their lived working experiences will remain insufficient if elements of culture, societal perceptions, and expectations around gender norms – along with other conditions that shape women’s experience – are not taken in consideration. In other words, subjectivity “is not just about how people feel, but is much wider than that, more contextually located, in terms of how people come to be” (Haynes, 2008, p.548). This study attempts to unravel the subjective meanings that women attach to their experiences as auditors, whilst bringing to the forefront how society, organisations, and religion help to shape women’s experiences to varying degrees.

Organisations adopting an “Anglo-American style” have shaped the accountancy profession through imperialism. As such, it is vital for research to “configure new ways of thinking in respect to managing these multinational accountancy firms in relation to their construction of gender relations in non-Western and Islamic contexts” (Prasad, 2003; cited in Kamla, 2012, p.201).

Regarding organisational background, a great deal of my expectations were derived from the literature documenting the historical exclusion of women generally, with this exclusion being more evident along the lines of ethnicity and class (Hayes & Jacobs, 2017; Dambrin & Lambert, 2012; Lehman, 2012; Annisette, 2006; Cooper, 2008). My position is aligned with Thiong’o (1993), who claims that what we

know about the globe comes from the West, thus we have a responsibility to deconstruct this hegemonic referent. New approaches to generating change have been made possible by feminist thought (Dillard & Reynolds, 2008). When new knowledge is generated, there is more room for “advancing and transforming the field” (Lehman, 2012, p.256), especially as we move away from a concentration on individuals. This is key, as context shapes our understanding of the power relations, challenges, and obstacles faced by professional women (Lehman, 2012; Dambrin and Lambert, 2012). This reminds us that one form of feminism does not fit all (Hammond & Oakes, 1992) and helps to complete the puzzle (Wallace, 2009) by introducing the subjectivities of Bahraini women, a group thus far marginalised in the literature.

The choice of theoretical lens to apply in this study was made difficult by the lack of extant literature regarding Bahraini women in audit and accountancy. Beginning this research, I was interested in filling this gap by sharing these women’s experiences and bringing their voices to life, whilst moving away from my own understanding of the struggles that female accountants face, as documented in the literature. Postcolonial feminism seeks to deconstruct the thought that “what binds women together is a historical notion of the sameness of their oppression, and consequently the sameness of their struggles” (Mohanty, 2003, p.112). As such, I was captivated with its potential to serve as a theoretical lens for this research.

With this research being the first to examine this area, I aim to provide recommendations for emancipation, which leads the feminist theories (Hammond & Oakes, 1992; Haynes, 2008b). I am inspired by Spivak (1988), who sought ways of creating a space for others to share their otherwise hidden stories.

I arrived at this topic blind, separating myself from the knowledge that I had gained about women in accounting in other geographical areas and seeking to keeping an open mind for whatever the women were willing to reveal. I wanted their subjectivities to drive my research, whilst I formulated an understanding of the nature of their experiences, bearing in mind that realities are anything but static (Orlikowski & Baroudi, 1991; Guba & Lincoln, 1994; Denzin, 1971). Situated knowledge, in this sense, better serves feminism’s goals, as denying other women their agency to share their perspectives can only lead to limited, irresponsible, and inconclusive knowledge (Haraway, 1988). This was a limitation that I wanted to avoid in this research.

Western knowledge has always taken precedence over knowledge from the East, leading to unfair representations of those other cultures. A binary vision of the world meant that the East, Islam, and the Orient were overlooked, at the expense of the West, Christianity, and the Occident, with the latter usually

being the voice of cultural experience and identity (Young, 2003). The Arab World – or the Orient – is seen as backward and inferior (Saliba, 2000) and the Occident as civilised, intelligent, and advanced (Said, 1978). Postcolonialism emerged in the second half of the 20th century as a radical critique of modern Western thought (Prasad, 2017), criticising Western or colonial hegemony and its influence on the lives and experiences of people around the world (Said, 1978). To represent the diversity of woman's lived experiences, postcolonial feminism evolved as part of the third wave of feminism which began in the 1980s (Mohanty, 1988). It aims to account for alleged flaws in both postcolonial theory and Western feminism. Unlike mainstream postcolonial theorists, who concentrate on the long-term effects of colonialism on countries' economic and political institutions, postcolonial feminist theorists want to know why postcolonial theory fails to address gender concerns. Postcolonial feminism also strives to illustrate the propensity of Western feminists to apply their claims to women all over the world (Jackson & Jackie, 1998).

Together, feminism and postcolonial theory are used to study and defend against the marginalisation of the Other (Gandhi, 2019). Postcolonial feminism therefore stands against the oppression of women that comes from treating all women as one, regardless of their context, position, or occupation (Mohanty, 1988). It arose to bring alternate types of knowledge and subjectivities to the fore. Understanding the accounts of Others will involve considering multiple ways of viewing the world together (Said, 1993). It is important to remember that postcolonial theory is not just about criticising the binary framework of colonised people; it is also about resistance – resistance to subordination, resistance to the homogeneity of culture and selves, and opposition to the dominance of Western knowledge (Gandhi, 2019).

Postcolonial feminism is comprised of two projects: “the first project is one of deconstructing and dismantling; the second is one of building and constructing” (Mohanty, 1988, p.17). It is applied here to represent multiple and shifting subjectivities of Bahraini women, who come from a different national and religious background, and to challenge the construct of “Middle Eastern women”, or “women from the Third World”, in ways that could induce future change. Feminism “acknowledges the fault lines, conflicts, differences, fears, and containment that borders represent” (Mohanty, 2003, p.2), and this allows for the inclusion of different voices and perceptions, replacing the Western-centric lens and encouraging more geographically and culturally grounded knowledge, thus inducing effective situated change. Patriarchy, for example, is one cause of the structural domination of women in the accounting profession (Kamla, 2014; Roberts & Coutts, 1992; Joseph, 1996). However, assuming it to be the reason for women's lower representation in the profession in Bahrain would ignore the individuality and multiplicity of Bahraini women's working experiences.

This, of course, is not to deny that formal and informal gendered practices have long persisted within the field, powerful in affecting how women navigate their lived experiences in various locations (Anderson-Gough, Grey & Robson, 2005; Windsor & Auyeung, 2006; Krambia-Kapardis & Zopiatis, 2009; Crompton & Lyonette, 2011). However, one should not ignore women's agency and abilities to persist and resist, when needed.

I argue that, today, published knowledge is more often protected than questioned. Researchers are more prone to filling in gaps without carefully examining their assumptions and prejudices about women and other cultures. Building on existing knowledge in this way produces "epistemic violence" (Spivak, 1988), perpetuating unquestioned knowledge that fails to consider the true stories of the people affected and creating more inaccuracies and misrepresentations, which prevent the emergence of hidden knowledge (Haraway, 1988).

Third-World women are considered unfavourably, viewed as uneducated, tradition-bound, religious, family-oriented, and victimised, in contrast to Western women, who are perceived as educated, modern, and better able to regulate their own bodies and sexualities (Mohanty, 1988). This overrules the diversity of Third-World women's experiences, resulting in a composite of a Third-World Woman, who is measured against the norm, being the Western woman. "Epistemic violence" occurs when women are codified into categories. When the knowledge of one group dominates, there is a greater risk of misunderstanding the knowledge of others (Spivak, 1988).

The goal of postcolonialism is to emphasise the "epistemological value and agency of the non-European world" (Gandhi, 2019, p.44). Colonisation is more apparent in the epistemological frameworks shaped by knowledge codifications than in its typical occurrence as unequal economic ties. Therefore, it is imperative to consider the challenges that women face in this field – first, to deconstruct the heterogeneities of women's experiences, and second, to build a new way of understanding these challenges by considering the specifics of Bahraini women's experiences. This is aligned with the findings of Abu-Lughod (2013) and Spivak (1988) on the desire to repress stories of victimhood, which inhibits the discrepancies of women's working experience.

Foucault notes the individual's ability to obtain power and exercise agency by resisting layered structural or institutional forms of dominance (Collinson, 2003; Ruel, 2018). He argues for the individual's ability to recognise and challenge societal norms and constraints and understands power to be enduring, monotonous, and self-reproducing through exercise – (Foucault, 1982).

In the thesis, women challenge, persist, choose, decide, speak loudly, work harder, and object, challenging their treatment by others: in other words, they act as women. Resistance in this form

establishes women agency, but it does not suggest any form of political or liberal agenda. Agency is a central construct in feminism (Mohanty, 2003). It expects women to be aware and in control – not only of their own preferences, but also of the ways in which they determine these preferences. In the prevailing depictions of Arab and Third-World women that portray them as a unified group, with similar interests and ambitions, regardless of the differences between their geographical locations, religions, ethnicities, and so on, their agency is disregarded (Abu-Lughod, 2013). The sense of these women as Other is further encouraged by their placement into a single category that is easier to govern and exploit (Mohanty, 2003).

According to Abu-Lughod (2013), it is because Arab women have been portrayed as oppressed that “we have to keep asking hard questions about who or what is to blame for the problems that particular women face” (p. 16). Categorisation such as this oversimplifies problems and conflates them with cultural ones, resulting in a universal narrative about better and inferior cultures. Therefore, hearing from Arab women themselves, in the subject position, will acknowledge their agency and emphasise the value of women’s diverse perspectives and experiences (Abu-Lughod, 2013). I, along with others (e.g., Mohanty, 1988), argue that women – including Arab women and women from the Third World – are agentic and do have voices; and it is through academic investigation that we are able to listen to the stories they need to tell in order to break free from stereotyping and Othering.

Religion has been perceived to be the foundation of all women’s problems, as it arguably positions women as second-class to men. However, many Arab women have been able to employ Islamic resistance to overcome the preconceptions and assumptions about themselves as women, as well as decolonising the Western frameworks of thought that have dominated feminist theory (Holt & Jawad, 2013). This provides an example of the diversity of views and experiences of Islam.

Europe and the knowledge it has developed have become global constructs obscuring the local descriptions of people elsewhere in the world (Mignolo, 2011). Alongside the suited knowledge, “border thinking” is valuable for break down the imperialist inferiority associated with others who have been categorised in limiting ways. Border thinking can disrupt the language and authority of the modern colonial world (Mignolo, 2011) by surfacing local stories, thereby developing more comprehensive knowledge. This stands in contrast to the knowledge hitherto concentrated in the West, which has left other knowledge on the periphery (Paludi, Mills & Mills, 2019) and prevented the showcasing of alternative ways of thinking (Mignolo, 2011). When they engage in this way, women from contexts beyond the West can be acknowledged as active individuals, able to free themselves from Western dominance (Gandhi, 2019). The application of a postcolonial lens thus contributes to Mohanty’s goal of allowing Third-World women more agency within the feminist realm (Mohanty, 2003).

This is not to suggest that Bahraini women are oppressed or silenced. However, I am interested in gender research in the accounting profession, and I would have disappointed to leave these women's voices absent from the academic knowledge, with the majority of my understanding of the topic being provided by authors from the West. Therefore, my goal is to help advance the female agenda in Bahrain, and I start by listening to the stories of women in the auditing workplace. With this knowledge being surfaced, I hope to encourage women from elsewhere in the world to engage in similar research, expanding the body of knowledge beyond a singular focus on the West.

This is especially important today, as modernity aspires to extend European and Western values and standards to the rest of the world, with these other cultures to be treated as subordinate (Duara, 2004). Dominant players continue to control the economic and cultural decision-making around the world (Bessis, 2003), and this includes academic knowledge production, which is judged against Western standards. According to Said (1993, p.8), colonialism is "impelled by impressive ideological formations which include notions that certain territories and people require and beseech domination". In this context, influential actors determine which cultural values are considered suitable and which are not, and on that basis, may devise plans to protect non-Western women (Duara, 2004; McClintock, 1992). This modern colonialism has been fostered by capitalism through Eurocentric notions of progress and development (Dirlik, 2002), which exclude and marginalise "those who are unable to integrate" (Dirlik, 2002, p.440). Therefore, it is necessary to bring alternate histories and patterns of development to light in order to inform more localised knowledge. This is imperative in the context of globalisation, which is spreading Western ideals across the globe and disregarding cultural boundaries (Nurullah, 2008).

In a nutshell, postcolonial feminism is a response to the flawed suppositions that oppress other women by making assumptions of homogeneity. It serves as a vehicle for the full representation of women of diverse national, racial, and religious backgrounds. This involves challenging constructs of women from the Third World, and "Middle Eastern Women" and revealing the multiple and evolving subjectivities and meanings of feminism produced by women in different contexts.

2.7. Key Findings of the Literature Review: A Call for International Gender Accounting Research

Scholars have discussed the gendered process of the accounting profession, women's historical entry into and progression within the field, as well as the barriers that face them (Sian *et al.*, 2020; Haynes, 2017; Hines, 1992; Gallhofer *et al.*, 2011; Anderson-Gough, Grey & Robson, 2005; Anderson-Gough, Grey & Robson, 2002; Kornberger, Carter & Ross-Smith, 2010; Lupu, 2012; Kamla, 2012; Dambrin & Lambert, 2012; Khalifa, 2013; Broadbent, 2016; Hardies, Lennox & Li, 2020). Owing to cultural

differences, the rates of female representation in the profession vary, albeit with a consistent scarcity of women in the top echelons – despite regional, cultural, and societal differences. Women in different countries face different barriers to their presence within the profession (Kyriakidou et al., 2016; Adapa, Rindfleish & Sheridan, 2016; Komori, 2008; Cooke & Xiao, 2014; Dambrin & Lambert, 2008).

Women in accounting encounter socio-cultural limitations, stereotyped attitudes embedded in the corporate culture, and organisational policies that stymie their advancement to higher levels of the hierarchy. Within the profession, the obstacles to women's progression and the causes of their disadvantage are heavily institutionalised. Women's underrepresentation in higher positions has been attributed to various factors, including the culture of long working-hours, workplace discrimination, the tendency of executives to promote others who are like themselves, restrictions on assignments, the vertical order of women careers, gendered client expectations, the conflicting demands of women's personal and professional lives, pregnancy and motherhood, gender-role expectations, and societal stereotypes, as well as institutional barriers such as the prevalence of the old boys' network. Motherhood continues to halt women's progression; and when flexibility measures are put in place, the women who opt for them are indirectly penalised. The business model that demands constant availability can lead to resource wastage and ultimately put the diversity agenda at risk (Haynes, 2017; Dambrin & Lambert, 2012).

Until these barriers are removed, and the gendered stereotypes challenged, replaced with more realistic expectations of female professionals (especially those with children), gender inequality will continue to threaten women's positions and representation in the accounting profession. There is a particular need to challenge those stereotypes that emphasise women's roles as mothers and caregivers and undervalue them as active participants in the accounting field.

Many women leave the profession as early as the first five years, treating accounting as a place to start their working lives, rather than as a long-term career. After departing, women look for more interesting work, more convenient work, more realistic demands and working hours, better remuneration, better chances of career progression and flexibility, and working environments that pose less of a threat of gender discrimination and male dominance. When women leave the profession, there is a great loss of human capital.

Much debate has followed the work of Komori (2008) on the influence of local gender norms on the professional experiences of female accountants. Her research clarifies the importance of referring to country-specific norms and culture, highlighting that basing our understanding of women's experiences on Western social values and stereotypes can be very limiting. The opportunity to unravel the subjective

meanings of individuals' experiences in their organisational and social settings become expropriated. "This reminds us that we need to pay attention to the role of women in different cultures and again this is another area that deserves further study" (Broadbent, 2016, p.9).

This literature review has shown that previous research has dealt almost exclusively with developed countries in which the accounting profession is well established and there are firmly entrenched feminist movements (Gammie & Gammie, 1997; Ramdhony, Oogarah-Hanuman & Somir, 2013; Din, Cheng & Nazneen, 2018). Such studies have been conducted in the USA (Kalbers & Cenker, 2007), the UK (Haynes, 2008c), France (Lupu, 2012), and New Zealand (Whiting & Wright, 2001). Some research has also been conducted in developing countries, albeit to a lesser extent – namely, in China (Cooke & Xiao, 2014), Sri Lanka (Karunagaran & Samudrage, 2019), Malaysia (Abidin, Rashid & Jusoff, 2009), Indonesia (Lindawati & Smark, 2015), Mauritius (Ramdhony, Oogarah-Hanuman & Somir, 2013), Mexico (Castro, 2012), Cyprus (Krambia-Kapardis & Zopiatis, 2009), Syria (Kamla, 2012), Jordan (Qasem, 2013), Sudan (Obeid, 2016), and the KSA (Alsalloom, 2015; Alsudairi, 2015). However, women in Bahrain have not yet been discussed.

As work environments – and women's experiences – differ greatly between countries, a body of literature covering women's experiences in different cultural contexts would challenge any universally promoted account of women in accounting.

According to Khelif and Achek (2017), there is a scarcity of empirical research on female representation in accounting in emerging economies. As a result, further studies in developing countries and emerging economies are required to avoid the generalising of findings across national boundaries, ignoring differences in cultural, economic, regulatory, and gender equality contexts (Khelif & Achek, 2017).

Komori (2008) has also warned of the risks associated with a concentration of researchers in the Anglo-Saxon social context. Poor representation of this nature can lead to over-generalisations concerning the role and position of women in accounting and conclusions that do not apply in diverse socioeconomic contexts. Alsalloom (2015) and Annisette (2006) have called for consideration of the impact of contextual factors on promoting or constraining professionalisation and an examination of accounting professionalisation in a developing-country context in relation to gender.

Building our understanding towards the experience of Bahraini women based on the experiences reported from different geographical locations and cultural settings will provide limited to unrealistic visualisation into the day-to-day lived experience. Thus, I argue that missing from this literature is a discussion of the experiences of Bahraini women in audit firms. Therefore, there is a need for reflective research on gender and accounting to shed light on the experiences, barriers, struggles, and opportunities

that face these women. Particularly important is that this exploration connect these women's experiences to the larger structural system and to social experiences and socially constructed needs (Ciancanelli, 1992).

Multi-lingual researchers and educators, including those in accounting, are cultural brokers with personal agency and ethical responsibilities that necessitate ongoing contextual and methodological reflection (Kamla & Komori, 2018). Feminist and gender studies in accounting are narrow (Walker, 2008), and there is ample space for new feminist theories to enhance understanding of the experiences of women in different locations (Haynes, 2008b). Walker (2008) requests the extension of historical research into women in accounting from only including women pioneers to including the less visible female experiences.

Therefore, I argue that the knowledge we have in the literature on women in different locations and cultures should not be taken for granted as reflecting the norms of the accounting profession. Thus, rather than viewing these meanings as universal, it is worth looking more deeply into individual accounts of real-life experiences and the related influences – societal, cultural, and organisational. It is essential to study women in their own contexts, taking into account the norms and values that may have been overlooked in previous research and which could be highlighted by looking at this topic from a new angle.

2.8. What Drives my Research Questions?

This work addresses the knowledge gap in international gender and accounting studies and meet the calls from other researchers for more research acknowledging contextual specificities. It applies new feminist methodologies and lenses, inviting research participants to use their agency to speak about themselves. It moves away from the quantitative methods that prevail in mainstream accounting research, applying an IPA methodology and a postcolonial feminist lens. In this way, it explores the perceptions of female auditors to answer the following questions:

Q1. What effect does the organisational environment have on the work experience of female auditors (e.g., women's working conditions, relationships with others)?

These questions emerged from a recognition that much of the literature discusses audit firms' organisational environments and the nature of work as barriers to women's career progress. My experiences during my internship with different managers also gave these questions particular relevance and invited me to better understand these women's stories and my own. For example, auditor-client relationships are a significant obstacle for women in many locations. In my refusal to borrow existing knowledge or to treat women as one universal category, it was important to direct the questions to the

subject matter themselves. Examples of studies discussing organisational environment and working conditions include Castro (2012), Komori (2008), Sian *et al.* (2020), Anderson-Gough, Grey, and Robson (2000), and Lupu (2012).

Q2. What does it mean to be a female auditor in a male-dominated field (e.g., barriers, facilitation, representation, gender discrimination)?

If we refuse to view the West as the only legitimate source of truth – and instead appreciate more situated knowledge away from the Western benchmark or the “Western Gaze” – it is important to provide Bahraini women with the space to speak and to surface their own stories. This is vital for resisting Eurocentric hegemony. To understand how Bahraini women understand their position within their profession, against their unique contextual background, it is important to recognise that these women have the agency to steer their own lives. While much of the existing literature portrays Middle Eastern women as disadvantaged and discriminated against (Whiting, Gammie & Herbohn, 2015; Kamla, 2012; Anderson-Gough, Grey & Robson, 2005; Komori, 2008; Cooke & Xiao, 2014; Fearfull & Kamenou, 2006), some literature emphasises women’s choices and the impact of these choices on women’s careers and positions within their fields (Bernardi, 1998; Gallhofer *et al.*, 2011; Zhao & Lord, 2016).

Q3. How do auditors respond when asked to reflect on pivotal life moments (e.g., marriage, pregnancy, and motherhood)?

Maternal embodiment, motherhood, and women’s social gender roles as mothers have all been discussed in terms of their impact on women’s career advancement (Dambrin & Lambert, 2008; Haynes, 2008; Whiting & Vugt, 2006; Haynes, 2005). This work gives female auditors the opportunity to narrate their own stories. This third research question was important to ask for two reasons: first, it situates Bahraini women’s experiences within the larger body of gender and accounting studies, and second, it recognises women’s agency in confirming or resisting the conflict in their dual roles.

Q4. What tensions result from women’s dual responsibilities, and how do female auditors deal with them?

Women’s familial and childbearing responsibilities remain in conflict with women’s career advancement in both Eastern and Western contexts (Anderson, Johnson & Reckers, 1994; Windsor & Auyeung, 2006; Whiting & Vugt, 2006; Haynes, 2005; Dambrin & Lambert, 2008). Women are said to have naturally lower aspirations than men and to freely choose to prioritise their families’ needs; thus, when they leave the profession, this too is assumed to be voluntary (Cooke & Xiao, 2014; Zarei, Yazdifar & Soofi, 2021; Whiting & Vugt, 2006; Lupu, 2012). Whilst Bahraini women may face the same problems as other

women, it is important to apply a postcolonial feminist lens to challenge inaccuracies in the knowledge (Said, 1978), thus “breaking the reproduction of the West as the primary referent in theory and practice” (Mohanty, 1988, p.334). This will reveal different ways of understanding the world and thereby broaden our perspectives.

Q5. What tools do female auditors see as helpful for progression in their auditing careers?

The high turnover of women poses a danger to the field and to its inclusion and diversity initiatives (Wallace, 2009; Pasewark & Viator, 2006; Gertsson *et al.*, 2017; Hall & Smith, 2009). However, there has been limited work in the gender and accounting field on tools that women have identified as necessary for career sustainability. To portray Bahraini women as agentic, challenging, and persistent – rather than as victimised, inferior, or less educated – it is more logical to ask what keeps women in the field, rather than what pushes them out. This fifth research question was also important for breaking down stereotypes that portray women as weak and emotional and their feminine qualities as causes of gender inequality (Kirkham & Loft, 1993; Broadbent, 1998; Hines, 1992).

2.9. Summary

In this chapter, I have looked at gender studies in accounting and provided an overview of the studies conducted in different geographical and cultural locations. This has revealed the diversity of research on gender and accounting and shown that women’s experiences are not static or universal. The literature documents a number of barriers facing women who enter this male-dominated profession, including the demanding working conditions, the difficulty of ensuring a work–life balance, women’s dual responsibilities, gender stereotypes, and gender bias. It is also evidenced that many women opt to leave the profession – for varying reasons, but often in response to the above barriers. This chapter has provided the rationale for choosing Bahraini women as the sample for this research and clarified the knowledge gap in gender research that is to be filled by this study.

Chapter Three – The Context of Study

3.1. Introduction

This chapter provides an overview of Bahrain's context. It provides some background information on the status of women in the country, with statistical data on their labour-force participation. The chapter expands on the international and national reports on gender equality. It also provides background information on the women's education and empowerment initiatives specifically aimed at promoting gender equality.

The chapter then provides a brief background on the nature of the auditing profession in Bahrain, before explaining why the subject of women in audit firms is relevant to this study. Information about Bahraini women is given in this chapter to enable the reader to better understand female auditors' lived experiences, which will be shared in the following chapters.

3.2. About the Kingdom of Bahrain

The Dilmun civilisation was the region's first occupants, some 6000 years ago, but Bahrain's geographically strategic location has attracted the interest of several empires throughout history, including the Persians, Sumerians, Assyrians, Babylonians, Arabs, Portuguese, and finally the British (Bahrain, 2020). Mohammad Al Khalifa endorsed the "Treaty of Perpetual Peace and Friendship" with the United Kingdom in 1861, the first of the so-called "exclusive agreements" in which Bahrain and other neighbouring Gulf states signed away control of their foreign affairs in exchange for protection from the UK (Newarabia, 2022)

In 1971, Bahrain gained its independence from the United Kingdom, and signed another friendship treaty (Newarabia, 2022). In 2002, a period of ongoing reforms was initiated, with Bahrain becoming a constitutional monarchy under the leadership of King Hamad bin Isa Al Khalifa and a democratically elected parliament (the Bahrain Economic Development Board [EDB]).

Bahrain's geographical location has enhanced its position as a trade centre and a historical crossroads, linking East and West for over 4000 years. Since the 19th century, the country has grown as a modern state, attracting businessmen from the Gulf Cooperation Council and beyond (EDB), becoming a commercial centre of the region (Bahrain, 2020). The Bahrain EDB, directed by the crown prince, Sheikh Salman bin Hamad bin Isa Al Khalifa, was established in 2000 with the aim of improving the kingdom's economic competitiveness, facilitating business in the kingdom, and creating a more appealing environment for foreign investors (Bahrain, 2020). The World Bank has since ranked the kingdom 43rd out of 190 countries with regard to ease of doing business (World Bank Group, 2017).

In 1920, Bahrain's financial sector emerged with the opening of the Eastern Bank, or what today is called "the Standard and Chartered Bank" (Supreme Council for Women, 2015a). Aided by a well-established regulatory structure, Bahrain had established itself as a key regional financial centre by 1970–1980. During the period in which Lebanon's civil war was raging, Lebanon encouraged its banks to shift their capital to Bahrain and establish a presence there to ensure their safety and stability (Bahrain, 2020).

In addition, the energy sector is a pillar of Bahrain's economy, with Bahrain able to expand its oil production due to advances in upstream technology. In April 2018, the government reported the discovery of offshore shale oil, as well as the commissioning of a liquefied natural gas terminal. With these projects in the pipeline, the government remains dedicated to diversifying the national economy (Bahrain, 2020).

The kingdom has a well-developed industrial sector, with Aluminium Bahrain, the world's largest single-site aluminium smelter, and downstream enterprises producing export-oriented goods. Bahrain also has a thriving downstream oil and gas business, as well as a burgeoning food industry that caters to the global economy (Bahrain, 2020).

In 1950, Bahraini women were granted permission to study abroad (Supreme Council for Women, 2015a). Women were already acquiring university degrees from foreign countries (e.g., Beirut, Cairo, Baghdad, and Bombay), and these educated women were increasingly supporting the male-led demands for reform (Seikaly, 1994). This led to the establishment, in 1955, of the Al Nahdah Association, the first feminist association in the Arab Gulf.

A socialist revolution occurred in Bahrain between 1950 and 1960 (Sidani, 2005), during which time a group of Bahraini and Kuwaiti women burnt their *abayah* (the traditional clothing that covers women from the head to the feet), symbolising their rejection of cultural restrictions and a call for radical social change (Bang & Shin, 2013). This had the effect of fostering greater female participation in the workforce, mainly in the education sector and in government agencies (Seikaly, 1994). During the 1970s, women became more visible in society. They – especially the younger, more-educated urban generation – began to drive cars, discarded the *abaya*, and took part in political demonstrations. As these young women took up opportunities to study abroad and join the workforce, it became more socially acceptable for women to interact directly with their male colleagues (Seikaly, 1994).

In the modern Arab world, Islam dominates and shapes the values, norms, and culture. It sees society as an interactive, complementary system in which individuals should work with and for one another (Bang & Shin, 2013). It also encourages consultative and participative decision-making (Al-Barghouthi, 2017). Islam draws firm lines between men and women in the workplace, sustaining "a strict code of gender

segregation in public, at prayer and even at home” (Neal, Finlay & Tansey, 2005, p.479), and Muslims accept this as the core of Islamic heritage. Segregation is more prevalent in more conservative countries (such as Saudi Arabia) and less frequently observed in more open countries (such as Egypt, Jordan, and Bahrain).

Contrary to a commonly promoted view, Islam does not favour men and does not consider women to be second-class citizens. Rather, Khadija, the first convert to Islam and the wife of Muhammad, the Prophet of Islam, was a businesswoman and, at one point, her husband’s employer. We can thus argue that Islam is a facilitator of women’s progress, rather than an obstacle to it (Sidani, 2005). Islam, therefore, is no more or less patriarchal than any other major religion. Indeed, it helps to shape many aspects of life, including women’s participation in the workforce: “The gender configurations that draw heavily from religion and cultural norms govern women’s work, family status and other aspects of their lives” (Moghadam, 2003, p.5, as cited in Marinakou, 2015, p.2).

Women’s role in the GCC and in Arabian and Muslim society, according to Gharaibeh (2011, p.97), comprises two conflicting sets of responsibilities. On the one hand, women are encouraged to participate in public life alongside men to help steer the country’s development; and on the other hand, “the religious-tribal perspective” stands against the “modernizing perspective” and seeks to preserve women’s more traditional role in the private sphere of home. In the GCC countries, despite guarantees of equality – and regardless of government intentions to modernise their states by capitalising on the capabilities of women in line with their constitutions – women’s full participation in the growth and development of their respective countries remains bound by social and religious attitudes (Al Gharaibeh, 2015).

3.3. Women In Bahrain

Despite sharing the same language and religion and having comparable cultures, each of the GCC countries has its own economic structure, social features, history, and economic interests. Thus, the changes in women’s professional status are expected to vary (Seikaly, 1994; Bang & Shin, 2013). In comparison to other GCC states, Bahrain is the least dependent on hydrocarbons (which accounted for 20% of its GDP in 2015), and the country’s growth in the third quarter of 2016 was driven by non-oil activities (World Bank Group, 2018). The financial services sector is the second largest contributor to the national economy (Supreme Council for Women, 2015b), delivering a wide range of products and services and accounting for 27% of Bahrain’s GDP. As such, the sector is one main growth promoters and job-creators in the kingdom (Supreme Council for Women, 2015a).

In higher education institutions, during the period of 2011–2012, 60% of the 32,327 students were female (Higher Education Council, 2012). Most of these female students were majoring in business- and finance-related programmes (Higher Education Council, 2012), expected to seek employment in the financial services sector (e.g., banks, insurance companies, and audit firms). More recent data from The World Bank showed an increase in female participation in tertiary education, rising from 19% of all students in 2012 to 79% in 2020 (The World Bank, 2020).

Given the slow pace of change, the finance sector is expected to play a strategic role in supporting female access into leadership positions; and as globalisation and technological movement change the world, we expect such changes to affect other critical sectors, such as accounting and auditing. In such a case, it is essential to look beyond the numbers and ensure genuine support for a diverse workforce that preserves the future of finance, women, and society for generations to come. Reports speculate that the promotion of women into senior positions will foster growth and enhance profitability, with recent research highlighting that it will have increased annual GDP by as much as \$12 trillion or 11% by 2025 (The Association of Chartered Certified Accountants, 2017).

Globally, several reports have portrayed Bahrain as a country taking progressive steps to maintain a gendered balance context. For example, the Global Gender Gap Report 2021, which examines issues of political empowerment, economic participation, educational attainment, and health and survival, ranked Bahrain 137th out of 156 countries at the global level and 9th at the regional level. Regarding gender parity, the report states that 267.6 years would be needed to close the gender gap in economic participation and opportunity around the world. This parity relates to female underrepresentation in the labour market along with income disparities according to gender. In Bahrain, women comprise 32.6% of the participants in professional and technical work. In contrast, women's participation in tertiary education exceeded that of men, accounting for 67.8% and 37%, respectively (World Economic Forum, 2021).

The country has also benefited from laws prohibiting salary difference on the basis of gender. Both Article 39 of the 2012 Bahraini labour law governing the private sector and resolution no. 52 (2020) prohibit wage discrimination on the basis of sex, origin, religion, ideology, or language. Men and women doing the same job and working under the same conditions are legally entitled to equal pay (Bahrain Centre for Human Rights, 2021).

In 2019, the Human Development Index (HDI) placed Bahrain 42nd out of 189 countries and territories. Assigned a value of 0.852, the country is considered to have a very high level of human development (Human Development Report, 2020). Moreover, the human capital index, which measures productivity

in the education and health sectors, ranked Bahrain first amongst the GCC countries for academic achievement and amongst the top five countries globally, with Bahraini girls' educational performance exceeding that of boys (EDB Bahrain, 2020).

In a WBL Index report, titled, "Women, Business, and the Law" (2022), Bahrain scored 65 out of 100, scoring much higher than the Middle East and North Africa region (which scored just 52). Pay, entrepreneurship, and workplace subcomponents received the highest scores in the index, at 100, 100, and 75, respectively. This highlights the country's successful steps towards gender parity (World Bank Group, 2022).

According to the latest statistics from the Bahrain Labor Market Regulatory Authority (2021c), between 2010 and 2021 there was a 26% increase in the participation of Bahraini women in the public sector, as opposed to 17% decrease in Bahraini men in the same sector. During the same period, 9,229 Bahraini women joined the private sector, compared to 5,740 men. Female participation thus jumped by 37%, exceeding both the increase seen in the public sector and the increase in male participation, which stood at just 8.7%. Although there are almost twice as many Bahraini men working in the private sector, women are showing a positive and progressive contribution to the professional sphere. In 2021, women comprised 48% of the private sector and 88% of the public sector. (For more details, see Table 1 below.)

Table 1 – Estimated Total Employment (Male and Female) by Citizenship and Sector

Estimated Total Employment by Citizenship and Sector						
	Public			Private		
	Total	Bahraini	Non-Bahraini	Total	Bahraini	Non-Bahraini
2010/ Q1 Female	22215	20100	2115	47238	24815	22423
2021/ Q1 Female	28758	25310	3448	72883	34044	38839
2010/ Q1 Male	33212	27465	5747	409323	65976	343347
2021/ Q1 Male	28523	22688	5835	490149	71716	418433

Source: Author's collection (based on published statistics from the Bahrain Labor Market Regulatory Authority, 2021c)

Table 2 – Estimated Total Employment by Citizenship, Gender, and Sector (Finance)

Estimated Total Employment by Citizenship and Sector (Finance)						
	Bahraini			Non-Bahraini		
	Total	Male	Female	Total	Male	Female
2010/ Q1	9768	6176	3592	5754	4947	807
2016/Q4	9014	5819	3195	6278	5385	893

Source: Author’s collection (based on published statistics from the Bahrain Labor Market Regulatory Authority, 2021b)

In the finance sector, the most recent available statistics refer to 2016 (Bahrain Labor Market Regulatory Authority, 2021b). According to Table 2, during both periods (2010 and 2016), Bahraini employees outnumbered expats of both genders. However, there was a drop in the participation of both men and women in the finance sector between the two periods. Nonetheless, male participation declined by 5.7%, against 11% for women, and the remaining men outnumber women by almost 2:1. (For more details, see Table 2 above.)

In 2015, Bahraini women comprised 53% the public sector and 33% of the private sector, with 55% of women concentrated in supervisory positions. The voluntary national review report of the SDGS states that Bahraini women are increasingly represented in various fields and roles, in line with the UN’s sustainable development goal (SDG) 5, concerned with gender equality and women’s empowerment (Information and E-Government Authority, 2015).

Within the region, researchers (Metcalf, 2011; Sidani, Konrad & Karam, 2015; Bastian, Sidani & Amine, 2018) have found that the female workforce is concentrated in the educational, social, and healthcare sectors, with other more prestigious professions still dominated by men, especially at the leadership level. Table 3 below presents statistics from the Bahrain Labor Market Regulatory Authority (2021a) for a selection of the top-100 occupations, broken down by sex and citizenship.

Table 3 – Occupations by Sex and Citizenship, 2021

Snapshot of the Top-100 Occupations, by Sex and Citizenship: March 2021									
	Total			Bahraini			Non-Bahraini		
Occupation	Both Sexes	Male	Female	Both Sexes	Male	Female	Both Sexes	Male	Female
Accountant	5,938	4,170	1,768	1,609	707	902	4,329	3,463	866
Accounting assistant	836	492	344	342	138	204	494	354	140
Auditor	756	534	222	397	258	139	359	276	83
Teacher	1,971	458	1,513	728	68	660	1,243	390	853
Nurse (general)	1,409	228	1,181	100	34	66	1,309	194	1,115
Civil engineer	915	792	123	341	242	99	574	550	24
Secretary	3,102	374	2,728	1,588	81	1,507	1,514	293	1,221
Receptionist	2,889	660	2,229	1,111	170	941	1,778	490	1,288
Office assistant	2,647	1,383	1,264	452	106	346	2,195	1,277	918
Administrative assistant	1,779	769	1,010	871	302	569	908	467	441
Administrative clerk	1,049	548	501	795	367	428	254	181	73
Businessman/businesswoman	2,190	1,249	941	2,176	1,236	940	14	13	1
Assistant manager	1,896	1,476	420	701	460	241	1,195	1,016	179
Manager	4,364	3,837	527	566	408	158	3,798	3,429	369
Sales manager	2,025	1,828	197	324	272	52	1,701	1,556	145
General manager	1,509	1,400	109	468	407	61	1,041	993	48

Source: Author's collection (based on published statistics Bahrain Labor Market Regulatory Authority, 2021a)

The table indicates that both accountants and assistant accountants are more likely to be non-Bahraini citizens than Bahraini. However, there are more Bahraini women working as accountants and assistant accountants than there are Bahraini men. However, this is not the case for the auditing occupation, where men comprise 54% of the workforce. Similarly, in teaching, women far exceed men, accounting for around 90% of the workforce. In nursing occupation, there is a slight difference between the numbers of

Bahraini men and women, and that difference is much larger for non-Bahraini citizens. Overall, women account for 77 % of all teachers. Women also outnumber men in three further occupations – namely, secretary, receptionist, and office assistant. However, at the managerial level, men outnumbered women in the roles of assistant manager, manager, sales manager, and general manager. (For more details, see Table 3.)

Whilst there were fewer economic and professional opportunities for women in Bahrain than for men in 2000 (United Nations Development Programme [UNDP], 2000, p.12), 20 years later, things had changed, due to “The comparative advantage of Bahrain, competitiveness, and the ability to preserve continuous economic growth largely and ultimately depend upon the education, training, quality, technological capability and productivity of its labour force” (UNDP, 2000, p.12).

Reflecting on the progression of women in the labour force in Bahrain, the Supreme Council for Women (SCW) have recently produced its “National Gender Balance Report 2019–2020”. The report examines 45 public sector institutions to assess the status of women in the given areas. Amongst the institutional indicators are women’s employment, wages, career paths, education and training, and leadership positions, as well as budgets responsive to women’s needs, the mainstreaming of women’s needs in the working environment, and institutional compliance with the requirements of the Equal Opportunities Committee (Supreme Council for Women, 2020).

The results indicate that the investigated institutions have closed 68% of the gender gap in employment, with women now comprising 43% of all employees and 42% of new employees. Of these women, 42% are concentrated in core functions (Supreme Council for Women, 2020). The report also reveals that institutions have closed 56% of the gender gap in the area of leadership, with women now occupying positions as directors, department heads, undersecretaries, and assistant undersecretaries (Supreme Council for Women, 2020). The report also shows that there is no pay gap between men and women, and any disparities identified in public reports are the result of differences in numbers of male and female employees and their respective job levels and executive positions. In the investigated institutions, women received 43% of the incentives and 44% of the promotions (Supreme Council for Women, 2020).

This is in line with the institutions’ commitment to ensuring a clear and transparent system of professional development and career progression, with initiatives targeted at enhancing women’s skillsets by providing local training and professional qualifications. In the research organisations, 47% of women have received training and 46% have acquired professional certification (Supreme Council for Women, 2020).

In addition, the institutions have implemented policies to help both men and women reconcile their familial obligations and working duties. Of the participating institutions, 74% allow employees to work remotely. This figure reflects the government efforts to minimise risk during the Covid-19 pandemic. In 2017–2018, only 20% of these institutions provided this option (Supreme Council for Women, 2020).

Women also occupy leadership positions in the higher education sector, according to report findings, representing 46% of the Bahrainis in the field and 33% of all employees. In the institutions of higher education, 49% of Bahraini academics are women, who again represent 42% of the total academics in the kingdom (Supreme Council for Women, 2020). This provides evidence of women's significant efforts to obtain education and the government's success in utilising the country's pool of female talent.

With regard to women's presence in economy and business, it worth mentioning that Bahraini women have been able to own commercial registrations since 1960 (Supreme Council for Women, 2015a). Between 2010 and 2016, the country saw a growth in the number of commercial registrations owned by women, from 39% to 51% (DT News Network, 2018). This increase was fostered by the introduction of Her Highness Princess Sabeeka's financial portfolio in 2010, providing loans for micro projects and consultation and training services for female entrepreneurs (DT News Network, 2018).

3.3.1. Reflections on Women's Political Participation

On 14 February 2001, in the first election since Bahrain claimed its independence from British rule in 1971, an overwhelming majority (98.4%) of Bahrain's voters approved the "National Action Charter". A year later, on 14 February 2002, the Amir officially proclaimed Bahrain a constitutional kingdom and himself as the King. Political reforms in Bahrain began the same year, following the amendment of the Bahraini constitution and the accession of Sheikh Hamad to the throne. These reforms were associated with legal, economic, and social changes.

For the first time in 30 years, women were entitled to vote and run for national elections. Eight female candidates were amongst the 177 national poll candidates running for the parliamentary elections for the Council of Representatives (Bahrain Parliamentary Elections Al-Nuwab, 2002). However, none of the eight women were elected, leaving the lower house all-male. This movement for equal political participation was intended to enable women to occupy position of authority in the Bahraini government (Shalaby & Marnicio, 2020).

In 2006, 17 women ran for election and Mrs Lateefa Al Guood became the first female member of the Council of Representatives, winning a seat following the withdrawal of her two opponents (Shalaby & Marnicio, 2020). In the same year, a royal decree appointed 40 members to the Shura Council, amongst whom were 10 women, marking the second political achievement for women in Bahrain (Bahrain

[Majlis Al-Nuwab] Elections, 2006). In 2010, only nine women run for office, from a total of 142 candidates. Again, just one woman was elected to the council. Eleven women were elected to the Shura Council in the same year (*Bahrain [Majlis Al-Nuwab], Elections, 2010*). In the final round of elections in 2018, five women managed to enter the council, alongside 35 men. This freedom for women to enter the public sphere reflects the country's efforts towards achieving social justice and emphasises the importance of women's role in Bahrain's social and economic life (Al Gharaibeh, 2015).

In 2018, 16 years after the formation of the Council of Representatives of Bahrain, the first female speaker was elected to parliament. Fawzia Zainal came after two male speakers –Khalifa Aldhahrani, who held the position for over 12 years, until 2014, and Ahmed Bin Ibrahim Almulla, who held the position for four years until the end of 2018.

This year, Bahrain has witnessed its “biggest ever cabinet reshuffle”, with the appointment of four new female ministers. Dr Jalila Al Sayyed was appointed as the health minister (Ebrahim, 2022), becoming the third female minister in the ministry – after Dr Nada Haffadh, who was appointed in 2004, and Faeqa Alsaleh, appointed in 2015. In 2005, Bahrain appointed its second female minister, Dr Fatima Albalooshi, as the Minister of Social Development; and in 2008, the Ministry of Culture and Information had its first female minister, Shaikha Mai bint Mohammed Al Khalifa. Dr Fatima Albalooshi was the country's longest-serving female minister and the first to oversee three portfolios (Social Development, Health, and Human Rights). In 2014, *Forbes* magazine named her as the fourth most influential woman in a Middle Eastern government. In 2022, Ms Amna Al Romaihi, was elected as the Minister for Housing and Urban Planning. Ms Noor Al Khulaif became the Minister for Sustainable Development, and Ms Fatima Al Sairafi was named Minister for Tourism (Ebrahim, 2022). With the amendment of the constitution and a clear vision for women's empowerment promoted by King Hamad and his wife, Her Majesty Sheikha Sabeeka, Bahraini women have proven themselves to be “trailblazers and achievers”. Today, the status of Bahraini women is more “elevated and their positions more advanced, both locally and internationally” (Alnajem, 2019).

In 2006, Shaikha Haya bint Rashid Al Khalifa became the first Arab woman to preside over the United Nations General Assembly and the first Bahraini female ambassador since 1999. Mona Jassim Al-Kuwari became Bahrain's first female judge in 2006. Shaikha Aisha bint Rashid Al Khalifa graduated from the Royal Military Academy Sandhurst as the first female fighter pilot. In addition, Ahdeya Ahmed was elected the first female president of the Bahrain Journalists Association. Each of these women has proven her aptitude and character for these leadership roles (Alnajem, 2019).

3.3.2. Women's Empowerment Initiatives in Bahrain

Bahrain takes great pride in ensuring the equal rights of its citizens and the fair representation of women in all fields. Looking at the statistics above, we see that women in Bahrain have made significant contributions to the development of the country, in all spectrums – including the political field. While there is still room for improvement in terms of creating a more inclusive climate that fosters greater gender balance, Bahraini women have benefited a great deal from the empowerment initiatives that the country has put forward.

The Bahraini government was among the first to propel national development by developing action plans for 2015–2018 and 2019–2022. These action plans are in line with the UN's Sustainable Development Goals 2030, and they include contributions from various ministries and governmental bodies to work together to improve the standard of living for all citizens (Information & eGovernment Authority). Individual freedom, justice, and equal opportunities are core social principles in Bahrain. The state shoulders responsibility for ensuring its citizens participate in public life on an equal footing (Bahrain.bh).

The new action plan encourages the private sector to play a larger role in the advancement and creation of opportunities for Bahraini nationals, as well as fostering excellence and innovation in women's roles across all fields. Creating an environment that both fosters and rewards research and innovation is also high on the action plan's priority list (Bahrain.bh). As noted on the Bahrain Forum website, a government platform that brings together concerned parties to exchange views on public policies and programmes, the role of the private sector in driving growth is an area of focus for the Bahraini government (Government of Bahrain).

In this context, Bahrain has taken several steps towards ensuring the inclusion of women in society, amongst which was the establishment of the SCW in 2001, the official body responsible for women's affairs. The SCW then launched the country's "National Plan for the Advancement of Bahraini Women" (2013-2022). This plan aims to mainstream women's needs by promoting the principle of equal opportunities across various domains. The council has the authority to communicate opinions and identify issues that affect women's status in Bahraini society.

In 2004, the King of Bahrain issued Royal Decree No. (5), establishing of Her Highness Princess Sabeeka Al Khalifa's Award for Bahraini Women's Empowerment. The award seeks to improve the mainstreaming of women's needs, ensuring that Bahraini women can actively participate in prominent roles in society. Ministries, public and private organisations, and individuals who excel at empowering and supporting working Bahraini women can be nominated for the award, which acknowledges the

kingdom's progress in shifting focus from simply women's empowerment to more inclusive partnerships between men and women in various roles and institutions (Supreme Council for Women, 2004).

Tamkeen Bahrain was founded in 2006, in collaboration with the SCW, with the goal of empowering the private sector and assisting Bahraini talents in participating in the country's economic growth (Tamkeen Bahrain, 2021). The Tamkeen Labor Fund has since launched a series of critical entrepreneurial and employment programmes. According to their website, they were able to secure training for 53,882 women, assist 18,747 women in finding appropriate employment opportunities, and help 7,099 female entrepreneurs launch businesses, and support 15,466 women in leading enterprises (Tamkeen).

In recognition of women's achievements and their active partnership role in national development, Princess Sabeeka celebrated Women's Day for the first time on 1 December 2008, with the theme, "She read... She learned... She contributed", commemorating the 80th anniversary of the start of formal education for women in Bahrain. Bahraini Women's Day celebrations are held annually to acknowledge and honour women across 13 sectors, including banking and finance, who were honoured in 2015.

In 2009, the "Women's Programme" was initiated in collaboration between the United Nations Development Program (UNDP) and the SCW, with four objectives: to build institutional capacity for gender mainstreaming and women's empowerment, to enhance the economic empowerment of women, to enhance Bahraini women's political empowerment, and to ensure gender mainstreaming in national plans. Guided by the UNDP Gender Equality Strategy (2008–2013), UNDP Bahrain helped to establish Equal Opportunity Units (EOUs) for the country's government ministries and institutions. There are currently 17 EOUs, with staff dedicated to ensuring gender equality in the organisations to which they belong.

In 2010, the fund of Her Royal Highness Princess Sabeeka Bint Ibrahim Al Khalifa was launched to support the commercial activities of women and followed by the establishment of the Women's Development Centre (Riyadat) in 2013. The state has provided loans for numerous microprojects – approximately 81% of which were run by women (Arab Human Development Report). A total of BD 315,000 (US\$ 831,000) has been granted in commercial loans to businesswomen to fund private projects, with another BD 25 million earmarked in the state budget for a national recruitment and training programme, from which 334 citizens have benefited (103 male and 231 female). A total of 60 hours of training has been allocated to each government employee, thus providing more training opportunities

for women (Arab Human Development Report). Altogether, a solid foundation has been laid for Bahraini women's progress in various domains.

3.4. The Auditing Profession in Bahrain

The Big 4 professional accounting firms (KPMG, Ernst & Young [EY], Deloitte Touche Tohmatsu [Deloitte], and PricewaterhouseCoopers [PwC]) denominate the auditing market. As cited by Cooper and Robson (2006), "The global reach and power of these firms is vast, employing 690,000 people with 37,000 partners, operating in over 770 locations and 157 countries". Their combined fee income in 2012 amounted to \$110 billion (67% of the global earnings in the accounting sector). As such, they play a major role in setting the codes of best practice for the audit profession, including in Bahrain (Al-Ajmi, 2009a). In February 2014, a total of 25 audit firms were operating in Bahrain, including the Big 4, which denominate the national market (Al-Ajmi & Saudagaran, 2011), representative offices of international organisations (Grant Thornton–Abdulaal Gulf Audit, Moore Stephens), and various regional firms (Mazar, Sage) and local firms (Mudhaffar Public Accountants, Nabeel Al Saie – Public Accountants, Awael Accounting Services; The Archipelagos Ultimate Business Directory).

Globalisation, technological advancement, the increasing complexity of the business environment, and the spread of the multinational companies (MNCs) have led to new services joining the offerings of audit firms, including a variety of non-audit services (NAS). These include investment banking, strategic management planning, human resource planning, computer hardware and software installation, consultation, as well as internal audit outsourcing (Joshi, Bremser, Hemalatha & Al-Mudhaki, 2007).

However, the changing economic environment still challenge the importance of the profession in the less developed countries– in contrast to the developed economies of the USA and the UK, where the auditing profession is deemed significant, given the high value placed on trust and confidence in public accountability, and the vital role of such accountability in contributing to wealth creation and political stability (Joshi; Prem Lal, Al-ajmi & Bremser, 2009). Although the Arabian Gulf states are amongst the developing economies with high economic and social growth rates, international business connections, and direct international investments, the role of their auditing professions in impacting the life of audit practitioners has received far less scholarly attention to date (Haniffa & Hudaib, 2007).

Audit firms deal with constant conflict between the business and profession of auditing, which is reflected in a pressure to perform quality work within specified time limits (Alsallloom, 2015). Two licences are required for a firm to provide services. The first enables the firm to practise auditing and the second to provide auditing services to financial institutions. The Auditors Act of 1996, the Commercial Companies Act (CCA) of 2001, the Central Bank of Bahrain and Financial Institutions Law of 2006,

and the Central Bank of Bahrain (CBB) rulebooks (volumes 1–6) constitute the regulatory framework that set out auditors' responsibilities (Al-Ajmi, 2009a, [2]1).

A clearly defined framework for commercial law was established in Bahrain in 1975. In December 1998, the Gulf Cooperation Council's Accounting and Auditing Organization (GCCAAO) was established to promote the profession. Member states can apply for the standardisation of financial reporting laws (in general) and of accounting and auditing standards (in particular). However, the organisation's role is limited, despite the issuance of 15 financial accounting and 15 auditing standards, along with a conceptual framework and a code of ethics and professional conduct. Despite recognition of the efforts of the GCCAAO, compliance is optional and neither auditors nor companies are obligated to meet the standards.

In 2001, the CCA mandated that all limited liability companies prepare financial statements and appoint an external auditor to perform an annual check of their records. This was followed, in December 2003, by the first mandatory disclosure requirement, mandated by the CBB (Al-Ajmi, 2009a). Bahrain has since become a member of the International Federation of Accountants (IFAC) and has adopted the International Accounting Standards (IASs) and their successors, the International Financial Reporting Standards (IFRSs).

All Islamic financial institutions are mandated to comply with the accounting and auditing standards issued by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI), which resides in Bahrain. Bahrain's unique geographical location allows it to influence its neighbours with regard to the adoption and implementation of the IFRS. Consequently, the country has become a financial hub in the Middle East arena (Joshi *et al.*, 2008), benefiting from a competitive advantage in attracting foreign investment (Al-Ajmi, 2009b; Al-Ajmi, 2009a; Prem Lal Joshi, Al-Ajmi & Bremser, 2009; Said & Khasharmeh, 2014).

¹ (Al-Ajmi and Saudagaran, 2011, p.131) described the audit market in Bahrain as:

(possessing a low litigation risk; intense competition in the audit of small- and medium-enterprises (SMEs) and significantly lower competition in the audit of large companies; an increased rate of audit switchover by small and medium companies and very low switchover rates in the audit market of large firms; a lack of audit supervision similar to the US Public Company Accounting Oversight Board and the Canadian Public Accountability Board; weak enforcement of the requirements of the Amiri Decree (Number 26) of 1996 because the Ministry of Industry and Commerce lacks a proper mechanism for enforcement.)

These developing countries are distinctive in being wealthy and having a culture different to that of the Western countries (Al-Shammari *et al.*, 2008). Whilst GCC countries are still in their early stages in relation to the accounting profession, the growing cooperation between the GCC countries requires a harmonisation of accounting standards to ensure the efficiency and transparency of their financial institutions and to accelerate the process of globalisation (Hussain *et al.*, 2002).

3.5. What Makes the Subject of Bahraini Female Auditors Important? What Do We Not Yet Know?

According to Bastian, Sidani, and Amine (2018), movements towards women's empowerment in the region are still hindered by the prevailing gender ideologies. Socio-cultural values based on patriarchal ideology and religious traditions (with their varying interpretation) are an defining characteristic of the MENA region. However, although the Middle East construct reflects the fact that these countries share a language, societal norms, and – to a large extent – a religion, its use in research can contribute to the obscuring of women's experiences and limit the ways in which these are approached and studied. This broad cluster silences the voices of many women, conceals their identities, and thus mutes much of the truth embedded within the actors – in this case, the Bahraini female auditors.

Although Bahraini women have long been present in the workforce, we remain unaware of their experiences in the various disciplines to which they have gained access, including auditing firms. Our understanding of women's experiences in audit firms is based primarily on research conducted in the West, where widespread scholarly imperialism prioritises white women in Western contexts and uses their knowledge to build broad generalisations about all women, ignoring their many multifaceted details and localised experiences. Although some Eastern scholars have considered women in the Middle East and discussed women in auditing – conducting studies in Syria (Kamla, 2012) and the KSA (Alsalloom, 2015; Alsudairi, 2015) – we cannot embrace their findings as generalisable to all Arab women, as such a grouping would inevitably restrict what we heard, saw, and learnt about other people.

This makes understanding of the context-specific challenges more of a necessity than a luxury. We need more exploration to understand how women in different geographical areas navigate their way through the challenges that shape their experiences. The dependency on Western thinking is no longer enough. For that reason, this type of research abandons the assumption that the word “women” – and thus the concept of “women's experiences” – might be universal and seeks to reveal the stories of Bahraini female auditors in the workplace. This work has a promising future, given that Bahrain is now continually investing in the empowerment of its women.

Over the last century, Bahraini women have worked hard to challenge the myth that women are subject to more restrictions, have fewer capabilities, and achieve lower performance than men. Although women have improved their abilities, they remain a minority in higher-level positions. Women are faced with challenges in their workplaces, including gender discrimination and limits on their opportunities to reach senior management, which can partially be explained with reference to the “glass-ceiling” effect. In the financial and banking sector, very few female members make it to board level (Al-Alawi, 2016). Whilst several studies have attempted to analyse the experiences of working women in the Arab Gulf over the past two decades, these studies were broad and almost none focused on the experiences of working women in any specific field (AlSaqer, 2008) – with the exception of Al-Alawi (2016), who investigated the status of Bahraini women in the banking and finance sector.

As far as I am aware, no previous research has provided qualitative analysis of the experiences of female auditors in Bahrain. Therefore, this study is intended to contribute to the global picture. Acknowledging the Economic Vision 2030 goal of “building a better life for every Bahraini”, I consider it vital for Bahraini working women to be situated within a proper reform, allowing for a better overall life experience through a more harmonised work-life balance. By researching female auditors in their work and home contexts, utilising a postcolonial feminism lens, I will bring to light the hidden experiences of this group of people, identified by their gender and surrounded by patriarchal, societal, cultural, and organisational norms. This research will not only bring to light gender as an individual subject, it would also look at how these women have persisted and thrived in a historically male-dominated profession.

3.6. Chapter Summary

The chapter has provided an overview of the situation of women in Bahrain. It provided data on their workforce representation and political participation. In stressing the active roles that women have taken in Bahrain over recent decades, the chapter has also shed light on the empowerment initiatives that the country has put in place to mainstream women’s needs for a more balanced society. I show that many Bahraini women have been able to acquire education and enter the workforce in large numbers. However, despite the initiatives promoting women’s empowerment, women’s status in the accounting profession remains in question, which lies a long way of open debate for researchers to explore this missed piece of the academic puzzle.

Chapter Four – Research Methodology

4.1. Introduction

This chapter lays the methodological basis for this thesis. It starts by highlighting the philosophical background of the research and discussing the research paradigm, ontology, and epistemology. A thorough discussion of the research approach, methodology, method, and data-analysis approach then follows. The chapter concludes by describing the process of obtaining ethical approval and the issue of quality in qualitative research.

4.2. Research Purpose

According to Williams (2009, p.277), “The contextual and a-historical nature of most research in accounting leaves too much out if we want deeper and more nuanced understandings of accounting practice”. In addition, the current gender accounting literature concentrates its discussion on the Western region and thus runs the risk of overgeneralising women’s experiences to other regions with different socio-economic and cultural backgrounds (Komori, 2015).

A positivist methodological perspective and an emphasis on quantitative methods are prevalent in mainstream accounting journals (Baker & Bettner, 1997; Haynes, 2007). This dependence on quantification “has naturally prioritised what can be counted and measured, risking a failure to recognise that what can be counted is not always important, and what is important cannot always be counted” (Parker, 2012, p.54). Qualitative research in accounting, although a major contributor to the accounting field in its own right, suffers from marginalisation in many accounting research communities (Parker, 2012). Ultimately, it is only through “insightful questions” (Williams, 2009, p.278) that accounting can be better understood (Williams, 2009) .

This research seeks to explore the perceptions and lived experiences of Bahraini female auditors, with the goal of better understanding their position in a male-dominated profession. It reflects on the personal experiences of these auditors in terms of societal reactions and organisational expectations, as well as their working conditions, relationships at work, work–life balance, and role duality, while considering the strategies they use to maintain balance and sustain their careers. As such, the research is of an exploratory nature.

Exploratory research investigates “what is happening; seek[ing] new insights; and ask[ing] questions to assess phenomena in a new light” (Robson, 2002, p.59). The current research is intended to inform readers of the meanings that female auditors – the research participants – attach to their working experiences, to their gender, to their dual roles, to the organisational and societal expectations, as well

as to their priorities. This will provide us with tailored insights into the women's perceptions of how the gendering of the accounting profession could be approached differently in a non-Western context.

4.3. Philosophical Perspective and Research Paradigm

Research in the social sciences is dependent on the researcher's way of seeing the nature of reality and the ways in which they go about gaining this knowledge. These provide the philosophical underpinnings of the research and entail certain assumptions about research ontology, epistemology, methodology, and methods. The philosophical underpinning is what leads the researcher to ask about "objectivity, subjectivity, causality, validity, generalisability" (Patton, 2002, p.134). A discussion of the research ontology, epistemology, and research paradigm of the current investigation is presented in the following sub-sections.

4.3.1. Research Paradigm

Burrell and Morgan (1979) insist that, to understand the social phenomena, we must understand the scientific reference of the research – that is, the boundaries that define the researcher's perspective in doing research. A paradigm is defined as "a set of assumptions, concepts, values, and practices that constitute a way of viewing reality for the community that shares them, especially in an intellectual discipline" (Merchant, 2010, p.116). It also refers to the basic belief system or worldview that guides the researcher in making ontological, epistemological, and methodological choices (Guba & Lincoln, 1994; Lukka, 2010). For its holder, it is a worldview that defines the nature of the "world", the individual's place within it, and the range of possible relationships to that world and its parts (Guba & Lincoln, 1994, p.107).

In other words, a research paradigm is "a way of examining social phenomena from which particular understandings of these phenomena can be gained and explanations attempted" (Saunders, Lewis & Thornhill, 2009, p.118). This thesis explores female auditors' experiences within audit firms and the gendering of the profession, and this phenomenon is explored by interpretation of the perceptions and beliefs that women share in the data-collection stage.

To help researchers gather insights into the nature of the society, (Burrell and Morgan (1979) developed a framework to test assumptions related to the philosophy of science (i.e., ontology, epistemology, methodology, and human nature), and the nature of society (i.e., regulation and radical change). This framework comprises four paradigms of social science (i.e. functionalist, interpretive, radical humanist, and radical structuralist). The first two (interpretivist and functionalist) were generated from the sociology of regulation, which attempts to understand how the dominant and consistent structure of a society is formed and, on that basis, make recommendations for improvements. The radical-humanist

and radical-structuralist paradigms were generated from the sociology of radical change, which calls for radical change, rather than accepting the dominant structure (Burrell & Morgan, 1979).

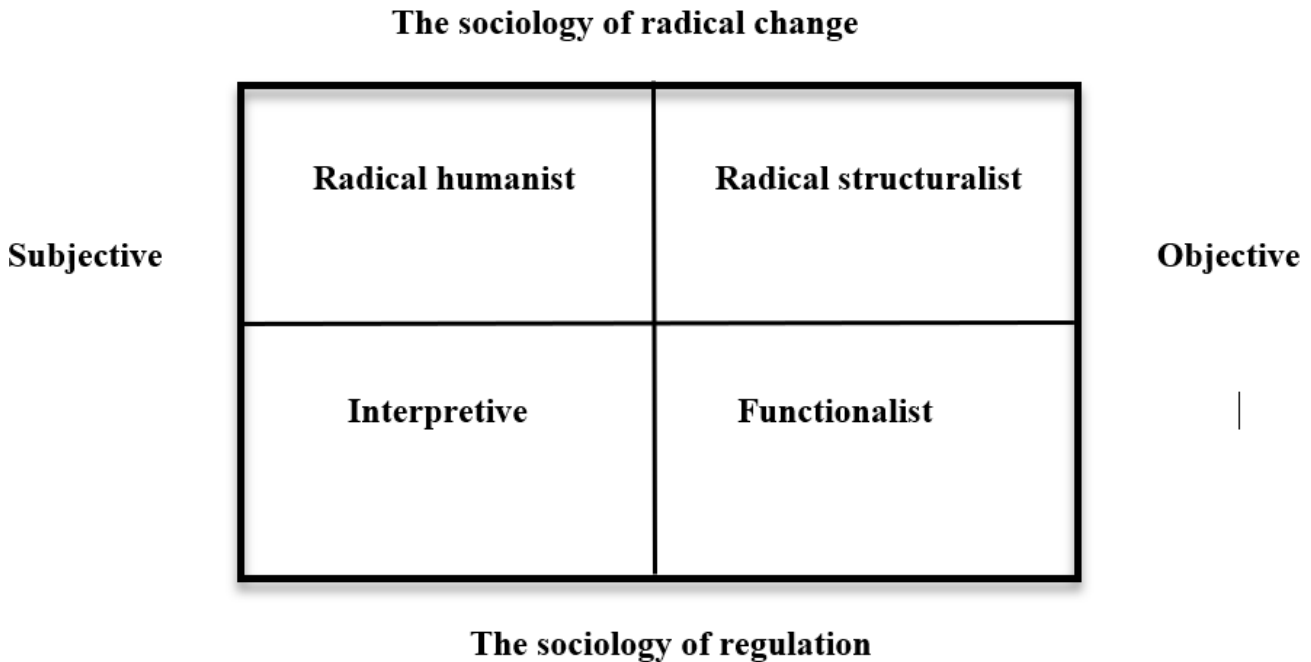


Figure 1 – Burrell and Morgan (1979), Four Paradigms

It is argued that the studies in accounting research fall into three main categories: functional, interpretive, or radical (Hopper & Powell, 1985). Critical accounting research is the most common and assumes that “empirical reality is characterized by objective, real relations which are transformed and reproduced through subjective interpretation” (Chua, 1986, p.622). Research in this category has the goal of eliminating ideological practices that prevent full gender equality. Amongst the critical accounting research is Haynes (2008c), which explores how female accountants make sense of their identities as they go through pregnancy and motherhood.

In contrast, an interpretive paradigm allows for a deeper understanding of the study participants’ experiences. Orlikowski and Baroudi (1991, p.5) argue that interpretive research is “directed at understanding the deeper structure of a phenomenon within its cultural context by exploring the subjective and inter-subjective meanings that people create as they interact with the world around them”. One good example of interpretive accounting research comes from Komori (2007), who discusses women’s role in developing household accounting in Japan. An interpretive paradigm focusses on social actors and their viewpoints, values, beliefs, and irrationalities, allowing for multiple realities, as opposed to one objective reality (Burrell & Morgan, 1979; Saunders, Lewis & Thornhill, 2009). It thus assumes

that reality is socially constructed (Guba and Lincoln, 1994), and seeks to “understand how practices and meanings are formed and informed by the language and tacit norms shared by humans working towards some shared goal” (Orlikowski & Baroudi, 1991, p.14).

Interpretivism is thus a subjective stance, built on the meanings that research participants share of their experiences and perceptions of what constitutes reality. The meanings provided are subjective in nature and based on individual interpretations and personal perceptions, rather than one codified sense of reality. I am interested in exploring the perceptions of female auditors regarding their positions in a male-dominated profession and how these experiences are shaped and influenced, particularly during times when their gender leads to experiences of pregnancy and motherhood and subsequent double roles. As such, my adoption of the social regulation approach has proved helpful for understanding the world from the viewpoints of the participants, who are individuals currently living these experiences.

Given that “social phenomena involve people who are not simply the objects of study but are also active subjects” (Anderson-Gough, Grey & Robson, 1998, p.37), I argue that Bahraini female auditors are active negotiators. They offer rich accounts of the nature of these gendered practices and their impact on women’s working experiences. This allows for a rich understanding of the phenomena and has the potential to encourage more gendered research of this profession – in Bahrain and in broader social and geographical arenas.

This research is therefore of an interpretive nature, utilising a subjective approach to interpret the real experiences of the research participants and reflect the multiple existing realities, as opposed to seeking to change or challenge them. The thesis does not propose changes to the accounting profession; rather, it provides an account of some female auditors’ experiences of their work and its intersection with gendered experiences of marriage, pregnancy, and motherhood.

4.3.2. Research Ontology

Ontology concerns the researcher’s view of how the world operates. It “is concerned with the nature of reality” and the social phenomena as entities (Saunders, Lewis & Thornhill, 2009, p.110), whereby a face of reality and those elements comprising a reality are investigated (Slevitch, 2011). In other words, the research ontology is the view of what actually exists in reality and the study of current being, as explained by Burrell and Morgan (1979). To question the existing reality, a researcher must consider the ontological philosophy of the study and may argue that reality is either “a singular, verifiable reality and truth [or] socially constructed multiple realities” (Patton, 2002, p.134).

The ontological position includes two aspects: objectivism, or “the position that social entities exist external to social actors concerned with their existence”, or subjectivism, which suggests that “social

phenomena are created from the perceptions and consequent actions of those social actors concerned with their existence” (Saunders, Lewis & Thornhill, 2009, p.110; Grix, 2002, p.177). As this research is concerned with the meanings and interpretations that female auditors ascribe to their working experiences, and thus stems from an interpretive paradigm, the subjective position is the more natural choice. The objectivist position is more distant from the research participants and heavily dependent on systematic approaches, such as quantitative data-collection methods (Burrell & Morgan, 1979). In contrast, subjectivism assumes that knowledge is acquired through direct involvement with the phenomenon under study. First-hand knowledge is thus acquired through the researcher’s exposure to and involvement with the research participants and the details of their stories.

Positivist researchers who choose the objectivist position maintain their independence from data collection and the research subject. They gather explanations by drawing connections between the research variables, without having any direct interference (Burrell & Morgan, 1979). In contrast, subjective researchers are directly involved with their research subjects, gaining understandings of the studied phenomena from the points of view of the participants. In this research, this involvement means direct engagement with the female auditors, hearing their hidden stories, and making their voices available to the wider research community.

In interpretive and subjective research, reality is not fixed; rather, it is variant and dependent on the views that participants have about their lived experiences. Knowledge is thus driven from the people involved in the studied phenomenon and not from linked causalities, as in objective research.

4.3.3. Research Epistemology

Epistemology “concerns what constitutes acceptable knowledge in a field of study” (Saunders, Lewis & Thornhill, 2009, p.112). It is related to the “grounds of knowledge – about how one might begin to understand the world and communicate this as knowledge to fellow human beings” (Burrell & Morgan, 1979, p. xii). According to Grix (2002, p.175), epistemology is concerned with the theory of knowledge, its methods, and ways of gathering knowledge of social reality.

Positivism, realism, and interpretivism are forms of epistemology (Saunders, Lewis & Thornhill, 2009). Interpretivism stresses the differences between conducting research on humans – as social actors – and on objects (Saunders, Lewis & Thornhill, 2009). This philosophy emerges from phenomenology and symbolic interactionism – the former referring to the ways in which humans make sense of the world, and the latter to the continuous process of adjusting our meanings and actions based on our interpretations of those of others (Saunders, Lewis & Thornhill, 2009).

I understand reality to be multiple and grounded in the subjective experiences of the research participants. Where research deals with human actors as a primary data source and seeks to understand a phenomenon from their perspective, it takes an interpretivist approach, emphasising the complexity and unique nature of social reality (Saunders, Lewis & Thornhill, 2009). Interpretivists believe in socially constructed multiple realities. Reality is created, not discovered. As such, interpretivism “is grounded in the behaviours, languages, definitions, attitudes, and feelings of those studied” (Denzin, 1971, p.166).

To answer the research questions, an interpretive epistemology provides a resource for understanding the fundamental meanings attached to organisational life beyond workplace rationalities, justifying why things happen in a certain manner. Grounded in subjectivism, this research explores the meanings attached to the nature of working experiences, the skills needed to move forward, and the changes seen following pivotal moments such as pregnancy and motherhood. These can be better understood by seeking female auditors’ views of these events and of their treatment in the profession, as well as the tensions arising from role conflict and ways of mitigating them.

The research is also constructivist in nature. This assumes that social reality is not independent of social actors, but rather guided by the meanings attached to all parties’ experiences. Within subjectivism, social constructionism argues that subjective meaning guides social actors. Social constructionism reveals how categories such as “men” and “women” are created, changed, and reproduced through cultures and inside institutions (Saunders, Lewis & Thornhill, 2009). This provides clarity on how female auditors understand their multiple roles and the nature of their working experiences and how these perceptions relate to the gendering of the profession. In social constructionism – which is driven from an interpretive paradigm – reality is “socially constructed”: the researcher is interactively involved (Guba & Lincoln, 1994) and actions can be interpreted in many different ways (Saunders, Lewis & Thornhill, 2009). Knowledge, then, is a source of understanding of a social phenomenon or a lived experience, rather than a truth to be discovered.

Social constructionism facilitates a clearer understanding of the auditors’ experience within the context of Bahrain. A fuller picture of the gendering of the profession more generally can then be reached by unravelling the causes of any gendering, sources of power relations, and drivers of any gendered differentiation in treatment. Where there are unequal systems of knowledge and power in audit firms, social constructionism can help with understanding and analysing the categorisation of women in the lower societal, cultural, and/or organisational levels. When interacting in their workplaces and homes and with others in wider society, female auditors give meaning to cultural variation, thus setting individual experiences as different rather than similar, while creating multiple versions of the reality of

the world, society, and individual experiences, based on the specificities of the context in which they are operating. Women’s backgrounds and their cultural, social, and living contexts contribute to female “meaning-making”, which means that this context is vital for understanding the perceptions and experiences of people from different geographical locations.

This research therefore employs interpretivism and social constructionism and is designed to clarify the world as it is, seeing the social world as an emergent social process created by the subjective experiences of the individuals concerned. It seeks explanations within the realm of individual consciousness and subjectivity – within the frame of reference of the participant, as opposed to that of the observer (Burrell & Morgan, 1979, p.27): that is, the reality as seen by the female auditors.

In brief, the nature of reality is reflected in the research ontology and epistemology (Burrell and Morgan, 1979). Taking interpretivist and social constructionist approaches, I perceive knowledge to be “something which has to be personally experienced” (Burrell & Morgan, 1979, p.2) – thus, subjective rather than objective. These positions allow me to generate insights into the perceptions of the female accountants in this study, the nature of their working experiences, the tools that they use to sustain their careers, and the shifts that they have encountered in the personal and professional spheres of their lives as they underwent experiences of marriage, pregnancy, and motherhood.

Research Ontology and Epistemology	
Paradigm	Interpretive
Ontology	Subjective
Epistemology	Constructivist and interpretivist

Table 4 – Research Paradigm, Ontology, and Epistemology

4.3.4. Revisiting Research Aim and Appropriate Paradigm

As explained by Creswell and Creswell (2018, p.192), “[research] questions might be broadly stated without specific reference to the existing literature or a typology of questions”. Hence, this research is framed around one primary aim and five research questions. The research is designed to explore the experiences of female auditors in audit firms to gain an understanding of the gendering of the Bahraini accounting profession. To fulfil this research aim, this thesis investigates female auditors’ perceptions of their working experiences, their positions in a male-dominated profession, the tools they have found

necessary to progress, the impact of their dual roles on career tenure, the organisational and societal expectations, gender restrictions, their working relationships, the work–life conflict, and the decision many women take to ultimately leave the profession. All of these aspects contribute to the realities that women construct as auditors in firms in Bahrain.

Female auditors' working experiences and the meanings they attach to these can best be understood by utilising an interpretive and constructionist paradigm. Female auditors construct different realities based on their individual perspectives. These multiple layers of reality thus necessitate the social constructionist and interpretive nature of this research (Johnson & Onwuegbuzie, 2004). Taking the multiple experiences, reality is thus formed by the auditors as social actors and is self-created and variable, rather than unified and universal (Neuman, 2006).

Overall, this research is designed to clarify the lived experiences of these women in a new geographical location, giving voices to – and disentangling the ambiguity of – their subjective experiences and the nature of gender relations in audit firms in Bahrain.

4.4. Research Approach

This research follows an inductive approach, reflecting the exploratory purpose of the work. According to Creswell and Creswell (2018, p.41), an inductive approach to research “involves emerging questions and procedures, data typically collected in the participant’s setting, data analysis inductively building from particulars to general themes, and the researcher making interpretations of the meaning of the data”. The purpose of this research is to gain a deeper understanding of the essence of female auditors' experiences, and it is concerned with individual meaning and complexity of these. Thus, an inductive approach is adopted to explore the meaning that these women attach to their working experiences.

Discussing the process undertaken in the current research, Creswell and Creswell (2018, p.109) explain that the researcher “begins by gathering detailed information from participants and then forms this information into categories or themes. These themes are developed into broad patterns, theories, or generalizations that are then compared with personal experiences or with existing literature on the topic”.

Context is important, and the qualitative method helps to establish different views of the phenomenon in terms of the meanings that humans attach to events (Saunders, Lewis & Thornhill, 2009, p.125). This process is well-suited to an inductive approach, known as “building theory”. Unlike in deduction, which deals mostly with natural scientific studies in which hypotheses are developed in relation to an existing theory and according to findings (Saunders, Lewis & Thornhill, 2009, p.125), the inductive approach adopted here is taken to explore how humans perceive their world. This enables the researcher to develop research themes and alternative explanations for a currently dominant conceptualisation.

This research explores the experiences of Bahraini female auditors and their perceptions of the importance of qualifications, the need to manage emotions, work–life conflict, the gendering of the profession, and so on. Hence, this research is exploring a new topic, about which little is currently known. Thus, a qualitative research approach is suitable because it provides a rich understanding of the phenomena, being more concerned with how people come to understand their worlds and experiences.

Guba and Lincoln (1994, p.106) explain, “human behaviour, unlike that of physical objects, cannot be understood without reference to the meanings and purpose attached by human actors to their activities”. Qualitative data can provide rich insights into human behaviour and their experiences, perspectives, and perceptions of shared phenomena. Qualitative research locates subjectivity at the heart of the research process and refers to the social world as inseparably linked to people living within it. In trying to understand the research participants’ experiences, the researcher becomes an active participant in the meaning-making process, and their negotiation with the research participants is inevitably influenced by their values and biases (Lincoln & Guba, 1985).

4.5. Research Methodology

A research methodology concerns how one goes about studying a phenomenon. This differs from a research method, with the latter referring to the tools used to answer the research questions. According to Leung (2015, p.325), the “choice of methodology must enable detection of findings/phenomena in the appropriate context for it to be valid, with due regard to culturally and contextually variable”. If it is to provide credible research findings, a methodology must have a strong theoretical and philosophical underpinning.

The current research does not aim for generalisability; rather, it is intended to capture an interpretive, personalised, and subjective account of women’s experiences in auditing. As Anderson-Gough, Grey, and Robson (1998, p.41) have stated, research of this type “is not intended to generate laws, causalities and predictions, rather, it yields interpretive understandings based upon rich, detailed material” to provide “an in-depth understanding of the world as seen through the eyes of the people being studied” (Wilmot, 2005, p.1).

In comparison to quantitative research, qualitative research allows a better opportunity to explore women’s subjectivities and experiences of gender within accounting, as the meanings attached to the experiences are mediated by the context in which they occur (Gallhofer, Haslam & Kamla, 2011; Denzin & Lincoln, 2005). Qualitative research allows for a fuller and more accurate representation of women’s voices and thus deconstructs the previously dominant assumptions about the topic, adopting a humanistic stance.

The context here is employment in audit firms in Bahrain, a country which is striving towards female empowerment, has an established accounting profession, and is currently experiencing strong economic and social growth. This cultural background will inevitably have a bearing on the meaning-making of female auditors.

A qualitative approach was identified as the most suitable approach, given the interpretive nature of the research (Denzin & Lincoln, 2005). The qualitative approach is frequently employed in alignment with the interpretivist paradigm (Sale, Lohfeld & Brazil, 2002; Slevitch, 2011), as this combination can facilitate understanding of a phenomenon through reference to the participants' worldviews and attached meanings and interpretations (Slevitch, 2011).

The qualitative approach ontologically asserts that reality is socially constructed and thus constantly changing; hence, multiple realities exist and are continuously recreated by participants' intersubjective understanding of them (Slevitch, 2011). In this research, we accept that realities are multiple and are dependent on the participants' own perceptions (Guba & Lincoln, 1994). Reality here depends on the female auditors' perceptions of their treatment and representation in their field, including the changes in perceptions following transitional events such as pregnancy and motherhood. The subjectivity associated with qualitative epistemology insists that truth is socially oriented through participants' values. The qualitative approach enables better understanding of phenomena through examination of participants' views (Slevitch, 2011) and rich description of meanings, interpretations, processes, and contexts (Guba & Lincoln, 1994; Slevitch, 2011).

The context of the data collection is highly important, as this shapes participants' stories (Saunders, Lewis & Thornhill, 2009), eventually making sense of the meaning attached to these human expressions. In other words, meanings are context-bound and realities are subjective, with no single objective interpretation (Slevitch, 2011).

This qualitative investigation concerns how female auditors construct meanings around their audit working experiences and around their dual roles of mothering and auditing. It focuses on the women's ways of making sense of their worlds and the experiences that they have. This research is tailored to the research aim and allows the female auditors' experiences to be viewed from the women's perspectives, permitting a greater focus on the details as experienced by them.

“We conduct qualitative research because a problem or issue needs to be explored” (Creswell, 2013, p.47). As this research explores the experiences of female auditors, a qualitative research approach – with its exploratory capacity – will allow for greater understanding and interpretation of the lived experiences of the research participants. It will help to “understand and represent the experiences and

actions of people as they encounter, engage and live through situations” (Elliott, Fischer & Rennie, 1999, p.216) and provide more openness and flexibility for exploring unexpected findings.

For this research, interpretive phenomenology analysis (IPA) was chosen as the most appropriate methodology.

4.5.1. Interpretive Phenomenology Analysis as a Research Methodology

This research adopts the principles of IPA developed by Jonathan Smith and colleagues (Smith, Jarman & Osborn, 1999) to explore and interpret the lived experience of female auditors in audit firms in Bahrain. This qualitative approach is used “to explore in detail how participants are making sense of their personal and social world” (Smith & Osborn, 2008, p.53). It provides in-depth accounts of people’s experiences by concentrating on how they ascribe meanings, form perceptions, and make sense of their lived experiences (Smith & Osborn, 2008).

To allow females to give a detailed sense of their experience, perceptions and feelings and provide an account of what most matter to them, the choice of this research method falls appropriately with the interpretive nature of the research.

According to Hackley (2003, p.125), “Phenomenological studies can examine a wide range of topics from the point of view of participants and hence they offer a theoretically well-informed route to vivid and relevant research studies in many topic areas”.

According to Smith, Flowers, and Larkin (2009, p.33), IPA research is concerned with “examining subjective experience, but that is always the subjective experience of something”. More specifically, an IPA method is used to interpret the lived experiences of research participants, with the researcher becoming actively involved in the process of interpreting meaning. Alase (2017, p.12) explains, “it is important for the researcher to put themselves in the shoes of the participants”.

It can thus be argued that IPA is “participant-oriented”, in the sense that it is more concerned with the “human lived experience” (Smith, Flowers & Larkin, 2009, p.34). As accounting is a “human activity” (Williams, 2009, p.276) and a phenomenon “constituted of humans by humans” (Williams, 2009, p.277), an IPA methodology aligns well with the research aim and objectives.

Edmund Husserl was one of the earliest researchers to advocate for phenomenological approaches to examine the lived experiences of human beings, or as described by Smith, Flowers, and Larkin (2009, p.12), to seek to “know their own experiences of a given phenomenon”. Phenomenology is applied as a philosophical approach to study the lived experiences of people from their own perspectives. As argued

by Creswell (2013, p.76), “phenomenological study describes the common meaning for several individuals of their lived experiences of a concept or a phenomenon”.

For this research, IPA assists by providing insider information from the female auditors regarding the nature of their working experiences and the intersections of their working lives with their other life roles (such as marriage and motherhood). IPA is effective in this way, as it allows the researcher to study and understand human experiences in their own right and within the researched context (Smith, Flowers & Larkin, 2009).

For the process of data interpretation, I listened to the participants’ words via the interview recordings, and I read the interview transcripts repeatedly. This enabled me to generate more knowledge about the nature of reality and the meanings that female auditors in the Bahraini context attach to their working experiences (Larkin, Watts & Clifton, 2006). This enabled insights to be gathered regarding the gendering of the accounting profession, as the IPA approach provides an “understanding of a person’s relatedness to the world (and to the things in it which matter to them) through the meanings that they make” (Larkin & Thompson, 2012, p.102).

As a research approach, IPA is also idiographic, examining the detailed experiences of each participant before moving on to make more general claims about the shared phenomenon (Smith & Osborn, 2015). The researcher is responsible for “exploring, describing, interpreting and situating the means by which our participants make sense of their experiences” (Larkin, Watts & Clifton, 2006, p.110). The researcher’s mission, then, is to bring insights to the analysis of the data.

The phenomenological approach developed by Martin Heidegger is combined with hermeneutics and assert that a researcher influences the analytical process by bringing their own experiences and understanding to their interpretation of the researched experience (Smith, Flowers & Larkin, 2009). As a result, both the researcher and the research participants engage in sense-making in an idiosyncratic and ongoing manner (Smith, Flowers & Larkin, 2009), a process referred to as “double hermeneutic”. The hermeneutics component of IPA states that both researcher and research participant engage in sense-making. The participants attempt to make sense of their experiences, while the researcher attempts to make sense of how the participants are making sense of their experiences (Smith, Flowers & Larkin, 2009). Thus, the result of an IPA study such as this should not be expected to be free of the researcher’s influence, as the researcher plays an active role in interpreting the research data.

Heidegger’s hermeneutic phenomenological approach differs from that of Husserl, who advocates for “bracketing” – that is “to put to one side the taken-for-granted world” to focus on “our perception of that world” (Smith, Flowers & Larkin, 2009, p.13). However, for Heidegger, this was neither desirable nor

possible (Larkin, Watts & Clifton, 2006). The aim of Heidegger's IPA is to depict the individual's experiences, in contrast to that of Husserl, which seeks to reveal the "essence" of the experience (Smith, Flowers & Larkin, 2009, p.16).

In its exploration the nature of female auditors' experiences, this IPA research looks at how these women interact with and negotiate the social, cultural, and organisational contexts to which they belong and in which they are operating. According to Smith and Osborn (2015, p.41), the IPA methodology "produces an account of lived experience in its own terms rather than one prescribed by pre-existing theoretical preconceptions and it recognises that this is an interpretative endeavour as humans are sense-making organisms. It is explicitly idiographic in its commitment to examining the detailed experience of each case in turn, prior to the move to more general claims. IPA is a particularly useful methodology for examining topics which are complex, ambiguous, and emotionally laden".

The auditors themselves are active participants in the world; and for their experiences to be understood, it is necessary to interpret how they make sense of their experiences and maintain their own perceptions (Smith, Flowers & Larkin, 2009). Hence, this work involves a subjective process of interpretation (Reid, Flowers & Larkin, 2005) to make sense of the auditors' experiences and the meanings that they attach to them (Smith, Flowers & Larkin, 2009).

4.5.2. Rationale for Selecting IPA

According to Alase (2017, p.9), "[the] IPA approach can afford new and novice researchers the opportunity to explore, in more detail, the 'lived experiences' of the research participants". He also argues that "IPA is seen by many researchers and admirers of the approach as the most 'participant-oriented' qualitative research approach; a research approach that shows respect and sensitivity to the 'lived experiences' of the research participants" (Alase, 2017, p.10).

It is ideally used to study research participants discussing the same experiences, enabling the development of an understanding of the essence of this lived experience (Creswell, 2013). This allows for unexpected findings to arise, given the inductive nature of the investigation and its lesser reliance on predefined themes derived from the literature review.

Furthermore, IPA is recommended as a methodology for research into topics that have not been previously explored (Reid, Flowers & Larkin, 2005). As such, it is particularly appropriate for the current research, as the experiences of Bahraini female auditors are a topic that has not previously been investigated. Although the body of literature on the experiences of female accountants has been steadily increasing since 1992 (e.g., Kirkham, 1992; Lehman, 2012; Maupin & Lehman, 1994; Komori, 2012; Kamla, 2012), the extant research remains largely concentrated in the Western region, reflecting the

working experiences of Western women and overlooking the unique cultural contexts of women in other regions. Most of the extant research seeks change and applies positivist and critical research philosophies to present female accountants as a disadvantaged group (Almer, Lightbody & Single, 2012; Ciancanelli *et al.*, 1990; Maupin & Lehman, 1994). It often refers to women as a homogenous group and overlooks the personal and cultural differences between them (Komori, 2012; Kamla, 2012; Alsalloom, 2015; Sian *et al.*, 2020). Delving into the literature to find more writing on my topic of study, I found no research discussing the experiences of Bahraini women in auditing firms, making interpretations of their experiences available to the research community and broadcasting their voices. Therefore, IPA is utilised in this study to capture the auditors' perspectives, values, and subjective knowledge and to allow the researcher to "give voice" to participants (Smith & Osborn, 2015).

For this reason, I argue that an IPA approach is valuable for providing insights into this under-explored topic (Reid, Flowers & Larkin, 2005), allowing for new and unexpected knowledge to be revealed. IPA was selected from other relevant methodologies because it is flexible and participant-oriented, which allows for deeper immersion into the topic and better surfacing of the participants' lived experiences.

A detailed exploration was conducted of each auditor's transcript. These were "micro analyses" (Smith, Flowers & Larkin, 2009, p.292) and captured insiders' perspectives on the subject (Reid, Flowers & Larkin, 2005), thus enabling interpretive accounts of the auditors' experiences in the newly explored context. Being interpretative, interpersonal, and interactive in nature, IPA reveals rich data and new insights by allowing the researcher to delve into the participants' stories.

It has also been argued that IPA is open to different epistemological positions (Larkin, Watts and Clifton, 2006). As such, the interpretive and social constructivist philosophies underpinning this research are consistent with the adoption of IPA and allow for a detailed exploration. The sense-making in which the auditors engage when sharing the details of their experiences and self-reflection on other important moments in their lives is aligned with the phenomenological and interpretative aspects of IPA (Smith, Flowers & Larkin, 2009).

Although the researcher may not be able to immerse herself/himself entirely in a researched context (in this case, audit firms in Bahrain), engaging with participants through an interview process can bring the researcher closer to the phenomenon under study (here, the experiences of female auditors). This process has been referred to as "hot cognition" (Smith, Flowers & Larkin, 2009, p.33).

The IPA methodology is used to obtain data through semi-structured interviews. The research participants are asked about how they make sense of their experiences, reflecting the researcher's rejection of the concept of "objective truth". The interviews in this study were designed to enable an in-

depth understanding of the lived experiences of the female auditors and to give the women a voice, rather than generalising their experiences. Thus, the researcher sought an insider perspective to explain the phenomenon under study (Smith, 2011).

4.6. Research Method

4.6.1. Identification and Recruitment of Research Participants

The process of identifying and recruiting the right research participants was challenging. Initially, I depended on my personal network to approach one of the Big 4 audit firms, which are amongst the most heavily researched contexts in studies of gender in accounting (Alsallloom, 2015). I approached the department partner and explained my position as a researcher in the Sheffield business school and an academic, seeking their help to meet with female auditors for interview and observation purposes. The partner was very cooperative and asked the human resources (HR) department to prepare a list of interviewees, contact them, and let me know about the interview schedule. The partner thus took most of the responsibility on their shoulders. However, things took an unfortunate turn when I have received an email from the HR department, stating that the risk department was refusing me access to their employee names and details. This was not entirely unexpected, as Big 4 firms are insistent on confidentiality and thus difficult to approach for research purposes (Anderson-Gough, Grey & Robson, 2005). Due to the difficulty of gaining access to the intended audit firm, I opted for an open approach and began looking for Bahraini women currently working – or who had previously worked – in audit firms in Bahrain. I did not specify the age, marital status, or career rank of the potential participants, as lowering the specifications would make it easier to identify research participants. Thus, the inclusion criteria indicated that participants must be women who, at the time of the interviews, were working (or who had worked) as an auditor in an audit firm in Bahrain.

I then used my own social network to recruit a suitable sample. At this stage, it became clear that snowball sampling offered a way forward. This meant identifying participants and then using these contacts to identify other suitable participants. Being a former accounting student who had completed an internship in an audit firm, as well as an academic supervising student during their internships in audit firms, I began with the people whom I knew personally. I then sought the help of my network to identify further potential participants.

I contacted the female auditors through WhatsApp, introducing myself and explaining how I had obtained their contact details and why I was approaching them. Many of the women refused immediately, and others asked for sample of the questions and then refused. A third group was interested

but not sufficiently to commit to participating in the research. These women first asked for more time before scheduling, then apologised for their unsuitability, and finally stopped responding to messages.

As a result, I had to look for research participants beyond the Big 4 to increase the research insights. However, only 6 of the 22 auditors belonged to non-Big-4 audit firms. Three were working in non-Big-4 firms at the time of interviews and one had moved to a Big 4 soon afterwards. The fourth woman had started in a non-Big-4 and then moved between two Big-4 firms and was at one at the time of interview. The fifth participant stayed in a non-Big-4 for few years, before moving to a Big-4 shortly before the time of the interview. The sixth and final auditor had previously worked in a non-Big-4 and had then opted out of the profession. So the experiences these women shared were attributed to working in an audit firm be it Big 4 or not. It would be beyond the scope of this thesis to compare experiences of women in Big-4 and non-Big-4 firms. However, in discussion of the findings, where relevant, references can be made to any such differences that appear to have relevant implications.

Those who were willing to participate were very cooperative. They provided details on their working experiences, relevant incidences, feelings, likes and dislikes, and even the time at which they decided to stop doing audit. I found the discussions with the majority of the participants to be very open. I clarified that I was independent of their organisations, and this left the women feeling able to speak freely about their experiences, without fearing any loss of credibility with their employers (Shenton, 2004). There were a few exceptions, however, and they treated the interviews more like job interviews, maintaining a serious attitude throughout and providing very direct and concise answers – or, on numerous occasions, no answers at all. Anonymity was very important for the auditors, and I assured them that their confidentiality would be protected – both at the beginning of the study and throughout, when the topics under discussion were particularly personal. At the end of each interview, I reassured the women that their identities would be disguised. For this reason, I have assigned pseudonyms for use with the participants' quotations.

During each interview, and as I feel that the auditor feels comfortable with the questions, and happily supplementing me with detailed answers, I asked the interviewee if she could nominate any other women whom might be interested in contributing to the research (Denzin & Lincoln, 2005; Taherdoost, 2016). In IPA, it is common to elicit further referrals from current study participants (Smith, Flowers & Larkin, 2009, p.49), and this enables the collection of thick research data (Alase, 2017).

I employed “purposive sampling” and sought the input of female auditors only. In purposive sampling, the researcher selects the participants and a research site that can enhance understanding of the phenomenon under exploration (Creswell, 2013).

According to Marshall (1996, p.523), an appropriate sample size for a qualitative study is one that adequately answers the research questions.

- Q1. What effect does the organisational environment have on the work experience of female auditors (e.g., women's working conditions, relationships with others)?
- Q2. What does it mean to be a female auditor in a male-dominated field (e.g., barriers, facilitation, representation, gender discrimination)?
- Q3. How do auditors respond when asked to reflect on pivotal life moments (e.g., marriage, pregnancy, and motherhood)?
- Q4. What tensions result from women's dual responsibilities, and how do female auditors deal with them?
- Q5. What tools do female auditors see as helpful for progression in their auditing careers?

A specific sample size cannot be pre-determined for a given study, and there is no required number of participants for a qualitative phenomenological study (Creswell, 2013). In IPA research (Smith, 2011; Smith, Flowers & Larkin, 2009), sample size varies. For doctoral theses, Smith, Flowers, and Larkin (2009) recommend anything between 4 and 10 interviewees to allow for in-depth analyses of individual experiences and to serve the idiographic nature of IPA research. However, Alase (2017) has argued that an IPA research study using semi-structured interviews can utilise as many as 25 participants, and as few as just two. In line with these recommendations, a sample of 22 female auditors was interviewed for the purposes of data collection.

No.	Pseudonym	Career Rank (Current)	Marital Status	No. of Children	Qualification Status	Years of Service	Audit Firm
1.	Rawan	Associate Auditor	Married	2	Unqualified	7 years	Non-Big-4 – shifted to Big 4 soon after interview
2.	Razan	Assistant manager	Married	2	CPA qualified	10 years	Non-Big-4 – shifted to Big 4 shortly before the interview
3.	Layla	Associate Auditor	Married	2	Unqualified	6 years	Big 4
4.	Hajer	Associate Auditor	Married	Pregnant	Unqualified	3 years	Big 4
5.	Zahra	Associate Auditor	Married	0	Unqualified	5 years	Big 4
6.	Lubna	Associate Auditor	Married	0	Unqualified	5 years	Big 4
7.	Aseel	Associate Consultant	Single	0	Unqualified	3 years	Current non-Big-4
8.	Yasmeen	Senior consultant	Single	0	Unqualified	7 years	Current non-Big-4
9.	Nawal	Associate Auditor	Single	0	ACCA qualified	4 years	Previous non-Big-4 – shifted between two Big 4 – Currently in a Big 4
10.	Nada	Senior Associate	Single	0	Currently pursuing CIA and MBA	9 years	Big 4
11.	Nabaa	Associate Auditor	Married	3	ACCA qualified, CIPA member, currently pursuing CIA	5 years	Opted out from the profession with a previous working experience in a non-Big 4
12.	Hoor	Assistant Manager	Single	0	ACCA qualified	4 years	Big 4
13.	Asrar	Assistant Manager	Single	0	CPA qualified	5 years	Big 4

14.	Azhar	Assistant Manager	Single	0	CPA qualified	6 years	Big 4
15.	Rowaida	Manager	Married	3	ACCA qualified	10 years	Big 4
16.	Narjis	Manager	Married	2	ACCA qualified	7 years	Big 4
17.	Sondos	Manager	Married	1	CPA qualified	7 years	Big 4
18.	Semat	Senior Executive	Married	0	CMA qualified	2 years	Big 4
19.	Abeer	Associate Auditor	Single	0	ACCA qualification in progress	4 years	Big 4
20.	Roaa	Associate Auditor	Married	0	ACCA qualified, currently pursuing PRM	3 years	Big 4
21.	Samaa	Manager	Single	0	ACCA qualified, CISI qualified, security and commission, diploma in compliance	10 years	Big 4
22.	Marwa	Audit Executive	Married	0	Unqualified	7 months	Big 4

Table 5 – Study Participants

The study participants were approached using a nonprobability sampling technique, a qualitative technique used to examine real-life phenomena, rather than to make statistical inferences about the wider population (Creswell & Creswell, 2018).

To understand the differences and similarities between the working experiences of men and women in the same jobs, organisations, and country, it would have been interesting to include both male and female study participants. However, instead, I chose to focus on the differences between female auditors' experiences to demonstrate that they are a non-homogeneous group. My decision was not unique to this research, and many other researchers in the field of gender in accounting have focused on women's voices (e.g., Kamla, 2012; Komori, 2008; Haynes, 2008c). Noting the variations in gendered experiences would be beyond the scope of this research, but this would be a valuable area for future research. It is

also worth noting that some research questions were less relevant to some of the participants. For example, the questions related to work–life balance, pregnancy, marriage, and motherhood were not applicable to all the study participants. However, all of the women were happy to share their views on these matters, thinking about their own future roles or sharing stories about their colleagues.

As this work takes a qualitative approach, I was not looking for generalisability of the results. Rather, I was interested in showing that women are a non-homogenous group, individually distinct and with different experiences, perceptions, and versions of reality. These sampling techniques thus proved suitable for the research aim and questions.

4.6.2. Semi-Structured Interviews as a Research Method

The method or methods that a researcher uses are highly dependent on the philosophical assumptions and methodology that are adopted for the study. While the research methodology is “a way to systematically solve the research problem” (p.8), a research method is “all those methods/techniques that are used for conduction of research” (Kothari, 2004, p.7). A semi-structured approach to interviewing was chosen to gain more detailed insights into the female auditors’ experiences. Compared to more quantitative approaches to data collection, qualitative interviewing is better able to generate rich, detailed, and nuanced data, hence allowing for a deeper analysis in which multiple views, perspectives, and interpretations can emerge.

I opted for semi-structured interviews because “all social knowledge is generated as a part and a product of human social experience” (Stanley & Wise, 1993, p.192). Using interviews as part of the qualitative research method enabled me, as the researcher, to be closer to the participants (Creswell & Creswell, 2018). This allowed for multiple perspectives to be revealed, eventually providing a deeper and clearer understanding of participants’ perceptions of their auditing work experiences.

This method is compatible with the approach that other researchers have utilised to investigate gender in accounting (Anderson-Gough, Grey & Robson, 2005; Komori, 2008; Dambrin & Lambert, 2008; Kamla, 2012; Haynes, 2008c). According to Hackley (2003, p.118), “People are interesting, creative entities and in phenomenological research studies the interviewee is always the expert. They have had the experiences to which you, the researcher, need to gain access”. Interviews, therefore, can be used to “understand the world from the subject’s point of view, to unfold the meaning of people’s experiences, to uncover their lived world prior to scientific explanations” (Kvale, 1996, p.1).

Semi-structured interview are also one of the most convenient methods of data collection, capable of surfacing hidden stories on sensitive topics (Qu & Dumay, 2011). In addition, they are widely used in IPA studies (Smith, 2011). According to Smith, Flowers, and Larkin (2009, p.56), they “invite

participants to offer a rich, detailed, first-person account of their experiences” and “facilitate the elicitation of stories, thoughts and feelings about the target phenomenon”.

With a flexible list of questions, which can be reshaped as the need arises during the flow of the conversation (Saunders, Lewis & Thornhill, 2009), semi-structured interviewing “allows the researcher and participant to engage in a dialogue whereby initial questions are modified in the light of participants’ responses, and the investigator is able to enquire after any other interesting areas which arise” (Smith, Flowers & Larkin, 2009, p.57).

Semi-structured interviews are a qualitative method that allows participants to freely express their thoughts in their own words, elucidating their feelings and memories (Smith, Flowers & Larkin, 2009). To “preserve the events in a fairly authentic manner for subsequent data analysis” (Gall *et al.*, 2003, p. 21; cited in Rehman & Alharthi, 2016, p.56), the verbal data extracted via the interviews were audio-recorded and transcribed, with this material then safely stored to allow for in-depth analysis of the data.

As interviews can surface emotions and yield new perceptions and perspectives (Denzin & Lincoln, 2011), it is important to ensure that the interviewees feel comfortable throughout. For this reason, each participant was asked whether she would prefer to conduct the interview in English or Arabic. Some participants chose English, and others used a mixture of both languages. Some participants chose to use Arabic, and I translated those interviews into English for the transcripts. In general, the auditors were more comfortable using their mother language when explaining critical situations or feelings. As a native Arabic speaker, I was able to transcribe the audio-recordings verbatim. One challenge was that many Arabic terms do not have a direct English translation. However, my bilingual abilities meant that I was able to choose the words that would best portray the respondent’s feelings or intention.

The semi-structured interviews gave me good insights into the lives of these auditors, as representatives of their audit firms and as parts of the wider Bahraini society, and helped me to make sense of their feelings, thoughts, and beliefs about gender in accountancy. This provided an opportunity for these women’s hidden voices to be revealed; thus, each of the interviews was indeed “a conversation with a purpose” (Smith, Flowers & Larkin, 2009, p.57). Moreover, the face-to-face contact with the women during the interviews – and the multiple revisits of the discussions while transcribing the audio-recordings and the frequent rereading of the transcripts for the analysis – comprised an iterative process that enabled me to understand the experiences, feelings, desires, and priorities of these women. This continuous engagement with the data entailed a process of construction in which I was involved in interpreting and constructing meaning out of the auditors’ stories and words.

An interview schedule or guide was used to ensure that the required data was obtained from the interviews. The guide was not intended to guide the participants in any particular direction; rather, it was to give the participants the chance to freely “express their own perspectives in their own words” (Kvale, 2008, p.11), ensuring fair representations of their views and richer research data. As a novice researcher, it was reassuring to know that I had an interview schedule to rely on. This enabled me to probe the participants’ answers and add any other questions that I deemed necessary in the moment. It also jogged my memory, as I moved between research participants and engaged each time in a brand-new conversation. However, despite this interview schedule (see Appendix1), I remained flexible in my use of it, allowing the participants to direct the discussion towards any issues that they thought relevant and important. This meant that the questions were not asked in the same order for all interviewees.

As several interviewees’ responses were lengthy and covered more than one subject, I did not always ask the questions as they appeared in the guide. Instead, I asked unplanned questions in response to the flow of the conversation and the issues raised by auditors. I did not want to interrupt the women while they were constructing their realities, so I sought to remain engaged. I asked them to elaborate on the matters that seemed important to their stories. This process was facilitated by the flexibility of the semi-structured interview form (Robson, 2002), making this a good fit for the research aim and objectives.

In short, “semi-structured interviews were chosen in order to allow the interviewees a degree of freedom to explain their thoughts and to highlight areas of particular interest and expertise that they felt they had to, as well as to enable certain responses to be questioned in greater depth, and in particular to bring out and resolve apparent contradictions” (Horton, Macve & Struyven, 2004, p.340).

Hackley (2003, p.118) defines a good interviewer as someone “capable of creating a rapport or empathy with interviewees which can help to generate striking and novel research data in the form of original and creative insights”. Many of the interviewees felt so comfortable engaging with the questions that their interviews ultimately exceeded the 60-minute target. Providing this comfort was intended to enable them the participants to “access their experience in ways that had not been clear to them before” (Hackley, 2003, p.117).

Throughout this stage of the research, it was borne in mind that the quality of the collected data can be enhanced if the participants feel comfortable, as this encourages them to “be frank and insightful about their own feelings and thoughts concerning their working experience” (Hackley, 2003, p.118). This was especially relevant here, as for majority (if not all) of the participants, this was their first opportunity to discuss their professional or personal lives in this way. Understanding that interviews can yield richer data when participants feel safe and relaxed (Hackley, 2003), I sought to be very flexible when setting

the time and location of each interview, giving each participant the freedom to choose. All the interviews took place in coffee shops chosen by the interviewees, either on weekends or outside of working hours. Only two interviews took place in an interviewee's home, and one was held in a meeting room on the interviewee's work premises. As the participants worked long hours, some requested to meet me in coffee shops close to their workplaces, as this would allow us to meet during their break times. I initially explained that the interviews would last an hour or so.

Again, taking the advice of Hackley (2003) and Smith, Flowers, and Larkin (2009) about creating rapport with the research participants, I took efforts to ensure they felt relaxed and comfortable about sharing their experiences. I began each interview by introducing myself and explaining why I wanted to meet them and what was required for my research. Before providing detailed information about the study, I broke ice by talking about my PhD journey, my career aspirations, and how I had made it to this educational level. As women working in an industry that required high-level qualifications, they seemed to empathise with my efforts and were more willing to help with my research. Many wished me success on my journey. Others insisted that I should feel free to contact them again if I needed any further details. It was helpful during the data-collection stage that the interviews were held in public places. This allowed me to insist on treating the participants as my guests and to play the role of host, offering them drinks and food. These arrangements – combined with careful listening, good eye contact, and regular nodding of the head to acknowledge their comments and express my interest – allowed me to quickly establish a rapport with the participants, earn their trust, and provide them with a pleasant experience. This was vital, as, “the bottom line is that in an IPA interview process, the researchers have to learn how to put the participants at ease with regard to asking them about their lived experiences” (Alase, 2017, p.14).

After putting the participants at ease and breaking the ice, I gave each woman an information sheet to review and the consent form to sign. I obtained permission to start the interview and reminded them that their identity would remain anonymous, the interviews could go off-the-record at any time, that they could skip any question that they did not feel comfortable answering, and the entire interview could end whenever they wished. In this way, I was able to “facilitate an interaction which permits participants to tell their own stories, in their own words” (Smith, Flowers & Larkin, 2009, p.57).

During the interviews, I took a non-judgemental stance and was fully open to hearing the different points of view and listening to the participants' lived experiences. However, during some interviews, I had to redirect the interviewees, as they seemed to drift away from the main research questions. With others, I had to intervene quite often to ask for elaboration and for more details of incidences, feelings, decisions, and reasons. Those interviewees did not appear to be entirely engaged in the process but engaging them

in more dialogue proved useful for providing richer data that would not have been available if I had remained quiet.

I was careful to “enable participants to express their concerns and make their claims on their own terms” (Smith, Flowers and Larkin, 2009, p.42). This meant bracketing off my own preconceptions of the topic and setting aside the knowledge I have gained by immersing myself in the literature review and developing the themes for the interview guide.

Many of my questions targeted the emotional experiences of the auditors, including times in which they had been unable to manage their emotions and any impact of these experiences on their careers. However, as I moved forward in the data analysis, the focus of the research shifted and, ultimately, the participants’ views of these matters were not included.

I chose to individually transcribe each interview. To ensure an accurate representation of the women’s voices, this was a back-and-forth process. I was seeking plausibility, which entailed a long process to get closer to my data and to the research participants. Each interview lasted between 00:51:22 and 02:15:00, and a total of 268 pages of transcription was produced. The text and recordings were saved on a drive.

4.7. Data Analysis

According to Smith, Flowers, and Larkin (2009, p.79), “the essence of IPA lies in its analytic focus. In IPA’s case, the focus directs our analytic attention towards our participants’ attempts to make sense of their [lived] experiences”. To assist researchers, IPA provides a comprehensive guide, comprising a number of steps and stages (Smith, Flowers & Larkin, 2009). This guide appealed to me and provided some reassurance and comfort, while its emphasis on flexibility and the lack of precise prescription was also appealing. My main concern was not carrying out the analysis in the “right” way, but rather adhering to the general principles underpinning the process. A cyclical and interactive process appeared more inviting and dynamic than a linear approach, as it permitted deep immersion in the data.

More importantly, Smith, Flowers, and Larkin (2009, p.80) argue that “There is no clear right or wrong way of conducting this sort of analysis, and we courage IPA researchers to be innovative in the ways that they approach it (the data analysis)”. As a self-imposed requirement, the analytical work undertaken for this research study was rigorous and thorough to ensure the production of high-quality, credible, and transferable research findings.

The 22 interviews were transcribed verbatim, producing multiple layers of data to be analysed. The analytical procedure was guided by the work of Smith *et al.* (2009), who provide a comprehensive guide

for analysing data gathered through IPA research. Alase (2017, p.16) asserts, “researchers are advised to begin their data coding by reading the interview transcripts several times; at least, they are encouraged to read the transcripts three times to get a feel of what the research participants were saying verbally, and also to get a better feel of the participants’ ‘state of mind’ vis-à-vis how the subject-matter has affected their ‘lived experiences’”. I started the analysis using NVivo 11 to code lines of each transcript. As the data set was huge, I opted for manual analysis. This meant printing each transcript, reading it, and highlighting initial codes and themes on the margins.

I then organised the data in an Excel sheet, as further codes and themes emerged from the analysis. The process of preparing the raw data was iterative and took more time and was more difficult than I had expected, but it gave me the opportunity to get very close to what the participants had experienced and described. While reading and rereading each transcript, I took notes. This careful reading allowed me to formulate a deep understanding of the data and what the women understood about their experiences. My general focus was on looking for patterns in the data, so lines of the transcript were categorised into codes and clustered into themes. As the research focus has shifted, so did the research questions, and many of the themes and codes were ultimately left out. However, I retained these in the Excel sheet as directions for future research.

The steps identified by Smith, Flowers, and Larkin (2009) for data analysis were followed flexibly as detailed next.

Step one – Immersion in the data of each individual interview: Following the advice of Smith, Flowers, and Larkin (2009, p.82) regarding “immersing oneself in the original data”, I read and re-read the transcripts to become familiar with the data. At times, I also played back the original recordings. This proved very useful for capturing the true essence hidden in interviewees’ voices as they discussed certain incidences or feelings. As I went through this multi-staged analytical process (Smith, Flowers & Larkin, 2009), the aim was again to gain deep insights into these women’s experiences, including their perceptions, feelings, and decisions.

Step two – Making exploratory notes, compiling a list, and developing emergent themes: At this stage, I read the transcripts several times to look for codes and themes and identify similar and opposing viewpoints. In this case, “examining semantic content” (Smith, Flowers & Larkin, 2009, p.83) involved making initial notes. This process was iterative and took a long time. The notes focused on the auditors’ understanding and perceptions of their lived experiences in their audit firms. The topics included their career choices, their relationships, their working environment, the nature of the job, the difficulties and opportunities, the specificities of gender, and anything else of relevance to the participants. Each

interview transcript was read and coded separately, and the exploratory comments were analysed to highlight the main codes and develop emergent themes. When the transcripts were read line-by-line, certain phrases and topics seemed to recur – these were identified as codes. I kept in mind the theoretical framework of the research and the main research questions. At this stage, the participants’ perspectives and the researcher’s interpretation were combined.

Step three – Clustering themes: This stage involved clustering the codes identified earlier into emergent themes. These themes were designed to capture the essence of what the interviewees had identified as important about their experiences, along with the researcher’s own interpretations of what had been said. Along with the emerging codes and themes, the coded sentences were categorised into themes concerning the auditors’ working experiences and the research questions. The emergent themes were clustered around issues of working conditions; relationships at work; women’s choices; organisational facilitation; women’s lack of representation; women’s positions within the profession, society, culture, and organisations; double roles and role conflict; management of conflict; and the tools needed to move forward in the profession.

Step four – Searching for connections across themes: This stage involved searching for consistencies across the emerging themes. Based on the identified interconnections, the themes were clustered into “sup-themes” and “sub-themes”. Smith, Flowers, and Larkin (2009) advocate for charting, counting, and mapping to identify how emergent themes fit together. Hardcopy analysis of the emergent themes was performed to surface out the thematic structure as it set up to form. The codes were then counted to assess them for similarity, which also helped with finding connections between emerging themes.

Charting emergent themes allowed me to better cluster them under the superordinate themes directly linked to the research questions. The use of IPA, with its idiographic stance, meant that stories did not need to be left out, even if they were not common to all cases in the study. On the contrary, this could be exploited, and codes discovered in a single case (or small number of cases) were imported with the emergent themes and then as part of larger superordinate themes linked to research questions. For example, Islam was included as a subordinate theme, as its absence would undermine the study’s contextual background and underutilise IPA’s idiographic stance. Data analysis ultimately revealed five superordinate themes and 16 sub-themes, with 25 subheadings directly linked to the research questions and research aim.

Step five – Identifying patterns across all research participants: Once all the transcripts had been analysed individually (using steps 1–4) and the codes and themes had been identified, I began searching

for consistency between the transcripts. This process involved the reconfiguration of the themes (Smith, Flowers & Larkin, 2009) in an attempt to make sense of the individual experiences, aside from the collective experiences that the women shared.

Although IPA requires researchers to approach cases individually, from steps one to four (Larkin, Watts & Clifton, 2006), an overall consensus of meaning had to be deduced from the transcripts in step number five. This means moving from a focus on the individual to a more shared understanding and more interpretive findings (Smith, Flowers & Larkin, 2009).

Where a detailed examination of lived experience is sought in IPA research, this needs “to be expressed in its own terms, rather than according to predefined category systems” (Smith, Flowers & Larkin 2009, p.32). Therefore, when writing up my findings, there was a heavy reliance on research quotes, as “direct quotes make the research tangible for the reader” (Hackley, 2003, p.121).

Superordinate themes were written in a way that directly highlighted the research question to which they were responding. I relied heavily on the female auditors’ perceptions of their lived experiences as I clustered the themes and grouped them under the subordinated themes. The chapters detailing my findings make extensive use of extracts from the transcripts. The subordinate themes are presented in analytical form to help the reader understand both the female auditors’ responses and the researcher’s own interpretations of these.

Superordinate Themes	Subordinate Themes	Illustrative Quotation
The Relevance of Organisational Context, Working Conditions, and Relationships at Work for Auditors’ Perceptions of Their Career Experiences.	Working conditions in the profession The pressure of long working hours	<i>...the movement, when you have to go to the office and again to the client and again back to office, if needed; not having a desk – these all are things that are really hard. (Razan)</i> <i>The normal hours, when you sign the contract, were 8 am to 6 pm, but I think leaving at 7 pm was considered leaving early. (Narjis)</i>
	The nature of the working environment and relationships at work The Auditor–Manager Relationship The Auditor–Client Relationship	<i>He is not comfortable me being in his team, he thinks I insist on my opinions over his, just because I discuss things and do not take orders for granted! (Rawan)</i> <i>Clients do not look at your gender. Some of them care about your age. (Semat)</i>

<p>Between Free Will, Organisational Facilitation, Lower Representation, and Unrestricted Positions. Female Auditors' Perceptions of Their Position Within Auditing.</p>	<p>Choosing auditing – women's choices and organisational facilitation</p>	<p><i>I do not think I have faced any difficulties in finding employment. Even though these companies prefer men, they need to have women because they want the proportion to be balanced. (Roaa)</i></p>
	<p>Rationalising women's lack of representation</p>	<p><i>It is not that audit firms do not want to recruit women. No, it's that women not wanting to join audit firms. They do not want to work here. (Rawan)</i></p>
	<p>Understanding their free will and lack of restrictions</p> <p>Islamic rules can be restrictive</p>	<p><i>I have never been restricted from undertaking a task because I am female, never. (Hajer)</i></p> <p><i>When we had parties, I did not attend them. But that made me feel that I did not have close friends – as a woman, Muslim, and Bahraini. It does affect me. Sometimes you feel that you are different and not entirely welcome. (Layla)</i></p>
<p>Wife/Mother and Auditor. The Impact of Double Roles on Auditors' Perceptions of Their Career Experiences.</p>	<p>Making their own choices – accepting the difficulty of double roles</p>	<p><i>I did not waste my time studying so I could ultimately stay home! Staying home and bringing up kids was never one of my dreams. (Rawan)</i></p>
	<p>Societal Reactions to and Cultural Beliefs About Working Women – the Auditors' Perceptions</p>	<p><i>People at work will think that you are not capable of doing the jobs assigned to you. And people that you know outside, your family and friends, they might think you are not a good mother or wife. (Marwa)</i></p>
	<p>Facing organisational expectations and scepticism when embracing double roles</p> <p>Announcing a pregnancy</p> <p>Punishing women and observed differences in employment and promotion</p>	<p><i>They ask women, after giving birth, when they are leaving. Once, one asked me, "How long are you staying in auditing? Are you waiting until you get married to leave?" That was shocking. (Hoor)</i></p> <p><i>I wasn't able to get pregnant. I had to see many doctors. I had no physical problems, they said everything was just fine. They said I needed to stay away from stress if I wanted to get pregnant. (Hajer)</i></p> <p><i>When I went back to work, there were promotions and increments, and I was excluded. That was the first part. I was disappointed and annoyed. I was thinking, why are they excluding me, just because I have got pregnant and given birth? (Rawan)</i></p>

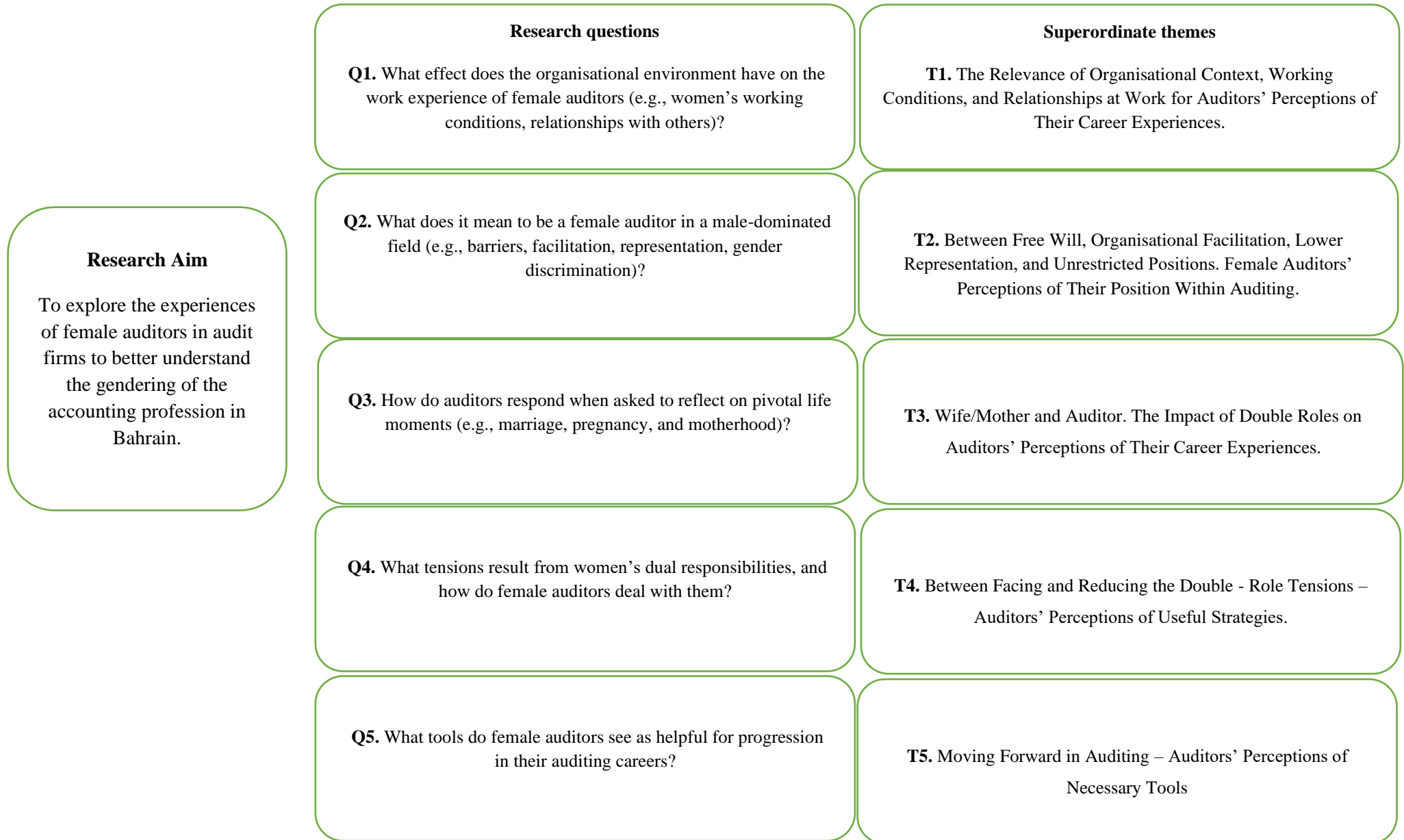
<p>Between Facing and Reducing the Double - Role Tensions – Auditors’ Perceptions of Useful Strategies</p>	<p>Facing the tensions arising from role conflict</p> <p>Changes in social and familial relationships</p> <p>Abandoning the managerial and partnership roles</p> <p>Deferring qualifications</p>	<p><i>You also have to maintain relationships with your family and in-laws. As a married woman, I need to maintain those relationships. But I cannot really have them, if I do, I will not be able to keep them, because I am limited in time, so it is really hard for me. (Lubna)</i></p> <p><i>We don’t have a Bahraini female partner here. They do not tend to stay at the company. They do not want to stay – rather than can’t stay – It is more about not wanting to. (Abeer)</i></p> <p><i>I do not want to be a professionally successful woman at the expense of raising and being there for my kids. I already spend more than half my day at work. If I will study as well, this is more time away from them. (Rawan)</i></p>
	<p>Reducing the conflict</p> <p>Making family the priority</p> <p>Utilising family support</p> <p>Opting for shorter hours</p> <p>Staying short in audit</p> <p><i>Opting out:</i></p> <p>Family comes first, leaving post marriage</p> <p>Family comes first, leaving in anticipation of future roles - single auditors’ perceptions</p>	<p><i>Once you are married with kids, your priorities change. It’s not about your career aspirations; your priority is your kids. (Nabaa)</i></p> <p><i>Well, even when we stay at work late, our families are supportive. (Layla)</i></p> <p><i>I have decided that, rather than resigning, I will opt for the short working hours. (Hajer)</i></p> <p><i>The majority of auditors do three years of auditing and then start to look for better opportunities. I did not wait for the three years to be over, I left before then. (Semat)</i></p> <p><i>Women still want to be successful. They still want to prove that they can do it. But sometimes when you prioritise, you see that it is not worth it. (Sondos)</i></p> <p><i>Becoming a mother was only one reason why I needed to leave auditing. (Nabaa)</i></p> <p><i>If I get married, to be honest, I do not want to stay here. (Asrar)</i></p>
<p>Moving Forward in Auditing – Auditors’ Perceptions of Necessary Tools</p>	<p>Personality requirements of an auditor</p> <p>Passionate, determined, and confident</p> <p>A hard worker</p> <p>Strong, assertive, and serious</p>	<p><i>If you want to continue in this environment, your personality needs to be very, very, very strong. (Rawan)</i></p> <p><i>Even for a woman, you have to be assertive to survive. (Semat)</i></p> <p><i>You really need to be passionate about what you are doing. The things that</i></p>

	<p>Flexible and adaptable to change</p>	<p><i>happen shouldn't affect you. Endurance, and determination a lot of the last, insisting, without limits. (Samaa)</i></p> <p><i>You need to work hard and maintain high-quality work. It is not a glamorous field. You need to put in a lot of effort to be something really good. (Azhar)</i></p> <p><i>Someone once told me, "Change your style". I knew it, but this is my personality. I need to try changing it, because it is necessary, especially in higher positions. Being a head means acting like one. (Nabaa)</i></p>
	<p>Skill requirements of an auditor</p> <p>Emotional-management skills</p> <p>Technical abilities and communication skills</p>	<p><i>Managing emotions is important to me, or else I would not have survived in the firm. You can't freely show your feelings. There needs to be some control to filter the way you express your likes and dislikes at work, your acceptance, or your rejection. (Lubna)</i></p> <p><i>Equal to communication skills are technical skills. You do not earn a place in these firms before passing the examinations, which are mostly technical, so a certain level of technical knowledge must be there before you are accepted at all. (Nawal)</i></p>
	<p>Educational requirements of an auditor</p> <p>Remaining up to date</p> <p>Acquiring professional qualifications</p>	<p><i>As an auditor, you can be like a doctor who keeps reading around his profession for any new knowledge. You cannot stop learning. (Layla)</i></p> <p><i>when it comes to getting qualified, first of all, when it comes to accounting standards, you learn more in a professional way. In terms of auditing, you learn things and appreciate that you are learning. But it also gives you bigger scope, a different way of thinking, strategic thinking about how to link things that you don't get at the university level. You need a professional qualification to be able to link these things. (Narjis)</i></p>
	<p>Other enabling factors</p> <p>Louder voices</p>	<p><i>I had to raise my voice so they could hear me and would know I was there. I was lost in the middle of all the loud voices. I had to prove that I was there as well. (Abeer)</i></p>

	Others	<i>Time-management skills come with experience, and then delegation is very important. You should not shy away from asking for help. (Rowaida)</i>
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Table 6 – Superordinate Themes, Subordinate Themes, and Illustrative Quotations

Figure 2 – Aim, Questions, and Themes



4.8. Ethical Considerations

Any research plan must take account of ethical considerations (Creswell, 2013). In addition to ensuring there is no misconduct, a researcher working in a cross-cultural context must ensure a high level of authenticity and credibility. Researchers are obligated to protect the study participants, ensure their freedom of choice, develop a relationship of trust with them, and act with integrity (Creswell, 2013).

As a qualitative research study, it is imperative and ethically important that an IPA study is cognizant of the right and privacy of the individuals participating in the project. It is anticipated that participation in any IPA study will be strictly voluntarily based and the risks to the participants should be very minimal. It is, however, important that no harm should come to the participants in an IPA study. IPA research study should provide adequate measures of protection for the rights and dignities of its participants, because participants in an IPA study should be better off knowing they were able to tell the stories of their “lived experiences”; not worse off from it. (Alase, 2016, p.92; as stated in Alase, 2017, pp.17–18)

Respect for the participants’ dignity, rights, safety, and wellbeing are the governing principles of all research involving human participants, personal data, and human tissue (Sheffield, 2018). In addition, “the privacy of the research participants should never be compromised; it should always be paramount to the researchers” (Alase, 2017, p.17). At the University of Sheffield, all research is to be conducted in accordance with ethical principles, while developing knowledge for the good of society.

In the current study, participant confidentiality was guaranteed by ensuring that the participants’ information could not be identified or used to the detriment of the participants or their institutions (Flick, 2009). Pseudonyms were employed, and no direct references were made to any employers in the research, thereby giving the participants added protection. The University of Sheffield “Ethics Policy Governing Research Involving Human Participants, Personal Data and Human Tissue” (Sheffield, 2018) was followed, and an ethics approval was obtained on July 2019, before data collection commenced (Sheffield, 2018).

Furthermore, the research code of ethics mandates researchers to “avoid harming the participants, including not invading their privacy and not deceiving them about the research’s aims” (Flick, 2009, p.37). Harm, in this case, was defined in the terms proposed by Rubin and Rubin (2012, p.89) , who state that, “not harming interviewees means not exploiting them, not publishing materials that would cause them to be arrested or lose a job, promotion, or part of their income. It means not revealing information they would consider embarrassing”. Thus, the safety of participants was a priority, and it is believed that no harm was caused to them. There was perceived to be minimal risk for both the participants and their organisations, as the topic was not sensitive and no vulnerable participants were recruited (Sheffield, 2018). In all cases, confidentiality has been maintained, and personal data were only disclosed with the relevant participant’s consent. The participants were not subject to pressure, nor were they misled at any

stage of the research (Saunders, Lewis & Thornhill, 2009). In addition, the collected data were kept secured and anonymised, and when no longer needed for research purposes, they will be erased (Creswell, 2013; Sheffield, 2018).

Before I commenced the study, I obtained written permission from the participants through WhatsApp. After the interviews had taken place, another written consent (Appendix 4) was obtained, with no pressure on the participants to sign the form (Creswell, 2013). The actions at this stage were guided by the requirements of the General Data Protection Regulation (GDPR) requirements. A specific, unambiguous, and appropriately recorded consent form was used, as “an effective consent statement should translate a scientific proposal into simple, everyday language, omitting details that are unimportant to the subjects” (Sieber & Tolich, 2013, p.115). The participants were briefed on the nature of the research, its purpose, their role, and what was expected from them, and it was made clear that they could “excuse themselves from the research study all together; or perhaps, refuse to answer any questions that they may not be comfortable with” (Alase, 2017, p.18).

Informed consent was prioritised throughout the data-collection phase. Before beginning each interview, I informed the participant about the study’s objectives, explained how the data would be used, and informed them that they could withdraw at any time. They were also asked if they wanted to be recorded or if they would prefer for me to take notes. All the participants were asked to sign a combined information and consent form, agreeing to the use of their data for research purposes, and they were informed about the data-storage policy that meant recordings and transcripts would be stored safely on an encrypted laptop with no access to anyone except the researcher and her supervisors.

There was full transparency regarding any aspect of the research project that could influence a participant’s willingness to participate, being aware that “consent must be given freely and voluntarily and under no circumstances must direct coercion or indirect pressure be used to obtain a person’s consent to participate in research” (Sheffield, 2018, p.33).

4.9. Chapter Summary

This chapter has highlighted that the current research applies an interpretive and social constructionism paradigm, taking a subjective stance to explore the experiences of female auditors. An IPA methodology was deemed appropriate for the research, hence semi-structured interviews were utilised as the data-collection method, and subsequent data analysis was made using (Smith, Flowers and Larkin, 2009) .

I have presented all relevant details regarding the participant-selection process, the conduct of the interviews, and the process of analysis, and I have included two transcripts as examples to allow the reader to reflect on my interpretations and consider possible alternatives. For this purpose, I chose a

research aim that targets the exploration of an under-researched area and under-researched participants. It is also hoped that the methodological choices in this study will encourage future researchers in business studies – and specifically in accounting research – to employ IPA.

Chapter Five –Working Conditions and Relationships at Work

T1. The Relevance of Organisational Context, Working Conditions, and Relationships at Work for Auditors’ Perceptions of their Career Experiences

5.1. Introduction

In the following chapters (5–9), findings drawn from the interviews with female auditors are presented. Applying the IPA method yielded five themes (see **Figure 3**), which helped to provide detailed answers to the research questions (see **Chapter 1**) and hence fulfil the research aim (see **Chapter 1**). The five themes provide a complete picture of the female auditors’ perceptions of their working experiences. The first chapter concerns their views of the working conditions, particularly the culture of long working hours, and how these conditions affected the women’s career experiences. The auditors also reflected on the types of relationships that they had had with their managers and clients. These discussions revealed that the managerial relationships were very significant to their understanding of their working experiences and that the auditor–client relationships were generally free from bias and typically respectful.

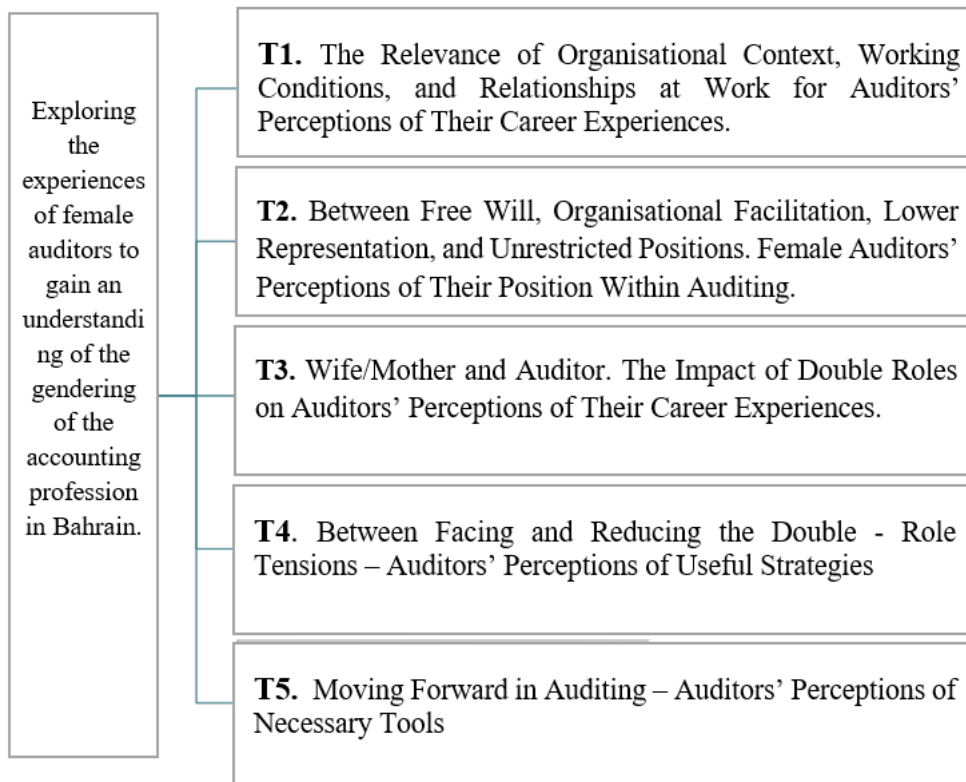


Figure 3 – Research Aim and Superordinate Themes

5.2. Working Conditions in the Profession

The working condition in the accounting profession have been reported to be one of the most difficult aspects for people seeking to sustain a career in the field. In addition to the long working hours, there is also the stressful nature of the work, owing to audit mobility and deadline-based projects and the need to manage multiple clients and deal with their expectations, work with different managers at once, obtain professional qualifications for career progression, and remain constantly available to evidence commitment and high career-aspirations (Fogarty, 1996; Jeake, Ebimobowei & Binaebi, 2013).

Putting some of these conditions in context, the participants had a lot to share.

I went to a tailor shop, to a clinic. We went to manufacturer. We also go to investment companies. We go to dirty places, not everyone accepts that. (Nabaa)

Auditing as a job is not stable. I mean, there is lots of mobility required, each time you meet a new client. (Abeer)

Auditing is not a stable job in which an auditor is committed to perform a typical task with given set of people in a fixed space. Rather, auditing entails mobility and exposure to different types of clients (Alsudairi, 2015; Alsalloom, 2015). Not all clients work in contexts that allows auditors to conduct their audit engagements comfortably and in office-like settings.

...the movement, when you have to go to the office and again to the client and again back to office, if needed; not having a desk – these all are things that are really hard. (Razan)

What I do not like about auditing is the need for mobility. There is no stability. I do not even have an office. If I have to go there every day, I have to be in different offices each time. (Roaa)

Because auditors spend large amounts of time moving between clients, they are not assigned private offices. This was stressed as an unpleasant feature of the job, as it meant that the privacy of the working space was not guaranteed.

This mobility issue also become more difficult when women were pregnant, as explained by *Semat*:

I look at it from a biological point of view. Let's talk about pregnant auditors. Do you think it is easy for them to walk around, carrying all these things? Of course not. We are not talking

about a steady job where you go daily to the same office. No, there is a lot of mobility in required here.

There are also the assignments abroad, and these are particularly difficult for auditors with familial commitments, adding another layer to the stressful nature of the job.

The job is so demanding. In my company, there are a lot of assignments abroad, which tend to be for periods of one month to two months. So, some married people do not find these very convenient. So, I think it is a bit difficult for people who have commitments. (Aseel)

This demand for constant movement means a lack of stability, and when it is accompanied by a low salary, it can make an auditor question their desire to remain in the job. This is especially true when a comparable salary can be found in careers that are less demanding and which involve fewer working hours.

Auditing is very stressful job. Very few people can handle it. Not only it is hard for girls, it is even difficult for men. It is really a hard job. Walking between here and there, with your laptop, when not everywhere is designed to welcome an auditor ... Many people start thinking about doing more comfortable and more relaxing jobs. Why would they do this when the salary is not even enough (Nabaa)

We are paid less than in other jobs – even some with shorter hours. It is not a secret. Everyone is aware and probably collecting as much experience as possible from auditing, so they can move onto shorter hours and a higher salary somewhere else. (Azhar)

The ad-hoc requirements that make it difficult to plan for the day were also discussed as part of the working conditions.

You cannot plan everything. Urgent things come along, and you have to leave what you are doing and go deal with the requirements of these ad-hoc events. This then changes the entire plan of your day. There's a lot of unplanned work. (Rowaida)

Examples of these ad-hoc demands included requests for client reports to be submitted earlier than expected the assigning of an auditor to a new client without previous notice, and urgent meetings during already-full schedules, all of which would increase the load on a schedule and raise the tension and stress of the work.

So, you might be going along thinking everything is fine, everything is under control, and then suddenly, for example, the clients change their deadline. They bring it forward, for example.

So, you will be stressed. Like, you now need to finish so many tasks within a shorter timeframe, which is very stressful. (Sondos)

All of a sudden, you will be assigned to a new client. We sometimes have to manage two clients together, and we're notified on the spot. (Zahra)

Stressful events happen just somehow in the middle. There comes a review which has been submitted two weeks ago. Some other issues might occur where you need to plan a meeting, while your schedule is already busy, with no room for an extra meeting. (Abeer)

Deadline-based projects in very busy schedules were also reported as contributing to the stressful nature of auditing work.

When you have three clients who are all waiting for you to do their financials, all expecting equal treatment and an on-time service, different financials – sometimes you even need to translate a document, even though it is not your specialisation – while working to a very tight schedule – then things really become very stressful. (Nawal)

It is a very stressful job. There is a lot of commitment required to meet the strict deadlines. Sometimes you just feel that you are breaking down, but you cannot give up and surrender because you are responsible. You must get your work done. (Layla)

So many deadlines – and having to stay at work 'til 8 pm and 9 pm, sometimes 'til 10 pm and 11 pm – did not do me good. Actually, that turned me upside down. (Samaa)

When you have a deadline, it is so stressful because you can run out of time. But we do not go over a deadline, when we feel we're running of time – we just work more. That means working from home or from the office, whatever: just working more 'til we finish. (Nada)

Stress levels are also elevated when auditors are obliged to work on multiple clients at the same time – with different managers, deadlines, and requirements.

When you are working on five clients at once, and each manager thinks his client is more important than the others and we need to prioritise their work, you end up staying late and doing weekends. (Zahra)

The number of deadlines can also be stressful and mentally exhausting for the auditors.

You know, even my mindset is a deadline set. You get affected by the job – even when there is no deadline, you feel like there is one. You feel stressed. Even your plans, you postpone your plans sometimes. (Nabaa)

However, despite how stressful things are in auditing, and how tiring the variable nature of the work can be, the working conditions were not perceived entirely negatively. Some auditors said that the demands of the job – the requirement for high levels of commitment and continuous time-investment to meet deadlines and please clients and managers – made the work non-routine and vibrant. They saw it as challenging and interesting and said that it allowed them to continue learning.

It is not a routine job. It is amazing, challenging. You work on a number of clients at the same time, and for each of these clients you might be preparing a different kind of report, which means working on a different project. The work pattern varies accordingly. It is very interesting because you get to learn new things each time. You get to help others – the client, your team. (Layla)

You are learning every day. New standards come in, there are changes to existing standards, the market changes. So, that all comes with opportunities for learning. (Nabaa)

I do not think there is a routine or normal job in auditing. Everyday there is something new. (Zahra)

I do not think it was ever difficult. There is nothing really difficult about it. I mean, you are constantly learning, you are constantly challenged. I love that. So, for me, it wasn't difficult. (Narjis)

Each year, there is a new addition to my knowledge. (Rawan)

Auditing was compared with an ocean (“auditing in general is like an ocean” [Abeer]). Another auditor described it as, “a field where there is a learning curve, a very high learning curve compared to any other kind of jobs” (Nabaa), requiring a depth of knowledge, expertise, and exposure to its practitioners.

These conditions together make auditing work both tiring and interesting. The long working hours were referred to repeatedly, indicating that improvements in this area would have a very beneficial effect on the auditors' working experiences.

It's stressful, difficult, and tiring. It is a tiring profession in general, regardless of the firm. The nature of auditing itself is very tiring. If the working hours were reduced, things would be much better. (Nawal)

5.2.1. The Pressure of Long Working Hours

The female auditors explained that the time demands of the profession created a lot of pressure and had an impact on their working experiences and tenure (Zarei, Yazdifar & Soofi, 2021; Castro, 2012). In this section, the quotes from the auditors concern the women's understanding of this job demand and their ways of dealing with it.

Probably the nature of audit work and the hours of the job add a great deal of pressure. For me, it is really a big deal. (Samaa)

The auditors explained that the long working hours were a standard part of their working lives.

Doing long hours was normal. I think I used to joke that the normal hours, when you sign the contract, were 8 am to 6 pm, but I think leaving at 7 pm was considered leaving early. So, normal time meant leaving at 8 pm, and there were times where I would leave at 10 pm or 12 am. (Narjis)

The long hours make me exhausted, but I always keep in mind that I am doing what I'm required to do, so it is fine. It is a known thing that, in audit work, you have to stay late. (Aseel)

In addition, it is common practice in auditing to work over the weekends.

I stayed at one of my clients 'til 11 pm. With other clients, I was there 'til 10 pm, and with some other clients on Saturdays. (Nabaa)

The auditors held themselves accountable for the work assigned to them, regardless of how many extra hours were required to complete it.

The minute I commit and say I will do it, then I will do it. And I have to finish it within the time allotted – whether I stay 'til 6 pm or 12 am. That's my problem and my responsibility. (Rowaida)

However, the problem is not just that extra hours are required to meet a deadline. In fact, the unreasonable timeframes given to clients, as well as short staffing, mean that meeting deadlines can take many more hours than expected.

If I don't give you the financial today, and instead delay it until tomorrow, what is the big deal? What is going to happen? If I don't translate the financial today, I will do so tomorrow. Why are they giving the client unreasonable deadlines, just to satisfy them? You need to give us, the employees, some time! I think about this each time I compare my job with other critical professions. (Nawal)

The pressure in auditing is not because of the working hours. It is the inconvenience caused by short staffing that makes you suffer. It means you have to work more hours with fewer people. I have done it several ways. I have done it when I had many people around and felt it was much easier. When I had fewer people, it was much more difficult, as you were committed to timelines, so it became very time-oriented, which increased the pressure. (Rowaida)

Thus, the problem of time in auditing is not only the matter of long working hours, as this is the norm. Rather, it is the unreasonable deadlines and limited resources that cause extra pressure and create potentially unmanageable time demands. *I used to get home at 11 pm. My mother would not talk to me, my brother would be saying, “You are shameless because you are a female who is just coming home (at this time)” – which is considered late in our society. So, that’s something which is not acceptable! (Nawal)*

This comment from **Nawal** provides an illustration of how failing to meet social expectations can damage a woman’s reputation, seeing her labelled “shameless” for staying out late. In the Arab world, a woman’s reputation is of high importance and is seen to reflect on her entire family. As a result, women need to be careful to ensure that their actions do not negatively affect them or their families (Metcalf, 2008; Elamin & Omair, 2010). When this label like this becomes attached to a woman, it translates into reduced marriage opportunities. A woman’s reputation can be jeopardised, as in **Nawal**’s case, by a choice to stay late at the office or, more generally, by choosing to take a job that requires long working hours.

There were fears over my reputation. My brother kept saying, “Are not you afraid that staying out late will ruin your reputation? Do not you want to get married?” (Nawal)

Nawal’s family were not the only ones who did not like their daughter coming home late. A similar situation arose for **Narjis**.

There was one day when I reached home at 1 am. My mother was standing by the door and said, “If you do this again, do not come to this house”. So, that was unusual, but you know, that was 1 am. And you can understand that, for a girl in our society, it is not something tolerated.

This story illustrates how staying out late can be perceived by a female auditor’s family.

Family, as part of wider society, plays an important role in enforcing cultural values. The family sets out which behaviours are regarded as appropriate and which as inappropriate for women. In the context of these auditors’ narratives, it is evident that the culture and families are opposed to women staying away from home until late, even when those hours are being spent at work.

In the KSA, audit firms, as employing organisations, take these social norms into consideration, to the extent of questioning women during interviews about how willing their families would be to accept their work in the field (Alsalloom, 2015).

This demand for long working hours in the auditing profession, combined with the societal expectations that restrict women's daily movements, is one example of how the social context intersects with the experiences of working women, producing subjective and distinctive experiences that are interlinked with contextual factors. Furthermore, away from family and society, at the organisational level, auditors know that staying late makes their managers happy and that the image of an ideal auditor is one who is constantly available and never refuses work outside of office hours, at home, or even during weekends (Anderson-Gough, Grey & Robson, 2005; Kornberger, Carter & Ross-Smith, 2010; Grey, 1998).

The hours are very long, and for your manager, it is great if you stay in the office. But for us women, your family will neither like nor accept it if you're going home late. (Azhar)

These cultural and familial values that oppose women working late have no comparable counterpart for male auditors. This then frees men to strive to meet the "ideal" by staying late.

It is easier for men to stay late, as they have fewer responsibilities and the culture does not object to them being away from home until late. (Azhar)

However, **Rawan** had a different opinion. She said that staying late was difficult for all Bahraini auditors, given their social and familial commitments, regardless of their gender.

We Bahraini auditors we do not stay very late. We have our own commitments. We have our families here in the country. (Rawan)

At the organisational level, auditors are expected to stay late at the office to evidence their productivity and ability to conduct work properly. In work settings, staying late is used as a tool to demonstrate endurance, commitment, and productivity. In practice, it is a measure taken by organisations during evaluations to indicate merit, thus contributing towards career progression and promotion (Castro, 2012; Gammie & Gammie, 1997).

There is always this expectation that auditors will stay beyond their normal working hours to show that they are doing their work properly! (Nawal)

Do you know what the concerning thing is? It is that people think that, if you are an auditor, you need to stay late. If you leave on time, it means you have no work, no pressure. (Rawan)

I was told that you have to be available, in this type of international firm. It doesn't work out this way to leave on time. Be available. If you are not here, take your laptop and work from home. (Layla)

Auditors who finish their work and leave on time, rather than being appreciated, are then given with more work. Good time-management skills and efficiency in planning the working day are not appreciated, despite such skills being essential for deadline-loaded auditing work (Tan & Laswad, 2018).

So, they start giving you more work to do. Unfortunately, this does not show that you are organised – not at all. They do not see that you are abiding by the time budget, doing and finishing the work on time. Rather, they see it as, “Oh she's free, let us load her up again!” This doesn't make sense. Why do you have to pressurise me? (Rawan)

Leaving on time is often conflated with leaving early and seen to indicate a lack of commitment and having no work.

When I started to leave on time, they would say to me, “You're leaving early”. But no, I'm leaving on time, I'm not leaving early. That would be my response. These audit firms expect a lot. In all audit firms, the mentality is like, you need to be there all the time, even at midnight. This is not right. It is their way of managing work, but not mine. (Layla)

Some disagreed that the application of this structure across the industry was normal and expected from auditors, saying that they only stayed at their own discretion, not because it was demanded. In this way, they presented themselves as autonomous and active players, rather than as passive and blindly taking orders.

They can give me more work beyond normal working hours, but why do I need to stay? Ok, I will stay 'til 7 pm, 8 pm, 9 pm on deadline days, but why should this happen every day? (Layla)

It is my right to leave on time. It is not their right to expect me to work beyond my working hours, not even at home. I do it if I wish to, but not because they tell me to do so. (Rawan)

This touches on the organisational culture that demands the availability, rather than productivity. When commitment is taken to mean spending long hours in the office, organisations disregard the importance of their auditors' lives outside of work. They overlook the auditors' responsibilities for their personal affairs and their needs to be with families and friends and to have leisure time. Many audit firms, in seeking professional commitment from their employees, overlook their employees' needs to attend to their familial lives (Lupu, 2012).

People always think they are paying you salary and therefore it is a kind of slavery contract between you and them: you must work for them, 24 hours a day, 7 days a week. You have to be committed. (Rowaida)

Razan understood that her job required her to stay late. She said, “*It requires long working hours. So, for you to meet their expectations, you need to do it in your own time, during your family time, your leisure time*”. Equally, she understood that those extra hours were for her family and for the leisure to which she was entitled.

Some of the auditors said that this culture of long working hours had been imported by the expats working in these international firms. According to Marmenout and Lirio (2014), expatriates have the ability to change business practices in a local culture.

This culture of working beyond 6 pm has been created by Asians, Indians. You see them throughout the day, moving around; but when it is almost time to leave, they sit down at their desks. They have no social life, they have nothing. This is what they do. They are being protective. They are very unsecure, so they do this, and it promotes this culture. And then people got addicted to this pattern – thinking that if you stay beyond 6 pm, you are basically producing. But why should we? (Rowaida)

The majority are Indians or Pakistanis. They think an auditor needs to be a machine. Anything you are asked to do, you have to say yes. I would do it; so, you cannot say no, you cannot leave on time, you should not have a social life. (Rawan)

The expats’ lifestyles make it easier for them to stay longer in the office, but the auditors felt it was unfair to compare Bahrainis with expat employees.

If our expats colleagues wish to stay late, that is up to them. They are here to work. They are usually without their families. They have family calls but not family outings or gatherings. So, you cannot compare me with those who stay long hours at work. It is an unfair comparison. (Rawan)

Indians here stay in the office ‘til 9 pm or 10 pm. They have nothing to do at home. They are alone, so this is why they stay. This does not apply to us. Things are different for Bahrainis. To those expats, the office is home. (Azhar)

The auditors also revealed that, although working longer hours was associated with a better image at work, it discouraged efficient time-management, as leaving on time signalled a lower commitment to work. This had made these time demands a method of “image polishing”, used

to indicate loyalty, availability, and commitment. For expats, staying longer in the office was often not a problem, as many had no social lives and were in the country only to work. However, this working style had then been widely adopted, becoming the norm in the profession and affecting the lives of those who were attempting to combine the job with family responsibilities. The image of an ideal employee emphasised this requirement to work continuously and even away from the office and after hours (Acker, 2006). Auditors who refused to stay late were seen to be disobeying the implicit rules of the organisation and faced consequences for this. This was reflected in some of the stories that the female auditors shared with me.

Rawan, for example, had had many arguments with her new manager, who was an expat and unhappy about her refusal to work on weekends.

My manager was not happy about me refusing to work on Saturdays. I said, "I have been here now for 6 years, and I have never done a weekend, so I will for sure not do one now". He went directly to the partner and complained.

Rawan's story is one in which a failure to meet the audit firm's unrealistic time expectations transformed an auditor from an ideal obedient employee into a rebel who emphasised her own needs and was not driven by a desire to serve her employer. As a result, the auditor was then deemed to be a woman who was simply unsuitable for the demanding nature of an audit job and was, in fact, better suited to domestic affairs.

My manager said, "Well, this is not a job that suits females anyways. You women should be more concerned with raising your kids, rather than working outside the home. I think you need to find another job that would not require you to stay on weekends. That would suit your commitments". (Rawan)

Thus, the male manager concluded that women with family commitments were unsuited to auditing work.

Rawan, indeed, agreed that her social and familial commitments made her less available on weekends. However, she doesn't see this as a barrier. Rather, she was proud of maintaining her long career, amidst her other commitments and social achievements. And she said that still refused to work on weekends.

I have been serving here for six years now. I have built a very good name here, and I have done the same with my clients, with whom I have very good relationships. So, if I say I have family commitments, then I mean it. I am a mother of two babies. I am married. I am Bahraini. I have

family and a family-in-law. So, do you think I can be away from home every day for nearly 10 hours and that you can still ask me to come in on those two days, my weekend? (Rawan)

Rawan compared her manager's lifestyle with hers, presenting herself as powerful and in charge, in contrast to the way that he wished to see her. Standing up for herself and her decision, **Rawan** said to her male manager:

"You are an expat. Your family are not here with you. You are entirely on your own. You have nothing. But I have. You need to keep this in mind." (Rawan)

Rawan presented herself as someone making a choice, rather than being forced into a role. In this way, she was able to ensure a balance between her work and her life. She explained how she managed her work outside of office hours, again presenting herself as someone with agency and in charge of her life.

My email is linked to my mobile, so I can read my emails any time of the day. I do open my laptop at night, and I do some work, but it is my choice. No one has asked me to do this. (Rawan)

Roaa was similarly unwilling to be forced to stay late in the office in order to achieve the "ideal" and align herself with organisational norms. She regarded the time spent with her family as more precious. Indeed, women prioritisation of their families has been evident in many studies across different contexts (Adapa, Rindfleish & Sheridan, 2016; Barker & Monks, 1998; Cooke & Xiao, 2014).

I did not stay late just to show others that I do a lot of work. Some of those who stay after work do it just to attract attention to themselves. To them, staying late means, "Look, I'm doing a lot". To me, if am done, I am done. I am leaving. I am not going to stay away from my husband. (Roaa)

This shows that not every auditor is willing to follow the norm or simply abide by managerial and organisational requests to work longer hours simply to "polish" their image. Rather, many of the auditors enforced their own working styles and built patterns that suited them.

I do not stay late unless it is year-end, and the job requires it. I have got them used to the idea that I leave on time. I start packing earlier. I only leave if my job is done, so I ensure I'm doing my tasks throughout the day. (Roaa)

Roaa has found that, because she rarely stays late, when she does, it is appreciated by her manager.

I was always the first one to leave in the team. On days when I stay 'til 7 pm or 8 pm, the manager thanks me for staying late. He thanks me because he thinks, "That lady, she really must have sacrificed other things today, because she usually leaves on time". That is the impression I have created. When I stay late, I show that I have a strong sense of responsibility and belonging to the team.

Aseel provided another example of how female auditors set their own boundaries at work, doing what they think is acceptable, rather than what the organisation or their male managers expect.

Once I get home, I am not opening the laptop. I do not take work home – unless it is urgent work that needs to be done, then I will do that. They are used to me not working from home. They do not mind because they know that I finish everything at work. So, there are no issues with this. I think I have set my boundaries since I was first employed, so they do not push me to do that kind of stuff. As long as I commit and meet my deadlines during the week, I don't have to work from home or over the weekend. (Aseel)

Taking a different approach, some auditors chose to stay longer hours and work weekends to maintain a positive image at work.

When you work longer hours or on the weekend, you do it because you want to maintain an image. So, it is more about having to do it, rather than wanting to or not minding it. (Marwa)

When you have a last-minute requirement, a weekend requirement, you cannot do anything about it other than accepting that you need to stay to get the job done on time. You cannot say no. If you did say no, you would for sure have a long-standing label as an employee who did not work as needed and who said no. Not the best image to have! (Azhar)

I used to be done with my work, have nothing left for the day, and still not leave. I would stay for half an hour more just to prevent them having whatever image of me. It was never ok to them to just leave on time. It is the culture in all audit firms. When you are a junior, you stay because you are afraid of what would happen to your image. (Nawal)

Well, I do it. I stay late because I want to finish my work. It is not that I want to make a show. No, I only do it because I like to clear what I have for the day. I do not like work to accumulate. Sometimes I stay late because other senior team members are still there after normal working hours. They expect you to be there as well, so you must stay. (Semat)

These stories remain subjective and were only representative of their tellers. While some auditors set boundaries and refused to stay longer, regardless of what their organisation or managers requested, other auditors were more willing to stay to maintain their image. For this, understanding how auditors understand their relationship with their managers, and clients is crucial in helping us understand the relevance of the working conditions and working environment in shaping the working experience of women in audit.

5.3. The Nature of the Working Environment and Relationships at Work

5.3.1. The Auditor–Manager Relationship

In the women’s narratives, the word “manager” arose often, discussed in various ways.

Rawan had a strained relationship with her expat manager. He came from the East and he believed that she did not need to work and that she belonged at home, with her husband providing for her financially. Her manager’s thoughts are due to what Moghadam (2005) describes as variation between the economic participation of women in the Gulf and that of women elsewhere. While oil production has made many women in the countries rich, women in other Arab economies, such as Egypt, have to join the workforce out of financial necessity. Despite the region’s educational, economic, and political advancements, some men still assume that a woman from the Gulf need not be in work.

There is this mentality among Eastern managers – other than Bahrainis – that we Gulf people are rich so why do we need to work? To them, it is like we are reducing their chances of professional success and competing with them for something that we do not actually need. This is not right. They always tell me, “Your husband is banker, and you are Bahraini. Why do you work? You do not need it!” (Rawan)

The female auditors also noted that problems could arise when a male manager was unwilling to tolerate a female auditor exhibiting strength in relation to her work. According to Alsalloom (2015), the way in which men are raised in Arab societies makes them less willing to see strength exhibited by women. Men are used to safeguarding women and providing them with protection, which means that women are expected to be weaker. In enforcing her opinion, the female auditor moves outside of the weak image that she has been assigned.

He is not comfortable me being in his team. He thinks I insist on my opinions over his, just because I discuss things and do not take orders for granted! Because I stand up for myself.

Maybe he does not feel comfortable with me commenting on each point he raises, like I have an opinion on each matter. (Rawan)

When these relationships do not run smoothly, the auditors have less pleasant working experiences.

Previously, I used to go work feeling energised and motivated to work. I used to enjoy my job. Now, having this manager, makes me angry and I complain all the time. I don't really feel comfortable. These negative vibes drain my energy ... Of course, it's different when you go to work feeling happy to be there and to cooperate with your team. Your good mood serves you well. (Lubna)

This means that a manager's working style and way of dealing with his subordinates can be either encouraging or detrimental to his team's wellbeing. The literature indicates that a manager's attitude towards his subordinates shapes their career experience (Zhao & Lord, 2016; Church, 2014; Abidin, Rashid & Jusoff, 2009; Kamla, 2014).

In other instances, the women's managers had failed to provide the support and understanding that was deemed crucial to their employees.

When he said, "You need to come earlier", I felt seriously, "How dare you ask me while I am still in hospital?" I had had an operation and it was like ... I would say important to me, so I expected care, and I did not receive it. I felt like this was unfair, what he said, but I did not want to think about it over and over, so I decided to ignore him and do what made me comfortable. (Sondos)

Other managers had been rude and disrespectful when dealing with their junior staff.

Once, I was junior at the time, one of the assistant managers thought I would be able to hand in all my work before the deadline, without any mistakes. When I did hand it in, he was surprised that it was not completely right and done as he'd wished. And those mistakes needed time to be corrected. He was angry. He called me an idiot! I was shocked! I said nothing in return, I do not know why. It is not that I could not respond or say anything. Maybe I just knew that he was stressed and there was a deadline to meet, so I said nothing. (Lubna)

These encounters with managers underline the importance of this relationship for female auditors' perceptions of their working experiences. Reflecting on their relationships with their managers, the auditors acknowledged that all managers were different and that relationships could be healthy or unhealthy.

I have worked with almost all the managers in here, so I can say that I have had good experiences with really good managers who taught me how to work, how to have sympathy and empathy for the people working with me, rather than dealing with them as machines. On the other hand, I left some experiences feeling like, “No, this guy was pretty tough. He didn’t know how to manage his staff or to lead them. He couldn’t gain their trust”. Loyalty is important. For me, there should be loyalty to the people you work with. (Azhar)

My sick leave affected my progress. I cannot deny this. It did. However, my manager was very cooperative and appreciative. At times, I felt very shy showing the sick note, but he always said, “Your health is important to us”. (Hajer)

Some female auditors said that a manager’s cultural background shaped his understanding of his team members and could positively or negatively affect the relationship. The managers from cultural backgrounds that mandated respect for women contributed to a better working experience.

People with cultures close to ours – bringing people from cultures where women are respected would change a lot in the workplace. I have seen this evidenced with my third employer. (Nawal)

Nawal came to this conclusion after moving between three different audit firms. Giving more details of her experience, **Nawal** elaborated:

The partner themselves will come and visit our offices to make sure everything is fine. When they come around during the break hour and see you in your office, they tell you, “Please leave your desk and go to have your lunch!” This was said to every employee in the office: “Leave and have your lunch”. Our partner never stays in the office at lunch time. He sets the tone. It is breaktime and everyone should take a break. (Nawal)

The auditors appreciated being looked after and having a manager who ensured that they were comfortable during their working days. It is, therefore, important to concentrate on such kind of a relationship. Manager and superior attitude towards their subordinates would either be motivating or discouraging, potentially causing an auditor to leave their profession. This is something that audit firms need to mitigate to rectify the already poor representation of women in the profession, as well as the high female turnover rates.

Comparing her Bahraini manager with her Indian manager, **Lubna** said:

When I worked with the Bahraini manager, things were all right. It is the experience I am currently having with this Indian manager that is making being an auditor incredibly stressful and tiring ... An expat manager brings his mentality to work and mandates you to work as per his style, which is not my style, not my culture. This is not me. But the Bahraini manager understands your culture, which gives you a more comfortable work experience. He insisted on us seeking a work–life balance. He wanted us to have our breaks outside. He wanted us to meet outside, to do activities together. He was supportive. (Lubna)

The manager's background was emphasised as an essential element, strongly affecting how the female auditors come to understand their own experiences in the accounting profession.

He came from a different environment, and instead of adapting to this environment, he was trying to force his style on us. He had never worked in Bahrain before, so he was not totally aware of the culture, although he had worked in a neighbouring country. (Rawan)

In short, **Rawan** understood that her manager's lack of understanding was due to his different cultural background. Managers from remote cultural backgrounds were cited – alongside the long working hours – as working conditions that contributed to intensifying female auditors' experiences within the field.

The long working hours and expat managers who come from different cultural backgrounds are some of difficulties in auditing work. (Lubna)

These expat managers have their own visions, which they try to replicate in a very different context to the one they know. In doing so, they unintentionally contribute to the production of a negative working environment in which people feel forced to adopt a working style that is misaligned with their lifestyle. This negatively affects the auditors' wellbeing and reduces their desire to remain in the job.

These expat managers have that vision of auditors. They see us as serious people who are not interested in life – I mean, interested in things that people can do to enjoy life normally, like going out and gathering during the lunch break, for example. So, when they bring in their ideas, it means forcing the auditors in charge to pass this down to us, the staff. And then you have a culture of workaholics who have no social life and who are unhappy about it, and they are angry because they are forced to live like this. (Lubna)

This, again, illustrated that a good auditing experience can result from a good auditor–manager relationship, as indicated by **Hoor**:

How much understanding you get in the workplace depends on how cooperative and understanding your manager is. (Hoor)

However, a serious problem facing women in auditing, especially those who prefer to work with managers from similar cultural backgrounds, is the lack of local managers.

The majority of our manager are expats. Bahrainis do not stay long in auditing. (Azhar)

If expat managers continue to enforce their own working styles on women, the audit firms run the risk of losing their pool of female talent, which would be a concern for the future of the profession. This requires serious remedies to enhance the current status for the wellbeing of all employees, especially female auditors, being less represented in the profession.

In addition to the auditor–manager relationship, there is also the auditor–client relationship, another element that helps us understand how female auditors perceive their working experiences.

5.3.2. The Auditor–Client Relationship

The auditors made several remarks about their experiences with clients. Many indicated that their gender had made difference to how they were treated by client; rather, their level of working experience had been an issue. This finding contradicts some of the literature showing that organisations frequently discriminate against female employees and claim to be doing so in the names of their clients (Komori, 2008; Lehman, 1992; Loft, 1992).

I don't think I have noticed any different treatment from clients, but what I have noticed is that they first ask you about how long you have been with the firm. To them, it is important to know if you are a beginner or experienced. So, when I tell the client that I have been with this firm for six years, they go, like, "Oh great, how does it feel?" and so on. The client wants to know if you will have any difficulties doing their work and whether you will be able to audit them and do the job smoothly. If you are more experienced, it means that if the client has any doubt in any areas, you will be able to help. It means you will not complicate things for the client. It means you know what the most important evidence is to look for and you will not overload the client with too many requests. (Rawan)

No, never, I never felt I have been treated differently by clients for being a woman. I just recall once, a client said, "How come in this big company you bring this young lady to audit us? She is very young". I can understand some clients need someone who is not only older but more senior – someone who's senior by age, senior by position – to do their work. I was shocked,

and it was very interesting to receive such a comment. But some people just think that a 40-year-old man in a formal suit would do better. It's just interesting to see the mentalities. People are different. But I never honestly felt offended from this comment. Overall, as a woman, I do not feel that there has been any other sort of difficulties. (Layla)

Clients do not look at your gender. Some of them care about your age. They think more experienced auditors are better. I have not suffered any instances like that. (Semat)

For **Abeer**, her young appearance has meant that she was not taken seriously by clients.

When I joined the firm, I found that, being female, I was not taken seriously by clients – because I was new, female, and petite. So, my appearance doesn't show my age. No one knew I was an auditor. The first impression was like, "Are you a trainee? Which university?" So, yes, personally, it was difficult to get them to take me seriously, I think because I was young, and they would always comment on my size. I asked the men in my team, "Is it because I am a female, or it is my appearance?" And they said, "This happens when you are new". (Abeer)

So, these auditors had found that their gender was not a problem in their client relationships. This was echoed by many other auditors, as evidenced in the quotes below.

Clients are used to seeing both male and female auditors, so there's no difference. (Narjis)

There is usually no reaction from the clients to my being a female auditor. (Hoor)

How clients react has nothing to do with my gender, not at all. One thing they agree on collectively – regardless of your gender – is that you are an annoying human. They do not see your gender! (Lubna)

These women noted that female auditors are not new or unusual, thus there are no particular reactions to their presence. Indeed, women in Bahrain have been working in the financial service sector – including in banks – since 1950; thus, clients are accustomed to seeing them (Supreme Council for Women, 2015a).

Not at all – neither with a client nor in my own firm have I noticed any different treatment due to being female. (Hajer)

I never experienced any bias in my treatment by clients as a female auditor. I have experienced nothing like that. (Marwa)

I have never been subjected to any biased treatment as a female auditor by a client. (Roaa)

Some auditors said that their gender had actually been beneficial rather than detrimental to their relationships with clients. They said that clients had treated them more gently and made it easier to obtain evidence. The phenomenon of sending female auditors to extract evidence from male clients is highlighted in the extant literature. For example, Lupu (2012) found that female partners were usually selected to deal with the most difficult clients.

As a female with a client, you get stuff easier, especially when the client is male. That is from my own observations. Work is quicker when a male auditor requests evidence from a female client, and vice versa. Women have their way of asking – they are more diplomatic in asking for things, men are up-front. (Azhar)

I have noticed that if the client is male, they will be softer with you than they would normally be with our male colleagues. This sometimes helps us, female auditors, to get information more easily. (Lubna)

Some clients treat you well because you are a woman. They try to make your stay comfortable. (Nabaa)

I have not noticed a different treatment at client due to being a woman. Maybe better parking, better coffee, such things. Nothing related to work. (Yasmeen)

I used to get to use the car park, while my male colleague had to go to car park building. I had a good relationship with the client. My male colleague was jealous. Even the office boy made me good coffee. I said because I deserved it my male colleague said it was because I was a lady. (Nada)

One audit manager made had a similar observation regarding women obtaining evidence more quickly. She understood this to be related to the conservative, Muslim cultural values in Bahrain that mandate how men should interact with unrelated women. Because society restricts openness in dealings between unrelated men and women, women are able to obtain evidence more quickly when they request it. A similar finding is reported by Alsudairi (2015), who explains that female auditors can more quickly obtain requested evidence in conservative societies, where interaction between men and women is limited.

When I send a female auditor to request evidence, they come back more quickly and with more information. So, if you can build on this cultural thing, where men are careful when dealing with women, it would add a lot of value. (Rowaida)

These cultural restrictions help female auditors to form good client relationships and obtain evidence more quickly, meaning they are preferred over their male expat colleagues, said **Rawan**.

Not all clients. In particular, old Bahraini business owners accept being audited by non-Bahrainis – Indians, for instance, given that they are the majority. When I go to such clients, as a Bahraini female, there is a certain socially acceptable treatment. There is a lot of respect and cooperation. So, there are a lot of clients who I handle, that I have been assigned to because I am a Bahraini female. They need to maintain respect and cooperate. They cannot cross societal lines in their treatment of me. (Rawan)

This highlights how context shapes women's experiences. While many assume that such cultural and societal backgrounds necessarily impede female auditors in their working opportunities, these quotes evidence otherwise. This draws into question assumptions of women's homogeneity and emphasises the differences in their lived experiences at work.

Although the majority of the auditors asserted that their gender played no role in their relationships with clients, **Abeer** reported that, “men are taken more seriously than us women auditors”.

This evidence of non-bias and fair and polite treatment of female auditors did not negate that some clients used gender as a justification for dismissing women and ignoring or degrading them in the presence of their male colleagues.

I have been in a meeting where I was the only female. I was the manager, and there was another male colleague who was just a fresh graduate, the most junior in the team. I don't know the client's origins, but he was Western. He was looking at the boy the whole time, though it was me who was talking. I would ask a question, and he would respond to the guy and not me. Here in Bahrain, this is very common. (Samaa)

I went into a meeting with the partner and the senior manager to the client, the CFO, and one of the client staff. When the CFO was talking, he was talking about the agreed-upon agenda of their audit. Somewhere in the middle of his talk, he looked at me and said in front of everyone else, “By the way, you should not be in this meeting. Only gentlemen should come”. (Hoor)

In another incident, a client referred to **Sondos** as “the lady”, rather than by her name, but **Sondos** was unsure whether this is gendered prejudice:

We were in a client setting in a meeting room, and the client CFO would pop in now and then. He never used to say my name. He used to call me “the lady”. My manager talked to him and said, “That lady has a name. You can call her by her name”. This was the last time that he called me “the lady”, and after that, he started to call me by my name. But this never affected anything, and I cannot say for sure that it was about gender. (Sondos)

In a more serious incident, **Nawal** recalled a time when she had been harassed by a client but had not reported it to her firm. Keeping quiet is likely to be the norm in these situations, as argued by Gharaibeh (2011, p.102), who explains, “they remain silent because they know they will not be supported, and because they fear of sullyng their reputation or ruining their career”. I, however, would disagree with this claim that women would not be supported in such circumstances, as the labour law in Bahrain (Articles 350 and 351 of the penal code) stipulates that anyone who engages in an indecent act with a woman, whether through words or actions, will be imprisoned or fined (Gharaibeh, 2011).

At the beginning, yes, I felt I had been dealt with differently by clients, being a woman, because I think other men look at you as a pretty woman coming into their premises and think you are easy to approach! Some have even tried to take it to the next level. They were making things personal. They were trying to be close to me. I did not like this at all. Well, it does not mean – just because I am a woman with uncovered hair and good looking – that you or he has the right to approach me in this way while I am here to do my work! (Nawal)

Although some auditors reported unpleasant experiences with clients, none felt that they had been discriminated against by them. They understood these incidences to be normal parts of the working experience, with the majority of their experiences being positive.

Overall, these discussions have provided a better understanding of how female auditors’ connections with clients and managers contribute to their definitions of their auditing experiences and how they create the opinions, they pass on to us, through their everyday interactions within the premises of audit firms or clients.

5.4. Chapter Summary

This chapter has considered the detailed answers provided by the auditors regarding their working conditions (including issues of mobility, ad-hoc events, multiple deadlines, short staffing, and the culture of long working hours fostered by expat managers) and how these elevate the tension and stress of working in auditing. The auditors also discussed their relationships with their superiors, explaining that healthier relationships led to better career

experiences. The majority of the auditors reported equal and unbiased relationships with their clients, albeit with a few instances of being ignored in the presence of their male colleagues or being asked to leave on the grounds that meetings were “only for gentlemen”. Despite these incidences, auditors reported that they generally enjoyed healthy relationships, with their gender rarely leading to negative treatment. In fact, the female auditors reported being treated favourably and respectfully by clients. Overall, if female auditors are to report more positive working experiences, this will require less stressful working environments, characterised by shorter working hours, reduced mobility, more privacy (with fixed working spaces), and more empathetic and encouraging managers.

Chapter Six – The Auditors’ Perceptions of Their Positions in Auditing

T2. Between Free Will, Organisational Facilitation, Lower Representation, and Unrestricted Positions. Female Auditors’ Perceptions of their Positions Within Auditing.

6.1. Introduction

In this chapter, auditors’ perceptions of their positions within auditing are highlighted. In the interviews, the auditors reflected on their employment opportunities, their choice to become auditors, and women’s underrepresentation in the field. They stressed their equal access to organisational resources, tasks, and foreign assignments, reflecting their sense of free will in their positions. The auditors also raised the topic of Islam, explaining how it contributed to the restrictions on their participation in auditing work.

6.2. Choosing Auditing – Women’s Choices and Organisational Facilitation

Women’s personal decisions – facilitated by organisational assistance and the ease of the recruitment process – play a critical role in establishing their presence in the profession. The women highlighted a number of reasons for choosing to become auditors. One was the opportunity for exposure to a number of different professional domains (Adapa, Rindfleish & Sheridan, 2016).

I wanted to join the industry to see what exactly I might do later. I just wanted to see what I would like to do most – is it financial services? Is it this, is it that? ... It was like exploring the

financial industry and the accounting industry to see where I belonged. I worked in ministries, the manufacturing industry, financial institutions. We have done a lot of Islamic financing, so we have touched upon a lot of industries. (Rowaida)

Here, **Rowaida** illustrates how auditing can be treated as a bus stop, where one might get off the bus and earn experience, before deciding where to go next. In this context, the auditors benefit from exposure to different client types and industries.

You have more insights regarding different issues, different people, different industries, different behaviour ... In auditing, you gather knowledge from different fields. (Hoor)

You enter a lot of fields – like oil and gas and manufacturing – and get to know the work of the different departments of the clients. It is nice and challenging. There is something new every day. (Narjis)

While auditing was reported to be a very demanding career, it was also described as empowering because auditors are always learning new things, which builds their confidence and knowledge base.

I felt very powerful, like I knew everything. I felt connected that I knew a lot of people as well and the exposure that you get compared to others ... I mean, if you see people from the industry who are working on specific area, you can tell that they are limited – I mean, knowledge-wise. What they know about things other than their own field of work is very limited. However, as an auditor, you have seen a lot, you have audited clients belonging to different fields. You have done banks; each one is different. There is the commercial, Islamic, and the investment ones. So yes, there is definitely a lot of exposure to different things. So, being an auditor has made me feel very proud about all the knowledge that I have gained through my work. (Sondos)

Auditing, being a profession with a steep learning curve, appeals to those seeking a highly rewarding career, in terms of career experience. Many women choose auditing for the knowledge and experience that they will obtain, rather than being forced into it because they have no other option.

It is also the field where I feel there is a learning curve – a very deep learning curve compared to any other kind of jobs. (Nabaa)

Family recommendations and aspiring family members were other factors that the auditors said had encouraged them to seek employment in the auditing field.

I discussed my choice to go into auditing with my brother, who told me that it could very much help me fulfil my aspiration to learn more about the accountancy field. (Hoor)

I have always looked up to my brother. He was working in ... He was always doing very well. I have always looked up for him, and that was why I chose to go into auditing. (Sondos)

Family influence was also evident for **Samaa**, whose mother's success in the banking profession had inspired her to seek a career in auditing too. According to McGinn, Castro, and Lingo (2015), working mothers provide their children with models to aspire to as they grow up.

My mother used to work in the banking industry. So, seeing her being female and still making it, I guess she became my role model. (Samaa)

Instructors have also been instrumental in encouraging women to pursue careers in the field.

If you are an accounting student, you always hear your instructors saying, "If you are lucky, you will be recruited by one of the Big 4". Our doctors kept saying that the good people would go to ... So, I thought to myself: I am one of the good people, so I am going to go there. (Lubna)

When you're an accounting student, your instructors keep telling you how good auditing is as a profession, how prestigious it is, and that if you are good enough, you will get into these firms. Our instructors would talk about the public image and the huge sums of money that we could earn. (Azhar)

These comments show that women choose to become auditors for a variety of reasons, including their families, instructors, and the highly exposed nature of the work, in terms of auditing different types of clients. On the other hand, some women do select auditing as their sole option for work. Having no other career alternative was one of the many reasons cited in the interviews.

This was what I found. There was no alternative. (Asrar)

I had no other choice. It is a Big 4. I will get experience, lots of exposure, but definitely – if I had another choice, I would have taken something other than auditing. (Hajer)

According to **Samaa**, women who enter the industry because they have no other choice will either be trapped or leave early, thus affecting the total representation of women in the accounting profession.

Because they had no other suitable alternative, they will stay at the same level for a long time and there won't be any career development, or they will leave the first chance they get. (Samaa)

Women who decided to join audit, were encouraged by different reasons, and were further encouraged by the ease of employment by their employers. All of the auditors agreed that the hiring process in auditing was simple.

I had no difficulty getting employed. I was trainee. I was recruited immediately and never sensed they did not want me because I was a woman. (Zahra)

There was no difficulty in finding employment. It did not take long. (Narjis)

There was a very smooth and easy recruitment process. (Marwa)

Despite this, the auditors still felt that males were favoured and that women needed to work harder to establish themselves in the field.

I had no difficulty getting employed, but proving myself – yes, that was hard. (Nada)

I do not think I faced any difficulties in finding employment. Even though these companies prefer men, they need to have women because they want the proportion to be balanced. (Roaa)

Despite needing to work harder, the female auditors said they had not met any barriers to employment at the entry level. Instead, they had enjoyed simple and straightforward hiring procedures. Nonetheless, female representation in the field remains low, as discussed in the following section.

6.3. Rationalising Women's Lack of Representation

The female auditors were not blind to the lack of female representation in their field. They were aware that women were outnumbered by men in auditing, with this disparity rising as one moves up the professional ladder. This phenomenon has been widely discussed in the literature (Adapa, Rindfleish & Sheridan, 2016; Whiting, Gammie & Herbohn, 2015; Din, Cheng & Nazneen, 2018).

There is a variance in the number of men and women in the company, and there's obvious variance in their numbers across the auditing hierarchy. (Abeer)

We have fewer women in these firms in general, and fewer the higher you go up in the hierarchy. (Sondos)

Samaa acknowledged that women were less well-represented but questioned whether this could be attributed solely to gender discrimination. She disagreed with the view that women's underrepresentation in audit firms was a reflection of gendered organisational practices.

Generally, there are fewer women in the profession, whether they are serving in internal or external auditing. It is unfair to say it is just discrimination, full stop. (Samaa)

One key cause of women's lower representation in the profession is their personal choices. Research into women's experience of the profession validates the claim that women's own choices explain their scarcity in top positions (Lupu, 2012; Dambrin & Lambert, 2008). In fact, women's aversion to auditing careers has been observed since the early days of female participation in the field.

There are a lot of trainees who come to us who, surprisingly, do not want to work in auditing ... It is not that auditing firms do not want to recruit women. No, it's that women not wanting to join audit firms. They do not want to work here. (Rawan)

Women are under-represented because of their mentality ... Some women do not even apply in the first place. They just try to avoid auditing. I don't think firms refuse to recruit women. (Abeer)

In these responses, women are not viewed as simply victims of a system that denies them access and subsequent progression – as historically, when women were denied access to the profession (Loft, 1992). These quotes position women within their original contexts, assessing how their employment choices are constructed outside of any organisational practices or societal arrangements. An auditor's career aspirations and her eagerness to climb the ladder may explain why there are so few women in the upper echelons of audit firms.

In auditing specifically, the progress that a woman makes will depend on her, how much she wants it, how passionate is she about her job. (Sondos)

Women's lack of interest may reflect an aversion to working in time-consuming careers that are likely to cause family tensions and pay insufficient compensation.

We women in general are under-represented. Women prefer not to do auditing because of the long working hours. The work conflicts with their home lives. They do not like the pressure. They want something with shorter hours and fewer daily challenges, without moving from one client to another. (Yasmeen)

Some people are sceptical. Some people think: I do not want to go into auditing, why should I work long hours and do weekends? It would be better to look for a bank, a ministry, or any other institution where I would receive an equal salary for maybe fewer working hours. (Samaa)

The lower numbers of women in high-ranking auditing roles could also be explained by the fact that the profession necessitates substantial sacrifice, which is likely to affect a person's social life. Many women wish to avoid this.

Staying in audit for a long time is very difficult, almost impossible, as no one is ready to sacrifice 80% of their life for the sake of becoming a partner ... The majority of women do not have the desire to become a partner, for obvious reasons. They do not want to sacrifice their whole life to work! (Azhar)

We do not have many Bahraini female managers. I do not think anyone around here is willing to make the sacrifices to become a manager, as that means you have no other commitments – no husband, no kids, not even friends. You lose it all. (Semat)

Lack of flexibility was also reported as a cause of women's lower representation, especially higher up the ladder. As **Hoor** explained:

You do not find Bahraini female partners because they do not survive. There is no flexibility, there is no understanding.

Previous knowledge of how high-pressure the field was also said to negatively influence women's resilience in the profession, especially when this environment came into conflict with their familial commitments.

I think everyone who comes to work in auditing has some knowledge of how the environment is. So, when they join, they struggle with the daily challenges. They don't stay long with them progressing in their personal life with marriage, kids, and such. (Abeer)

Bad word-of-mouth is what causes some women to avoid working in audit. (Abeer)

Other auditors mentioned that a fear of taking on new duties had caused them to quit the field, thereby reducing women's presence in the profession.

Because I had the qualifications, I knew that by next September I would be promoted to assistant manager if I was still in ... In my head, I was scared to reach to that level, so I was trying very hard to leave before getting there. Even as an associate, they put me in charge of small clients, and it was so stressful. I was so scared – if I was in charge of a client and a team,

would I be capable of handling it? I did not feel ready to handle more responsibility, and it would have happened – sooner or later – if I'd stayed. (Roaa)

This fear is largely created at the societal level, where societal reactions to women's failures are harsher, which leads women to become more risk-averse. This risk aversion then means women choosing not to attempt higher-level tasks in the first place or deciding to opt out, even when a promotion is on the way, as exemplified by **Roaa** in her reaction above.

In the Middle East in general, women don't have the guts to go for it. This is more of a gender thing. Women are reluctant to work in auditing, and this is because women fear being judged as less capable of doing audit work. We all, as human beings, are afraid of failure; it is our biggest fear. But when a man fails, it is not a big deal; when women fail, it can be like, "We told you so..." (Abeer)

People can be very sceptical of how good a woman will be in a male-dominated profession, said **Samaa**:

There are questions: is she going to be good enough to lead? Is she strong enough? Is she going to break down? Is she going to be emotional? Is she going to be strict enough, lenient enough, maybe easy enough? So, all these things. (Samaa)

This shows how sceptical people can be when a woman enters a male-dominated profession, with worries about how she will reconcile the demands of auditing with her feminine character. Such interrogation makes women more hesitant to try, more risk-averse, and more likely to stay away altogether or leave the field.

Another factor was addressed by **Rowaida**, who stated that a lack of positive role models left women feeling that would not succeed in auditing, hence reducing their representation in the field. Carter and Spence (2014) are amongst the scholars to have asserted that the absence of role models reduces women's chances of progressing in the accounting profession.

Women can progress to the managerial level, but [.....] sometimes we need an example in front of us to encourage us to keep pushing to make it. (Rowaida)

The other problem, as **Rowaida** argued, is the culture that enforce women's traditional roles by ascribing the majority of the home duties to her. In this context, women feel a need to prioritise their family needs, meet their role expectations, and put their professional aspirations aside. The emphasis on traditional gender roles and the expectation that women will remain at the

centre of the family unit explain much of women's lower representation (Dwyer & Roberts, 2004).

It is because of the culture, how dominant we are in terms of women doing everything from A to Z, sometimes you cannot change it. Society expects everything from women. This encourages them to put their profession aside. In many cases, I have seen women start very successfully, then they marry and have kids and they deteriorate professionally. I know a couple of ladies who I worked with who were excellent, high scores at schools, studied abroad in New Zealand, the USA. They started fresh after graduating from ... They were very good. I worked with them on several audits. I can't say they are less capable than men, but after marriage, their performance deteriorated. (Rowaida)

Being culturally perceived as breadwinners grants men the flexibility to focus on their professional success, as opposed to the stability of their families, with everything at home – including the children – assumed to be the responsibility of the women.

Going back to how Bahraini culture prefers the extended family and how women are expected to be present and take the majority of the responsibilities in this regard, this could be a reason why we do not see them (in auditing). Other than this, I do not see why they can't do it. There are many capable women who could take these positions. (Aseel)

Auditing work is more stressful for women, given the huge responsibilities on their shoulders. Again, I cannot generalise. Men reach higher levels because the structure of their lives allows them to do so. (Lubna)

Thus, women's individual decisions potentially explain women's avoidance of the auditing field, as opposed to any organisationally designed discriminatory practices aimed at preventing women's inclusion or social hurdles to women's greater professional successes. Women are not victims of a low-paying, long-hours, demanding industry, but rather active participants who are eager to make decisions about their own inclusion, advancement, and exclusion. Given that women's personal choices influence their numbers in the field, I was keen to learn more about how women perceive their treatment in auditing and whether they perceive there to be gender-based constraints.

6.4. Understanding their Free Will and Lack of Restrictions

Aside from discussing how the female auditors explained their lower numbers in the industry, I was also interested in learning more about the challenges and restrictions that women face at

work because of their gender. I began this section by providing quotes from several of the interviewees, where they stated that they had never been hampered in their jobs because they were women, because of any organisational restrictions or biased actions, or due to their own choices, including refusals to undertake a given task.

I never felt that there was any consideration of me being female when choosing the clients, I could go to. Whenever there was a client, they would send any vacant auditor, regardless of their gender. (Nawal)

I have never been restricted from undertaking a task because I am female, never. (Hajer)

I have not been subject to any restrictions as a woman, not at all. (Zahra)

The female auditors had not requested any special treatment on the grounds of their gender. Instead, they were open to accept any tasks assigned to them. Things in the KSA are quite different, according to Alsalloom (2015), and Saudi female auditors have more restrictions on the clients whom they are able to work with.

I used to go to factories, start-up businesses, SMEs. They were unknown, located in remote areas. Sometimes I used to go back home with dust and sand everywhere! Some clients were not prepared to receive auditors. I still did the audits there! I recall that, once, I became sick because there was no toilet on the client's premises! (Nawal)

I have done alcohol stock counts. That was fine for me. Some of the work environments are not very friendly for us, as outsiders. I remember that I had a client who only had one toilet, shared with all the males working there. There was no other woman at the place, other than me. I was the woman who was auditing them. It was stinky, but I did it. I stayed, I survived. (Nabaa)

I have not been restricted in any task. So far, I have been assigned to audit in areas like Askar, Eker, and Jaw. I have audited warehouses for alcohol – I had to do a stock count there. I went to an assignment in Doha for 3 months on my own. Nothing has ever restricted me. (Nada).

For these auditors and their organisations, being a woman makes no difference. The women have never refused a task, whether that meant dealing with clients located some distance away, conducting alcohol stock takes, or even completing overseas assignments.

However, some of the auditors had been barred from handling certain assignments or from seeing particular clients. However, these restrictions were interpreted as protective rather than punitive.

If anything, they try not to give us stock counts in dirty places. (Zahra)

There are certain stock counts that we, as women, are not assigned to do – for example, going to the port and counting ships. I honestly like that and appreciate it. (Lubna)

It's only from some dirty work that I have been restricted. We do stock counts for animals, and they definitely will not let me go there. (Nabaa)

I recall that there was a client with a subsidiary that need to be audited. The subsidiary was somewhere in a remote location. No one asked me if was willing to go. They made the decision based on their assumption that I would not like to go. When I asked them why they hadn't asked me first, they told me they had had me within the visiting team initially, but they had then decided that they didn't want to send a lady to a new location because they had no previous experience of the place and so didn't know how secure it was. This was how they justified it. So, it was because I was female that they excluded me. There were fears over my safety and thus my name was dropped. (Hoor)

These auditors described how their firms had avoided sending them to places that they regarded as improper, such as unclean or distant locations. This not only showed that they were not restricted or discriminated against, but it also showed that they were actually well cared-for, which the women valued. Again in Saudi Arabia, Alsalloom (2015) found that female auditors positively regarded those restrictions on them that prevented them doing certain stock takes for various clients.

Firms may not always drop female auditors' names, but – for reasons of security – a woman may feel hesitant about attending certain locations.

They would go, like, "Would you travel to Tanzania?" I say, "No I cannot. Even if I wanted to, my parents would not allow it". (Layla)

Layla's quotation illustrates another way in which these constraints can be seen by the women. Her refusal of the assignment was not an organisational act, nor was it a simple individual choice regarding a lack of interest; rather, it was a family-wide decision that was then carried out at work.

Yasmeen's family have also influenced the choices that she has made at work: "*in my workplace, I never felt there was a difference between me and my male colleagues*". She denied that there had been any gendered treatment, but said, "*the case is different when there is a trip abroad, but only because I asked for this – I asked them not to send me abroad. It is not them not allowing me to travel because I am a woman. My family do not allow me to travel alone to certain places. Thank God, my manager is understanding. He says, 'If it were my daughter, I*

would not send her''". She insisted that her decision to decline overseas assignments had nothing to do with her gender; it was a decision that she had made with her family, and one which her employer respected and cooperated with.

Asrar's family was an indirect cause of the constraints on her career decisions. Explaining why she had refused to accept a foreign assignment, she said, "*I am not sure if I could survive without my family*". She elaborated:

I got the chance for a secondment, and I refused it. I did not think it was worth it. I know it is not only a learning process, it's also a life changing experience, but I did not want to go because I was not sure if I could handle it. (Asrar)

Pausing here for a moment, I feel compelled to emphasise that the auditors reported being offered overseas assignments that they declined, illustrating that women can be limited by their own choices, rather than necessarily being structurally confined by their organisations. This was further demonstrated by the following quotes:

I was indeed asked to take a foreign assignment, but I refused, there is no discrimination. (Abeer)

Rather than reporting a structurally biased organisational endeavour, *Abeer* here emphasises her fair access to equal opportunities and her free will to reject them. She said, "*At work, we have equal opportunities in all areas. It is more about politics than gender*".

Some auditors said that they were not treated differently to their male colleagues. Rather, they all had equal access to organisational resources.

To be honest, I have never felt that, as a female auditor, I was being denied access to certain tasks, no. I have been getting the same as my male colleagues. (Roaa)

Being equal has been put differently amongst female auditors, this of course depends on the encounters each female auditor has gone through. Some auditors, for example, illustrated how equal and unbiased their treatment had been by reflecting on their secondment experiences:

I even went on secondment to ... London for three months. So, we have been given opportunities I would say in some instances equal to men. (Sondos)

Now I am even going on secondment. (Azhar)

In addition, the auditors had had opportunities to go overseas for training and assignments. Many had found this to be empowering, reassuring them that they were being treated fairly in the field.

I was respected as a woman. I was taught and given the opportunity to go abroad for training purposes. (Nawal)

I led an assignment in Doha. It was good. My manager depended on me fully. It was tough, and they were annoyed (the team of men), but it went well. (Nada)

These auditors believed that they had the support they needed from their organisations, as women. They were not victims of a system. Rather, they were trusted and being helped to advance in their careers.

I always felt that it was an advantage. I was never discriminated against as a woman in auditing ... So, they had that trust in me to do this, which I think is very important. It is because there were people who believed in me that I progressed in my career. Without this, nothing would have happened. I was lucky – as a woman, I have always had support. (Rowaida)

I always had the support of my partners. They support us a lot. I never felt I was restricted as a woman in the job. (Sondos)

For the women, trust and support were solid indications of how accepted they were in the workplace. When women know that they have equal access to opportunities and are being treated fairly, they develop more trust in their organisational evaluation process.

We have a clear plan for what we have to do to get promoted. They are very transparent about it ... At evaluation time, I feel fine. I do not worry much because I trust they are very fair. (Asrar)

This confidence is the result of their organisations' transparency. When auditors understand what it takes to advance in their careers, they have faith in the fairness of their treatment.

They are objective in their appraisals. They assess you properly, not based on what the manager thinks about you. It is highly unlikely that they would be unfair to you. You are not evaluated by one manager. Every manager you have worked with has to write, to evaluate you. Everything related to promotion or increments and even bonuses is transparent and clear. When you have a certain rating, you expect a certain increment or bonus. (Razan)

Yasmeen, although agreeing with the other auditors that she had never encountered any discrimination at work (“*I was never discriminated against at work*”) was less happy about her evaluation process. She said:

I felt that the evaluation wasn't fair, but this had nothing to do with being a woman. Even my male colleagues who entered the company with me were treated similarly, and we didn't all get promoted, which assured me that it was never a matter of gender or discrimination.

Yasmeen refused to label what happened during her evaluation as gender discrimination, despite admitting that she had not felt treated fairly. When she compared her treatment to that of her male co-workers, she realised that they had all been treated similarly, thus gender could not have been the driving force behind the unfairness.

Comparing her experiences of working for two different audit firms (the most recent being a Big 4), **Razan** said that she had experienced fair treatment in the second firm but not the first.

In this firm, I am treated as staff. They never deal with me as a woman. When they saw how many years of experience I had and that I had a CPA, they directly offered me an AM level. They did not say I am a woman.

Contrasting this with her experience with the first employer, she said:

It was very hard to be promoted there ... The maximum any female auditor has reached is senior auditor. There is not one female manager. They have this belief that a woman cannot become a manager because she cannot perform and take the same responsibilities a male manager can take. (Razan)

This shows that a single auditor may have multiple experiences – varying according to contextual, organisational, cultural, and individual factors, and so on – and we cannot assume that all women are discriminated against in the profession. Rather, auditors have a variety of experiences, including both fair treatment and encounters with prejudice.

Razan's comment reminded me that those stories of bias are true; it is just that some of our auditors here had been lucky enough not to experience them, or that the firms they worked for were determined to achieve gender equality. In any case, these experiences are both individual and subjectively produced by the auditor and her impression of what is happening to her. More understanding of the sources and occurrences of gender prejudice and gendered differential treatment is required, particularly in relation to female auditors going through pivotal life moments, such as marriage, pregnancy, and motherhood.

6.4.1. Islamic Rules Can Be Restrictive

I think being a woman can indeed be restrictive. (Layla)

This quote reminds us that gender affects women's working experiences in different ways, with no two women having identical experiences, even when they share characteristics of gender, religion, nationality, and so on.

When **Layla** told me that being a woman was not completely liberating, but rather restrictive, I wanted to hear more about how she came to understand her gender in this way.

For example, your manager, your colleagues who happen to be mostly male, could all be working on the same client, so the team members or the manager or the person in charge would have the expectation in mind that all of us were travelling together. But given that I am a Bahraini woman, I would not find this acceptable, and I would refuse to give a lift or be given a lift by anybody else.

When stating that she considered it unacceptable to travel with her male colleagues (despite this being common amongst her team members), **Layla** referred to both her gender and her nationality. Detailing this further, **Layla** elaborated:

Other things that I would find myself restricted from doing would be travelling with a male colleague for an assignment abroad, auditing a company that sold alcohol, shaking hands with men (whether the clients or in the firm).

Here, **Layla** clearly stated that her own choices were the causes of these restrictions. This was evident, as many other auditors asserted that they personally had agreed to conduct stock counts for alcohol-trading companies.

When we had parties, I did not attend them. But that made me feel that I did not have close friends – as a woman, Muslim, and Bahraini. It does affect me. Sometimes you feel that you are different and not entirely welcome.

As Islamic rules govern many of the interactions between men and women in society, I see **Layla**'s self-restrictions as widely rooted in the broader religious beliefs that dominate the country. When she refuses to shake hands or to take a ride or a foreign trip with a male colleague, and when she refuses to accept an alcohol-trading client or to attend mixed parties, **Layla** is adhering to the Islamic roles guiding the life of Muslims, despite this adherence leaving her feeling different and isolated or restricting her participation in the workplace.

However, for her, her male colleagues' readiness to do these things makes the constraints she faces gender-related in nature.

The majority of the people in my department were expats. This made a slight difference. They shake hands, they do not mind the stock counts, they travel together. So, I was a bit odd. They managed to understand though.

Even though she stood out in perhaps a negative way, she continued to play her role as a Muslim Bahraini woman, with both criteria being aspects of her working experience.

The management were really very concerned with us shaking hands at meetings and gatherings and on normal days. They would tell you that, "You should shake hands. You should not say no. You should do your work, whether it is an alcohol firm or not, even if that's not ok with you" ... I did not feel comfortable. Although those were minor things, to me, doing them means abandoning my own values.

Layla was not the only auditor to feel confined by her efforts to uphold her principles. **Hoor** had similar worries, describing shaking hands as something that limited Muslim women who did not shake hands but benefitted men. This constraint had an impact on **Hoor's** relationships with her co-workers at the audit firm, as well as on her interactions with clients, who happened to be mostly men.

You know, when I meet someone new, for example, do you know what the first expectation is? It is to shake hands, followed by a brief introduction about yourself. . If you are unable to do this, you are simply overlooked or passed over.

This has an especially negative impact on female auditors' capacity to expand their networks, as refusing to shake hands with men is taken as a refusal to discuss business matters with clients outside of their premises. This limits women's networking opportunities and, as a result, the amount of business that they can bring in to further their careers. Crompton and Lyonette (2011) argue that reduced socialising opportunities are detrimental to the careers of women in the accounting profession.

These refusals to shake hands or be alone with clients reflect the female auditors' embrace of Islamic religious norms, but they restrict the women's professional experiences. This finding resonates with the conclusions of Fearfull and Kamenou (2006), who argue that Muslim women face additional pressure as a result of their religious obligations.

In terms of networking and building relationships with clients, I have noticed that men can do this easier. The majority of clients we audit are men, and the simplest thing is that they shake hands, invite the client over for a coffee. This facilitation is not there for women. True, some clients do understand the restrictions you have as a woman and will naturally cooperate, but some of them don't.

Narjis agreed that networking was difficult, which was a problem for female auditors aspiring to build their career profiles. However, she saw this from a cultural point of view, rather than an Islamic one. *Narjis* talked about how male-only gatherings, such as those held during the holy month of Ramadhan, favour men's careers, with many business deals sealed in this type of crowd. Although mixing is not strictly prohibited in Bahraini society, the country's customs mean that there are generally separate male and female gatherings, and the latter are usually business-free.

There are general events, especially in our society, which is exclusively male. In Ramadhan, for example, there are business events, majlis, diwaniya – non-official sites for conducting meetings and lots of things get discussed there. Even fawateh is a gathering. And these things are not accessible to women because we have our own separate events. But most of our events do not include business or networking. When it comes to growing a business in auditing, you need to go to the official meetings. In general, you need to network. However, I think this is a very big issue in Bahrain. Maybe we can do something about this as a cultural matter. (Narjis)

As I read the women's comments, I became increasingly aware that the restrictions in auditing were either being internally developed via the women themselves and their families or coming externally from the social and religious norms of the country, as opposed to women being restricted by structured gendered norms and measures at the organisational level.

6.5. Chapter Summary

In this chapter, the auditors explained their reasons for joining the auditing field, amongst which were recommendations from their instructors, who had explained that intelligent graduates go to audit firms. Other auditors had been encouraged by their family members' aspirations for auditing jobs. While majority of women have indicated concisely choosing audit as a career, they also reflected on the lack of bias in the organisational recruitment process and said that it had granted them, as women, easy access to the field. Despite this, female auditors remain under-represented in the field. Various reasons were given for this variation, including the profession's working conditions, particularly the long working hours, and the conflict

between this and the needs of the household. They did not feel, however, that women were under-represented due to any formal or informal, organisational, exclusionary, or restrictive practices. On the contrary, the women asserted that they had been granted full and equal access, and in those few instances when they had been denied access, they understood the protective intent behind it. As such, they did not understand these restrictions to be due to organisational gender prejudice. Some of the auditors asserted that their religious commitments had restricted their career experiences. Refusing to work with companies that sold alcohol, to travel with their male colleagues, or to shake hands with male clients had made them stand out negatively and restricted their networking opportunities, which are essential for progression in the auditing field.

Chapter Seven – A Wife, A Mother, and an Auditor

T3. Wife/Mother and Auditor. The Impact of Double Roles on Auditors' Perceptions of Their Career Experiences.

7.1. Introduction

In this chapter, the auditors reflect on the difficulties associated with embracing double roles. When women experience marriage, pregnancy, motherhood, and maternity leave, the reactions of both wider society and their organisations affect the women's working experiences. These encounters are discussed in this chapter.

7.2. Making Their Own Choices – Accepting the Difficulty of Double Roles

While working women remain excluded from many cultural ideals, female auditors are still able to position themselves where they choose, embracing their double roles. These women remain independent actors, managing the conflict and showing willingness to run their own lives as they wish and not as expected by cultural and societal norms.

I go home, and the scenario is always the same. Kids crying, more house chores to do. Sometimes it is ok. I keep telling myself it is all right ... I am working to secure their future.
(Razan)

In **Rawan**'s case, although things are complicated at home, with the children to be attended to and the house to be organised and tidied, she is convinced that she must accept this and that she is earning money to ensure that her children have a better future. Her willingness to combine her work with her other familial roles, however, does not mean that it is easy for her to balance the two spheres, and she notes that, "*the work–life balance is hard to accomplish*".

On a different note, having a real-life example demonstrating that the pursuit of a career does not have to conflict with one's home responsibilities helped **Narjis** to realise that, while challenging, this was still a feasible goal for her, if she focused on the quality of the time spent together, as opposed to the quantity.

Then you realise that it is more about quality time, not quantity. I spend a good two hours, and they actually get me. I know this because I was raised by a working mom. She worked both mornings and afternoons. So, in the end, you realise it is not the amount of time she spends, rather how she spends it. (Narjis)

Rawan, who was afraid of revealing her pregnancy at work, said that what allows her to accept the hardship associated with role duality is that she wants to fulfil her life goals, and these are not restricted to being a wife and a mother. She did not want to be a stay-at-home mother after all the effort she had made to acquire her qualifications.

I did not have another choice. I did not waste my time studying so I could ultimately stay at home! Staying home, bringing up kids was never one of my dreams.

For women, being married and working as an auditor can be challenging, making it difficult to preserve both personal and professional stability. The auditors described the hardship associated with the move from being single to being married, explaining that things were much easier in the earlier stage.

Of course, marriage make things harder for us ... During the first 4 years, I was not married, so it was a little bit easier. When I got married, things affected me even more – the fact that I am an auditor. Because you go home, and you have other responsibilities. When I became a mother, I felt that my brain broke into two halves – half of it was work stress, and the other half were my kids. My mind was always busy. (Layla)

With or without children, the married auditors agreed that marriage and career did not flow easily together, both coming with their own struggles and stress.

Managing a career and a home life with two kids, one of whom is only 6 months old, an infant, is a real struggle. It is not as easy as it seems. (Rawan)

I am married without kids, and yes, my work as an auditor conflict with my married life. (Semat)

Because auditing is a profession demanding long working hours (Castro, 2012; Fogarty, 1996), the balancing of double roles is difficult (Zarei, Yazdifar & Soofi, 2021). These long hours conflict with the smooth running of home affairs, as the auditors explained.

We women want to work in auditing. We are good at it. But if you have a family – not just parents and siblings – what can you do with these long working hours? When you have a husband, when you have kids, it is really hard. (Nawal)

If you are engaged, if you have a partner, if you are married already, it will be very difficult for you. You will be surprised by the number of hours which you end up spending at work, away from home ... If you have a child waiting for you at home, that's 10 hours plus. It's very difficult for you to have time for your partner. It's even more difficult if you are pregnant and you have to spend all those hours at the office – and you might even end up carrying heavy stuff, files, or whatever. So, just imagine the weight on your shoulders. So yes, it is difficult. (Abeer)

When I was single, it was easy. I even used to work on the weekends. After a while you have different responsibilities. You can't be at work 24/7. So, the issue is that you constantly need to work. Maybe you won't be working 12 hours a day, but you still have to be available all day. It is just above and beyond the expectation as a human being. There are some people who are lucky and don't have that pressure – maybe due to the clients that they have. These things just drown you sometime. (Rowaida)

Being an auditor and a mother, it does conflict. If I worked somewhere else, where I finished at an earlier time, then I would go home, settle down, sit with my kids, and have a good evening. In auditing, this is not the case. There are always deadlines that keep your mind busy. So, I try to put the kids to bed early, so I can work on my laptop to wrap up the remaining work before the next morning. (Razan)

The need to take work home adds to the pressure of an auditing career and elevates the tension associated with work–life conflict. The auditors spend long hours in the field, which affects the time they have for their household chores.

The housework, it remains until the weekend. Sometimes you feel that you are not neat, not organised, that you're dirty. This is how I feel when I head back home and cannot do any of the housework because I am tired ... The laundry, it just accumulates day after day. It does not feel good to go home to a place that is messy. Sometimes it just looks like a big storage area. (Lubna)

Lubna's comments exemplify how a woman's career interacts with her traditional roles.

Culture does not help when it comes to handling the household chores, not at all. I am the one who is expected to do all the housework. The food is expected to be ready at home, so when the husband asks for it, you can just serve it. (Lubna)

This directed my attention to the role played by society and culture in shaping the auditors' understandings of their career experiences. (This topic will be looked at further in the next section.)

Some of the auditors, on the other hand, did not find their work to be incompatible with their personal lives. Rather, they noted the flexibility of the auditing work and said they were able to take charge of their own lives by controlling their surroundings.

As an auditor, as long as you meet the deadlines, no one cares what you are doing. You must make sure you do your duties, you attend your meetings, and everything, but other than that, no one cares where are you. So, I don't think it conflicts as much as we think. When you are in business, I think we tend to exaggerate. I didn't find very much conflict. (Sondos)

I don't think having kids would have stopped me reaching this level. I think I would still be at the same level I am at now. I am the one who controls my surroundings, not the other way around; so no, things would have been the same. (Narjis)

These auditors depicted themselves as autonomous participants, segregating their working and home lives. This is not to say that those auditors who found their work difficult when paired with a career were passive, but it does highlight the variation in how the women reacted to similar forces. It highlights the impact of subjectivity, rather than commonality and objectivity. An assumption that all women struggle to achieve equality certainly overlooks the personal differences between individual women and leads to misleading results.

The auditors did not agree that it was necessarily challenging to combine work and family, and the different quotes here illustrate that women have different perceptions of role duality and the work–life balance. Thus, it would be inappropriate to frame all these experiences under

one umbrella. As such, it is worth looking more deeply into how society or the organisation responds when women go through the pivotal life moments of marriage, pregnancy, and motherhood, while maintaining a career that demands very long working hours.

7.3. Societal Reactions to and Cultural Beliefs About Working Women – the Auditors’ Perceptions.

Arab societies demand that women prioritise family affairs over their other aspirations (Marinakou, 2014). Thus, if a woman chooses to work, her job must not take precedence over her duties to her family (Tlaiss & Kauser, 2011; Moghadam, 2004).

Oh I keep hearing, “Why don’t you get married?” (Azhar)

In the Bahraini context, as in other Arab societies, family ties are important and their maintenance is supported by the social norms and by the country religion and cultural system, making the establishment of marriage and family a priority that can conflict with a career. At home, a married auditor has another life to run and another role to serve. In managing both her career and the home, a female auditor must negotiate her position to balance herself between the two realms, facing dual role tensions. She risks failing to attain the societal and organisational ideals – the former demanding full attention to the home and the latter requiring constant availability (both of which will be discussed in this and the next section). This aligns with the conclusions of Zhao and Lord (2016), who argue that there are double expectations of women who choose to work: on the one hand, they have to be excellent, loyal, and committed employees, and on the other hand, they must be caring, attentive, and available mothers. At the wider societal level, women remain subject to speculation, including that of her family, friends, and clients, who – along with the employing organisations – continually question her ability to endure and thrive.

People at work will think that you are not capable of doing things assigned to you, and people that you know outside, your family or friends, they might think you are not good as a mother or a wife. (Marwa)

In short, either way, a woman’s capabilities will be questioned when she chooses to become a wife and mother.

The Bahraini culture thinks that women cannot survive such long working hours while being married and mothers. (Sondos)

These images persist, regardless of whether a woman proves them wrong, works harder, or stays longer. Women are perceived as absent mothers or uncommitted auditors when juggling multiple roles. They are not thought able to organise themselves to deal with the combined demands of a long career and a family life. Even clients will frequently question female auditors about their ability to persevere, and the auditors do not take these comments positively. Rather, they interpret these comments as speculations about their abilities.

At clients, you keep hearing these comments – “Do not stay late here. You are married, go and take care of your personal life”. These are the kinds of things you hear. (Roaa)

(With clients) when other women see me, they always ask me, “How are you surviving, given your long working hours, and along with being a mother and a wife?” (Razan)

I always hear this – “Oh, you are an auditor? Oh married? Oh now pregnant as well?” Later on, I kept hearing them saying, “Oh my God, how come you’re doing auditing when you are a mother of two babies?” I say, “It is all right, this is no big deal”. (Rawan)

These comments – whether received from clients or other women surrounding the female auditors (whether at work or at home), their friends or family members – reveal that women’s social roles are more prominent than their professional roles. While women might not be denied the right to choose a career, they will continue to be questioned about their mission. According to wider society, this mission must take second place to a woman’s traditional role as a wife and mother. The auditors disliked being viewed as incapable and could not help but feel guilty, irritated, and frustrated when they found themselves subject to continuous questioning regarding their suitability in the two arenas (work and home).

Why is there the thought that women cannot do it, this auditing job? Tell me why! ... Why should all of this be abnormal? (Rawan)

For working mothers, this is what happens. This does not mean that the quality of your work is any lower than anyone else’s. (Layla)

My son is still nursing. When people ask me, “Why are you here so late?” and, “Who is nursing your kid?” I really feel bad! ... I hate it when they tell me, “God help you for not being there for your kids”. They make me feel guilty or negligent, but I am not. I am working to secure their futures. But people are disappointed in me, and they keep asking me, “When are you going back home?” I hate it, they make me feel guilty ... I am there for my kids, but people cannot stop blaming me. (Razan)

While those auditors were confident about their choice of a career seen frequently as unsuitable for women, having freely chosen their own career path, they remained subject to socially constructed images that said a working mother did not neatly fit into the social ideals of motherhood. However, this judgemental attitude has by no means contributed to lowering women's status in the auditing profession in Bahrain. Nonetheless, its persistence can be argued to constitute a societal-level barrier that threatens the ground under the feet of these women and could, ultimately, lead them to rethink their career choices or dual roles.

Comparing herself to her male colleagues, **Razan** argued that men's breadwinning role – as opposed to women's caring role – made it easier for men to address work demands, even those related to longer working hours, while women were judged against their traditional gender roles (Windsor & Auyeung, 2006; Lupu, 2012; Crompton & Lyonette, 2011; Haynes, 2008a).

Kids are solely the responsibility of women. Even the husband thinks they are the mother's responsibility ... So, men stay late at work, then they go home, and all is fine. When women do it, it means that they have lost time with their kids, cleaning time, cooking time, and things accumulate. So, I cannot stay at work much beyond 6 pm. It is simply too difficult. I can manage sometimes, but I cannot do this all the time. (Razan)

As I looked more deeply into the data, I came to understand that there was real variation in how the auditors perceived the societal reactions to their work. Some of the women believed that they had support, while others said that they were questioned about their suitability for the career as women. Cultural and societal beliefs led to speculation about whether a woman could be a good fit for a job demanding long working hours, and that speculation arose when women got married or became mothers – at which stage they were expected to leave the profession, as they were assumed to be unable to handle the dual roles.

In society, you don't have the support of everyone. You keep hearing, "Why didn't you choose a job with shorter hours? Why didn't you choose an easier job?" It is difficult to get the support of people around you. (Abeer)

There are certain societal boundaries for – and expectations of – women, and these determine the nature of the job a woman is expected to choose. As indicated in the literature, working women are generally expected to enter the teaching or nursing professions. These professions are primarily female and have shorter working hours, allowing a woman to spend more time outside of work with her family (Gharaibeh, 2011; Mostafa, 2005; Al-lamky, 2007).

In the end, women are expected to finish their studies and find a normal job – like a teacher, government employee – then get married and raise kids. This is how they see us, but this is not my approach. (Nada)

There is pressure from people here in our Bahraini society. They say not everything is about your passion or what you love, it is about what fits into the mould of the society. Society has a mould, and you need to fit yourself within it ... In professions such as teaching and nursing, women have been serving for a very long time now, but society is not used to women being here In this sector, you deal with multi nationals, with people from all across the world, so it is an open platform sort of working field. This meant that women entered this field late. And to date, I think men still haven't entirely accepted women being side-by-side with them in this job. (Samaa)

Here, **Samaa** used the word “mould” to describe how society expects women to fit the traditional criteria. Reflecting on her own experience, she noted that neither her family or the marriage-proposing candidates thought it necessary or reasonable for her to be doing a job that required substantial investment of time. The rationale given was that the man should not be arriving home early and his wife returning a couple of hours after him.

It's either the current family or the future partner who do not like it. There are men who ask, “Are you going to stay in your job? Because your job seems to take a lot of your time. I come home at 3 pm, and it seems like you get back at 7 pm”. So, this is the mindset here in Bahrain. (Samaa)

Although women are expected to return home early and before their husbands, we cannot describe this as a solely social constraint because, as the quotes below show, women do not always feel pressured to accept this demand. Rather, it is a norm and a tradition, and failure to meet it raises questions about a woman's social image and suitability for her assigned roles. In fact, the women themselves reported feeling uncomfortable about returning home late. Some said that it confused their role as homemaker with that of the men as breadwinners, and others said that they wanted free time after work to go out and to enjoy with their families.

I sometimes get back at 11 pm, and my husband is already asleep. It just makes me feel that our roles are exchanged. (Zahra)

Nawal, talking about her situation as an engaged woman, said,

Imagine if he finishes at 3 pm and waits, waits, and waits until I finish at 10 pm. Even when I finish at 8 pm, I have to go back and get ready to see him, which can take 2 hours, which means it is night already and too late. (Nawal)

As women have long been expected to take the “women-only” jobs, their entry into the accounting profession is still not entirely tolerated by men, who have long dominated the field. Many of the auditors had found that men felt threatened by their successful female colleagues, largely due to their being raised in a cultural and Islamic context that encouraged them to dominate women. A similar observation was noted by Alsudairi (2015), who argues that men’s upbringings lead them to believe that women should always be weaker than them, and when they find otherwise, they tend to feel threatened.

The way that men are raised, they think they are always successful. So, a smart lady threatens them. They do their best to put her down. They do not accept ladies being successful or better than them. (Nada)

My current manager, he is very nice, so yes, he treats me very well. But there are other men who would be completely against your progression, if they felt you are good enough at what you do as a woman! (Hoor)

But my colleagues, I think they do not like a woman to be better than them. They do not say it in words, but to anyone else it is quite obvious. Of course, that’s not all of them. (Azhar)

Again, the presence of these kinds of men does not indicate that things have not changed over the years, with growing appreciation of women in the field, said *Narjis* and *Nabaa*, reflecting on their own experiences:

It is very well appreciated that Bahrainis are now doing this. When I first joined auditing, I heard a lot, “Are you a Bahraini?” They used to be surprised. I would say our society today is supportive. (Narjis)

At the time I was recruited, there were few women in auditing. I used to go to clients, and they would be surprised to see a Bahraini auditor. But with time, many more women joined, and it became acceptable. (Nabaa)

Owing to the initiatives designed to empower women in Bahrain, I assume that Bahraini society is today more accepting and encouraging of women in various professional domains. This is evident when looking at Bahraini women’s participation in the political sphere (see Chapter 3).

Today, it is very acceptable for women to work and there are women who are making it. (Nawal)

Thus, Bahraini society has made progress in terms of women's advancement, and women are utilising the routes made available for them to enter and progress within fields previously dominated by men, such as aviation and engineering.

Things are fine. People in Bahrain are open-minded. We have female pilots, engineers, we do not have that negative mentality towards working women. (Yasmeen)

Societal views of working women have changed over the years, with women now enjoying greater acceptance. This is despite the conservative interpretations of Islam and the roles that are predefined for women.

They use religion to guard both men and women, but society reacts more conservatively to women. (Abeer)

Women are making good progress and are less restricted by their religion, although some of the auditors referred to Islam as being, in certain instances, restrictive of their professional lives. However, the auditors said that they had not been restricted by their nationality, societal norms, or male colleagues. Even in instances where women felt guilty or were questioned about their professional goals, they remained autonomous individuals, able to exert power over their own decisions, regardless of the challenges imposed on them by others.

7.4. Facing Organisational Expectations and Scepticism When Embracing Double Roles

In addition to facing societal speculation about their ability to competently manage their professional and personal lives, the auditors confronted comparable scepticism from their organisations about their capacity to continue working through the pivotal experiences of marriage, pregnancy, and parenting. These aspects of a woman's life make her less desirable than men to her organisation. According to the literature, pregnancy and motherhood have the ability to hinder a woman's career progression (Collins, 1993; Whiting & Wright, 2001; Flynn, Earlie & Cross, 2015; Lindawati & Smark, 2015; Obeid, 2016), which allows men to pursue their quests for higher positions within their professions (Dambrin & Lambert, 2008; Ramdhony, Oogarah-Hanuman & Somir, 2012).

The scepticism regarding working women, according to the auditors, goes far beyond her gender, skill set, and capabilities. Rather, it is concerned with women's reproductive capacity.

When a woman gives birth and goes on maternity leave, this makes her less appealing to her firm, owing to the career breaks that she will take during this era of her life. Taking maternity leave, according to Lupu (2012), means leaving the race to the top of the hierarchy. Such a break is disadvantageous in the linear career model (Almer, Lightbody & Single, 2012), a model built on availability and visibility.

When firms discriminate, they don't do so intentionally. They do it because a woman is a wife and a mother. They are not discriminating solely based on your gender – “she is a female, so we will discriminate against her” – rather, it is because you as a woman have the right to take maternity leave and nursing hours, and you have responsibility for your kids, for taking them to school, to hospital. So, it is more about being a mother, rather than being generally discriminated against for being female. (Nabaa)

At work, when someone does not accept women, it's because they are mothers who take maternity leave – not because they are women. So, if you go to an organisation, they will say, “We prefer men for this reason – they don't take maternity leave”. (Rowaida)

That is a mentality issue. They see women as less productive because of pregnancy and maternity leave. (Semat)

After getting married, a female auditor is assumed to lack the ability to compete with men. She is regarded as less competent to perform audit tasks, with all that it entails. As a result, female auditors who change their marital status are expected to leave to better manage their multiple roles, the auditors reported. Female accountants in Japan, the KSA, and Mauritius have reported similar experiences, facing perceptions of them as less reliable than men and more likely to leave if their marital status changes (Komori, 2008; Alsalloom, 2015; Ramdhony, Oogarah-Hanuman & Somir, 2013).

They would always think, “Oh well, so you are a female – when are you going to resign?” Once you get married, you hear this question over and over again. (Sondos)

They ask women after giving birth when they are leaving. Once, one asked me, “How long are you staying in auditing? Are you waiting until you get married to leave?” That was shocking. (Hoor)

A partner told me, “I expect that now you have two babies; you will be leaving for a place with shorter hours”. I said, “No, it is a better offer. I think it is time for me to change industry and see how something else works”. (Rowaida)

While **Rowaida** was moving jobs, as assumed, she explained that her choice was due to a better offer. However, her organisation regarded her motherhood status to be the reason for her departure. The belief is that anything happening in the private life of the female auditor will naturally be of a greater importance to her than her work. As such, organisations question the ability of women to persist or to work as hard as they did before taking on a new role.

I think they have that mentality about married women, that when women get married, they stop working as well as they used to or as they need to ... They thought I would not be able to make it that now I was a mother. (Rawan)

Recalling how her firm had reacted to her newly married colleague, **Sondos** said,

They, by default, assumed that now she was married her performance would decline. But I have seen her work more since getting married than she did before when she was single.

Here, the auditor singled out marriage and motherhood as disfavoured aspects of women's lives, particularly motherhood. Those women, on the other hand, were positioning themselves as outside of the social order, unreflective of the social portrait of women in which marriage and motherhood are the preferred positions for women. By combining career and family and negotiating these cultural contradictions to maintain their agency, these women are sufficiently resilient to face the organisational scepticism that comes with their choice to combine work and family. The more detailed quotations given below highlight the life event most likely to inspire scepticism about women's competence – that is, when a woman announces a pregnancy and embarks on the journey of motherhood.

7.4.1. Announcing a Pregnancy

Pregnancy has been considered problematic in the accounting profession, as it falls outside of the image of the legitimate body and ideal professional accountant (Haynes, 2008a; Dambrin & Lambert, 2008; Windsor & Auyeung, 2006). While, for many women, pregnancy is a private matter that follows naturally after marriage, for some others, pregnancy only occurs according to a plan and fears about failure to manage the double roles dominates. Gammie and Gammie (1997) and Zhao and Lord (2016) note that women working in the field tend to postpone motherhood at least until they have climbed the career ladder.

I have been postponing having kids because I have never believed I could do it. (Zahra)

Some women delay motherhood due to concerns about caring responsibilities, given the long hours that auditors must spend away from their children.

Of course I would not have thought of having kids while I was there. Because if I had, who would have taken care of them? See, I did not expect either my mom or my husband's mom to take care of the kids until 8 or 9 pm. That would have been too much. Normally, working moms leave their children until 3 pm – not as late as I would have left them if I had had them back then! (Roaa)

In the Arab world, it is common for the wider family to contribute to childrearing. As family kinship is prominent, many working mothers rely on the support of their husbands and families for childcare (Al-lamky, 2007).

Postponing motherhood in an eastern society such as Bahrain causes a woman to step outside of the traditional role assigned to her, jeopardising her identification with womanhood. As both audit and home life impact each other, an auditor's work has an impact on her choices and experiences in relation to pregnancy. **Lubna** for example, had suffered a number of miscarriages:

I have been married for the past 3 years. I do not have kids yet. I got pregnant several times, but the pregnancies did not last. I had a miscarriage each time I got pregnant.

For **Hajer**, things were not very different:

I wasn't able to get pregnant. I had to see many doctors. I had no physical problems, they said everything was just fine. They said I needed to stay away from stress if I wanted to get pregnant. (Hajer)

These instances in these women's lives reveals more about the possible impact of work on the life of the practitioner, showing how accounting can affect the everyday lives of its people, their marriages, their choices about pregnancy, their desires and priorities, and their health. While some women had delayed their pregnancies, others had struggled to conceive despite their desire to be mothers. There was also a third category: namely, women who viewed pregnancy as an entirely personal experience, separate from work.

Motherhood was always something I wanted. It wasn't a choice that was difficult to make. (Narjis)

I did my internship in July, was employed by September, and I was pregnant by April or May. (Rawan)

According to Dambrin and Lambert (2008), news of a pregnancy is nearly always perceived negatively in the workplace. Although **Rawan**'s choice to get pregnant was unrelated to her

work, her announcement of her pregnancy was not easy. Driven by fear of uncertainty, a pregnant auditor will tend to delay the announcement.

I told my firm about my pregnancy when I was 6 months pregnant. It was my first pregnancy, and I did not know what would happen ... There were negative stories, and people said that when a woman gets pregnant, they try to push her out. (Rawan)

These stories of unfavourable treatments filled Rawan with fear, and this fear could lead a female auditor to postpone her pregnancy, to postpone the announcement of her pregnancy, or to work harder than before to prove that nothing has changed.

My manager was very happy with my performance. He realised that me being pregnant didn't mean I would function any less. So, I said, "I am expecting a baby". (Rawan)

Although she was concerned about her organisation's reaction to her pregnancy news, she felt relieved knowing that she could end her career at any time if things went wrong.

I have accepted being here, so I have to accept what comes with my job! It was my decision and I totally have the choice to stay or to leave. No one forced me to stay! (Rawan)

When considering Rawan's quote, it becomes clear that the auditors felt responsible for both their careers and their lives and they could decide confidently on the best course of action when things became unbearable – for example, if they faced undesirable or unfair reactions from their employers.

7.4.2. Punishing Women and Observed Differences in Employment and Promotion

Rawan elaborated on her story, saying that things had changed negatively when she announced her pregnancy. Her manager began to send her to multiple clients every day, which she interpreted as seeking to punish her and push her out.

He could not simply fire me because I was pregnant. So, what he did was that he started to send me to several clients a day, with each one far away from the next. He started to make things hard and complicated for me. I did nothing, did not even complain. I thought, "This is my job, and now more than ever, I have to take it seriously!" (Rawan)

Nabaa was subjected to similar treatment after becoming a mother. She, too, believed that this was her organisation's way of telling her that she no longer fit, that they do not expect her to be as productive as she had once been, and that she should leave.

I was a mother at that time, and they wanted to push me out. My male colleagues who became fathers did not have to face this. It was only the women in the firm who would go through this. I remember this very well. In the last two months that I was there, they engaged me with two clients each day, while I already had two hours of nursing every six hours. Taking into account the time I spent driving between clients, I don't think it would have been possible to finish the work. I think they did that just to push me to leave.

Nabaa illustrates how these views of an auditor's gender can become embedded and drive unjust organisational reactions and expectations. These expectations appear to be gendered, as there are no comparable expectations of male auditors who marry or become parents. Instead of resolving gender disparities in accounting, this could help to widen them. According to the literature, female auditors are held to a different standard to their male counterparts, with parenthood affecting mothers more severely than fathers (Fogarty & Parker, 1998; Anderson, Johnson & Reckers, 1994).

These auditors' recollections raise the question of whether these attempts to force out women following pregnancy could extend beyond making their assignments more difficult to manage. Do audit firms also have strategies for punishing pregnancy announcements, maternity leave, or nursing hours?

Rawan, who was initially afraid to announce her pregnancy and then suffered indirect punishment, continued to suffer when she returned to work after her maternity leave. She was prevented from receiving her increment for the year. Research has shown that women who announce a pregnancy face lower bonuses and are more frequently passed over for promotion the following year. This occurs even when women report no change in the pace of their work (Dambrin & Lambert, 2008; Tiron-Tudor & Faragalla, 2018).

When I went back to work, there were promotions and increments, and I was excluded. That was the first part. I was disappointed and annoyed. I was thinking, "Why are they excluding me just because I have got pregnant and given birth?" (Rawan)

Because a woman's absence during maternity leave results in lower revenues for the firm, women are rated poorly for taking leave (Groenewald & Odendaal, 2021). This type of punishment is not only reflected in a denial of material reward, but it also means a cap on the woman's career advancement. From the perspective of this firm, this is a warning against absenteeism. There is a need for further consideration of these practices of holding an auditor accountable for being pregnant, for taking a maternity leave approved by the Ministry of

Labour, by denying her promotion on the grounds that she delivered her baby during a busy season. These acts is one face of how gender is part of these audit firms' fabrics. Considering this matter in particular, I wonder if, it has anything to do with gender. However, I believe that this is how individual patriarchal acts emerge. I argue that this is an example of how individual patriarchal acts committed by male managers in positions of authority constitute punishment of women. There is no requirement for an entire organisational practice based on discrimination against women. Providing evidence for my argument is **Rawan**'s quote below:

The partner said, "You took 3 months leave during a very busy season. If you combine your salaries for the 3 months when you were not working, it is more than the increment that you would have got. Your colleagues who got an increment – if we calculate the 3 months' leave salary, then what you received is higher than what they got. This is why I can't give you an increment". (Rawan)

Rawan's partner applied his own subjectivity to justify his decision to deny her a raise, pointing to her absence during her maternity leave. Taking leave is contrary to the audit firm's ideals, which include availability. So, when Rawan was unavailable for 12 months, her partner decided that she did not deserve the raise because she had – in his opinion – already received a salary in exchange for nothing. This is consistent with the argument of Whiting, Gammie, and Herbohn (2015) that promotional decisions are subjective and prone to stereotypical biases.

Sondos shared a similar story about a colleague, highlighting that getting married can mean foregoing a long-promised promotion. Talking about her colleague, she said,

When she got married, everything changed for her. Ever since she joined, they were always promising her that she would become a partner, (Sondos).

However, things have soon changed for her colleague, the moment she refused to audit one of the big client, because she was trying to get pregnant.

I saw a female colleague who was trying to get pregnant, and when they gave her the opportunity to take one of the biggest clients and she said, "No, sorry, I am trying to get pregnant", they were like – "She refused to take the job". The lady was honest with them that she did not want to be in a situation where, during the assignment, she might need to quit because she either had a regular check-up, maternity leave, or nursing hours. She said no, for being afraid of not giving the job her best. (Sondos)

Thus, female auditors who go through marriage, pregnancy, and motherhood face difficulties – not only in maintaining a work–life balance, but also due to their organisations' negative

reactions to those changes in their roles and status. Promotions and continued employment were identified as areas in which married women and mothers received differential treatment.

They just prefer that you are single, and they ask about your plans to get married! (Nawal)

My employment was not hard at all, not at all. I was not married, so that was easy. They do not mind women at a junior level, but as you grow up with the firm, get married, have kids, things get complicated, and they start to put a cap on your promotion. (Razan)

Because women have substantial responsibilities in their personal lives and go through stages that require their absence from work, men can seem more appealing to organisations.

Men have less responsibility and more flexibility in time. Women get married, have nursing hours, take maternity leave. Such things make men more appealing. (Yasmeen)

If they employ you, they prefer that you are not married, because they know once you are married, there will be the paid maternity leaves. So, I guess, because they see this, they prefer men. Men don't get pregnant when married and thus don't need to leave work. (Roaa)

According to the auditors, women who are married, pregnant, and/or mothers are less appealing for recruitments by audit firms, compared with men and single women. The same perceptions affect an auditor's chances of promotion. Both **Azhar** and **Nawal** felt that they owed their rapid promotions to their being single.

Well, the fact that I am not married made my promotions at work quicker. (Azhar)

I got promoted really quickly, and I certainly think being single has helped. (Nawal)

Razan used to work for a non-Big-4 firm, but her long years in auditing were not seen to entitle her for promotion, nor were her qualifications deemed sufficient. In fact, her marital status rendered her illegible, as it was believed that married women and women with familial responsibilities were more likely to leave the field.

With my first employer, I stayed for 7 years, and I was CPA qualified. But the maximum I reached was senior auditor. They have that mentality that women cannot be managers. They do not think that women will stay focused or stay with them until she reaches the management levels ... I used to audit big clients there. I had a good name, and I was very committed. Never late, not even a day. There was nothing preventing me from being promoted. I stayed late at times when I had to. But they had that issue about men and women – they saw women as less capable and as risky to promote, as they thought that we would leave the firm. So, even if I had

stayed for five more years, I would not have become an assistant manager, simply because I was female! (Razan)

Despite being qualified and having demonstrated consistency and competence, alongside managing her family, **Razan**'s organisation did not give her the promotion to which she was entitled after attaining professional certification.

When I did not get promoted after getting my CPA, I felt disappointed, a lot. I did not find that fair ... They said, "You are only entitled to the promotion next year". They did not have a written policy about this, so I am not sure if this is right or wrong. But what I think is that it was definitely my right to be promoted as soon as I was qualified. (Razan)

This made **Razan** question herself, wondering whether she had been denied the promotion because she was simply not good enough for her organisation:

That even made me question myself. I thought I might not be good enough and did not deserve to be promoted! (Razan)

Despite her efforts, **Nabaa** was not promoted during her third year, the year which marked the first anniversary of her marriage. This led her to believe that she was being punished for marrying, as she had been promoted during the previous two years – in recognition of her hard work.

I got my promotion each of the first two years in auditing, but in the third year, my promotion stopped, although I deserved it. I felt depressed because I didn't get it. I felt very depressed, and I couldn't really work at that time. I was just married and worked all that I could in that year, but still didn't get promoted. I never figured out why. I felt very unappreciated. I felt regretful. (Nabaa)

Some of the auditors reported that the more prestigious clients were reserved for male auditors, who remain committed to work and unlikely to take breaks, even when they are married (Parkinson, Duncan & Archer, 2019). This differential treatment, however, is not because women possess lesser abilities or skills. As Adapa, Rindfleish, and Sheridan (2016, p.108) explain, "Women are too emotional and their communication is rather soft when dealing with clients. However, certain types of clients in the business need to be tackled with more power, control and tactics ... [skills] that are not possessed or simply cannot be demonstrated by women". Rather, this distinction is the result of stepping outside of the organisational "rhythm" (Lupu, 2012, p.360) due to their gendered experiences of marriage, pregnancy and motherhood (Dambrin & Lambert, 2008; Spruill & Wootton, 1995; Dwyer & Roberts, 2004).

Roaa recalled that she was denied access to good clients, as she was perceived to be less committed due to leaving work on time to take care of her personal affairs.

From what I noticed; we don't have a lot of married women with kids here. I can only think of one at the moment. She used to have kids. It really impacted her. She wasn't able to get good clients because they knew that, since she was a mother, she would be leaving early. Her client base wasn't as good as she would have normally had if she were not a mother who left early! And by "early", I mean "on time"! The woman was really smart, but I could see how it affected her progress in the career ... I think it is very unfair, but this is what actually happens. And they don't give you clients who require long working hours. The majority of the big names require more working hours to meet the deadlines. And since she would be expected to leave early – which is to say, on time – she is not given these big clients. (Roaa)

Motherhood and marriage are used by organisations as justifications for indirect restrictions on women. Firms assign clients to auditors based on the latter's availability, rather than their ability, thus deciding the fate of female auditors' career progression after motherhood.

However, looking at this quote, there could be an alternative way of explaining this situation. It may be that audit firms are concerned about placing heavy time requirements on female auditors with children and thus prefer not to involve them with clients who require longer working hours. This is the case in the KSA, where female auditors are allowed a different working pattern than their male colleagues – a pattern which means they are neither expected nor required to stay late, but rather permitted to leave on time (Alsalloom, 2015). Longer hours put more pressure on auditors who are mothers and exacerbate work–life tensions, potentially leading women to depart the field. However, **Roaa** and her colleague understood this denial of good clients and exposure and the reduced career opportunities to be unjustifiable.

Because women are expected to leave the profession when they marry, they become disfavoured for their associations with marriage and children (Tiron-Tudor & Faragalla, 2018; Windsor & Auyeung, 2006; Ramdhony, Oogarah-Hanuman & Somir, 2013). Unfortunately, these roles can cause women's careers to be put on hold, leading to the denial of opportunities for promotion and salary increases. This can also mean good clients being given to other people who are thought to be available and to have no more important commitments at home.

I would argue that this situation could be improved, with female representation in the field enhanced, if women were given more space to fulfil their multiple responsibilities. This would mean women being supported and encouraged as valuable assets to their organisations, rather

than being faced with unrealistic demands to remain permanently available, regardless of what this means to their home lives. Women may be more willing to take the longer route in auditing, remaining in the profession longer and aiming higher, if they had greater flexibility, more understanding, and equal access to employment, promotion, and clients.

Only one of the interviewees directly blamed women themselves for this situation. **Azhar** saw this punishment of women as the result of poorly managed role-conflict:

From what I saw, ladies are more into getting married and having a family, buying a house, and so on. They don't show that much interest in getting qualified and getting promoted at work. This is why some male colleagues start to categorise us as women – "She is a woman", meaning she is not really into work. It is not her priority, and she will not be happy devoting time to it. (Azhar)

Women's lower career aspirations have been identified in the literature as an internal barrier to their progression in the field, including their access to promotion (Zhao & Lord, 2016; Gammie & Gammie, 1997; Qasem & Abdullatif, 2014). However, **Azhar** was the only interviewee to cite women themselves as the reason for their lack of promotion. She argued that women were more interested in their personal lives, becoming engrossed in this domain to the extent that they simply had lower career aspirations and, hence, lower chances of career progression. Although I do not take a position for or against any presented view, I can say that this argument provides a different angle concerning the extent to which women determine their own fates in the profession. It is vital to consider this alongside the organisational actions and societal reactions. This also led me to question the role conflict that arises and the female auditors' ways of handling this.

7.5. Chapter Summary

This chapter has provided evidence that aligns with the findings of Lyonette and Crompton (2008), who claim that women still face gender discrimination in the accounting workplace. Looking at these women's experiences, it becomes clear how difficult it is to manage a career alongside domestic responsibilities. In this chapter, the auditors reflected on the complications that arise when women get married, become pregnant, and become mothers. Despite their efforts to reconcile the requirements of both arenas and achieve more balanced lives, the auditors continued to face scepticism at both the organisational and societal levels. However, this scepticism is not primarily motivated by gender, but rather by a focus on the auditor's biology, which distinguishes them in the field from male auditors who adhere to a more linear,

break-free career model. Although the auditors reported that finding employment had been straightforward and that they had enjoyed unrestricted and equal access to auditing tasks, they had faced differential treatment following marriage and motherhood. Some auditors reported being sent to multiple clients in the same day in an attempt to push them out of a firm, being denied an increment in the year that they went on maternity leave and being deliberately restricted in their client choices. Society, while not being directly restrictive, still views women as belonging more to the internal affairs of home than to the world of work. As such, many question a woman's choice to work long hours outside of the home rather than prioritising her familial duties. Despite this speculation, however, the auditors maintained clear autonomy and made informed choices, concentrating on their own desires rather than any organisational or societal expectations or "moulds".

Chapter Eight – Facing and Reducing the Tensions of Role Duality

T4. Between Facing and Reducing the Double-Role Tensions – Auditors’ Perceptions of Useful Strategies

8.1. Introduction

After explaining the difficulties of embracing double roles and facing societal and organisational scepticism as they went through life’s most pivotal moments, the auditors moved on to explain how the resulting tensions affect their social and familial relationships and their career aspirations. They also explained their strategies for reducing these occurring tensions, which could otherwise escalate and ultimately lead to female auditors – married or single – opting out of the profession entirely.

8.2. Facing the Tensions Arising from Role Conflict

8.2.1. Changes in Social and Familial Relationships

In embracing their double roles and challenging societal and cultural norms, female auditors present themselves as powerful players, capable of managing work–life conflict. However, they still experience role tension, and this was apparent in the stories that they relayed.

Lubna explained that she used to return home feeling exhausted and unable to care for her husband. *Semat* couldn’t accept her husband’s invitations to social activities during the working week because she was consumed by work and exhausted, and *Narjis* apparently spent more time at work than at home. All of these accounts clearly indicate that while the auditors were striving to manage work–life tension, they nonetheless endured challenges along the way, amongst which were a reduced quality of familial and social relationships.

I cannot look after people very much after work, when I am home. I return home feeling very tired. I am already exhausted and usually not in a good mood. So, when I go back home, I cannot give much. I am more of a zombie. I just want to eat dinner and exercise a bit or have a short walk to release the tension after a long day. (Lubna)

The time affects my married life. There is less time at the end of the day. This means you are already tired and exhausted. It means turning down a lot of your husband’s suggestions to go out. Your temper becomes frayed as well, so it definitely affects my life. At the end of the day,

a man needs to feel he has a wife! Auditing takes so much time and so much energy, you are barely left with any of either at the end of the day. (Semat)

I was married to the firm I think, more than I am married right now. And it's true that it demands a lot of your time and commitment and your attention. And there is a lot of travelling, so it is a different lifestyle. (Narjis)

According to the literature, women who choose to climb the corporate ladder do so in exchange for their relationships with others, particularly marriage and children (Cooper, 2001; Lupu, 2012; Flynn, Earlie & Cross, 2015). In Bahrain, auditors lose friendships when they take on dual roles, exhaustion affects their relationships with their husbands by limiting the amount of leisure time they can spend together, and household chores accumulate. Some auditors said they had made great sacrifices in their relationships. *Nawal* is one example of a marriage sacrificed in the pursuit of professional success.

Marriage was important to me, but equally important was my wellbeing and my progress career-wise. When I was engaged, even when I went out with him, I would get phone calls. I responded to emails. He knew that it was wrong. He asked me to leave work, more than once, but I refused. I couldn't allow myself to be dependent on someone else. I wanted to be independent. If I had not done what I did, I would have had a family now. I didn't feel that I was wrong then, but now that I am out of the relationship, I know that I was wrong! (Nawal)

The collectivist nature of Arab societies means that greater priority is given to social and familial relationships. Strong ties with others and extended relationships outweigh most other societal values. Those who have more social connections have a higher status in society, as, "A person is primarily identified in terms of his or her network of obligations" (Rosen, 2006, p. 164; cited in Al-Kandari & Gaither, 2011, p.271).

In addition, societal and Islamic expectations mandate the preserving of good relationships to ensure "mutual welfare" (p.269). The prophet Mohamed teaches that, "The hand of Allah is with the hand of the group" (Al-Kandari & Gaither, 2011, p.269). Therefore, deciding not to get married or getting divorced, especially in an Arabic Muslim society, where women's primary role is associated with marriage and child rearing (Al-lamky, 2007). Those who choose not to get married or choose to abandon an existing relationship, according to Alwahaibi (2017), lose the substantial privilege, respect, and cultural prestige linked to their marital status as wives and mothers.

In addition, the auditors reported that their profession restricted the time that they had available to socialise with their friends.

We meet our friends when we finish work. We meet after work, which is after 6 pm at the earliest. Our friends go back home, take a shower, change, get ready to go out. Us, we go to the toilet, we roll up the sleeves of our shirts to look informal, put on a little makeup, and leave work, then we go to meet them. I know these are small things, but when you put them together, they create pressure. (Samaa)

In highlighting some of these tensions, the auditors revealed that their work had even jeopardised long-standing friendships, when they had failed to attend friends' gatherings, for example, or to perform their social obligations to distant relatives, in-laws, and others. This had caused them to be perceived as arrogant, when in fact, they were simply too busy to be present, despite wishing and attempting to be so.

I have lost friends, because some didn't understand that I have to be at work. You don't lose your family, but you lose your time with them. (Narjes)

Sometimes you want to meet some of your social obligations – visiting the elderly, congratulating someone on their new baby or marriage, giving condolences on a death to another. You want to spend time with your husband, go out, tidy up the home. It is really hard, exhausting and complicated. Your life becomes very tiring. You always have those pending tasks to do. You are rarely done with them. So, your mind is always busy ... You also have to maintain relationships with your family and in-laws. As a married woman, I need to maintain those relationships. But I cannot really have them, if I do, I will not be able to keep them, because I am limited in time, so it is really hard for me. During weekdays, if I want to visit someone, the earliest I can make it is around 8:30 pm, which in our culture is very late. Other people in the gathering are getting ready to leave by the time I get there. It is embarrassing. It feels like I am a burden on those I am visiting. It feels that I don't have manners! So, I have decided not to go. But when I don't, I feel isolated – like you are not aware of your surroundings. It is exactly that feeling of disconnection. (Lubna)

My social life has changed a lot since I became an auditor. My extended family used to see me a lot, but not since I became an auditor. I cannot make it to all the weddings I am invited to. Some people who I was really close to, they have been angry with me, and that has made me feel even worse. They never understood that it was my job that stopped me from coming – it wasn't that I didn't want to. (Semat)

When the auditors encountered difficulties with meeting their social obligations, this led to feelings of isolation and disconnection, made worse when they were blamed by other people for the failures.

Furthermore, auditors have limited time to socialise not only because of the long working hours, but also because of the need to pursue the professional qualifications that they require for career progression.

I had to sacrifice my social life. I finish at 6 pm, and I have to study for my CPA. So, any plans will be cancelled or minimised to a very low level. Once a month, I make it to friends' gatherings. Some people support me, but others usually think I am being arrogant. (Asrar)

Female auditors suffer from role duality regardless of their marital status, with everybody expected to perform several roles in their lives, besides their working role (Whitten & Brahmasrene, 2003). The majority of the auditors asserted that this tension in their relationships was driven, to a large extent, by auditing's culture of long working hours.

I have so little time remaining after work to see my family, to see my friends. There are only four or five hours a day before going to bed. (Yasmeen)

Working for nine hours is not easy. You need time to be able to organise your life. You have less time to spend with friends. You have less time to do things you consider fun. You must sacrifice a lot. (Marwa)

I am a family person and I like to spend time with my parents and sisters. It did affect that. There were days where I got home late, had no dinner, just went to bed and then got up the next day and did it all again. (Layla)

In addition to the limited time for friends' gatherings, it is also difficult to find the time to attend organisational social events and family social activities. These are all examples of how a career in auditing conflicts with the ability to freely and comfortably socialise.

I cannot go to social events because I am a mother. I cannot go. My kids are waiting for me ... In the second firm, they do not mind. In the first, they took it as a mark against you. They labelled you as anti-social. (Razan)

For **Razan**, her mothering role justified her absence from the organisational social events, but she did not always benefit from the understanding of her organisation. Missing such events can mean that an auditor is not identified as the "ideal" – namely, available and visible. In the accounting workplace, employees are expected to be present at these social gatherings

(Hermanson *et al.*, 2016) and to do what Anderson-Gough, Grey, and Robson (2005, p.487) refer to as “correct socialising”.

Having less time to devote to one’s social life is an unsurprising aspect of an auditing career. The higher the auditor reaches; the more time must be sacrificed. Thus, only auditors willing to make these sacrifices can absorb the role-duality tension and survive the career.

If you cannot sacrifice your social life, and if you are not willing to study, then auditing is not your sort of job. You have to be flexible. You won’t have a fixed office, and this will be challenging. Don’t apply to an audit firm unless you are aware of what you want to do. (Asrar)

It is hard to reach this level. The higher you go, the more you have to sacrifice. Being at this level means that you are married to your job. The job is your family; this is it. (Nawal)

Therefore, this role conflict can lead a woman to abandon opportunities to climb higher, with women instead choosing to focus on sustaining their work–life balance by accepting lower-ranking positions or refusing the extra responsibilities that come with higher roles.

8.2.2. Abandoning the Managerial and Partnership Role

Some argue that the interests of the entire family, including the husband and children, must always be prioritised, even if this means a woman foregoing her professional aspirations and career (Cooke & Xiao, 2014; Flynn, Earlie & Cross, 2015). In Bahrain, while many women begin their careers with aspirations of reaching the top, as they become part of the system, experiencing pressure from society, family, and their organisation, they abandon their ambition of reaching higher roles and change their career plans.

When I first joined ... my objectives were to be qualified and be promoted to a senior manager level. But then when I got married, my plans changed. Instead of having a qualification and a designation, I wanted to have a family. (Lubna)

At the interview when I was joining, I said I wanted to become a partner. But on the day I left, I was not actually interested in being a partner and I had a different career plan. (Narjis)

I always had this in mind, being a partner. I was thinking that, if I stayed in auditing and I didn’t find a better offer, I would be willing to be a partner. But if I found another job, I would just leave. (Rowaida)

Many women lower their career aspirations in exchange for a fuller personal life. The time investment required for higher roles means, for many female auditors, being unable to establish

a proper familial and social life. This results in there being fewer female managers and partners in the auditing profession.

We don't have any Bahraini female partners. I guess the entire absence of social life at that level is something that can't be handled by Bahraini women. We are at a society in which families are extended and there are a lot of social events and missing them means you are not living your life fully – at least as a woman. Reaching this level takes a long time, during which there are many valuable things that a woman has to let go of. She has to survive for a very long period on these long working hours and an initially low salary, compared to other professions. So yes, it could be easier to quit. (Hajer)

You see Bahraini men but not women at high levels in audit firms. I think a lot of it might be the work–life balance. (Narjis)

We don't have a Bahraini female partner here. They do not tend to stay at the company. They do not want to stay, rather than ca't stay. It is more about not wanting to. (Razan)

According to Karunagaran and Samudrage (2019), clear career aspirations and the absence of organisational exclusionary practices (in the form of a glass ceiling) were instrumental in providing a more equitable work place for women in Sri Lanka. In Bahrain, when female auditors try to align a demanding career with a personal life, they tend to willingly abandon opportunities for managerial and partnership roles. This provides further evidence of the absence of organisational restrictions on women advancing up the corporate hierarchy.

It is not that women cannot do it. They just prefer not to, given their other responsibilities. After all, it depends on the woman herself and what she actually prefers. Some want to learn; some have short-term job aspirations. So, it's nothing general. (Yasmeen)

To become a partner might take up to 20 years of work. There are not many women willing to devote this much time to auditing. (Marwa)

The majority of women do not have the desire to become a partner, for obvious reasons. They do not want to sacrifice their whole life to work! (Azhar)

Other auditors argued that the high-pressure career and long working hours lead both genders equally to reject opportunities for higher positions in auditing, so this is not specific to women.

We do not have many Bahraini females in high positions because, in auditing, if you want to survive and excel, you have to sacrifice everything, regardless of whether you are a man or a

woman. This is very unhuman, if we consider all the responsibilities that both genders shoulder. (**Hoor**)

Whether you're male or female, no one wants to work 10-plus hours per day for the rest of their lives. (**Razan**)

Rather than lacking the capacity for these higher positions, women are intentionally foregoing these opportunities for advancement in order to live more balanced lives. Women may more naturally enjoy playing a variety of roles in their social lives, rather than being solely concentrated in the professional realm.

Asrar argued that it was more difficult for Bahraini women, in comparison with women of other nationalities, to reach to managerial level. I assume this is, as indicated previously, related to the different lifestyle patterns common to Bahraini and expat auditors.

There are successful female managers, but not in our firm. And even those successful ones are not Bahraini. (**Asrar**)

Career tension leads many women either to abandon their jobs or to pursue their career only up to the level that would allow them to accommodate both their paid work and their domestic responsibilities (Crompton & Lyonette, 2011; Tiron-Tudor & Faragalla, 2018). Women experiencing role conflicts tend to become preoccupied with and burdened by their personal lives, sacrificing professional success for personal stability. In the absence of positive influences and workplace flexibility, the desire becomes to thrive at home or at work. Women's lack of representation in managerial and partnership positions thus appears to be the result of role conflict, demonstrating how the pressure from one sphere overrides accomplishments in the other.

8.2.3. Deferring Qualifications

In addition, this role-duality tension also led some auditors to change their plans regarding the pursuit of professional qualifications. However, when choosing to pause this development, they found that they lost some of their competitive advantage in the workplace (ACCA). Auditors combining a family with a job that requires continuous investment in education face increased tension when they choose to delay their pursuit of professional qualifications.

Explaining that she was not incapable of becoming qualified, but rather she chose to focus on her desire to become a mother, **Lubna** said,

I lost all of my pregnancies. This was the reason that I have not been able to get my qualification yet. (Lubna)

Explaining her decision to defer her qualifications, she said,

If my personal life is progressing then I will be thankful, even if I am stuck at a certain professional level without a qualification. Things become complicated if you are married and have kids. Your attention is divided – it's not only on the remaining papers[CPA and ACCA papers], it's also on your family. Even without kids, how much you think about having them when you are having difficulties getting pregnant, that also counts, and it does take the focus on the examination away. (Lubna)

Rather than seeking qualifications and professional progress, **Lubna** chose to put her qualifications on hold in order to focus on getting pregnant and thriving in her personal life. Marriage often brings about changes in one's plans. For the majority, family then becomes a priority and professional achievement goes on the back burner, at least temporarily. Aligning with the ideals of the successful employee is no longer a desire, replaced by a desire more important desire for some auditors – namely, becoming a mother. When I asked the women about their qualifications, I was initially unable to imagine how fertility problems could be playing a conflicting role in a female auditor's experience. Which ensure me that things are deeper than women facing tensions related to reducing the conflict between their work and life, to include, tensions related to positioning oneself appropriately within the sphere that is regarded more important. This clarified that moving forward in one's personal life does not necessarily mean moving in parallel in one's professional life.

To provide an example of a woman choosing to put things temporarily on hold, I again quote **Lubna**:

I am currently putting my qualifications on hold, just until I settle down and fulfil my objective of having a family. I have even set a plan to finish it. I was thinking that once I get pregnant, I will take unpaid leave, during which I will be free to study the four remaining papers. I mean I will have more time given when I am on a long leave, so I will have less stress. Plus, I will be relaxed mentally when I am expecting a baby.

Rawan's story about attempting to get qualified while working and raising her children provides another clear illustration of why women might choose to defer their qualifications while under the pressure of dual-role conflict.

The moment I finished my BSc, I applied for my CPA. I was studying for that, and I got pregnant. I even had an examination for the first one while I was pregnant. It was challenging. I did one paper and I passed as well, but when I had my first baby, I couldn't continue. The CPA needed to be finished within 18 months. If you don't, it will expire, and you need to redo it all. So, I lost the first paper. I had a bunch of new things happening all at once. There was a new job, married life, and a baby, and the study was on top of that. I could not keep going, so I stopped. (Rawan)

Rawan deferred her qualification because she refused to seek professional success at the expense of her family. She wanted to be present in the lives of her family, and she understood that additional hours spent studying would mean being absent from her home life.

I do not want to be a professionally successful woman at the expense of raising and being there for my kids. I already spend more than half the day outside at work. If I will study as well, this is more time away from them. It is hard. My kids are at an age where they really need me. It is not easy to just do it while I have to be present in their lives. (Rawan)

Razan also had to pause her studies, resuming when the first baby was a year old.

I started the CPA after 3 years of being employed. I then got pregnant, so I stopped, and I resumed when my daughter was one year old. (Razan)

Role conflict even affects auditors who had a bright start and a good educational background.

I worked with those ladies. They were excellent, got high scores at school, studied abroad in countries like New Zealand, USA. They were very good. However, after getting married, things changed for them. They are still not qualified – and if you do not qualify, you get stuck. They say they do not have time. (Rowaida)

So, it is not only about a high GPA or a good performance record at school, or even a high evaluation at work, which would be sufficient to ensure professional success. It is the resilience required of an auditor as she goes through life events such as marriage and motherhood and how able she is to position herself between the conflicting demands on her time, without losing balance. Therefore, **Lubna** and **Sondos** explained that women joining the auditing profession should consider getting qualified as soon as they find employment, as getting qualified will become more difficult as more time elapses.

If anyone joins auditing now, I tell them, "Get your qualification completed from the beginning. You need to concentrate fully to get it done". (Lubna)

Maybe if I had not done my qualification before marriage and having a kid, then maybe things would have been different. I think it would have been challenging to do very well at work and at my studies. It would have been challenging and would eventually have affected my whole social life. (Sondos)

These auditors, having been through the system and their own experiences of struggle, tended to advise others to start the qualification journey early. Issues of marriage, pregnancy, children, infertility problems, and so on, could all leave a female auditor unfocused, thus affecting her ability to get qualified and to progress accordingly in her career. This provides one logical answer to the question of why female auditors remain under-represented in auditing firms and are less likely to reach the upper echelons, especially after marriage.

8.3. Reducing the Conflict

Seeking to reduce the tension arising from the role conflict, the female auditors reported using several strategies, including opting out of the job altogether.

8.3.1. Making Family the Priority

Many women leave the profession in response to pressure from their families and from wider society to prioritise their domestic roles (Dambrin & Lambert, 2012; Cooke & Xiao, 2014; Whiting, 2008). In Bahrain, even when being married and having children has little effect on an individual women's professional commitment, this does not necessarily stop her from changing her priorities. Many of the female auditors – whether they were wives, mothers, or daughters – emphasised that their families came first, despite their own high professional ambitions. These female auditors have chosen to put their families first, not because this was demanded of them by their society.

Once you are married with kids, your priorities change. It is not about your career aspirations; your priority is your kids. Not your career, your skills, your knowledge, your qualifications. (Nabaa)

I am a family person. I appreciate having a social life. I appreciate spending time with those I love. I would love to have a family. Matching the organisational image means sacrificing my priorities, which is simply not me. I am not the kind of a person who cares about work to the extent that I would sacrifice other important things for it. (Hajer)

Life is different when you're managing kids. You change your priorities. A lot of things that I could do easily before kids, I now have to think twice before committing to. And I don't think

it has affected my career path honestly or my promotion. I had a good record, and it is not really something that would affect a career. But in all fairness, there is a concern about how much time I spend at work versus how much time I spend with them. (Narjis)

As a result of managing the role tension and prioritising their families, the female auditors were no longer able to work extra hours as they had done before becoming mothers. Although their decisions to leave the office on time were often questioned at the organisational level, the auditors were only concerned with allocating sufficient time to their families and with prioritising their families' needs over organisational expectations and their own career goals.

It was my mistake. I used to work from 9 am to 9 pm without objecting. I used to stay late with nothing paid in overtime. I used to give good work outcomes, regardless of what it took to give it. But now that I am a mother, I started to leave on time, just as I have a right to, just like everyone else, doing my full 8 hours; but this wasn't acceptable. Because I had been giving my maximum, now when I give an average, they perceive it as me giving the minimum. (Nabaa)

Rawan also chose to leave the office on time so that she could get home and spend a few hours with her baby before she put her to bed, after which she could resume working again. Similar to **Nabaa**, prioritising family meant refusing to stay longer than her contracted working hours.

Sometimes I say I cannot stay, but I say I cannot stay beyond xxxx, which is my normal working hours. Now, they understand that I am leaving because I have a baby. My daughter is asleep by 7 pm maximum, so I only have two hours to see her each day. So, I go home, feed her, give her a shower, put her in bed. Only after this do I resume working. I open my laptop and finalise any high-priority tasks. (Rawan)

These quotes reflect “putting family first” as a strategy for reducing the tension caused by role duality. The auditors choosing this strategy saw attending to their families as more important than achieving professional success.

8.3.2. Utilising Family Support

Some female auditors also utilised family support to cope with the tensions caused by the role conflict. The importance of parents and life partners was evident in many interviewees' comments.

Well, even when we stay at work late, our families are supportive. (Layla)

One of the things to give credit for: I do not think I would have been able to do it if I had not had a supportive mother and sister ... I do not think I could have done it without them. (Narjis)

I am quite lucky to have my mom who supports me. She went into early retirement just to take care of my kids. If this were not the case, and mom had not gone into early retirement, things could have been different. (Rowaida)

Rowaida's mother's support was paramount. She had decided to go into early retirement to provide support for her daughter, who had a successful auditing career at the managerial level. Besides mothers and other female relatives, the men of the families – husbands and fathers – had also proven supportive. With such support, combining work and family is more achievable for the female auditors, as reflected in their comments:

When I used to be upset, my father and my husband used to say, "It is only the beginning. You will learn". People at work were encouraging. And whenever I said, "No, I cannot do it. How can I manage this?" my husband used to say, "Do not worry, you can do it". (Rawan)

My husband has been supportive. My mother as well. If it were not for them, I would not be able to study or even work this late. My father never asked me why I was late – actually, he always encouraged me. He is happy that I am at a Big 4. (Razan)

These quotes demonstrate that husbands are often understanding and willing to support their wives by providing assistance with the household and children, even when social norms perceive women as the primary caregivers of both. I am led to believe that husbands who support their wives' careers by providing assistance, giving companionship on overseas assignments, and not objecting to the house being untidy, the food not being prepared, the wife being late home from work, or being away on overseas assignments are all aspects of Bahraini women's lives that draw into question assumptions about patriarchy as a restrictive force. On the contrary, male support is a tool that facilitates women's presence in the field by allowing them to achieve a better work–life balance. This contradicts the literature stating that males are only able to succeed in their professions by capitalising on the support provided by their wives (Komori, 2008). In Bahrain, according to these female auditors' experiences, things are more positive, and women too are able to maintain a good balance by capitalising on the support provided by their husbands. Family support is a strong theme in stories of women's experiences in different disciplines and different Arab regions. The experiences reported by Bahraini women in the IT field, Saudi women in accounting, and Omani women in higher education all suggest that supportive husbands and mothers are necessary for women's success in their careers (Alsebaie, 2015; Alsudairi, 2015; Alwahaibi, 2017).

Husbands' support takes several forms. It can include a father caring for his children alone and giving his wife some free time alone, helping with the household chores, not demanding homemade food, not objecting to his wife's foreign trips (personal or work-related), and even accompanying his wife on her secondments abroad.

At times I feel exhausted. I want to go out alone. I tell my husband I am going out on my own. He does not say no. He takes care of the kids and I leave and relax by myself. (Razan)

Speaking of household chores, if I had to be fully responsible for doing them, I would skip a lot – doing clothes, cooking, and so on. Luckily, I have a supportive and understanding partner. (Hajer)

I have a very understanding partner. He did not mind that I did not cook. He actually likes eating food ordered from outside, so it is fine. (Narjis)

My husband supported me and changed me at the same time. He never objected to me being home late. (Semat)

Whenever there is a plan for a trip, you will see me on the next flight. That was a condition that I made sure to discuss with my husband. I told him I travel whenever there is a need and whether it's work or leisure, it is never a no – never a no [laughing]. (Narjis)

I was just married, 2 weeks, and I left to the xxx and my husband came with me, so I have his support. (Rowaida)

In Bahrain, women can travel without a male guardian. So, when a husband accompanies his wife on a work assignment, it is to give support and not due to any religious or cultural mandates, as is the case in Saudi Arabia (Alsalloom, 2015).

Supportive husbands not only help smooth much of the role-duality conflict, they also reduce turnover intention, which positively affects women's representation in the profession.

When I was single, I did not think of leaving – and even after I got married, because my husband was very understanding and supportive. He never had an issue with my job. (Sondos)

I have support, so I have my mom and my husband. Without this support, I think I would have considered moving because I will have felt like I could not do this. But because of the support my family give, I felt comfortable doing this audit job. (Rowaida)

Thus, family support is another powerful strategy that helps to ease the tension of the role duality and to reduce turnover intention, hence improving women's representation in the accounting profession.

8.3.3. Opting For Shorter Hours

Flexible-hours arrangements are largely introduced to support women in the profession by giving them more flexibility to accommodate their competing time demands (Gallhofer, Haslam & Kamla, 2011; Kornberger, Carter & Ross-Smith, 2010). However, their popularity remains limited in audit firms (Hermanson *et al.*, 2016), as they reduce the visibility required by the linear career model (Whiting & Vugt, 2006), thus drawing into question the commitment and eligibility for progression of those who use them (Lupu, 2012). In Bahrain, flexible working arrangements are utilised by few auditors. However, to cope with the job demands, cultural and organisational expectations, and role conflict, some female auditors do opt for shorter hours.

I decided that, rather than resigning, I will opt for the short working hours. As such, I was only supposed to work from 8 am until 3pm. Of course, this came at the expense of my salary. It meant lower income. But I still felt comfortable with my decision, despite the lost money. (Hajer)

Rather than leaving the job entirely, **Hajer** surrendered some of her salary to buy herself more free time to ensure a better work–life balance. However, she soon realised that the shorter hours were not completely practical, thus her financial sacrifice had not entirely bought her an early departure from work.

Sacrificing my money for shorter hours did not buy me comfort for very long because I still had to stay beyond 3 pm when I had deadlines to meet. (Hajer)

You can make a request for half a day, but it really is not worth it. You are going to get paid half the normal salary, which is not worth it at all. (Marwa)

Other auditors argued that working fewer hours did not mean doing less work.

The shorter working hours make no sense. When you have work to do, you still have to do it and submit it – whether that's within 5 hours or 10. It is called "short hours", but it actually is not. You still have to stay as long as the job demands. (Hoor)

Rowaida argued that the policies are there, but they are simply not being implemented fairly.

To some extent, the policies are there but they are not being implemented – especially here in the Eastern countries. For example, flexi hours, maternity leave, extended maternity leave, a lot of things that – if they were effective in our countries – would make a difference. A woman might even feel more comfortable joining a firm if she knew that she would not have her salary cut for working from home. That is, if she knew that the job being done was the most important thing. (Rowaida)

In short, proper implementation of these flexi-hours policies would aid auditors in managing the role conflict, particularly for those seeking to achieve a balance between the two spheres, without losing their jobs entirely.

8.3.4. Staying Short in Audit

When the difficult working conditions are combined with the pressures of managing a home life, many auditors found that staying in auditing for a few years, gaining experience, and then moving onto a more relaxed career was one useful way of reducing the tension.

The work–life conflict for people who want to work and to still have a normal life – that is why people do not stay long in auditing. The average is 5 years. (Azhar)

I do not see myself working as an auditor for the rest of my life. No, this is definitely not on my plate. I have already started to feel that it is time to move out to another organisation ... I do not plan to stay much longer. I think 6 years is enough now. (Rawan)

It seems that auditing is generally treated as an intensive learning experience. People join the profession, gather a good amount of experience, and then leave for more convenient jobs, staying an average of up to six years.

People take auditing – and this is a cultural thing – take it as a bus stop. The journey starts there ... They take the experience and get a better job. It is an industry where people usually rotate very often. And at one point, we could not find a lot of Bahrainis who wanted to join, and most people who do join will be leaving within one or two years, especially male auditors. (Rowaida)

Women know they will change jobs at some point for something more convenient. So, they treat it as a gateway to a better choice. (Lubna)

Well, on average, the majority of auditors do three years of auditing and then start to look for better opportunities. I did not wait for the three years to be over, I left before then. (Semat)

I stayed in auditing for 2 years and 7 months before I left. I had always known that this would be a phase in my life. I knew I would not stay in auditing for a long time. I set a target to stay for 3 years and that was it. (Roaa)

I am not planning to stay here for more than two or three more years. (Lubna)

For many auditors, making no plans to stay – or indeed, actively planning to move – is a strategy utilised in response to the work–life conflict, contributing to the high turnover in the industry (Seyrek & Turan, 2017). Opting out was reported as a last resort, but a nonetheless well-utilised strategy for managing one’s dual responsibilities when they become too much to handle.

8.3.5. Opting Out

When the other proposed strategies do not give a female auditor the desired work–life balance, leaving the job becomes the last solution. The multiple roles that female auditors play can hinder the ability to continue in the field. Many of the interviewees indicated that leaving was their chosen solution when they were no longer able to maintain their families as their priority.

I think it is the responsibility that makes them shy away from continuing in the field. (Rowaida)

It is not a matter of women cannot or do not want to do it. For me, I want to go on and prolong my career. The only sacrifice I have in mind is family. (Aseel)

You would want to have a professional balance, and that doesn’t exist in this case. Each person should choose what is most important to her. I moved out of auditing. (Sondos)

The pressure in auditing is not only time-related, but also work-related. There is so much that you cannot do it when you have a family. (Rowaida)

A good example of how auditors choose between career and family, regardless of their career rank, was provided by **Nawal**, who shared the experience of her female colleague:

I know one lady who was an assistant manager who just could not handle it anymore. She found that she had let go of too many things that were important to her, like her family. (Nawal)

This illustrates that even those auditors who invested the time and did very well in their jobs could still find themselves forced to choose between their jobs and their families, especially when they realised that their achievements were being made possible by their long working hours. For auditors in the sample, it was common to ultimately abandon their careers for their families, treating family as a priority that was worth sacrificing a career for. As an example of

a woman who treated her family as priority, **Abeer** recalled the time that her organisation had arranged a motivational speech for the female auditors, delivered by a female partner:

Once, a Bahraini female partner said, “You have to sacrifice your time with your children”, when she was asked about how she managed. Most ladies didn’t agree with that. They told her, “But you have to travel a lot. Who will take care of your kids?” She said, “I leave them with the nanny”. The ladies said, “But we can’t allow someone else to raise our kids”. She said, “But it is a sacrifice that you have to make. If you want to be a partner, you have to do this”. (Abeer)

While **Abeer** is still single, she did not like the approach that the partner recommended.

I would not approve of someone else raising my kids. I want to raise them with my own principles, so I would not make that sacrifice. (Abeer)

Thus, not every woman is willing to make this sacrifice, losing the opportunity to being present with her children in order to be professionally successful. For many auditors, this sacrifice is not worth the reward.

Women still want to be successful. They still want to prove that they can do it. But sometimes when you prioritise things, you see that it is not worth it. (Sondos)

The auditors’ choice not to sacrifice personal life for professional success does not come as a surprise to me. This is rooted in a culture in which family is highly appreciated and expected to be well-maintained, especially by women. If women wish to fill their social roles related to marriage and motherhood, they will inevitably choose to leave auditing. Therefore, this desire to prioritise family is an obvious reason why women do not stay long enough to reach the upper echelons of the profession.

Maybe this is one of the reasons why women do not escalate so quickly. At the end of the day, family comes first. In our culture, we are a family-oriented people, unlike other cultures who are work-oriented people. (Aseel)

Women also opt out of the profession when they are unable to rely on the support of their husbands.

I do not think women are always lucky. I attribute this to partners as well. Lots of partners would expect their wives to be at home early – especially if they are also at home (depending, of course, on the husband’s career). So, I think this is a huge part of why women choose not to be in auditing or choose to be in auditing only for a certain time. So, marriage, the natural life

of a human being, and you know that would works wherever she goes, in any other job. If she doesn't have that understanding partner, the same issues will arise – more in auditing because, as a job, it demands a lot in terms of time and work. (Narjis)

Many female auditors – married or single – leave the profession to focus on their current familial obligations or in anticipation of their future roles. Thus, the desire for work–life balance is undoubtedly one of the reasons for the high turnover of female auditors.

8.3.5.1. Family Comes First, Leaving Post-Marriage

With all the responsibilities that female auditors have – being married, raising children, progressing in their careers, pleasing their firms and managers by being present for longer hours, as well as getting qualified and thus increasing their chances of promotion – many women find themselves feeling overwhelmed by the demands upon them. Sustaining a career in auditing is difficult, and choosing to leave can become a strategy of reducing the pressure.

For married auditors, becoming a mother was one identified reason for choosing to leave auditing.

Becoming a mother was only one reason why I needed to leave auditing. (Nabaa)

When I was single, I wasn't thinking of leaving; but when you look at life differently – to me, this happened when I became a mother – I figured that it wasn't worth it. The time I spent away from home wasn't really worth it. You are not even getting paid properly to sacrifice the time with your kids. Yes, I want to be successful. I want to be at the managerial or leadership level, but this doesn't mean all I would like to remember, looking back, is work. (Sondos)

When a woman becomes a mother, she naturally develops a strong attachment to her children. As a result, if her career requires her to spend long periods away from home, this can make her question her job and feel guilty about not being available for her child.

When my second son grew up a little, I felt sad. I questioned my job a lot. I did not feel happy leaving my kids all day, from the morning, with my parents, especially on school days. This really hurt me badly inside. The feelings of guilt. My kids have the right to see me present in their lives. They want my attention. They love my company. I cannot deprive them of me. (Razan)

I felt guilty about the baby. Even for me, it was very hard. It was very stressful, so I left the auditing firm when my daughter was eight months old. (Nabaa)

With more children, the need to depart becomes more of a necessity than a simple emotional reaction to a new era of life.

It is your first kid, so you are very attached to them. With my first kid, I took six months of unpaid leave, and when I went back it was very difficult. I thought of resigning several times because my kid was young. And I left when I had my second kid. We get very emotional with our children, especially when they are newborn. That is why most of the people who decide to leave auditing do it when their kids are very young – I mean, anything less than a year ... I left when I had my second child. (Rowaida)

Some auditors had left because they could not tolerate how their job made them feel. It was overwhelmingly demanding and they could not cope with the stress and its consequences for their lives (Collins, 1993). When those consequences have an impact on their health and their chances of growing their families, something that most married woman wants, leaving the profession can become a good exit strategy.

Most of the time, I try to contain it. So, it has affected my married life. They told me, “You need to be calm to get pregnant”. This was the main reason that I quit and stayed home, even without another job offer. (Hajer)

She elaborated:

Thank God I took that decision to leave auditing. It was not worth it at all ... I couldn't stand it anymore. I was done with being patient. I was done with forcing myself to do something I didn't feel like doing. So, I resigned. And here we go, the first month after resigning I was pregnant! This is how badly work had affected me. (Hajer)

When a demanding career is combined with marriage and childcare, this can become a struggle. To put an end to this struggle, many female auditors leave their jobs. *Semat* explained,

I would still insist that it has always been good. The problem is when you have long working hours and have to study, and you get married and have to handle home responsibilities, I didn't have enough time. Things were complicated for me. I just felt, “I will let this go”. I suddenly felt, “I can't do this, and I can't stay here”. Everything all of a sudden became unbearable. So, I left! (Semat)

Even auditors with strong professional ambitions and a good track record who did not consider themselves traditional housewives have chosen to depart the profession in pursuit of a work–life balance and motherhood.

She was one of the best, but she left. She took the decision to leave. She joined a very reputable firm, then she left that firm. She did her own business, and then she re-joined the firm that she had left. But I always tell her that if she had stayed in auditing, she would have had a very good career. But she says, “No, I have kids”. (Rowaida)

Career was always important to me. I do not want to look at myself later and say I couldn't do it because I was female, or I was a mother. No, it is very important to me to prove to myself that, no, I can do it – whether I am married or not, a mother or not. Even if I had stayed in ... I know I would be able to make it. But sometimes, you change your mind in life. Your choices become different. (Sondos)

Furthermore, married auditors are not the only ones to negotiate a work–life balance by leaving their jobs. Some single auditors have also considered the same in anticipation of their future roles.

8.3.5.2. Family Comes First, Leaving in Anticipation of Future Roles – Single Auditors' Perceptions

Those who do auditing know how much effort and time are required, and many auditors fear that concentrating on career advancement could jeopardise their chances of living life to the fullest, including getting married and establishing families. There is a fear that professional success is incompatible with a stable family life, and some decide that leaving the profession is the preferable strategy for maintaining a work–life balance.

It has been found that employees' career preferences become restricted in anticipation of future roles, such as motherhood and family responsibilities (Bass & Bass, 2016). Many single auditors declared their intention to depart the profession if they got married, despite their love for their jobs, in clear indication that family always comes first.

I am a workaholic, so I was very unsure about what I would do. All in all, I understand that family comes first. Maybe I would find a job with fewer working hours. (Yasmeen)

I am still single, but I am sure that when I get married, my work will conflict big time. So, either I will stay here and suffer until then or I will find an alternative. (Hoor)

When I get married and become a mother, I think ... and to be honest, I can say that I'm not considering staying here. I don't think I'll still be working in auditing, with more responsibilities. I don't think I will be working and being a mother or a housewife. Now, I have fewer responsibilities, so it is easier. But later, I don't think I will be able to. I will be looking

for a less stressful job with fewer working hours. I will just leave auditing, because family comes first. So, I think I will sacrifice my career if I have to choose between home and work. (Marwa)

I love doing auditing. I love it and I always encourage others to get into auditing ... [But] if I get married, to be honest, I do not want to stay here. Reaching the level of deputy manager is enough for me. I do not think I will stay longer after that. (Asrar)

Explaining why she would leave, despite loving her job and having the potential to climb higher, **Asrar** said:

My decision has nothing to do with the nature of the work, no, but I know if I stay longer, I will feel worthless. I cannot do this to myself. If I stay here longer, I might lose another aspect of my life. I think my life will lose its purpose if I stay here. Escalating means devoting the majority of your time, and I cannot keep doing this for an indefinite period. It is true that you will learn, but it is not really good to keep going this way over the long run. (Asrar)

Asrar feared that staying longer would make her feel “worthless”, as if her life had no value other than work. This is something she would be willing to depart her beloved career in order to avoid.

In contrast, **Nada** was the only single auditor who contended that marriage would not push her to leave, especially if she received the necessary support from her future husband and family.

I do not think that marriage will necessarily conflict with my job in the future. I think it has to do with someone’s personality. My ambition will not allow me to let marriage affect my work. I will always try to find a balance. If a lady has a mutual understanding with her husband or family, it is doable. (Nada)

Like many others, Nada emphasised the value of family support for sustaining a career. As such, she and the other auditors – single and married – collectively lead us to believe that marital status is a strong contributor to the building of women experiences in auditing and one that can heavily affect their representation in the profession.

8.4. Chapter Summary

In this chapter, the auditors provided answers to the fourth research question, highlighting the tensions arising from role conflict and the ways in which they managed them. These tensions had variously led to changes in social and familial relations, reductions in career aspirations, and the deferral of qualifications. The auditors described strategies for responding to the

tensions, such as prioritising family, utilising family support, opting for shorter hours, staying for only a short period in the field, and opting out altogether.

Chapter Nine – Moving Forward

T5. Moving Forward in Auditing – Auditors’ Perceptions of Necessary Tools

9.1. Introduction

The chapter provides details of the strategies that female auditors utilise to sustain and develop their careers in auditing. These strategies concern personalities, skills, educational requirements, and so on.

9.2. Personality Requirements of An Auditor

9.2.1. Passionate, Determined, and Confident

Workdays in the auditing profession are non-repetitive and entail exposure to different kinds of tasks, clients, managers, and so on. As such, the auditors reported that it was important to be passionate about the work.

You are dealing with different challenges every day. There are always new things to do that you are supposed to get it done in a timely manner. You should always have passion about what you’re doing. (Marwa)

When an auditor is passionate about their career, this fosters a desire to remain up-to-date and to be knowledgeable about changes in the profession. This allows an auditor to excel, as the knowledge she acquires boosts her confidence and propels her forward.

You should have passion in your career. You need to have that passion to build a good career path. So, in order to build this career, you need to be good at your job. So, you need to spend time reading, working. You need to deliver work of quality – for your own self-esteem, for your own name, for your own future. (Azhar)

You really need to be passionate about what you are doing so that things that happen do not affect you. Endurance and determination – a lot of the latter – without limits. Technical skills are not hard to learn. They are important, but they won’t take you far. That is not the fuel that will keep you going. The real fuel is your determination. (Samaa)

It has long been argued that, for organisational success in the workplace, confidence is vital. However, women in male-dominated occupations are reported to need a “prosocial orientation”, in addition to confidence, if they are to gain influence in their respective workplaces. For men, in contrast, a display of confidence directly buys the organisational power needed to influence others (Guillén, Mayo & Karelaia, 2018, p.10).

Confidence in one's abilities has been revealed to be related to women's professional success. However, women often have less self-confidence, leading to slower career progression (Rahmani *et al.*, 2014; Obeid, 2016; Zhao & Lord, 2016). In this study, the auditors identified confidence as necessary for convincing others that they, as auditors, are knowledgeable. Without confidence, an auditor finds it difficult to be taken seriously by clients, even if she has many years of experience (Alsudairi, 2015).

The technique is confidence basically and good communication. You also need to have knowledge. But if you do not show confidence in your speech, if you do not show that you know what you are talking about, that you know what you are doing, then they will not take you seriously. Even if you have five, six, or ten years of experience. (Abeer)

Understanding the value of confidence for an auditor's career progression, *Nabaa* argued that auditing was a good choice for someone who is confident and can utilise the superiority granted by their positions.

This is a good position for those who have confidence, who can sense this superiority and act with it. (Nabaa)

9.2.2. A Hard Worker

To gain credibility for their quest to reach high organisational positions, women must work harder than men to achieve professional success (Guillén, Mayo & Karelaia, 2018). The need to work hard (Tiron-Tudor & Faragalla, 2018) was emphasised by the female auditors. Those who want to progress and climb higher must work harder. If a woman does not work hard (both at home and at work), her career will inevitably be affected.

You need to walk that extra mile to get what you want, either at home or at work. If you do not do it, you will not get what you expect – promotion, a better role, or whatever. (Rowaida)

Here, the phrase “walk the extra mile” was used as a metaphor to describe working hard.

I believe in hard work. I did not want to be a clerk. We had the choice initially, but that was not what I was looking for. (Nada)

The auditors engaged in image management, and they recommended working hard to enhance the images and improve one's chances of being promoted.

In the office, I try to be seen as someone who is a hard worker, who is capable of performing good quality work. They see that, despite my designation or gender, I can work independently. (Aseel)

Hard work, according to auditors, enhanced the quality of their work. In the auditing field, one must devote substantial effort to attain a good career path.

You need to work hard and maintain high-quality work. It is not that glamorous a field. You need to put in a lot of effort to be something, something that is really good! You need to work hard and to have a good base of technical knowledge in accounting to build upon. (Azhar)

As women are culturally and socially “moulded” to become housewives and mothers – and thus viewed as more closely related to the internal affairs of the home than the public affairs of work – they recognise that, at work, they must work harder to challenge assumptions of their unsuitability. In contrast, their male colleagues benefit from a social role as breadwinners.

Today, I think female auditors have to work harder in comparison to men to prove themselves, but this does not only apply to the auditing workplace. It is a female issue in our culture. (Sondos)

I understand that we, as women, have to put in more effort to prove ourselves. We need to push ourselves, to be open to the opportunities provided in auditing. Nothing comes easy. I had to fight for everything in my career to reach where I am today. You need to prove yourself twice as much as men do. (Samaa)

Women need to work harder with some managers. That is a mentality issue. They see women as less productive because of pregnancy and maternity leave. (Semat)

Unless they work harder and accept the unreasonable demands of the profession, women will forgo their chance of career progression. For example, if they do not exhibit a willingness to stay late in the office, this will affect the quality of the audit clients that they are assigned, leading to a more concentrated and less diverse career experience.

You need to make sure you work as hard as men do, including staying late. You don't say, “I am a woman, I have to leave”. This, to them, disqualifies you from being a good auditor. When you do so, it means you lose your chance to work with big clients. You are concentrated on small clients – unknowns who won't serve your CV as much as the big known ones would do. (Nawal)

However, this hard work does appear to pay off, and the female auditors said they were recognised for the efforts that they had devoted to moving their careers forward.

You have to prove yourself more. You have to work harder as a woman. I used to work more; I remember that very well. And at promotion time, I got my promotion earlier than others – those who were more experienced in term of years of service ... Your work has to be double that of the others, the male others, just to prove that you are competent. (Nabaa)

9.2.3. Strong, Assertive, and Serious

Auditors looking to sustain a career must pay attention to how they conduct themselves at work. The interviewees agreed that being strong, assertive, and serious was necessary when faced with the rigours of the profession, particularly the long hours and the multiple tight deadlines. Auditors at all career stages need these qualities and must adapt to the demands of their careers, often altering their personalities to avoid being exploited and to ensure good client relationships. The latter is particularly important. However, women must be careful to strike a balance between being perceived as assertive and aggressive. In male-dominated professions, women often struggle to find the proper positioning in this respect (Haynes & Grugulis, 2013).

I think you are accepted as a woman working in the field, but you need to be very aware of your personality. (Rowaida)

Neither nationality nor gender has affected my working experience. What matters is personality. (Razan)

I think you really need to be strong. You need to have the kind of personality that can handle that pressure, because at any time you can crack because of the demands from managers. (Roaa)

It is very stressful. Your brain really gets drained. You work on more than a client at the same time. I get more than 40 emails per day, 7 calls a day. All are long discussions, different aspects, other than the work itself. You can't continue if you are not strong. (Razan)

A positive personality will improve an auditor's client relationships, resulting in a better professional experience. The auditors explained that, for a client to take them seriously, they needed to be neither too lenient nor too confrontational in their dealings with them.

A client's way of treating an auditor varies according to the auditor's personality and the way they present themselves. They do not like it when you are aggressive or have an ego. When you

try to be nicer, you very much enhance your image as an auditor, and you can expect the client to cooperate in return. (Hoor)

When you make silly jokes or say things that are irresponsible – I mean, nonsense talk – even when it is meant to break the ice, this still leads the client to not take you seriously. (Lubna)

You do not go to the client and joke with them without restriction. So, obviously, you have to have some limits ... As an auditor, you need to maintain some seriousness so the client can take you seriously. (Sondos)

To make sure the client takes you seriously, especially if you are new ... you have to prove that you know what you're talking about. Otherwise your job will not get done. (Abeer)

A strong personality at work gives an auditor the ability to defend herself, which is helpful when dealing with other parties. Being firm in one's responses is considered an indicator of strength and endurance.

You are supposed to be strong. You should be able to deal with whoever. There are different people to deal with – some will be shouting at you; some will be swearing at you. This does not allow you to be weak. You need to digest this, breathe, and have the ability to respond with what suits the situation. Being firm is required. (Sondos)

If you want to continue in this environment, your personality needs to be very, very, very strong. I think me reaching where I am today in auditing is mainly due to my personality, because I have a very strong one, both with the clients and with my manager. I can argue. I can stand up for myself and my word. (Rawan)

Elaborating on the importance of a strong personality, **Rawan** said that a strong team leader defended both herself and her team, while being weak at work would only lead an auditor to be exploited. While an auditor's personality can be enhanced at work, it remains a necessary trait for all auditors – even new joiners.

Everything eventually comes back to your personality. If you are weak, you lose respect – not only at the firm but also with clients. It is easier to use you and manipulate you. If you can stand up for yourself, negotiate things, not say “yes” blindly, it is a talent. You have to have the ability to stand up for yourself and your team. I am always on my team's side. There are things that the work of auditing enhances and strengthens. Other things can't be changed unless you put an effort ... Some of the new joiners have very weak personalities. They just say

yes to everything. Then you see a pile of work unfinished because they have said yes to more than their ability. I coach them in how they say no and when to say yes. (Rawan)

Strength is also vital for a female auditor to ensure that she can make her opinion heard amongst those of her male colleagues.

You need to be very firm and cross and have a very clear opinion. So, for example, when you have a situation that you need to opine on, you need to be very firm in giving your opinion and make it very clearly and correctly to whomever is in front of you. (Rowaida)

The auditors also acknowledged the positive impact of their work on their self-confidence, with a beneficial impact even for those who already had strong personalities.

I have a strong personality. Doing auditing has given me more confidence. (Nabaa)

Auditing gives you a lot of self-esteem. It will empower your personality. It will give you that power and make you feel like you are the boss, the manager. Even when you go and ask clients for evidence ... Such requests and orders even give you managerial skills, even if you are a new joiner. (Rawan)

Having the strength to meet the demands of the job is a sign of resilience and a tool for career management, vital for living with the work-related tensions. In a rational workplace such as auditing, assertiveness is highly prized, whereas being nice can draw one's seriousness into question. Assertiveness is particularly important when dealing with clients, as it enables an auditor to extract required evidence.

You need to be more assertive and more confident. You need to know how to get things from people without making them feel uncomfortable. (Narjis)

Being assertive, even for women, is necessary to survive ... I see my in-charge female friends. They are harsh and tough – they have to be. It helps them to do their job. (Semat)

The auditors reported that their organisations appreciated their assertiveness and strength and had explained that these characteristics were vital if they were to properly conduct themselves at work. Indeed, **Hoor** had been asked to be more assertive:

Since I joined, they have been telling me that I need to be more aggressive – in terms of my tone, my reactions. I'm not surprised. When I was young, I was a quiet baby, and I grew up into a quiet person. What people don't understand is that me being quiet doesn't mean I am not strong or that I can't react properly or at least say what I have to say to defend myself in a situation. (Hoor)

Similarly, **Lubna** reflected on how being soft-natured and having a quiet voice was not beneficial for her at work.

I am very soft as a human. My voice is very quiet. I am not the type of a person who speaks loudly or with the intention of forcing myself or my opinion on others. I am not that tough, nor that harsh, you know. This is not appreciated in my work. (Lubna)

These qualities were cited by the auditors when asked to describe an ideal auditor.

Someone with strong communication skills, a strong character, and a professional certificate. (Nawal)

He/she is strong, has good communication skills, is capable of attracting businesses, finishes his work, and meets his deadlines. (Hoor)

The auditors thus collectively agreed on the need to exhibit strength, seriousness, and assertiveness to have a good career experience and to thrive in their demanding profession.

9.2.4. Flexible and Adaptable to Change

The auditors' narratives also emphasised that they were able to steer their careers by being flexible and adaptable to change. To get on in auditing, the auditors reported, they had to constantly modify their personalities. This meant altering themselves to meet the requirements of the working environment, conducting themselves in a serious manner and exhibiting strength.

You need to show a more mature personality at work – like, you joke less, you are more serious. Even if you are different in normal life, sometimes you need to alter yourself to match the environment in which you are working. (Abeer)

I can say that I have two different personalities – in auditing and in my normal personal life. In auditing, I am very serious. I have to split the real normal me from the professional me, you know. There is a heavy workload and deadlines, so when you work you become like a printer, highly practical. Once you finish, you go home as a normal person. You see that you need to develop an identity that aligns with the work you have to perform. So, it is not necessarily that I am acting. No, I just develop more appropriate tools that enable me to do my work easily. (Azhar)

For this type of job, I think, and I believe you should always be strong. Being strong is important. Although I do not like it, to be very strong, but I need it to do my work and to make it as easy as it can be. (Layla)

Sharing their stories, many of the auditors explained that the desire to do their job well had made them change things about their character, seeking to better align themselves with what their job required. One of these changes had been to move from being shy and anti-social to being extroverted, with enhanced communication abilities.

I was a very shy person. I wasn't getting promoted at that time because of this. I was told, "You are supposed to talk", but I couldn't. When I went into meetings, I would be totally quiet while everyone else was talking. They didn't like it because they know that I am capable and hard worker, it is just I couldn't talk to evidence it. With time, I changed. Today, I go into meetings with ministers, and I do not mind talking at all. I have changed. (Yasmeen)

Yasmeen described how her shyness had initially prevented her from conducting herself as expected at work. At times when everyone else was confidently sharing their opinions in meetings, she would keep silent, and this had hindered her career growth.

Asrar had struggled to deal with clients and colleagues, and she described communication as the most difficult aspect of her job. She, too, had to change in order to move forward in her career.

The hardest part of our job is managing people – both your staff and the client – as you need to do your work. You need to convince others to do their part of the work. You need to communicate ... Previously I was very anti-social. I would barely talk to others when I was first employed. I didn't talk much ... I was at zero and I jumped to hundred. I couldn't have survived if I hadn't improved. Auditing is a people business, not a numerical business. What happen with people teaches you more. I needed a lot of soft skills to keep going in this job. (Asrar)

While knowledge about the field, kept many people away from entering in, **Roaa's** previous knowledge of the nature of the job allowed her to understand very early what she needed to change about herself. In this way, she was able to survive in the profession, to move forward, and to avoid being exploited.

When I used to work in the bank, there was no way that I would socialise with anyone. This was the opposite to what I did in here. They know I used to be very shy there. Normally, one would know me other than the people in my team. I heard from other friends who used to work in auditing that this personality did not really work. They said I would be fooled, used, that people would expect me to stay late without objecting. So, I knew then that I needed to change. (Roaa)

However, while these auditors had to move from being shy to being more extroverted and communicative, other auditors needed to change in the opposite direction.

Semat, for example, had to go from being very open to being only selectively open when dealing with people, and she saw real value in doing this.

Comparing myself today with who I was when I started working, I have changed a lot. I talk about anything and everything. I thought everyone was nice and willing to help. My colleagues told me to stop behaving this and stop saying yes to every task thrown your way. She said I was too kind and being used. She took the time to tell me I had to change. At first, I would never say no. Later, I started to say no. Apparently not everyone was good, and it took me time to realise. But it was good to change. Now I am better able to deal with different people. My personality wasn't just enhanced, it changed. I become more mature and better able to work with people. (Semat)

Similarly, **Nabaa** explained that her outgoing and pleasant disposition had led to delays with clients, who mistook her laid-back demeanour for a lack of professionalism. This made her realise that she needed to change if she wanted to progress in her job.

Charisma is so important in auditing. You have to have it. For example, you don't need to greet others when you walk in, but I do all of this. I am friendly, whether at the office or with clients. That is something that I do not like about myself. Being very nice does not always work, because when I don't give that serious face, clients relax when they're dealing with me. They delay the requirements. When they feel relaxed, it means you are not their priority, you know. Some of the departments think that "Because you are not a priority, we don't need to give you your requirements right now". Someone once told me, "Change your style". I knew it, but this is my personality. I need to try changing it because it is necessary, especially in higher positions. Me being a head means acting like one. (Nabaa)

Recognising that she needed to change in order to align herself with her desired future job, **Nabaa** identified firmness and seriousness as the managerial qualities required in an auditing workplace.

Nawal also described that she had been perceived as lacking seriousness when she conducted herself in a kind and quiet manner. This had negatively affected her work, with clients feeling able to delay their provision of requested evidence. She began her transformation process by observing others.

I was very sweet and nice, very quiet and respectful. I would go and request evidence, and they would say, “Ok”, and I would spend a week waiting for it. The manager would then call, asking about the work. I would still be waiting and couldn’t manage to get the documents. When I looked at the other auditors around me, I could see that they got what they asked for. So, this made me question my own approach. (Nawal)

Seeking to cope with her job and present herself as a strong individual, **Nawal** introduced another set of skills required by female auditors. To move forward in her auditing career, a woman must be strong and able to manage her emotions and conceal her weaknesses, even when doing so means suppressing her true self.

I am very sensitive, emotional, and caring. I don’t pressurise others, and I believe I can be fooled easily. But this conflicts with my job as an auditor, which requires me to be strong and exactly the opposite of all of these things. But you know what, I have developed a character that has served me while I am doing auditing work, while talking to clients. That character is not me at all. I just created it to cope with the job. I have changed – it took me a year and a half to become like this. This character has served me well doing my auditing work, although I am not happy with it because it is nothing like me, but I felt I had to do it. The human me was someone other than me the auditor! (Nawal)

To initiate this change in herself, **Nawal** created two different characters. While she is not being true to her real self, this has helped her to cope in her career. This is similar to **Azhar**’s approach, identified earlier in this section.

Razan, unlike many other auditors, did not commence the process of change on her own, observing others or following others’ advice. Instead, her manager told her that she needed to behave more assertively if she wanted to advance to management level. **Razan**’s story provides evidence in support of **Nabaa**’s view of the important managerial qualities – namely, firmness and seriousness.

I had my appraisal today, and there was a point that my manager raised. He said to try and be more assertive. But this is my nature. I cannot be aggressive or use a sharp tone to get what I want. This is simply not me. However, “being professional”, to my firm, is about being more aggressive. I naturally have a very quiet voice and I’m relaxed. Even when others cross my limits and say things that I don’t approve of, I never respond back. I just ignore them. In the end, this depends on your nature. To be more assertive would needs some alteration to my

nature, to become stricter and more serious. Moving into being an assistant manager, I think I need to do this, to be more assertive. (Razan)

Although some auditors said that they had changed, others had resisted change because the required characteristics would conflict with their true selves. All the auditors – whether they had changed themselves or had considered doing so – agreed that being flexible and open to change was vital for a successful career in auditing.

9.3. Skill Requirements of an Auditor

9.3.1. Emotional Management Skills

Auditing fosters an array of positive emotions (e.g., celebrating improvements in processes) and negative emotions (e.g., stress, fear; Wronka, 2019), though it is primarily the negative aspects of the work that are emphasised (Guénin-Paracini, Malsch & Paillé, 2014). Therefore, for both internal and external audits, management of the communication between the involved parties is essential for success. This highlights the importance of the often-undervalued soft skills required for auditing (Wronka, 2019). To manage relationships at work and maintain a strong and assertive character, auditors must be careful with how they manage their emotions. This is vital if the auditor is to maintain a good image, strong relationships, and career progression.

Well, you have to manage your emotions. If you are sentimental, how can you finish your work? If you feel bad or hold grudges against people, you will never be able to work ... We all have deadlines. We are all uptight in work, but we should all know how to digest things and deal with the situation, rather than exploding and losing our temper. (Azhar)

At work, there is no time for too much emotion. Everyone should be able to manage themselves at work. You just get on with it. No one will force you to do anything. Being an adult and working in an organisation with other people from different backgrounds, you know you have to manage yourself – including your emotions. You can't really go to work and just keep on expressing yourself and thinking about your feelings. (Layla)

Auditors engage in “emotional work” and must manage their emotions by understanding their own feelings and those of others (Hochschild, 1983). This is important when dealing with clients, interacting with team members, addressing conflicting demands, and solving any problems that arise (Beau & Jerman, 2021). The ability to manage emotions at work, according to the auditors, is vital and should not require direction from the organisation, particularly if the auditor recognises the negative impact of spontaneous emotional expression at work. Free emotional expression is inappropriate at work. However, while regulating emotions is

necessary, this does not mean simply acting as though the feelings do not exist. However, the auditors' advice was that hiding one's weaknesses at work by limiting emotional expression was vital to avoid being dismissed as emotional, weak, fragile, and thus unfit for rational endeavours. According to one auditor though, controlling one's emotions does not take away the freedom to object or to share an opinion.

The firm does not tell to show your emotions, but you do not want to be looked at as a weak person. You do not want to show them your weakness, nor do you want to show them that your emotions control you. No, you do not want to show them this. So, one should be careful. (Sondos)

You must not show how soft you are. Other parties at work will not take it well if you show them how fragile or weak you are. That will always play against you. So, you need to be strong and to control your emotions. (Nawal)

Managing emotions is important to me, or else I would not have survived in the firm. You can't freely show your feelings. There needs to be some control to filter the way you express your likes and dislikes at work, your acceptance, or your rejection. I am not against talking about things that annoy you. After all, it is your right and your duty to stand up for yourself. What I mind is the misuse of these rights and showing a lot of emotion, which might work against you ... You need to be cautious about how you spell out these feelings. (Lubna)

You cannot express your emotions clearly at work – whether positive ones or bad ones. We are in a workplace. You should always remain professional and segregate your feelings from your work. (Marwa)

At the end of the day, you cannot bring everything to the table. You need to learn how to manage it. People do not always understand this. You do not have to be a rock, being soft is fine. There is nothing wrong in being soft. But you should know how to manage your emotions in certain situations. (Narjis)

According to Hochschild (1983), emotional labour (EL) is undertaken in more than 56% of the professions (e.g., lawyers, physicians, clergy, university teachers, and so on). Jobs requiring EL exert control over employees' emotional display to encourage interactions with the public that generate certain emotional states. Auditing work does not diverge significantly from this definition. Auditors are required to work long hours, accept stressful seasonality pressure and deadlines, take business trips, attend company social events, and evidence reasonable technical ability with which to audit clients' financial statements. Auditors interact with the public to

encourage confidence in the profession (Alsalloom, 2015; Kornberger, Carter & Ross-Smith, 2010; Komori, 2008). Thus, one can argue that the work of an auditor requires EL, and accordingly display rules are embedded within the fabric of an audit firm. These emotion-management skills are important, as the resulting pressure can lead to breakdowns and excessive emotional expressions at work. Thus, auditors who fail to manage their emotions will obtain negative professional images.

You need to know how to work under pressure. This is a very important thing. You need to keep calm. You need to know how to manage your emotions. You need to know how to separate your personal life from work, how to prioritise things, how to maintain a work–life balance. All these things are very important, especially as we have very long working hours, which affect us in many ways. (Marwa)

Auditors who express too much emotion are not taken seriously. They are seen as weak people, unable to manage their surroundings and get their work done. This is a highly unfavourable image, as auditing is an industry in which relationships are extended.

I have seen women who are emotional, and people think less of them because they are emotional. And it does actually matter. So, let us say you might become a partner and you have to go and face clients, you don't want to face them while you are crying, for example, because you would be telling them that you are weak. Then they will not trust you, they will not rely on you. (Sondos)

Regardless of the auditor's gender, those who engage in excessive emotional expression will see their image deteriorate. Their colleagues will lose faith in them, and they will be less trusted to manage their work. As a result, they will stand a lower chance of promotion.

If you keep crying, your team members or your manager, or whoever, they might try to calm you down or whatever, but then you will end up being seen as a cry baby. People will be sceptical about working with you. The same goes for men. Both ways, men and women who are highly emotional at work will be avoided by others. So, at the end of the day, you need to manage your emotions, to maintain a proper image, and to be able to do your work. (Abeer)

Auditors are aware that crying is considered a sign of weakness and thus something they need to avoid.

Sometimes you are under pressure, and suddenly someone comes and speaks rudely to you, and you feel like crying. But you cannot cry. You can't show your emotions to them. (Rowaida)

At times, I feel like I want to cry. But I do not. I do not even leave my desk. Instead, I cry at home. I would never cry at work. I cannot risk my image that I have spent all this time building through hard work. (Azhar)

However, managing emotions in general and not crying at work in particular should not be mistaken for not expressing viewpoints, dislikes, rejections, and even feelings. When an auditor is angry or upset at work, she considers it more important to regulate her reactions to the feelings than to manage the feelings themselves, as these emotions are common and cannot be avoided. However, they remain conscious that, in order to stay in the workplace, they must learn to manage their emotions and communicate them appropriately at work. This observation was made by several auditors in this study.

You can express your thoughts about anything you dislike. You don't need to overreact. You need to be careful, as I told you, about putting out your feelings to others, so you don't ruin your image. Thus, anger, for example, should remain hidden, but your reaction in words to it is fine to share. I don't see anything wrong with telling someone else, "You made me angry" ... But me acting angry is not appropriate or professional. I stress it again, I do not mind talking about what bothers you, you just have to be careful about the feelings you express in public. (Lubna)

It is always good to express your feelings. The way you decide to do this is what matters. So, for example, it is not necessarily bad to show that you are unhappy or even angry with what your colleague is saying or doing. But how you send him or her the message is what matters. (Hoor)

I remember a client who gave me 10 trial balances and kept coming and going with changes several times. So, he made me do the work over and over again, and I couldn't! I told him, "Look, you called me, and I came. Now you are giving me 10 versions in a day, and I am just repeating my work all the time ... So, take your time, close your book, and then call me", and I left. And I told him, "I am sorry, but I am leaving". So, yes, sometimes you need to show your anger as well, but always professionally. (Rowaida)

As *Nada* said, when expressing anger professionally, "you do not necessarily need to shout or to show that you are angry. Talking in a firm manner works equally well".

Neither overreacting nor suppressing emotions, but rather remaining composed in one's reactions and clearly expressing one's likes and dislikes are examples of how emotional management may aid in the auditing profession. These practices, in addition to a strong

underpinning of technical knowledge and communications skills, were deemed useful for maintaining an audit career.

9.3.2. Technical Abilities and Communication Skills

Research into the key competency requirements of an auditor (Barac *et al.*, 2016) has focused on technical competency and a thorough understanding of the market. The female auditors in this study revealed similarly that technical and communication skills were amongst the most heavily in demand for auditors across the hierarchy, with neither competence being more significant than the other.

Equal to communication skills are technical skills. You do not earn a place in these firms before passing the examinations, which are mostly technical, so a certain level of technical knowledge must be there before you are accepted at all. It is not only a matter of a good GPA; you still need to prove something beyond what is needed to be accepted in the first place. (Nawal)

The skills I needed to survive were technical skills, knowledge in accounting, and Microsoft tools. And good communication skills, I had good ones, and that helped a lot. (Semat)

You should have good communication skills. Also, as an auditor, you need to know the technical part very well because you cannot dispute anything without a knowledge base. (Nabaa)

As the audit job entails numbers, comparisons, analyses, discussions, and meetings, it also mandates numerical and verbal competency. Some of the auditors argued that communication skills were more important than technical skills, as they facilitated good relationships with others.

The first thing that gives advantage in this environment is interpersonal communication skills. (Layla)

I think the most important skills are to be sociable and nice-natured. (Rawan)

I have to be able to walk around the office and connect with everyone, know everyone and greet them, smile at them. I see it as important to know people across the professional hierarchy. (Roaa)

The importance of effective communication skills arises from their use in building positive client relationships. Good client relationships lead to career progression and enhanced career experience. Therefore, good communication skills were identified by the auditors as vital.

The way you speak to the client is very important. Your communication skills. There are a lot of client complaints about how someone (an auditor) has spoken to them. We usually speak to managers, heads of finance. We speak to people in high positions, so it is for sure important to consider the way in which we communicate with them. (Roaa)

I think, for an auditor, you have to maintain a good attitude all the time. You should have good communication skills because you are dealing with clients all the time. (Marwa)

Having the right attitude and good communication skills with clients can ease a great deal of this difficulty. Otherwise, things can be very difficult and unpleasant for both parties. (Layla)

I needed the communication skills. It is a learning process, as you deal with different types of clients. (Aseel)

Communication skills are also important for managing the team's workflow. The auditors – team members and team leaders – agreed that excellent communication skills were required to complete their tasks. Effective communication skills not only help with meeting deadlines, they also help to generate high-quality work in which everyone's contribution matters.

I needed a lot of soft skills to keep going in this job ... When the first quarter finished, I realised I barely needed to do any overtime because the new approach had helped me so much. This is why I would say soft skills have played a vital role. I needed the team to help me, and it was through proper communication that I managed to make them understand how important their role was to the overall success of the task, as no one hand clubs on its own. (Asrar)

We all need to collaborate in order to finish the work before the deadline. Obviously, you're not the only one who's working on everything. You have other people working with you. So, you need to maintain a relationship with them, where you can actually communicate, cooperate with each other, exchange information, knowledge – whatever it takes for you to come up with work of good quality, a proper audit. Otherwise, the work will not be over. You will be stuck, and you will not meet the deadline. (Abeer)

You need to do teamwork and to cooperate. When you are a good team member, a good team leader, you can cooperate with others and become a good auditor. (Semat)

While some auditors argued that communication skills were more important than technical skills, the latter were also recognised as useful, especially for presenting an auditor as informed and aware.

Having good technical skills will save you a lot of embarrassment, especially when others perceive you to be highly knowledgeable. (Lubna)

Even when we are only juniors, we speak to people who are in charge. You need some technical knowledge of course, because when you speak to others, you cannot let them think you are not smart or not on their level. You need to show them that you understand what they are talking about. (Roaa)

Both types of skills were said to develop with more time spent in the field.

I already have good technical skills, but they can also be learned over time. (Aseel)

Being smart socially is more important. Technical skills can be learned on the job. (Nada)

The confidence to communicate. Technical skills come with time. As junior staff, you do not need advanced technical skills – you develop them with experience. (Roaa)

Technical and communication skills are important to have. These are enhanced even by the social events that you have to attend. You become different. (Lubna)

In short, a mix of technical and communication skills is important if an auditor is to present themselves informed and able to argue, collect evidence, meet deadlines, and build good relationships with clients and colleagues. Without a good base of these skills, an auditor will find their career hampered.

9.4. Educational Requirements of an Auditor

9.4.1. Remaining Up to Date

Although a good GPA is necessary to obtain employment, an auditor has further work to do to prove their competency and value to the firm. They are expected to keep educating themselves to ensure they can manage when sent auditing assignments in different fields. To cope with this diverse client portfolio, the auditor must remain up-to-date in their knowledge of the differences between industries. This is particularly important as an auditor must conduct conversations with key people, such as CFOs, and an inability to engage in informative discussions with these clients would reflect badly on the entire organisation.

Therefore, an auditor wishing for a successful career must continue to read and to learn. They must put effort into self-development to remain knowledgeable, as that knowledge is the real fuel of success in the job.

I have done a lot of industries. You do everything here – different ministries, oil and gas companies, banks – so you need to speak with engineers, CFOs, manufacturers, things about oil extractions, options, interest rates and swaps. You know, you can't be aware of all of this. You sit with someone from the treasury team, the ALM team, the asset liabilities management team, explaining things to you, and you have to listen, share your feedback and ask questions, which obviously you can't do if you don't understand what they are saying. I saw it today, when an auditor came and asked for evidence. He could be easily misled if he weren't totally aware. So, it is very tough ... You need to be knowledgeable to cope with this diversification of portfolios. Reading is very important because, when you don't understand something, it shows. **(Rowaida)**

In an auditing firm and in financial services, you are learning every day. New standards come in, there are changes to existing standards, the market changes. So, that all comes with opportunities for learning, and you need to keep on learning. **(Nabaa)**

It is not like someone will spoon-feed you. No, you need to do it by yourself. You need to read. You need to look around, read the methodology, client policy, the regulations. So, I would not say it is a difficulty; rather, it gives you exposure. **(Sondos)**

You should be aware of the different fields. You have to keep educating yourself before starting any audit, so you do not look stupid. People know it when you do not know something. It is your duty to go and do your own research – being aware and knowledgeable is always good. **(Layla)**

The more informed an auditor is in terms of updates in the profession, the more likely she is to have a vibrant working experience, benefiting from a highly rewarding knowledge base.

Having knowledge will positively affect your working experience. As an auditor, you can be like a doctor who keeps reading around his profession for any new knowledge. You cannot stop learning. **(Layla)**

In contrast, failure to remain up-to-date will translate into limited expertise and a less steady career.

I always say that auditing is like medicine, where you have to keep updating yourself all the time. It is fast and ever-changing. You don't want to be left out. These changes change a report, so once you are not up-to-date, you are out of the game. **(Rawan)**

One method of remaining up-to-date is to acquire professional qualifications.

You need to stay up-to-date. Ok, the degree will help. It will cover things as they are at the time. But you need to keep yourself up-to-date, so you need to have that qualification. (Narjis)

9.4.2. Acquiring Professional Qualifications

Professional qualifications are vital, not only for broadening an auditor's knowledge base and technical abilities, but also for prolonging their careers, as qualifications are considered a promotion merit. Getting qualified goes hand-in-hand with the requirement to remain up-to-date by devoting time to reading and learning about industry developments and changes. Owing to the tensions that arise from managing multiple roles and seeking to maintain a proper work–life balance, the auditors stressed the importance of attaining the qualification as early as possible, with qualification deferrals leading to greater tension and delaying promotion.

It is important to have a qualification. My advice to every woman working in auditing is to get her qualification directly after her bachelor's. (Razan)

When you are working in the accounting and financial field and you are from an accounting background, you have to get qualifications. It is a must ... The minute you graduate, you sign up for the qualification. Do not wait. And take it very seriously – because the longer it takes, the more difficult it will become. (Rowaida)

Being a manager, **Rowaida** elaborated on the need to get qualified, dismissing some of the excuses she had been given as reasons for delay.

I keep telling all the staff that work with me, "If you have good experience, why not add the cherry on top and get the qualification? What is stopping you from doing it?" They think of it as something that is not a must. So, fine, consider it a garnish. Some people give excuses about lack of time and family responsibilities, but these are only excuses. (Rowaida)

Qualified auditors are perceived more favourably than non-qualified auditors. The qualification enhances the auditor's expertise and gives her greater credibility and attractiveness, which can lead to better job opportunities and positions.

I think a qualification in auditing is important. It has a lot to do with how people perceive you. (Nawal)

I believe it is important for everyone to have a certificate. All employers prefer a certified candidate. So, yes, it adds to someone's experience, helping them get promoted or even find

another job. The qualification will make things easier ... A qualification in auditing is like a stamp on your CV. (Yasmeen)

It is attractive to clients and employers. Clients are more trusting of qualified auditors. (Aseel)

When I looked at job adverts, they always said there was a need for ACCA or CPA. (Roaa)

The auditors agreed that qualifications led to a more rapid career progression and were positively associated with the likelihood of promotion.

It definitely affects your career path. Without the qualification, you cannot jump in your career. (Nada)

They have to have it if they want to be somewhere else. The higher you need to reach, the more you need the qualification. It helps to get promoted more quickly. (Sondos)

If you need to jump to the next level and get the job title, you need the qualification. (Layla)

When you study and gain the qualifications, your promotion will arrive quicker. (Razan)

A failure to get qualified is associated with slower promotion prospects, as only qualified auditors can sign audited financial statements.

As for promotion, there is a requirement – you need to be qualified to sign audited financial statements. So, definitely, those who are not qualified will not be promoted because, basically, they do not meet the requirements. (Semat)

In addition, unqualified auditors forgo the chance of being assigned to high-ranking clients, which leads to limited exposure, lower auditor utilisation, poorer evaluations, and ultimately, reduced promotional merits.

You need a professional qualification to be promoted. Otherwise, you will get stuck. If you are stuck, you will always be a team member – never an in-charge – and will always be working at similar-level clients. And this can even affect your utilisation and your evaluation. So, basically, a lack of professional qualifications will deny you the chance of promotion. (Razan)

People who do not have qualifications get stuck at a lower level. And when you get stuck, they do not give you proper clients. So, it always circular. So, if you are not qualified, you are not getting the good clients and thus your experience will not be as good as it would be if you were exposed to large international clients. (Roaa)

Furthermore, more years of experience, according to auditors, do not eliminate the need for qualifications.

Experience on its own does not take you far. But a qualification and experience together will.
(**Razan**)

You could have 10 years of experience but be doing the same work. In auditing, even with a lot of experience, you still need the qualification. They go together, hand-in-hand. In auditing, you learn a lot by doing the job. But your ability to think off the top of your head and to know the standards and know how to apply them, that comes from the qualification. That's what gives you the ability to see issues differently. (**Narjis**)

Giving an example of how valuable a qualification is, even for those with many years of experience, **Rowaida** shared the story of a male colleague who had worked for 30 years before being promoted to the managerial level.

Experience works, but not always. I know people with lots of work experience but no qualification, and they got stuck on a lower level. There was a guy who was promoted to manager of small clients, and only because he had been working for 30 years. What I am saying is: if it is only a qualification, why would you restrict yourself? There might be people who have made it without the qualification, but not in this era. (**Rowaida**)

In a related example, **Asrar** explained how she had climbed the ladder to management in just five years, while her male colleague who was unqualified remained unpromoted, despite having 10 years of service.

I am qualified, with 5 years of service, and there is a 10-year auditor without a qualification. I personally think that he is more knowledgeable than I am because he has seen more clients – because he has got to see more clients and put his hands on more practical audit knowledge, rather than theoretical. Yet because of the firm's rules, he cannot be promoted to a managerial level. (**Asrar**)

In a nutshell, the qualification and work experience go hand-in-hand, making them complementary, rather than substitutes. While obtaining the professional qualification allows an auditor to learn more about accounting standards and how to think strategically, the interviewees did not see unqualified auditors as less knowledgeable.

A qualification lets you understand what you are doing and why you are doing it. But this does not mean that an accountant without a professional degree cannot be successful. I have seen so many who are successful as well. (**Sondos**)

See, when it comes to getting qualified, first of all, when it comes to accounting standards, you learn more in a professional way. In terms of auditing, you learn things and appreciate that you are learning. But it also gives you bigger scope, a different way of thinking, strategic thinking about how to link things that you don't get at the university level. You need a professional qualification to be able to link these things. (Narjis)

If you are qualified, you will be more knowledgeable about the concepts – the accounting concept, commercial law, auditing. This will of course help you with doing your work in the best and most appropriate manner, and this knowledge affects the quality of your work. (Azhar)

You need to make yourself familiar with the rules and regulations – all the rules governing your profession. That is why there are professional certificates. They govern and define the profession by getting people qualified. (Samaa)

Qualified auditors have more confidence in themselves when speaking with others, demonstrating their views, and discussing their reports. As a result, qualified auditors become more visible.

Being qualified might enhance your ability to communicate. The more knowledge you have, the better you communicate with others, as the more confident you are when talking. (Lubna)

Professional qualifications also enhance an auditor's technical skills.

Honestly, if you are CPA or ACCA qualified, you will have better technical knowledge than those without a qualification. (Hajer)

Ultimately, qualified auditors are regarded as having more knowledge, more awareness of the governing rules and regulations, more confidence, and better communication skills. Their enhanced technical skills then make them more visible and valuable to their organisations and thus subject to quicker promotion. In conclusion, auditors should commit themselves to continuous learning, seeking both qualifications and working experience in the field.

9.5. Other Enabling Factors

9.5.1. Louder Voices

Many of the auditors said that they had been encouraged to speak louder to establish their presence and force others to listen to them, particularly in situations where men were the majority and there were more chances of a woman being misunderstood. Women's quieter voices can go unheard in meetings where they are drowned out by men's louder voices.

It was a big argument, everyone was shouting. I was not shouting myself, but I had to raise my voice so they could hear me and would know I was there. I was lost in the middle of all the loud voices. I had to prove that I was there as well. (Abeer)

Unfortunately you need to raise your voice sometimes to convince them that you are right! (Nabaa)

Women, by nature, have quieter voices. The way they are brought up usually means you get that feeling of softness, so a lot of women – and this is a big issue not only in auditing ... – when she raises her voice, she looks as if she is being manly, or she is fighting or she is being aggressive. So, it gives the wrong impression. In general, men are used to hearing women use quieter voices. They are used to women being the softer party. So, women have to raise their voices in meetings to prove they exist. (Narjis)

Men like to speak louder in an attempt to convince others that they are more knowledgeable, given that women are naturally softer and have quieter voices. (Lubna)

I understand why women have to raise their voices to seem firm, because they want to demand attention and make others listen. (Samaa)

However, although the women had felt compelled to raise their voices to ensure that others could not ignore them, their male colleagues did not appreciate this. Because men are thought, culturally, to be more powerful, women who used louder voices challenged men's sense of their superiority.

Men do not accept women speaking loudly to them. Maybe it is part of the culture that means men see themselves as superior. So, between men themselves it is fine, but not from a woman to a man. (Nawal)

Women are not permitted to be as firm and loud as their male colleagues, of course not. Because this conflicts with the normal female appearance. A woman cannot shout or speak loudly. This has nothing to do with auditing. Rather, it is to do with how women should behave ... You cannot scream or talk loudly. This is how we are perceived. But men, no, they can – you can see how loud they are in meetings. (Roaa)

On occasion, the auditors had had to raise their voices, although this went against their feminine nature, to set boundaries for others regarding how they behaved and spoke. In **Rowaida**'s case, speaking loudly not only asserted her presence and opinion, it protected her against being treated in ways that she did not like or find respectful as a woman.

In a conversation, when people tend to be loud, you have to raise your voice and say, “By the way, this is not the way you should have a conversation”. Two or three words in a loud voice and people will start to calm down. I have done it in meetings when people were speaking unprofessionally. I tell them, “Guys, I cannot reply to this. I will leave it until later because this is not the conversation I would like to have”. (Rowaida)

Louder voices are thus a good strategy for making oneself heard and exhibiting strength in defending one’s thoughts and ideas in meetings.

9.5.2. Others

Time-management skills come with experience, and then delegation is very important. You should not shy away from asking for help, because some people will, if you do not say it. When you do not know something, say so. When you do not understand something, say so. This is very important and healthy. But you have to ask the correct people because you don’t want people to judge you. (Rowaida)

I need that balance between my work and home. It has happened a lot that I have felt I cannot finish something, so I usually ask for more support from more team members to meet the deadline. I cannot take all the pressure on my own. (Razan)

Being patient is also important, and an auditor can perform better when they understand the differences between people.

Besides the need to be very patient, you need to understand where people are coming from as well and to try and manage their expectations – and to work with them the way they are, because you cannot change them. When I deal with a client, I deal with someone coming from a different background, so his expectations are different than mine. Some people will not be very open. They will always think that the auditor is coming to catch their mistakes and therefore they will be very defensive. So, patience is important. (Rowaida)

I am not only patient, I also give the other person the benefit of the doubt. So, I tend to believe that, if you disrespect me, it does not mean that you actually mean it. Sometimes it is part of doing the work. Giving people the benefit of doubt is good – it helps you to survive your days at work. (Abeer)

Good time-management skills were also identified as essential for sustaining an auditing career and making professional progress.

You need technical knowledge, project management, and time management, these things. Communication skills matter as well – such as negotiation skills, even presentation skills.
(Hoor)

Thus, the auditors had found that louder voices, more patience, a willingness to delegate, and good time-management were all useful tools for maintaining a career in auditing.

9.6. Chapter Summary

In this chapter, the final chapter presenting the empirical findings, the female auditors discussed the skills, personal characteristics, and conduct needed for career progress. They deemed these tools particularly useful for managing the conflict arising from their role duality (Chapter 8). The valuable tools that they identified included passion, patience, flexibility, loud speaking voices, technical and communication skills, and professional qualifications.

Overall, to understand the experiences of these Bahraini female auditors, it is valuable to consider the women's perceptions of their working conditions, their relationships at work, organisational and societal expectations, instances of religious interference, the role of free will, organisational facilitation, and their gendered treatment and restrictions (or lack of).

The women referred to their multiple roles, including their involvement in marriage and motherhood and their roles as professional accountants. Explaining the difficulties encountered when embracing role duality, the female auditors cited instances of tension and how these had affected their working patterns and experiences. The discussion was then extended, and the auditors identified the tools that they had used to reduce the conflict and the strategies they have developed to facilitate career progression. These strategies included utilising family support, opting for shorter working hours, planning for short careers in auditing, and even choosing to leave altogether. The female auditors had found that a strong personality, passion, assertiveness, adaptability, and a mix of technical, soft, and emotional skills were necessary – along formal qualifications – for maintaining an auditing career.

The findings in these chapters clearly present the voices of female auditors. Their varying points of view show that female auditors' experiences are not restricted to any particular mould. Rather, their variation exposes much about the nature of audit work, organisational and societal reactions, gender in accounting, and the tension of role duality, as well as the personal encounters, thoughts, and subjectivity that contribute to the women's perspectives. Female auditors in Bahrain are not one single category of person. The current work breaks down the

concept of a unified women's struggle, evidencing the variation in women's experiences of the accounting profession in different locations around the world.

The next chapter will discuss these findings in light of the relevant literature.

Chapter Ten – Discussion, Conclusion, Limitations, And Future Directions

10.1. Introduction

This chapter expands the thesis by explaining and evaluating the research findings in light of the extant literature, thus highlighting the significance of this research. This chapter also discusses the theoretical and methodological contributions, details the research implications limitations, and makes recommendations for future studies.

10.2. Addressing the Research Questions

Q1. What effect does the organisational environment have on the work experience of female auditors (e.g., women’s working conditions, relationships with others)?

1.1. Long Working Hours and Other Working Conditions

The audit-firm environment has been described as a workplace with a continually high demand and high demand (Din, Cheng & Nazneen, 2018; Kalbers & Cenker, 2007). Audit tasks are dynamic, challenging, and complex (Lupu, 2012), making the profession highly competitive, and there is intense pressure, manifested in the demand for long working hours (Herbohn, 2005). The auditors interviewed in this study stated that they are expected to work long hours, both during & after the standard working day. This is consistent with the literature, which suggests that long working hours are a distinguishing feature of the professional accountant’s identity (Crompton & Lyonette, 2011; Anderson-Gough, Grey & Robson, 2001), one that “becomes a significant competitive weapon” (Anderson-Gough, Grey & Robson, 2002, p.51). The auditors reported that the willingness to work these long hours was taken as an indicator of their commitment and productivity, while their on-time departure from the office was misconstrued as leaving “early”. A similar observation was made in Mexico, indicating that “accounting firms’ organizational culture and accountants’ professional identity predominate in different cultural contexts” (Castro, 2012, p.532).

Even beyond Bahrain and Mexico, the dominant culture of extended working hours is, unsurprisingly, a prominent topic in the accounting literature (e.g. Lehman, 1992; Fogarty, 1996; Whiting & Wright, 2001; Seyrek & Turan, 2017; Haynes, 2017; Windia, Lutfiani, Rashid & Arumugam, 2020; Zarei, Yazdifar & Soofi, 2021). Unsurprisingly, this issue is at the heart of female auditors’ understanding of their professional lives (Khalifa, 2013).

Auditors who fail to remain continually present set themselves aside from the ideal image, signalling a lack of commitment, and this lack of visibility consequently lowers their chances

of career progression (Anderson-Gough, Grey & Robson, 2005; Mueller, Carter & Ross-Smith, 2011; Haynes, 2017; Barker & Monks, 1998; Windsor & Auyeung, 2006; Haynes, 2007; Castro, 2012; Rutherford, 2001). In this competitive environment, time is a resource to be drawn on in order to progress in an organisation (Grey, 1998; Anderson-Gough, Grey & Robson, 2005).

However, the auditors contended that this need to be visible at work was unrelated to any genuine need to work long hours in order to meet deadlines and satisfy clients. This claim is supported by previous scholars (Anderson-Gough, Grey & Robson, 2005; Tiron-Tudor & Faragalla, 2018; Castro, 2012; Alsalloom, 2015; Alsudairi, 2015), who assert that making oneself visible is simply part of the audit-firm culture, something required for career progression. Lupu (2012), in contrast, found that “face time” did not contribute to women’s career routes in the accounting profession in France.

Although Bahrain is amongst the GCC countries with the highest levels of female employment, expatriates still outnumber female citizens in the workforce (Young, 2016). The auditors reported that this culture of long working hours in accounting was fostered and maintained by expat auditors, who tend not to mind staying late because they are protective of their jobs. Such findings resonate with the observation of Marmenout and Liri (2014) that business practices can be affected by expatriate employees.

Therefore, the link assumed between longer hours and higher productivity (Grey, 1998; Anderson-Gough, Grey & Robson, 2002; Haynes, 2017; Walker, 2011) must be questioned. In fact, poor time-management can also lead to longer working hours. The auditors had found that, rather than being praised for their good time-management skills, they were often burdened with extra work whenever they attempted to leave on time. As noted by Castro (2012), one might ask whether working late – rather than being an indicator of commitment – actually suggests that an employee is unable to complete their tasks in the allotted time. This could be viewed as ineffective time-management and lack of planning and, rather than being rewarded with promotions and raises, could be seen negatively. Doing so would raise a challenge for the entire culture.

Furthermore, this finding raises questions about the role played by an auditor’s nationality – as well as their gender – in maintaining or challenging the status quo. It also identifies social and familial obligations as potential impediments to an auditor’s career advancement, as they conflict with the profession’s requirement to stay longer in the office. This also raises concerns

about the true motivations for staying late at work, as well as the actual value to the audit firms of this practice.

If expat auditors stay longer to better align themselves with organisational ideals and to prove themselves committed, loyal, and productive, compared to their citizen colleagues, thus ensuring more career security, then they will benefit from this. Thus, we must question the actual need for these longer hours, as well as the impact of such a culture on employee morale and wellbeing. This is particularly important if auditors are penalised for failing to present themselves in line with the ideal in this respect. We also need to consider what would happen if this culture were discouraged by high-level figures in auditing, such as partners. Would working longer hours still be taken to signal better productivity and optimal performance?

Moreover, with regard to women's careers, we need to consider the claim of Young (2016, p.5) that "The migration patterns of Gulf labour markets could be creating, entrenching, and sustaining barriers to national women's employment and economic empowerment within their own societies". The female auditors said that their efforts to be perceived in line with the ideal are both emotionally and physically demanding. To succeed in this career model, auditors must be client-focused, deadline-driven, and willing to work late, which is especially difficult for those with children (Whiting, 2008).

The literature emphasises long working hours as a contributor to the masculinity of the profession (Rutherford, 2001; Castro, 2012). Furthermore, those committed to meeting the demand for long hours are seen as fitting the image of the ideal worker, the majority of whom are men (Whiting, Gammie & Herbohn, 2015; Groenewald & Odendaal, 2021). In contrast, women tend to struggle with the pressure of the long working hours due to their obligations to serve concurrently in other roles (Din, Cheng & Nazneen, 2018; Edgley, Sharma & Anderson-Gough, 2016)).

While Lupu (2012) asserts that women face more time constraints than their male counterparts, there was no clear consensus among the auditors in this study as to who was more heavily affected by the demand for long working hours. Previous research has also argued that the stress of working long hours affects both genders, albeit to varying degrees, because the challenges associated with work-life balance are highly variable (Castro, 2012) and men and women each make their own contributions to social and familial life (Chideme, 2017; Karunagaran & Samudrage, 2019). However, men are believed to be better able to commit to long working hours because they are supported by the women in their lives (Castro, 2012;

Komori, 2008) and because they have fewer familial responsibilities (Castro, 2012; Qasem & Abdullatif, 2014).

The accounting profession is often criticised as task-oriented (Kornberger, Justesen & Mouritsen, 2011). The auditors in the sample had experienced this in their own working lives. Regardless of their responsibilities beyond the organisational walls, they were expected to continually meet the demand for long hours. As noted by Anderson-Gough *et al.* (2000, p.1164), “The firm does kind of own you ... there’s no other way ... you’re not really in control of your own time”. Hence, this professionalism disregards the auditors’ need for balance, which is especially detrimental for those with familial obligations.

Most of the female auditors reported being unable to align themselves with the organisational requirements, despite their best efforts. Similar reports also appear in the literature (e.g., Abidin, Rashid & Jusoff, 2009; Dambrin & Lambert, 2008; Castro, 2012; Windsor & Auyeung, 2006; Law, 2008; Pasewark & Viator, 2006; Kristensen *et al.*, 2017). The female auditors indicated that long working hours were difficult for all those with familial obligations, regardless of gender. This was therefore one working condition that was difficult to cope with in the long-term. The women highlighted that the profession itself – and women’s status within the profession – would both benefit if this culture were changed, replaced by more relaxed expectations regarding auditors’ visibility outside office hours or during the weekends.

One auditor was labelled a “woman” solely because she refused to work over the weekend. This reveals a hidden assumption that women lack the commitment required to work in auditing. Previous research has also found this to be the case (Castro, 2012; Anderson-Gough, Grey & Robson, 2001; Grey, 1998; Windsor & Auyeung, 2006; Haynes, 2008). As highlighted in the literature, using female auditors sex to imply they are less committed (Din, Cheng & Nazneen, 2018; Windsor & Auyeung, 2006) does not help to narrow the gender gap in the field. Rather, it allows power to be further concentrated within the group that has more freedom, more time, and historical dominance in the profession (Strongman & Wright, 2008; Näsman & Malin Olsson, 2018; Broadbent, 2016; Dambrin & Lambert, 2012). This group is comprised of male auditors, plus – according to the findings of the current work – expat auditors.

The culture of long working hours appears to be used as a gendering tool, downgrading women’s value to the profession and identifying them as less committed. However, because this statement was made by a male manager to a female team member, this cannot be generalised (i.e., one cannot assume that this type of thinking is prevalent in all organisations).

Instead, it may reflect patriarchal practices employed by men in auditing to maintain their dominance and defend against challenges by powerful female employees. Indeed, Dwyer and Roberts (2004) claim, because women lack the ability to serve whenever and wherever the organisation demands, due to their familial and domestic obligations, they are seldom regarded as ideal, and thus their gender become emphasised negatively.

These intrusions on women's private time, which make them feel less capable, could be one way in which male auditors seek to make women feel inferior and thus maintain their dominance on the field. When female auditors are weakened in such a manner, they lose the confidence needed to fight for workplace equality or they begin to fear accepting larger responsibilities, thus leaving space for men to take the upper hand. This is eventually embedded within organisational equality and diversity measures, thereby signalling gender norms and practices as legitimate.

According to Seyrek and Turan (2017), decisions to depart the profession can generally be attributed to the demanding and stressful nature of the work. Discontented with aspects of the working environment, the nature of the job, and even the pay, women leave the field in search of other opportunities (Law, 2010). This observation resonates with the findings in the current study, where the interviewees indicated the overwhelming working conditions and very low salaries did make their jobs less desirable.

Thus, the excessive time demands in auditing are detrimental to both the accounting practitioner, who may seek more balance by leaving for a less-demanding career with shorter working hours, and the audit firm, which bears the full cost of experienced staff turnover (Castro, 2012). This is exacerbated due to perceiving public accounting as a challenging job, with persistent worries about employee stress, burnout, and turnover (Kalbers & Cenker, 2007; Hermanson *et al.*, 2016). Almost three decades ago, Fogarty and Western (1996) warned organisations against incurring additional costs by overburdening their employees. Although such overburdening can save money in the short-term, it may have costly consequences in the long-term when these auditors find it too much to bear, and as a result, choose to terminate their contracts.

The literature suggests that these long hours are caused by both the unreasonable timelines of clients and short staffing. In Australia, Adapa, Rindfleish, and Sheridan (2016) found that the lack of competent accountants meant that the remaining accountants had to manage extra workloads and longer working hours. Church (2014) also contends that time constraints arise

because clients are unwilling to pay higher costs to cover the additional manpower needed to meet demanding audit standards.

The very long working hours intersect with many other facets of auditors' lives, putting pressure on them, and then the auditor must also obtain professional qualifications if they wish to progress in their career (Hantrais, 1995; Anderson-Gough, Grey & Robson, 2005). Rather than protecting the boundaries between work and home and ensuring that there is no blurring, many auditors link their work emails to their personal mobiles, allowing them to respond to urgent queries even after office hours. They also take work home, stay late at the office to finish work that could not be done during the day, and stay late when urgent needs arise or to complete tasks at the end of the year.

The auditors gave various responses to the question of long working hours. While the majority found the demand to be unreasonable, some had reconciled themselves to the unfavourable work schedules, even at the expense of their leisure time. The latter feared confrontation with their managers about their unwillingness to stay, as their refusal could contradict compliance norms and affect their image in the organisation (Rutherford, 2001; Lupu, 2012), ultimately risking their career prospects. This highlights the significance of the auditor–manager relationship for understanding the nature of female auditors' career experiences.

Other auditors said that they agreed to stay longer in order to maintain team spirit and avoid drawing negative attention to themselves. Some also asserted that they were accustomed to working long hours and often enjoyed the time spent in the office with their colleagues (Rutherford, 2001). A similar finding was reported by Lupu (2012), who argues that the daily routine of staying longer made the hectic audit work rhythm the new habit for auditors. In this way, long working hours become a natural part of an auditor's career (Grey, 1998; Anderson-Gough, Grey & Robson, 2005; Tiron-Tudor & Faragalla, 2018).

The variation in responses to the demand for long working hours prove that “there is no single story” (Lehman, 2012, p.283). In reflecting on Bahrini female auditors work experiences, post-feminism set itself as cultural phenomenon (Dosekun, 2015) beyond the white Western women, where female auditors established themselves as heterogenous (Mohanty, 2003), constructing themselves in different ways.

While the long working hours are an organisational-level demand, they cause female auditors to be shamed for deviating from the social norms that state a woman should be at home early. This affects female auditors from conservative families, where women's behaviours are

governed by social norms. For example, women are expected to maintain their honour by avoiding the embarrassment that can be caused by acting outside social norms (Koburtay, Abuhussein & Sidani, 2022).

In the Emirates, a woman working longer hours than her husband can cause significant conflict in the family, as women are expected to be at home before their husbands – as head of the family – return from work (Marmenout & Lirio, 2014). Being outside late at night is one way in which women put themselves at risk, according to society (Castro, 2012). Therefore, many families do not tolerate their daughters working long hours, due to the risk that women face being outside at night, which could potentially jeopardise the family's honour.

The women in the study reported no marital conflict associated with returning home from work late. In fact, their husbands were more understanding than their mothers and brothers were. Thus, patriarchy does not mould women in preferred work types or hours. If it did, Bahraini husbands would be objecting along with their wives' mothers and brothers, and not being supportive, as the women in the sample described them. Looking at this through a postcolonial-feminist lens, one sees that the women remain agentic, continuing to work long hours and disregarding familial confrontations. They are not oppressed by a patriarchal structure that embed their participation at audit work settings. Bahraini women are thus neither oppressed nor victimised.

Concerns regarding women's security appear to be common in other contexts. Similar findings have been reported in Mexico (Castro, 2012), Japan (Komori, 2008), and Saudi Arabia (Alsalloom, 2015; Alsudairi, 2015). In Saudi Arabia, female accountants' jobs are affected by women's need for family approval, as well as the social understanding regarding the nature of their career (Alsalloom, 2015). This is not a surprise. In Arab-Muslim societies, family dignity and women's reputations are highly valued (Metcalf, 2006).

The conflicting demands of work and societal expectations increase working pressure, making social norms highly relevant to women's experiences of accounting work (Dambrin & Lambert, 2008; Komori, 2008; Krambia-Kapardis & Zopiatis, 2009; Kyriakidou *et al.*, 2013; Cooke & Xiao, 2014; Lindawati & Smark, 2015; Adapa, Rindfleish & Sheridan, 2016). Women who defy social norms attract fewer marriage opportunities, potentially bad reputations, and resentment from their families and wider society (Moghadam, 2013; Metcalf, 2011; Gharaibeh, 2011). This requires women to compromise either their chances of career advancement, which are heavily reliant on availability and longer working hours, or their

reputation and personal life, if they fail to conform to the behavioural norms of their wider society.

While Alsalloom (2015) has argued that concerns about women's reputation and honour are detrimental to women's success in the profession in Saudi Arabia, such concerns were not dominant in the shared experiences of female auditors in Bahrain, albeit with the exception of some familial confrontations regarding the long working hours. Concerns about men and women mixing socially has led audit firms in the KSA to act in a protective capacity and refrain from asking women to stay after hours. All women are mandated to leave, while men have the freedom to work as long as they wish (Alsalloom, 2015; Alsudairi, 2015). While this could be argued to favour women over men, Saudi women have argued that this makes them less visible, with long working hours becoming a masculinity-enforcing tool, exacerbating the differences between men and women. In Bahrain, however, despite concerns over women arriving home late, organisations still require them to work long hours. Thus, fears of societal reaction are less evident.

Other examples given of the stressful working conditions included requirements to move between clients, take foreign assignments, handle ad-hoc tasks, meet client and manager demands, and meet tight and multiple deadlines. The ad-hoc tasks were viewed negatively because they affected the daily flow of work, especially with regard to the predictability of the auditor's schedule. This finding is supported by Hermanson *et al.* (2016) and Church (2014). Foreign assignments were also reported to be less suitable for auditors with familial obligations (Whiting, 2008), particularly mothers, who are assumed to take the primary role in raising their children (Whiting & Vugt, 2006).

The requirement to move between clients, another working condition reported as stressful, was identified as a barrier for female accountants in Saudi Arabia (Sian *et al.*, 2020). This was partly because Saudi women have only recently been granted the right to drive. Women in this study sample did not have a similar concern, as they have long been granted many of their social rights, including that of holding a driving licence. Notably, women in Bahrain were the first to drive amongst women in all GCC countries. In all cases, the female auditors agreed that moving between clients made their job more difficult and more stressful.

While "Arab societies sustained a strict code of gender segregation in public, at prayer and even at home" (Neal, Finlay & Tansey, 2005, p.479), this is less so in the context of Bahrain. On contrary, the auditors reported feeling frustrated about not having individual offices and

being obliged to work in open-plan spaces with “hot desks”. In Saudi, women are mandated to work in women-only spaces, even in large international audit firms (Alsudairi, 2015; Alsalloom, 2015), which limits their chances of career progression, compared to those of men. However, in Bahrain, the need to work in open spaces with all one’s colleagues, rather than in an office, was identified as an unfavourable aspect of auditing work, as it deprived female auditors their privacy.

Although, as a Muslim country, Bahrain does not reject the core of Islamic customs, it does maintain them with more flexibility in the home and in workplaces. Bahrain, in contrast to its Saudi neighbour and in line with the less-conservative countries of Jordan and Egypt (Al-Barghouthi, 2017), does not emphasise segregation, thus removing one barrier to Muslim and Arab women joining the workforce alongside men. Again, from a postcolonial-feminist perspective, we see that assuming all Muslim women to be sharing one story of victimhood (Abu-Lughod, 2013) and being thus in need of saving is highly deconstructed. The female auditors in Bahrain did not portray Islam itself – or its strict interpretation, reported by the women in Saudi Arabia – to be pushing them into inferior positions in their profession.

These challenges of long working hours and other demanding working conditions are not exclusive to Bahraini female auditors. Similar findings have been reported by their Saudi neighbours (Alsalloom, 2015; Alsudairi, 2015), Syrians (Kamla, 2012), Iranians (Zarei, Yazdifar & Soofi, 2021), Sudanese (Obeid, 2016), Chinese (Zhao & Lord, 2016), Indonesian (Lindawati & Smark, 2015), and Malaysians (Abidin, Rashid & Jusoff, 2009). However, the ways in which these difficulties are experienced varies according to the auditors’ locations.

These differences between experiences of the same job characteristics prove that women are not a monolith, even when they belong to the same geographical arena. Therefore, it would be an oversimplification to assume that the obstacles that female accountants and auditors face in different geographical arenas are necessarily similar. This would risk overgeneralising and obscuring facts that could only be revealed by questioning the subject position – for example, women from Bahrain and their colleagues in other locations who the research community has not yet heard from. Appreciating cultural differences even between neighbouring countries is essential, then, for understanding the different patterns of expectations and experiences of female auditors. Applying the postcolonial lens was a useful means of interrupting the category of the “universal women” (Mohanty, 1988) to allow for more situated knowledge to be surfaced, sharing the otherwise hidden voices (Spivak, 1988) of this group of women (Haraway, 1988).

Again, although the auditors reported that their working conditions were a stressful part of their careers, these did not constitute a barrier to career progression on their own. Our findings portray Bahraini female auditors as active rather than passive players, with a good understanding of their rights and a willingness to defend themselves against unreasonable requests. Drawing on postfeminist discourse, it is concluded that these female auditors are able to present a positive account of their career experiences, while also attesting to the difficult nature of their working environment. In other words, they are able to develop a pattern of work that suits them and that does not see them labelled as “uncommitted”, in comparison to others. There is a need for a cultural shift, with all employees controlling their working hours to alleviate the heavy demands of continuous presentism and long working hours (Castro, 2012). Different explanations for gender inequality through the profession working conditions picture the situation differently and suggest various solutions.

In Bahrain, however, a postcolonial-feminist lens was applied to deconstruct the unitary Middle Eastern, Gulf, Arab, and Muslim women, were despite difficulties, women were able to build on discourses of agency and empowerment.

1.2. Relationships at Work

Auditing is “an artificial life environment in which members interact with only one another for extended periods, sharing up to two meals a day and sometimes socialising together after work, particularly on travel engagements, leaving little free time to interact with friends and family or engage in outside activities” (Church, 2014, p.A29). Discussing their working experiences, the auditors insisted on the importance of both a healthy manager–auditor relationship and comfortable and unbiased relationships with their clients.

1.2.1. Auditor–Manager Relationships

The female auditors expressed concerns about male bosses questioning their abilities and regarding them as less productive because they were mothers, had been pregnant, and had taken maternity leave. The auditors reported finding themselves forced to work harder to disprove these suspicions (Zhao & Lord, 2016; Anderson-Gough, Grey & Robson, 1998; Tiron-Tudor & Faragalla, 2018).

Some auditors noted that managers seldom appreciated their female colleagues having clear voices and expressing their opinions. Similarly, women who showed strength were less appreciated and even feared, as they felt threatening to men who assumed that they alone naturally possessed qualities of strength, assertiveness, loudness, an opinionated nature, while

they assumed women to be soft, shy, and reluctant to defend themselves or to speak out loudly. The auditors felt that this may be due to men feeling uncomfortable about their achievements being surpassed by those of women (Alsallloom, 2015).

One confrontation between a female auditor and her male manager allows us to see that the subaltern can indeed speak back (Spivak, 1988): they are not silenced, but rather able to resist and persist, and deconstruct the notion of a sisterhood of victimisation – whether that is victimisation by organisation structure, societal structure, religion, or country. These women are not inferior, as argued elsewhere, and they do not need to be saved. They can defend themselves and speak for themselves: all that is needed is the space to do so and a belief that they can on their own, away from Western hegemony (Said, 2003).

The nature of the auditor–manager relationship affects the auditor’s motivation and performance. A tense relationship reduces motivation and enjoyment at work and increases agitation and anger, with implications for auditors’ wellbeing and tenure in the profession. A similar finding is reported by Seyrek and Turan (2017), who argue that conflicts between supervisors and subordinates needs to be carefully managed. A supervisor’s efforts to emotionally empower their subordinates are very important, as they can mitigate employee turnover (Seyrek & Turan, 2017; Kalbers & Cenker, 2007; Fogarty *et al.*, 2000). The more involved a manager is with their subordinates, opening up communicative channels, expressing gratitude and sharing feedback, the better the subordinate’s career experience (Church, 2014).

Anderson (2012) argues that, in auditing, a good manager who coaches and leads their subordinates and runs the firm well is capitalising on the value of good leadership. The auditors also cited good working experiences as the result of managers who were cooperative and willing to teach their workers, had sympathy for them, treated them well, showed them high levels of understanding, and evidenced appreciation of their circumstances. In contrast, bad managers expected people to work as machines; disregarded their need for support, care, and even training at the more junior level; and showed a lack of respect for auditors who needed time off from the responsibilities of the job (Abidin, Rashid & Jusoff, 2009; Kamla, 2014).

Adapting to the demands of the job is easier when support and understanding is available from peers and managers (Zhao & Lord, 2016), as the latter can act as role models, setting work dynamics, including those related to time off (Church, 2014). Thus, superiors can set the ground for their subordinates’ good and bad career experiences.

It is according to the manager's style, then, that an auditor will cooperate and work. The auditors explained that when managers were inflexible, they failed to gain their subordinates' loyalty and trust, ultimately failing in their mission to lead. The auditors reported that they were simply more willing to serve managers who exhibited understanding and appreciative behaviour. This findings is also evident in the conclusions of Church (2014), who found that employees altered their working patterns in response to their manager's style.

A manager's nationality was also reported to affect the auditors' experiences. The findings revealed a preference for Bahraini managers, rather than managers from other cultural settings. The female auditors provided the example of Indian managers, saying that the latter often failed to appreciate cultural differences, instead imposing their own culture and mentality on the people they worked with. This leads to tense auditor–manager relationships and negative working experiences. This was especially true when the expat managers assumed the auditors were mere working machines, able to work as long as necessary.

In contrast, one auditor wished that others could learn from her Lebanese manager, who expressed real appreciation of his staff and was very protective them. Further examples of positive behaviour included leading by example and ensuring that the staff maintained a good work–life balance. A good manager was said to encourage team spirit, social activities, and career breaks. Church (2014) also found that management involvement was appreciated by employees. In short, interaction is very powerful tool in a manager–auditor relationship. Similar findings regarding cultural differences were reported by Alsudairi (2015). One of the participants in her sample reported having a better relationship with her Arab male colleagues than with her Indian colleagues, explaining that this was due to the former being more cooperative and more willing to support female auditors.

The lack of local Bahraini managers and the presence of more expat managers remains a problem facing female auditors. The auditors in this sample indicated that this issue persisted because Bahraini managers tended not to stay in the profession for very long, due to the time sacrifices required throughout their tenure.

Given that a good auditor–manager relationship translates into a good working experience, and vice versa, it appears that the more negative experiences auditors have when dealing with their managers, the greater the risk of the female talent pool being reduced. This will then further widen the gender differences and exacerbate the male dominance of the accounting profession.

1.2.2. Auditors' Client Relationships

Contrary to the literature indicating that female auditors' client relationships are generally gendered (Komori, 2008; Anderson-Gough, Grey & Robson, 2005; Lehman, 1992; Loft, 1992), the Bahraini female auditors in this sample reported having good client relationships. They said that their clients were accustomed to seeing both male and female auditors and thus exhibited no obvious differential treatment. Audit firms do not hesitate to send female auditors to clients, having no expectation that clients will prefer male auditors (Anderson-Gough, Grey & Robson, 2005).

As reported by the auditors in this study, gender norms were not a concern to the clients or the audit firms in Bahrain. This conclusion differs from that of Lehman (1992), who reported 30 years ago that, due to concern with gender norms, accounting firms were preventing female accountants from interacting with clients. Similarly, Komori (2008) revealed a reluctance of Japanese clients to work with female auditors, with these clients unaccustomed to treating men and women equally.

Alsudairi (2015) states that Saudi female accountants, despite being admitted into the accounting profession, were not being sent to audit clients, owing to the conservative culture in certain cities of the kingdom, including the capital Riyadh. Owing to broader societal perceptions of women's unsuitability for work, clients in Saudi Arabia perceived female auditors as less knowledgeable and thus did not trust them to carry out their work (Alsalloom, 2015). In short, gender norms in Saudi Arabia are strongly emphasised by both clients and audit firms. While such restrictions were not identified by the female participants in this sample, it is important for future research to widen this investigation to include women from other contexts, as this would reveal the differences between female auditors in different locations, rather than assuming their similarities.

The majority of the Bahraini auditors insisted that their gender had no impact on how they were treated by clients. Rather, they felt that clients were often more concerned with the auditor's age and professional experience. Clients generally prefer older auditors, who look more experienced. Some of the auditors in this sample reported not being taken seriously by clients because of their young appearance or gentle manner. Beyond this, gender was not determined in this study to be a factor in auditor–client relationships in Bahrain. This could be attributed to the fact that Bahraini women have been working in the financial service sector since the 1990s. Thus, their participation is both a normal and established. In comparison to their Saudi

neighbours, for example, Bahraini female auditors are thus more easily accepted in the workplace (Alsudairi, 2015).

Even more remarkable is that some auditors felt that women were somewhat privileged, with clients treating them better than they treated male auditors. The auditors variously reported being provided with a parking slot and served coffee and food to ensure that they had a comfortable stay at the client's premises. They also observed that it was easier for them to extract evidence and data when at a client's premises, compared to their male colleagues. This was particularly evident when dealing with a male client, with discussions often running more smoothly. Furthermore, the female auditors were often able to obtain more information due to the client's greater willingness to cooperate. In France, it is common for firms to send women on "missions" to conquer the most difficult clients (Lupu, 2012).

Women are expected to be gentle, compassionate, patient, and good listeners (Haynes & Fearfull, 2008), and these communication skills are essential for building good client–auditor relationships (Komori, 2008). Good relationships between clients and female auditors are thus unsurprising, as women are believed to have more empathy and compassion than men, and these feminine values may enable them to create good, humane relationships with clients (Hines, 1992; Broadbent, 1998).

In Saudi Arabia, Alsudairi (2015) reports a similar findings. The women in her sample indicated that, when dealing with clients, their male colleagues within the audit engagement teams took advantage of them when it comes to sending them over to the male clients, thinking it would be easier to collect the required evidence, despite this, they would still think less of their capabilities and skills. However, the Saudi female auditors would return with the requested documents much more quickly than a man would. This was explained by the Saudi men's lack of experience in interacting with unrelated women, which left them feeling shy and cautious around women. As such, they responded much more quickly to a female auditor's request than they would to that of a male auditor. While men in Bahrain are more accustomed to dealing with women, such societal boundaries still exist, influencing how men and women deal with each other. In respect of these boundaries, it appears that male clients are more likely to cooperate when dealing with female auditors.

While, elsewhere, social norms leave organisations reluctant to send women to auditing jobs at client sites (Anderson-Gough, Grey & Robson, 2005; Alsalloom, 2015; Alsudairi, 2015), the societal norms and attitudes in Bahrain were reported to be useful for earning female auditors

respect at the clients' sites. According to one auditor, Bahraini owners prefer to be audited by Bahraini auditors, and in these situations, auditors – especially women – are respected and cooperated with, as the socially approved way of dealing with women in conservative Islamic societies. Seen through a postcolonial-feminist lens, then, these Third-World women are not oppressed by their own societies or in need of being saved by the modernised Western countries, who claim cultural and intellectual superiority (Said, 2003; Spivak, 1988; Mohanty, 2003). Rather, Bahraini culture provides both explicit and implicit support to women. Not only are they respected – and even preferred – by (some) clients, but they are also being empowered and supported.

Neither male nor female auditors would generally refuse to audit clients in remote locations, nor would the audit firms selectively exclude women from auditing certain clients. This has contributed to more relaxed and healthier relationships with clients, where gender is not considered an issue. In contrast, Alsalloom (2015) found that some auditors in her sample were reluctant to work with certain clients, and the author concludes that the mindset of these auditors acted as a barrier to their own progression. This barrier was not seen in my sample. In contrast, the women were very open to auditing different client types to gain more exposure and experience. There was also an issue in Saudi Arabia that not all clients would accept a female auditor on their premises, due to the conservative nature of the country. Again, this led to restrictions on the auditor's work and reduced their chances of gaining real exposure, compared to their male colleagues. Both scenarios were absent in the Bahraini context.

In the KSA, qualifications were one way in which female accountants could challenge those clients who perceived them as inferior to their male colleagues (Alsalloom, 2015). In Bahrain, however, the auditors acquired professional qualifications to increase their chances of progression, to remain up-to-date on changes in the field, to look knowledgeable, and thus to better serve their professional role. A desire to contradict client perceptions was not one of the reasons given for obtaining qualifications.

However, it is undeniable that the auditors' accounts of their experiences remain personal and subjective. While many of those in the sample considered their relationships with their clients to be positive and free of gender bias, some did suspect that clients took men more seriously than women. This assertion is supported by case reports from many other contexts (Alsalloom, 2015; Alsudairi, 2015; Komori, 2008; Lehman, 1992).

Some of the auditors raised concerns about differential treatment by clients. Examples included clients directing their attention and questions to male auditors, rather than the superior accompanying female auditor; referring to an auditor as “the lady” instead of her name; and asking a female auditor to leave the meeting when all other attendees were male. In addition, one auditor reported being approached by male clients in an incident which she considered to be sexual harassment. Sexual harassment was judged differently by the women in the study by Alsudairi (2015). For example, one of the women categorised being offered a coffee as sexual harassment, while a similar incident in our sample was given as an example of good treatment by the client. This again necessitates understanding of the fact that points of view vary, and women’s backgrounds can significantly shape how they understand their experiences at work and beyond.

These reported incidences raise questions about the role of gender in the auditing profession, but they do not prove gender discrimination. These instances represent acts by individual clients and do not necessarily support a conclusion that female auditors in Bahrain are generally discriminated against by their clients. This is especially so given that the majority of interviewees agreed that they had healthy and comfortable relationships with the clients and were respected and taken care of.

Q2. What does it mean to be a female auditor in a male-dominated field (e.g., barriers, facilitation, representation, gender discrimination)?

2.1. Choosing Audit – Women Choices & Organisational Facilitation

Contrary to the extant literature on women’s horizontal segregation and limited access to the accounting profession (Edgley, Sharma & Anderson-Gough, 2016; Kirkham, 1992; Lehman, 1992; Roberts & Coutts, 1992; Loft, 1992), the findings here indicate that Bahraini female auditors are able to find employment with relative ease. This differs from the situation in the KSA, where organisations are reluctant to employ women due to fears concerning societal norms (Alsallloom, 2015).

The situation in Anglo-Saxon countries differs again regarding women’s presence in the profession. For example, women were perceived to be emotional, physically weak, and unable to meet the tough demands of auditing work and thus unsuitable for the profession (Lehman, 1992; Kirkham & Loft, 1993). While the situation is better in Japan (Komori, 2008), auditing organisations are frequently concerned with social norms regarding women’s traditional roles, with implications for the female auditors’ entitlement to various tasks.

Explaining their reasons for joining the profession, the auditors in the sample cited the exposure to different domains and the extensive knowledge associated with auditing work. The same reasoning was given by women in Saudi Arabia (Alsalloom, 2015), while in Australia, women joined primarily to gain experience (Adapa, Rindfleish & Sheridan, 2016). The auditors in this study reported feeling both connected and knowledgeable as a result of being assigned to work with diverse clients in a range of fields. This knowledge was positively associated with a sense of power and self-confidence, leaving the auditors feeling accomplished and with enhanced professional experience. This experience then helped the auditors to relocate easily into better careers, with fewer working hours and higher salaries (Alsalloom, 2015; Groenewald & Odendaal, 2021).

While Alsalloom (2015) identified family background as a potential barrier to women's entrance into the accounting profession in the KSA, with more open-minded families being more willing to allow their daughters to join the field. In Bahrain, family recommendations and aspiring family members were cited as factors encouraging women to become auditors. Instructors' recommendations were an additional motivating factor, an element previously highlighted by Church (2014). Church (2014) reports that positive pressure from supervisors, a good salary, and better prospects for future employment are reasons cited for seeking employment in auditing.

The auditors chose to become auditors and then stay in the field and fight, despite its many difficulties, for a number of reasons. The women were self-aware and wanted to participate in a sphere related to their studies and not be confined to the home and childrearing. These reasons are supported by the conclusions of Marmenout and Lirio (2014), who found that one's work can be a means of self-realisation.

Although the majority of the auditors had actively chosen to work in auditing, a few said that they had done so because they had no other options. These women indicated that they would not remain in the field very long and intended to leave when a better opportunity arose. If they did not make this move, they would likely become stuck at their current level, as they lacked the passion required to advance in such a career (Booth, 2014; Zhao & Lord, 2016).

Although research has shown that male audit partners prefer to hire employees from similar backgrounds and of the same gender (Anderson-Gough, Grey & Robson, 2005), the concept of "homosociality", discussed by Anderson-Gough, Grey, and Robson (2005, p.472), is irrelevant to the question of women's entry and recruitment into the accounting profession in

Bahrain. At no instance during the interviews did any of the auditors indicate that their gender had been an obstacle to entry into the field. Although the women each had various motives for becoming auditors, their accounts revealed that their employing organisations had been non-discriminatory at the recruitment stage.

Rather than treating the audit firms as sites of observed exclusion, as documented in the literature, these female auditors narrated their career experiences in terms of facilitated inclusion into their profession of choice. Seen through the postcolonial-feminist lens, such findings certainly derive from the postmodernism ideas that advocates for "... the impossibility of a universal truth" and "the dominance of oppositional dichotomies in our thinking & deconstruction as a method to unveil ambivalences, fluidities and absences..." (Benschop & Verloo, 2016, p.106). Again, this speaks to the inaccurate portrayals of Bahraini women as part of the larger Third-World, or of Middle Eastern women as treated unfairly and thus in need of saving. Instead, these women shared stories of fair access to audit firms and clear career choices, the latter being particularly important as it disputes the idea of women as victims in a male-dominated profession. Rather, these experiences are better interpreted through discourses of female agency and individual choice (Lewis & Simpson, 2017).

2.2. Rationalising women's lack of representation

As in the literature, the auditors in the sample acknowledged that women remained under-represented in the profession, compared to men (Krambia-kapardis & Zopiatis, 2009; Kornberger, Carter & Ross-Smith, 2010; Ciancanelli *et al.*, 1990; Adapa, Rindfleish & Sheridan, 2016; Zhao & Lord, 2016; Whiting, Gammie & Herbohn, 2015). This variance increased along the hierarchy (Dambrin & Lambert, 2008; Din, Cheng & Nazneen, 2018; Lupu, 2012; Abidin, Rashid & Jusoff, 2009; Law, 2010; Collin *et al.*, 2007), with only a small number of women advancing to senior positions (Broadbent, 2016). The extant literature attributes this variance largely to gendered asymmetries in career patterns (Ciancanelli *et al.*, 1990). The Bahraini female auditors refused to attribute this divergence merely to gender discrimination and gendered practices, encouraging instead the consideration of women's own choices (Dambrin & Lambert, 2008). A majority of the auditors indicated that their choices had dictated their presence in the auditing field, similar to the case in France (Lupu, 2012). This is contrary to the findings of Loft (1992), where differential patterns in recruitment and promotion had left women under-represented in accountancy.

The findings here suggest that the huge time investment required discourages women from pursuing careers in auditing. This resonates with a substantial body of literature showing that the long working hours in the profession hinder women's presence and progression (Dambrin & Lambert, 2008, 2012; Whiting & Wright, 2001; Kamla, 2014; Wallace, 2009; Dwyer & Roberts, 2004; Lupu, 2012; Whiting, 2008; Dambrin & Lambert, 2012; Barker & Monks, 1998; Alsudairi, 2015). This is especially true when careers with shorter working hours and larger salaries are available for women to transfer into.

The findings show that the time sacrifice required and the stressful nature of auditing work are difficult to cope with, even for auditors who had very bright starts in the field. This becomes particularly true as female auditors try to progress personally [i.e. Getting married, having kids, etc.], staying in the job for only short periods or opting out immediately, both of which lower female representation in the field. Again, studies in various locations have shown that this conflict between personal commitment and professional success hinders women's progression in accounting (Lupu, 2012; Dambrin & Lambert, 2008; Haynes, 2017; Windsor & Auyeung, 2006). Thus, the scarcity of women in the upper levels can be explained by considering the choices that women make to prioritise their families over their work (Bernardi, 1998; Tiron-Tudor & Faragalla, 2018).

Preconceived notions about the stressful nature of the profession, shared via negative word of mouth, were mentioned as factors keeping women away from the profession. The Bahraini female auditors reported that women may choose to leave the field, rather than risk being excluded, or discriminated against.

These findings can better be explained in reference to preference theory, developed by Catherine Hakim to explain the lack of women in the higher ranks of organisations (Hakim, 1991; cited in Tiron-Tudor & Faragalla, 2018). According to Hakim, there are three categories of women: home-centred, work-centred, those with adaptive lifestyle preferences that merge family and work, albeit with greater priority given to family life. Failure to treat work as a priority – and meet the time demands and other requirements of employment – is thus said to lower female representation in the higher ranks.

The auditors stated that the sacrifices and time investment required to rise up the hierarchy to managerial and partnership roles discouraged them from aiming higher (or staying in the profession long enough for such an opportunity to become a reality). The women felt that they would be unable to deal with the requirements entailed by higher positions, especially while

managing their other responsibilities in their personal lives. One auditor reported opting out at the moment that she learned she was to be promoted, fearing failure in regard to the requirements of the new position. This aligns with the findings of Whiting and Vugt (2006), who assert that women themselves are the reason for their lower representation, as they are frequently unwilling to join the managerial and partnership supply pool. In Australia, one study participant provided support for this finding: “I am not interested with the senior roles. I can clearly see the amount of time and energy that they invest in carrying out various tasks. I feel, I cannot do it and it is not for me” (Adapa, Rindfleish & Sheridan, 2016, p.106).

This attitude leads to lower numbers of women, but it also reveals women as active players, choosing a path they consider more suitable, rather than being forced out by gendered organisational practices (as indicated widely across the literature). It also raises concerns about whether the auditor mindset is problematic, in the sense that it adversely affects women in the profession (Alsalloom, 2015). This may be due to a lack of the self-motivation which women need to bring more balance into the male-dominated workplace (Din, Cheng & Nazneen, 2018). This is particularly true where an individualistic attitude, a desire for responsibility, and an eagerness for competition determine an individual’s career advancement potential (Whiting & Wright, 2001).

I argue that this dread of responsibility is primarily associated with society’s scepticism around women’s capacity to perform in demanding professions such as auditing (Alsudairi, 2015; Lehman, 1992). When women are continually questioned about their ability to work in these industries – and when excellence in their other (private) roles is perceived as more important than excellence in their (public) jobs – moving up the professional ladder becomes a source of worry. This aligns with the literature showing that stereotypes and social and organisational norms make it more difficult for women to move beyond the roles ascribed to them and explain their scarcity in the top positions (Lehman, 1992; Duff, 2011; Tiron-Tudor & Faragalla, 2018), as well as their stagnant careers (Castro, 2012). In Australia, Adapa, Rindfleish, and Sheridan (2016) show that work–life imbalances contribute to increased gender imbalances in a profession, to the disadvantage of women. Indeed, women’s positioning as the centre of the family unit explains much about their lower representation in the accounting profession, according to Dwyer and Roberts (2004).

Poor expectations of the women working in these jobs (Adapa, Rindfleish & Sheridan, 2016; Dambrin, 2014; Windsor & Auyeung, 2006) cause women to become more risk-averse and less eager to climb the career ladder, as the scepticism with which they are surrounded at the

societal and organisational levels begins to influence their self-worth and their views of their own talents. This affects their self-confidence and reduces their involvement in the sector, for reasons other than gender discrimination. This finding resonates with the conclusions of Zhao and Lord (2016), who report that a lack of self-confidence and diminished desire to reach higher positions constitutes an internal career barrier, reducing women's presence in the accounting profession in China and slowing their career progression (Barker & Monks, 1998).

Women in leading positions provide inspiring examples to which young women can aspire, able to provide guidance and mentoring all the way up the hierarchy (Siboni *et al.*, 2016). Thus, a lack of examples of women who have survived longer and progressed higher in their careers has been identified as a discouragement to aspiring female auditors. According to Lupu (2012, p.366), a mentor provides "information on the way to go or any existing shortcuts" and thus helps auditors to avoid finding "themselves stuck in positions without opportunities. That is why having a mentor who can stretch a thread becomes vital for 'survival' in the maze". Haynes (2008c), Lee, Evans, and Downen (2020), Carter and Spence (2014), and Jacobs and Schain (2009) all highlight this absence of role models and mentoring opportunities as limiting women prospects in the field and thus increasing gender inequality.

This absence has also been noted in other contexts. In both Indonesia (Lindawati & Smark, 2015) and Sudan (Obeid, 2016), the absence of female role models in senior positions is associated with lower representation of women throughout the profession. In the KSA, Alsalloom (2015) looked at the absence of role models from a gendered perspective and found that sociocultural norms and practices limited women's ability to network with male colleagues, which in turn limited their exposure to organisational knowledge. In Australia, auditors reported that their supervisors were extremely busy and unable to provide coaching or mentoring (Adapa, Rindfleish & Sheridan, 2016).

Overall, the female auditors' perspectives on their lack of representation in the field tend not to focus on discriminatory barriers, bringing instead women's own decisions to the forefront, alongside other factors. The "glass ceiling" preventing women in the accounting profession from reaching partnership level is still thought to exist in the global context, owing to the hierarchical structure of an audit firm (Groenewald & Odendaal, 2021). However, there is no indication of its persistence in Bahrain. Although the women in the sample acknowledged their under-representation in the profession, they identified no invisible, artificial barriers or organisational prejudices or vertical segregation. This was in contrast to the many examples in the extant literature (Lehman, 1992; Broadbent & Kirkham, 2008; Rogers, Dillard & Yuthas,

2012). The internal barriers erected by the women themselves, associated with their conscious choices to prioritise home over work (Zhao & Lord, 2016), held more explanatory power than any gender discrimination.

Moreover, this finding challenges the claim that women are less represented – particularly in hierarchical positions – because they lack the qualities required for promotion (Whiting & Vugt, 2006). In Bahrain, the lack of role models, the intensity of the working conditions, and scepticism about female auditors' abilities – especially when they are serving multiple roles – were all reasons given to explain the under-representation of women in the accounting profession. In agreement with this, Zhao and Lord (2016) report that the traditional Chinese patriarchal culture ignored women's aspiration to work and to occupy higher positions, instead concentrated their role to working from home, thereby making them feel inferior and reluctant to work their way up an organisational hierarchy.

Many traditional studies of women's work experiences are underpinned by assumptions of exclusion and under-representation associated with dominant masculine norms. However, in this thesis, the postcolonial-feminist lens enables an alternative view of how female professionals combine femininity with a modern working environment (Lewis, 2014), highlighting the choices that women make as they climb the career ladder. Contrary to Western theorisation of audit firms as sites of subtle and overt gender discrimination that hinders women's career progression (Anderson-Gough, Grey & Robson, 2005), this thesis indicates that female auditors in Bahrain are able to speak back, thus restoring our confidence to an extent in these organisations. Bahraini women, in short, do not view themselves as victims waiting to be saved!

2.3. Understanding their free will and lack of restrictions

In the early days of the profession, women were segregated in lower-level jobs and perceived to be unsuited to the challenging endeavours of the auditing profession (Kirkham, 1992; Lehman, 1992; Loft, 1992; Roberts & Coutts, 1992). In the Western context, women were excluded from auditing jobs, with their exclusion justified on the grounds of clients' lower expectations of women, whom they would see as unable to handle accounting work (Lehman, 1992). On similar grounds, in the Middle East, particularly the KSA, Alsudairi (2015) found that women were given easier tasks in auditing, being perceived as incapable of the more sophisticated work that their male colleagues were assigned. In Bahrain, the female auditors raised no concerns about being limited by their gender. Being female, they claimed, was not a

limiting factor for either themselves or their organisations. Similarly, in Hong Kong, despite the prominent Confucian culture, gender discrimination was not evident (Law, 2010).

The female auditors indicated that they would not typically exclude themselves from performing any particular assignment or working with any particular client, nor would organisations prohibit them from working with specific client categories. This differs from the situation reported by Alsalloom (2015). The women in her sample took advantage of being female – for example, refusing to stay late or to travel to certain client locations. This kind of exclusion serves as positive discrimination, according to the Saudi female auditors, as it did not make them feel inferior or less capable than their male colleagues. Instead, it evidenced the respect and care for women shown in the workplace. The situation in Japan differed from that in Bahrain, with the Japanese women's experiences being closer to those encountered in the KSA. Komori (2008) reports that women are offered only a limited range of assignments and excluded from auditing larger clients, such as banks and construction firms. The Japanese gender norms and associated prejudices thus restricted women's free access to and participation in the field. Bahraini female auditors further reported being occasionally barred from assignments with certain clients, in particular locations, or involving certain types of stock counts. Assumptions about women's gentler nature, greater warmth and tenderness, and weaker image, according to Kim (2004), has been found to foster positive discrimination against women in the form of protection and safeguarding.

Thus, postcolonial-feminism moves away from an emphasis on equality and towards consideration of the complexities of difference and the exploration of a non-hegemonic feminism that gives a voice to all women, not just white, Western, middle-class women (Gill, Kelan & Scharff, 2017). In Bahrain, for example, female auditors are not assigned to work in remote and dangerous places or to conduct late or animal stock counts. However, they justified this as deriving from protective rather than discriminatory motives. A similar understanding was found in the study by Alsalloom (2015). When organisations refrained from sending female auditors to distant locations or to certain stock counts, rather than being resented by the women, this was seen as being to the women's own advantage.

Men are accustomed to providing protection to women in their society, and Arab and Muslim women are accustomed to receiving protection. It is part of how the society is moulded. Men safeguard women. Therefore, acts of protection within organisations are seldom questioned or regarded as gendering. In Islam, this is referred to as *qiwama* (protection), and it relates to the dependence of women on men. Men are responsible for protecting women and preserving their

honour (Metcalf, 2007). While this has been argued to foster unequal power relations between men and women, positioning women as weaker than men and hence in need of their protection (Metcalf, 2011), Bahraini female auditors appreciated the protection that they received in the workplace. Thus, the women used their “predefined gender roles” (Alsallloom, 2015, p.72) to their own advantage.

Alsallloom (2015) argues that such practices – where women are protected and thus denied access to certain assignment – are gendered organisational practices. I argue, to the contrary, that if such acts did reflect gendering, women would not report feeling appreciated and cared for, while fully understanding the protective intent.

In Mexico, women are denied the opportunity to travel to certain locations on the grounds of safeguarding and protection (Castro, 2012). Men, by playing the social role of a protector, again produced a distinction in the type of assignment given to Japanese women. For reasons of protection, women’s assignments are concentrated in jobs that are neither intensive nor risky (Komori, 2008). Things were not different in Anglo-Saxon countries. For example, women were also restricted to office work, with no access granted to field and inventory work (Lehman, 1992; Kirkham & Loft, 1993). In these countries, however, such restrictions were driven by gender-role expectations that perceived women to be incapable of working in high-pressure environments, rather than a desire to protect women.

Families, too, play an important role in protecting their daughters at work. Such protective acts include refusals to send them to certain regions, on overseas postings, or on secondments. In these situations, the limitations imposed on the female auditor are motivated by protective familial intent, rather than being due to the gender of the auditor. Families either encourage their female members to seek employment in the field and provide the necessary support for them to manage any work–life conflict that arises (Zhao & Lord, 2016; Vidwans & Whiting, 2022), or they do not, instead interfering in ways that hinder women’s representation in the field (Alsallloom, 2015).

The auditors in the sample, on the other hand, stated that they had seen no gender bias in terms of their access to opportunities and assignments. Some stated that they had declined overseas assignments offered to them, implying that they were self-constrained rather than being hindered by gendered organisational norms. Rather than being restricted, the auditors believed that being trusted and supported to lead men on overseas assignments demonstrated a lack of

gender prejudice, indicating that women were recognised as active and effective members of the auditing profession.

When trusted to lead, the auditors reported feeling empowered and confident to aim higher, with more faith in fair organisational review and assessment processes. This was not the type of experience reported by Alsalloom (2015) or Alsudairi (2015), who found that female auditors were not fully trusted in their workplaces and not entirely relied upon in audit tasks.

A transparent assessment procedure in which promotions, increments, and bonuses are visible was cited by the women as indicating the absence of discrimination. This was evident to one auditor who reported unjust treatment at the review stage (noting that her male colleagues suffered similar treatment). Thus, this suggests the absence of gender bias. Moreover, this contradicts the literature raising concerns about differential patterns of remuneration, job assignments, and promotion for men and women (Anderson-Gough, Grey & Robson, 2005; Barker & Monks, 1998; Reed, Kratchman & Strawser, 1994).

Viewing their positions in the profession, the auditors refused to see themselves as victims of a discriminatory system. Instead, they shared evidence that they had been trusted, empowered, and treated as equal to their male colleagues. Although there had indeed been restrictions, these had been justified by the greater goal of ensuring women's safety.

Some of the women, however, said that although they had been generally accepted at work, being a Muslim Bahraini woman had resulted in restrictions. Saudi female auditors report similar experiences, owing to Islam's strict regulations on mixing with the other gender. However, it is only very strict interpretations of these regulations that limit women's active participation in the public sphere, rather than Islam itself (Alsudairi, 2015).

One female auditor cited refusals to take car rides with male colleagues, to accept audit assignments with companies that sell alcohol, to shake hands with men, and to attend certain organisational events as examples of how being a Muslim and a Bahraini woman had left her feeling isolated and different. As the only person in her team with these objections, she was placed into an inferior position, compared to her expat male colleagues, who were willing to do everything according to organisational expectations. This is in line with Fearfull and Kamenou (2006), who argue that Muslim women have to deal with pressure arising from religious demands. Similarly, Kamla (2012) found that the hijab was a barrier to employment and career progression for women working in multinational accounting firms. The refusal to

shake hands was found by another auditor to negatively affect her networking opportunities with clients, as shaking hands is considered an ice breaker, fostering further communication.

Firms continuously urge their employees to develop relationships with other professionals and clients to help establish themselves in the social arena, so that they will be remembered when new business opportunities arise (Khalifa, 2013; Edgley, Sharma & Anderson-Gough, 2016; Din, Cheng & Nazneen, 2018). Outside socialising is also thought to be useful for attracting new clients to the firm (Anderson-Gough, Grey & Robson, 2005; Whiting & Vugt, 2006), thus auditors with greater potential to do this inevitably see better career advancement. Such restrictions, then, limit women's opportunities for networking and thus lead to slower career progression. It also results in more restricted working experiences, given that partial access to male-dominated networks places women in less advantaged positions, reducing their promotional opportunities (Anderson-Gough *et al.*, 2005; Barker & Monks, 1998; Crompton & Lyonette, 2011).

The female auditors believed that their male colleagues were in better positions than them because they were subject to fewer restrictions in Islam and wider society, which increased their ability to network. Female-only networks, even when providing support, still held women back from gaining access to male networks, where the majority of the business necessary to accelerate career progression occurs (Lupu, 2012; Collin *et al.*, 2007). However, these restrictions are driven by religious, national, and gender variables, rather than solely societal and organisational norms and expectations or gender. Few of the auditors declared any specific religious restrictions on their performance of their jobs, which reinforces the observation that these accounts of working experiences are subjective. Furthermore, this is the case even when all the accounts come from women with the same religion, nationality, and career.

Islamic rules in this sense apply to men and women equally, notably in relation to shaking hands. As such, rather than seeing men as favoured and as facing fewer restrictions than women, one should say that whoever follows Islamic rules more rigidly will face more restrictions at work – be that a man or a woman. When it comes to networking, for example, leaving aside the “old boys’ network” to which women have limited access (Fearfull & Kamenou, 2006; Flynn, Earlie & Cross, 2015), it is more reasonable to say that men have more chances to network freely than women because more of their colleagues and clients are of the same gender. This allows men to do business more easily and to take a more rapid career path. Thus, rather than seeing the old boys’ network as an exclusionary tool, perpetuating male dominance in the profession (Anderson-Gough, Grey & Robson, 2005), we should say that

religious and social norms restrict women from networking freely, which damages their career experiences and lowers their chances of advancement.

An appreciation of cultural difference and the different modes of understanding developed by female auditors contributes to the postcolonial-feminist goal of deconstructing Western hegemony and surfacing more localised and situated knowledge (Haraway, 1988). If female auditors had not been given the opportunity to speak here, it would have been assumed that they were oppressed, not only by their society and religion, but also by their organisations, as they would be perceived as unable to speak (Spivak, 1988)! Previously subsumed by this narrative of victimhood and the struggle of the Third-World women, Bahraini women have here managed to portray themselves as powerful. They have denied the presence of overt gender discrimination, pointing instead to their individual choices and agency as drivers of their lack of representation in the field.

Q3. How do auditors respond when asked to reflect on pivotal life moments (e.g., marriage pregnancy, & motherhood)?

3.1. Making Their Own Choices – accepting the Difficulty of Double Roles

Gender research in accounting has long assumed that women's domestic roles obstruct their career progression (Haynes, 2017; Barker & Monks, 1998; Bernardi, 1998; Lupu, 2012; Broadbent, 2016; Khalifa, 2013; Dambrin & Lambert, 2012). However, in Bahrain, although some female auditors asserted that it was difficult to maintain a balance, they did not view their domestic role as a barrier. At the same time, they shared their accounts of struggles to combine work and familial responsibilities while managing cultural norms linked to women's traditional conceptions as wives and mothers and expected to assume full responsibility for household chores and childcare. Notably, some auditors rejected the idea of a conflict between the demands of work and the home, arguing that the two spheres were entirely compatible (see Chapter 7). Thus, the women again presented themselves as independent agents, able to cope with the burden of traditional gender roles, combining caring responsibilities with long careers. These are careers that the women had actively chosen, and most accepted that it would be difficult to maintain a balance.

At the same time, changes in their marital status and family size, when combined with unreasonable demands for their continual availability (Grey, 1998; Anderson-Gough, Grey & Robson, 2001), were reported to increase the challenges of managing these double roles. As the female auditors stated, auditing's culture of long working hours (Fogarty, 1996) shifts the

burden of the professional life onto the female auditor's home life (Zarei, Yazdifar & Soofi, 2021), especially when social norms insist on traditional gender roles.

The female auditors reported a number of tools that enabled them to cope with these double roles. Some of the women admired their own working mothers, and this had given them the confidence to focus on their careers, recognising that the quality of the time they spent at home mattered more than the quantity. Others had a desire to provide a better life for their families, and this enabled them to cope. There were also auditors who simply embraced the workload and resulting tension, focusing on their desire to become successful professionals.

McGinn, Castro, and Lingo (2015) found that working mothers provided a non-traditional role model for their daughters, who – when themselves employed in later life – were more willing to assume supervisory responsibilities and longer working hours. This is because these adult children were able to use their mothers' jobs as resources to observe and learn from, including in relation to navigating gendered situations. Narjes's mother set the groundwork for her daughter's rich professional life, and as a result, Narjes was able to say that her work had never conflicted with her home life (see Chapter 7). The role of the working mother as an encouragement to her daughter was also reported by Al-Lamky (2007) in her study of Omani female leaders.

The need for mindfulness and self-awareness is evidenced by Vidwans and Whiting (2022), who investigated the career matrices of pioneering women in accounting. The cognitive aspect highlighted women's awareness and conceptualisation of goals. In this study, this was found to have helped women understand why they should willingly embrace all the difficulties brought by their dual responsibilities.

In agreement with the findings of Alsalloom (2015), female auditors reported that married auditors were burdened with far more responsibilities than single auditors. For example, one woman described being pregnant and having to carry heavy papers and walk between clients' premises and offices. Pregnancy has been demonstrated to be problematic, as it diverges from the accounting profession's model of the "legitimate body" (Haynes, 2008a; Zhao & Lord, 2016; Dambrin & Lambert, 2008; Windsor & Auyeung, 2006).

Managing their familial and normative reproductive gender roles alongside their careers, women choose to overcome the barriers imposed by societal expectations and to embrace the difficulty of the double roles. The challenges of this situation are exacerbated when women are assumed to be solely responsible for childcare and other household chores. When women battle

to maintain a work–life balance, the accumulating household chores trigger negative sentiments, leaving the woman feeling she is unable to regulate her environment, and they are particularly troubling for those who are disadvantaged by the unequal division of labour, which flows from the traditional gender roles that label women as homemakers and men as breadwinners. Thinking more about how dual responsibilities generate negative sentiments in auditors, we see that this is inevitable, given the weight of the social expectations on women – notably in relation to childrearing. Indeed, the consensus amongst the auditors that childcare and household chores are female activities suggests that societal expectations remain limiting for women. Furthermore, this speaks to the gendered construction of caring in Bahraini society, with similar constructions widely observed in other contexts (Zarei, Yazdifar & Soofi, 2021; Whiting & Wright, 2001; Abidin, Rashid & Jusoff, 2009; Jeake, Ebimobowei & Binaebi, 2013; Bruce-Twum, 2013; Kamla, 2014; Rahmani *et al.*, 2014). This necessarily contributes to lowering women chances of rising up the professional ladder (Lupu, 2012; Dambrin & Lambert, 2008; Haynes, 2017; Windsor & Auyeung, 2006). However, seeking to maintain their agency, the auditors found ways to navigate these expectations, challenging and pushing themselves forward, utilising societal acceptance and family availability to help with childrearing. Some female auditors reduced the impact of these societal expectations by relying on the support of their husbands (see Chapter 8). What I am arguing here is that, although societal expectations prevail in Bahraini society and do indeed affect the experiences of female auditors, they do not prevent women from either staying in the field or moving forward in the careers.

According to Edgley, Sharma, and Anderson-Gough (2016, p.17), “certain desirable characteristics are ‘written in’ to professional identity while others, such as gender, children, home life or the inability to work long hours are ‘written out’”. This recalls the claim by auditors that men have an easier time managing their multiple duties because the male breadwinning role does not conflict with the demands of the men’s employment – such as the requirement to work late in the office (Tiron-tudor & Faragalla, 2018).

Despite the obvious difficulties of managing dual roles, the auditors refused to label the two domains as incompatible. Indeed, one auditor asserted that being a mother had brought her cautiousness and caring nature to the fore when doing her job, and she believed that this had benefitted her working experience. A similar point is made in an earlier study by Komori (2008), where the women asserted that their mothering identities and nurturing roles left them

better prepared to deal with and understand the organisational practices coming from their male colleagues.

Only those auditors able to separate their familial requirements from their daily work are thought to set a good example; and, by default, organisations assume that female auditors will prioritise their family over their work. These auditors believe that the two spheres are separate, rather than conflicting, and that things can be better managed when an auditor learns to say no and to prioritise (Cooke & Xiao, 2014; Alsudairi, 2015).

As there are differences between women's experiences of the same events (e.g., parenthood, marriage, and pregnancy), their perspectives on the difficulties of juggling their dual responsibilities are likely to differ accordingly. Thus, there is an urgent need for an exploration of women's experiences in this domain, along with greater understanding of the factors that contribute to shaping these differences.

Individualism, agency, and home as women's choice rather than an obligation (Lewis, 2014) deconstruct the essentialist view of women as a single category. While Bahraini and Western women share the same role conflict, we cannot use Western-imposed assumptions to explain Bahraini women's experiences of discrimination during their pivotal life moments. Rather, these women's own stories paint a more accurate picture of these women, their organisations, and their progressive attempts to reduce gender imbalance, with few of the interviewees documenting any unequal treatment in non-Big-4 audit firms. This facilitates the goal of postcolonial feminism to break Western hegemony and setting the stories from the East as capable of making an intellectual contribution.

3.2. Societal Reactions to and Cultural Beliefs About Working Women – the Auditors' Perceptions

As in many other studies looking at gender in the accounting profession, this investigation found that the social and organisational contexts to which women belong affect their working experiences and work-related perceptions (Kamla, 2012; Castro, 2012; Alsalloom, 2015; Lindawati & Smark, 2015; Alsudairi, 2015; Din, Cheng & Nazneen, 2018; Del Baldo, Tiron-Tudor & Faragalla, 2019; Zarei, Yazdifar & Soofi, 2021). In our sample, no agreement was reached regarding the impact of societal reactions on the female auditors' career experiences. While some auditors said that they had been supported by their communities, others believed that their society remained heavily gendered and sceptical of their suitability (as women) to work in auditing.

This scepticism regarding women's abilities is not unique to the Bahraini setting. Saudi auditors in the study by Alsudairi (2015) raised concerns about their male colleagues, saying that men perceived them to be less capable and explained this in reference to their upbringing, which encouraged them to see women as the weaker sex. In Bahrain, the female auditors suggested that the male upbringing contributed to men's feeling of superiority, and as a result, when a female auditor was good at her job, this made men feel threatened. In this regard, some women asserted that, as observed by the female accountants in Saudi Arabia, not all men have fully accepted women working alongside them in today's audit firms (Alsudairi, 2015).

Looking into the narrative of one auditor, it was apparent that her male colleagues felt threatened by their strong, confident, and productive female colleagues. Even if the women were their subordinates, the men nonetheless felt uncomfortable about having them around and preferred that did not stay for very long or progress very highly in the organisation. However, this did not stop the female auditors from doing their jobs with confidence and maintaining high professional aspirations, able to ignore the perceptions that the men had of them.

According to Zhao and Lord (2016, p.235), traditional expectations of women do not change: even when there is more acceptance of women in the labour market, expectations of them simply doubled, with working women expected to be both "good workers and good housewives". In Bahrain, the female auditors asserted that society remained sceptical of their potential, primarily because the time requirements of auditing work appeared to conflict with the time women are expected to spend at home, serving their traditional roles as wife and mother. Social and gender norms, however, were not identified as a hurdle for the women in the sample, though the women acknowledged their existence and described continuous efforts to overcome them. This finding aligns with the conclusions of Metcalfe (2011), who asserts that the traditional view that women's most valuable roles are as mothers, wives, and caregivers remains powerful.

Unlike women in other contexts, the auditors in Bahrain did not report having more negative experiences of auditing because of these societal perceptions. In contrast, traditional gender roles have been described as a barrier to women's professional progress in accounting in several contexts, including Iran (Zarei, Yazdifar & Soofi, 2021), China (Zhao & Lord, 2016), Malaysia (Abidin, Rashid & Jusoff, 2009), and Sudan (Obeid, 2016). In Japan, for example, women prioritising their social roles as good wives and mothers led to Japanese women being undervalued in the professional arena (Komori, 2008). This was not apparent in Bahrain, with the auditors providing evidence that they had found employment with ease and enjoyed equal

access to tasks and career-enhancement opportunities abroad. While the female auditors did not identify social norms as a barrier to working in the audit field, society still believed that the working conditions of audit (particularly long working hours), and their intersection with women life at home is unfavourable.. In the Emirates, another GCC country, women were confronted with a similar problem (Marmenout & Lirio, 2014).

However, this scepticism associated with this conflict between women's traditional roles and the long working hours in the auditing profession were reported to arise twice: once at the broader societal level and again at the narrower organisational level. These findings resonate with the literature showing that the norms and values prevalent in any society will affect organisational life and practices (Castro, 2012; Acker, 1990).

At the organisational level, female auditors reported being expected to leave the profession following any change in their personal status. Similar observations have been reported elsewhere (Alsalloom, 2015; Silva, Dal Magro & da Silva, 2016; Ramdhony, Oogarah-Hanuman & Somir, 2013). Many auditors recalled this happening when they got married or became mothers. Marital status was also found to have an impact on the status of female accountants in the Japanese context (Komori, 2008), where gender roles made female auditors look less reliable, reducing their sense of responsibility and increasing their turnover intention. These pivotal life events (i.e., marriage and motherhood) are believed to reduce women's intentions to stay in auditing; therefore, organisations tend to lower their investment in women who experience them – refraining from sending these women to large clients and thus limiting their exposure and learning opportunities. The auditors then suffer in terms of career experience and career progression. While the auditors did not identify this as gender discrimination, I would argue that it takes the form of unconscious gender bias (International Labour Organization, 2017). According to the International Labour Organization report, “Unconscious gender bias is defined as unintentional and automatic mental associations based on gender, stemming from traditions, norms, values, culture and/or experience. Automatic associations feed into decision-making, enabling a quick assessment of an individual according to gender and gender stereotypes” (International Labour Organization, 2017, p.3).

In relation to our findings, it appears that the mental association between women and their traditional gender role as mothers' results in the unequal distribution of clients between men and women. This decision-making thus acts as a barrier, hindering women's career progression, albeit in an implicit manner. For example, decisions about the clients to which an auditor should

be assigned were affected by stereotypes and unconscious biases, rather than being based on the individual auditor's skills and merit.

Omar (2011, p.19) argues that the "progress of Arab women is complicated by the fact that the woman is subject to a number of coded and unwritten social mores in a patriarchal, male-dominated society". The auditors in this study reported being questioned by close family and friends, as well as by some clients, regarding their ability to cope with their careers. These observations are reflected in the findings of many other studies showing that women's roles as wives and mothers are prioritised in social and cultural settings, thus contributing to the limits on women's progressive potential (Edgley, Sharma & Anderson-Gough, 2016).

The female auditors explained that, when they chose to serve their roles fully, they were assumed to be either absent mothers or uncommitted auditors (Dambrin & Lambert, 2008). McGinn, Castro, and Lingo (2015) explain that there is a persistent perception of the professional woman that she has abandoned her children, negatively affecting her family.

In response to this questioning, at the organisational and societal levels, the female auditors reported working harder and longer hours to prove this scepticism misplaced. Like the Japanese accountants, the Bahraini female auditors refused to conform to social norms and expectations. Rather, they found ways of withstanding the pressure (Komori, 2008), differentiating themselves from their Saudi peers who, in trying to resist social pressure, found themselves needing to conform (Alsalloom, 2015).

This is in line with the postfeminist agenda which states that all individuals, regardless of their gender, can succeed if they have ambition and work hard to achieve their goals (Lewis, 2014). However, when women chose to work harder and longer to defeat these speculations about their suitability and to serve at their full capacity at home and at work, they developed an array of negative feelings, including guilt, irritation, and frustration. In Oman, another GCC country, a study by Al-Lamky (2007) of women's access to leadership position found that feelings of guilt were prominent amongst women combining work and family.

The notion of parenting as women's responsibility is a widespread societal stereotype found in a variety of cultures (Windsor & Auyeung, 2006). Being subject to socially constructed images, where a working mother fails to fit the ideal of motherhood, or her more traditional image of womanhood, serving the domestic affairs, acknowledges some embedded facts about gender stereotypes, gender differences and gender barriers that thicken the shoulders of women.

Despite the prevalent idea that women must choose between their work and their personal lives, Komori (2008) revealed the resilience of the auditors in her study, as they faced scepticism due to societal norms and organisational expectations. Though the women agreed that balancing family and work was difficult, and that their career progression and maintenance required substantial sacrifices, they remained free agents, able to make informed choices and combine their working and familial roles. This required a conscious separation of the two selves: the working self and the other self that serves in the familial role. This further confirms that women's experiences vary (Komori, 2008). According to the female auditors, although society puts more pressure on women, expecting them to take on the majority of the home responsibilities, their recognition of this has helped them to understand where the pressure comes from and how to deal with it.

Societal pressure was said to create a mould for women, dictating the types of jobs that they can occupy. Although this does not necessarily hinder women from taking jobs viewed as "unsuitable" (such as auditing), nor does it encourage them to follow their passions and choose the occupational roles in which they are most interested. According to these auditors, auditing work often does not appeal to families and future husbands, due to the long working hours, thus confirming the findings of other studies (Alsudairi, 2015; Castro, 2012; Alsalloom, 2015). Put simply, despite this pressure, the auditors in this study persisted in the field and followed their career passion.

Similar societal expectations were found in the KSA (Alsalloom, 2015). Even when they did not discourage women from working, families and husbands remained very cautious about the nature of the jobs that their wives and daughters opted to do, preferring gender-segregated workplaces and shorter working hours. As a result, many women in Saudi Arabia are concentrated in the educational field. Saudi women's entry into the accounting profession was, however, encouraged by their families who were understanding of the nature of working relationships and interactions. Another example comes from Castro (2012), who studied a non-Arab context. The author found that Mexican men expected their wives to be home early, which created problems for auditors who needed to accommodate the demand for long working hours and meet organisational expectations.

Similarly, the conservative Bahraini society places a heavy weight on family honour (Alsalloom, 2015; Alsudairi, 2015), thus the idea of daughters or wives coming home late each night, often later than their husbands, makes auditing work less appealing. This agrees with the conclusions of Alsalloom (2015, p.233), who writes, "Family values and tradition strongly

influence women accountants' careers", even though to varying degrees. This is not the case for men, who are appreciated and praised for putting in the extra hours to provide for their families, given the importance of their breadwinning role (Tiron-Tudor & Faragalla, 2018).

While this need to be home early was not seen by the auditors as a social pressure or restriction, the auditors did indicate that they would prefer to maintain social acceptance by avoiding breaking social norms, even when doing so would benefit them professionally. Furthermore, Alsalloom (2015) argues that such expectations impose gendered expectations on the types of jobs that women can do, causing women to be gender paralysed and socially questioned for choosing careers that fall outside of the socially approved domains. In Bahrain, however, the women actively sought employment outside of the traditionally accepted fields (see Chapter 3). Gendered societal expectations, according to the female auditors, did not hinder their careers. When they did decide to leave the field, they did so by choice and not due to force, as clarified in the next section. Nonetheless, this indicates that – even when society supported women, believed in them, and did not explicitly object to their choice of profession – women were still judged in the context of their traditional roles, which were put first, prioritised ahead of their professional lives.

As people find it challenging to take on roles that they are deemed unsuitable for due to gendered preconceptions (Hull & Umansky, 1997; Lupu, 2012), the choice of an auditing career in Bahrain – despite the social and organisational scepticism – proves that Bahraini women are powerful, agentic, and able to overcome this speculation simply by doing well, both at work and at home.

The auditors felt that the arrival of more women in the industry was leading to greater acceptance – certainly compared to the early days, when seeing a Bahraini woman in the field would have been a surprise to their male colleagues. This, again, suggests an optimistic outlook, with society becoming increasingly supportive of women's inclusion in different working fields. This is despite the persistence of social constructions that, although not very harmful or discriminatory, can exacerbate gender divisions and influence women's perceptions of their auditing career.

Bahraini society, I believe, is gradually removing the obstacles to women's progress. Acknowledging these advances, women are capitalising on the opportunities made available to them and choosing to serve their dual roles to their full potential (see Chapter 3 on women's empowerment and enhanced status).

3.3. Facing Organisational Scepticism and Expectations When Embracing Double Roles

Although not all of the auditors had experienced similar situations and treatment, this should not be used to deny that certain auditors were treated unfavourably at work as a result of getting married, becoming pregnant, becoming a mother, or going on maternity leave. This unfavourable treatment generally amounted to a loss of visibility (Dambrin & Lambert, 2008; Flynn, Earlie & Cross, 2015). This is not surprising, as research has shown motherhood to be an external barrier to female career advancement (Zhao & Lord, 2016; Haynes, 2008a; Dambrin & Lambert, 2008; Gammie & Gammie, 1997; Flynn, Earlie & Cross, 2015; Ramdhony, Oogarah-Hanuman & Somir, 2013).

Women's roles as wives and mothers are prioritised in social and cultural frameworks, while men hold the position of the family "breadwinner". Even within companies, these cultural roots can mean that female employees only progress so far, unable to rise to higher organisational positions (Edgley, Sharma & Anderson-Gough, 2016; Dambrin & Lambert, 2008).

Although the women acknowledged that their presence in the sector was no longer unusual, their professional paths had been fraught with scepticism following critical life events, such as marriage, pregnancy, and parenting. Going through these stages disadvantages women in comparison to their male colleagues (Zhao & Lord, 2016).

Individuals are generally subjected to a wide range of expectations, the majority of which are inconsistent, exact, or suitable for the time available (Fogarty & Western, 1996). In the accounting profession, women are subjected to subtle power practices that call into question their dedication and belonging (Haynes, 2008; Lupu, 2012). Women's careers are typically interrupted by marriage, childbirth, and childcare. Such interruptions are thought to limit women's commitment to their careers (Alsalloom, 2015), and women are often perceived to be under-delivering, even when they are actually operating on a full-time basis (Castro, 2012). This leads to the slower "mommy career track" along the organisational hierarchy (Whiting, 2008).

The literature shows that female auditors are judged more severely than their male counterparts (Fogarty & Parker, 1998; Anderson, Johnson & Reckers, 1994), with parenthood having a far more detrimental effect on mothers than on fathers. Motherhood creates social pressure on women, who are pushed to limit their work involvement and embrace their duties as mothers. For this reason, motherhood itself has often been portrayed as a work-life struggle (Whiting & Wright, 2001; Abidin, Rashid & Jusoff, 2009; Jeake, Ebimobowei & Binaebi, 2013; Bruce-

Twum, 2013; Kamla, 2014), and this was acknowledged by the Bahraini female auditors. Stereotyping women as mothers and nurturers leads organisations to perceive women as uncommitted due to their competing priorities (Groenewald & Odendaal, 2021). According to Groenewald and Odendaal (2021), these negative organisational perceptions create a glass ceiling that hinders women's career advancement.

The auditors here reported facing lowered organisational expectations following marriage and pregnancy. Amongst the more persistent workplace stereotypes are those around motherhood, with organisations perceiving maternity as evidencing a lack of professional commitment (Windsor & Auyeung, 2006; Maupin, 1993). Thus, when a woman has one of these pivotal experiences, her organisation assumes that she will soon be leaving the field. This expectation following marriage and new motherhood has also been reported by Omani female leaders (Al-Lamky, 2007) and French partners (Lupu, 2012). From the perspective of the audit firm, a woman who steps outside of the linear career model for the purposes of maternity leave is at risk of "losing the pace and the momentum that fuel the general advancement [and] thus they will be at a disadvantage in this race against the clock" (Lupu, 2012, p.360).

These negative perceptions rely on stereotypical impressions, rather than the employee's true skills and merit (Zhao & Lord, 2016; Dambrin & Lambert, 2008). According to Collin *et al.* (2007), these gendered expectations are not reflective of the reality of what is actually happening. Furthermore, Whiting (2008) argues that women's success in the profession is possible, even with their familial commitments, only organisations are lenient in their insistence on rigid adherence to the linear career model. The emphasis on this model contributes to the homosocial reproduction of the organisational power centre (Anderson-Gough, Grey & Robson, 2005), disadvantaging women who experience these pivotal life events and interrupt their careers.

Pregnancy was also associated with lowered organisational expectations. Some auditors viewed pregnancy as an entirely personal matter that had no impact on their work, while others had chosen to postpone their pregnancies to avoid the demands of the double roles, specifically the long working hours and demands of caring duties. The trend in delaying pregnancy until a more suitable time – for example, when one has reached a certain position in the organisation – has long been observed in the field (Gammie & Gammie, 1997; Zhao & Lord, 2016). In a Middle Eastern society such as Bahrain, I would argue, postponing pregnancy is not socially tolerated. Thus, those female auditors who choose to postpone their pregnancies while continuing to serve their professional roles would, I believe, face an extra societal burden and

questioning. Studying the retention of Emirati women in the workforce, Marmenout and Lirio (2014) found that parenting was a challenge for women, particularly in a collectivist Middle Eastern culture where families and children are highly valued. Motherhood was thus a desire a pressured one.

In addition to affecting the timing of pregnancy, auditing work had also affected the occurrence of pregnancies all together. One auditor had suffered recurring miscarriages, while another could not get pregnant at all. The latter woman was informed by her doctor that her body was reacting to her stress levels.

The pregnancy announcement was another area in which the female auditors believed there was a risk of discrimination. Some auditors had been subjected to differential treatment, despite the labour law in Bahrain granting women protection against unfair dismissal. Article (34) of the law strictly prohibits employers from dismissing female employees due to marital status or during maternity leave. Articles (32) and (33) give women the right to 60 days of fully paid maternity leave. Furthermore, any female employee is entitled to an unpaid leave of absence for a maximum of six months to provide care for her children (Bahrain Labour Law).

A pregnancy announcement is nearly always regarded by an organisation as negative news (Dambrin & Lambert, 2008). One auditor reported delaying her announcement and first working much harder to convince her employer that nothing has changed. Fearing that she would be pushed out, she was reassured to know that whatever matter happened, she would be able to take the decision to opt out. In this way, she was maintaining her autonomy and being an active player, rather than a victim of a system.

Secrecy, silence, and supra-performance were all strategies that women used to blend in at such times, while being negatively perceived by their colleagues and employers (Gatrell, 2011), with their bodies rather than their intellect becoming the centre of attention (Haynes, 2008a). Two auditors reported being punished after their pregnancy announcements, as their organisations intentionally overwhelmed them with larger numbers of clients.

The extant literature indicates that women announcing their pregnancies often face a reduction in bonuses and may be passed over for promotion during the same year. This occurs even when women report working at the same pace as before (Dambrin & Lambert, 2008; Spruill & Wootton, 1995; Tiron-Tudor & Faragalla, 2018). In Bahrain, some women had faced similar treatment, being denied promotion and increments after returning from maternity leave.

This denial of increment is also reported in the literature, with those responsible arguing that women's absence during maternity leave translated into lower revenue for the firms. Hence, the women are rated badly to reflect this (Groenewald & Odendaal, 2021). This finding is supported by Whiting, Gammie and Herbohn (2015) and Groenewald and Odendaal (2021), who argue that promotion decisions are subjective and thus subject to stereotyping and bias. This brings in the risk of having the wrong people in authority position, taking more biased decisions based on inaccurate perceptions against certain gender.

Many organisations argue that, if a female auditor chooses not to be an ideal employee, she should not expect to be promoted in the same way as those who are available full-time (Dwyer & Roberts, 2004). In short, the culture of visibility in audit firms penalises women who, due to their biological nature and familial responsibilities, are less able to make themselves visible (Lupu, 2012). As a consistent – as opposed to an interrupted – work path is beneficial for career growth (Din, Cheng & Nazneen, 2018), the breaks associated with motherhood disadvantage female auditors (Zhao & Lord, 2016; Holton & Dent, 2016). Longer career breaks for familial purposes such as maternity leave are taken to signal a lack of commitment (Whiting & Vugt, 2006). Indeed, they “are perceived as a loss of focused allegiance to the firm, and career progression is penalised” (Whiting, 2004; as cited in Whiting & Vugt, 2006, p.6). The auditors in this study reported being denied promotions and increments and being intentionally overwhelmed with clients, with career breaks for maternity leave damaging their visibility (Charron & Lowe, 2005).

These women face what Jackson (2001, p.31; cited in Gammie, Gammie & Matson, 2007, p.4) refers to as an attitudinal and contextual glass ceiling. This barrier is constituted by the organisation's negative beliefs about and attitudes towards its employees, combined with the long working hours and linear career model in the profession.

In France, motherhood is penalised by denial of promotion, as “the approved professional is one that is ‘bonded’ with the firm in that that s/he should remain, in spite of the events of their family life, connected to the rhythm of the firm. As expressed by a woman partner, maternity should be a ‘non-event’ for the firm” (Lupu, 2012, p.360).

In Groenewald and Odendaal (2021), the women reported feeling undervalued, perceived as working less hard than their male colleagues and deprived of large clients when they returned from maternity leave. A similar observation is noted by Parkinson, Duncan, and Archer (2019), who found that esteemed clients were generally assigned to men, with married women with

children being perceived as less successful. Again, this reflects how gender stereotypes obscure women's potential.

The auditors felt that, with these low expectations, organisations were implicitly discriminating against women on the grounds of their biology. This was made apparent by one auditor, who reflected on the experiences of her colleague who had been denied a long-promised promotion. This woman was led to believe that she had the necessary skills to be promoted, but the promotion never materialised (Groenewald & Odendaal, 2021).

These incidents indicate that female auditors' careers are being restricted according to what the males in decision-making positions believe women can manage (Parkinson, Duncan & Archer, 2019). This demonstrates that, despite gender-balanced recruitment, the patriarchal relations remain resistant to change. This is evident when men in decision-making roles object to a woman's refusal to work over a weekend, deny women increments after they return from maternity leave, and prevent women from working with large clients after marriage.

Q4. What tensions result from women's dual responsibilities, and how do female auditors deal with them?

4.1. Facing The Tensions Arising from Role Conflict

Auditors with children find it difficult to strike a balance between the long hours required to advance in the profession and the demands of maintaining a family and social life. The women who manage to secure high-level positions bear the personal cost of this, having to invest tremendously long hours. Some women in this situation even refrain from getting married or having children (Barker & Monks, 1998; Broadbent & Kirkham, 2008; Lupu, 2012; Flynn, Earlie & Cross, 2015). According to Cooper (2001), woman in full-time careers often trade long-term relationships – such as marriage and motherhood – to earn their career success.

Because family ties are culturally prominent in Bahrain, auditors struggle to be present in work while managing their many personal relationships. Work hinders a woman's ability to socialise. The auditors in this study mentioned feeling exhausted and both physically and emotionally depleted, which affected their relationships (Groenewald & Odendaal, 2021). Because they were also expected to be available to work on weekends, this strain frequently had a negative impact on their familial connections (Alsudairi, 2015). While consciously choosing to combine work and family, the auditors reported that work-related exhaustion made them less able to take proper care of their families or to be available for activities with their husbands. This conflict between the culture of long working hours and women's familial obligations is subject

to much discussion in the literature (Wallace, 2009; Kyriakidou *et al.*, 2016). Similarly, women in academia experience diminishing social roles, reflected in the deterioration of their social lives (Rafnsdottir & Heijstra, 2013).

In addition, the interviews revealed that even single auditors found it difficult to maintain active links with their family and friends, with the long working hours being extremely constraining and preventing their attendance at after-work gatherings with friends. As a result, being an auditor restricted their capacity to socialise freely and readily. The phenomenon of a deteriorating social life has also been reported by Saudi female auditors (Alsudairi, 2015). Similarly, Whitten and Brahmairene (2003) found that single auditors, both men and women, required a work–life balance. Thus, neither gender nor marital status are the sole causes of role-duality tensions. All auditors need a balance between acquiring qualifications and being available for hobbies, friends, other social activities, and possibly caring for the elderly. In this sense, a work–life balance is essential for everyone, regardless of gender or marital status.

A failure to meet one's social obligations produces negative feelings, including feelings of isolation and disconnect. Saudi auditors report the same issue, with the long working hours and tight deadlines leaving them isolated from their family and friends (Alsudairi, 2015).

The auditors in this study noted that this work duality has forced them to sacrifice time that they would have spent on duties that they found pleasurable. Auditors pursuing professional certifications must work to challenging timeframes, which resulted in one auditor's separation from her fiancé. Comparable results have been reported by Albanian women, with long working hours preventing them from enjoying healthy family lifestyles, engaging in physical activities, pursuing their hobbies, and advancing in their pursuit of professional certification (Shkurti & Dafa, 2020).

Owing to the limitations on their time, some auditors said that they chose not to attend organisational events (i.e., to socialise less at work), which had affected their professional image, where it is not always expected to be understood by the employer. This lack of socialising had a detrimental impact on the auditors, leaving them excluded from valuable social networks (Collin *et al.*, 2007), less visible, and outside of the professional model. In our sample, only auditors willing to accept these time limits and sacrifices were able to succeed and progress in their careers (Flynn, Earlie & Cross, 2015; Groenewald & Odendaa, 2021; Whiting, Gammie & Herbohn, 2015).

Motherhood is a significant turning point in a woman's life (Dambrin & Lambert, 2008; Windsor & Auyeung, 2006). To a far greater extent than marriage, motherhood tends to modify a woman's career expectations (Gammie & Gammie, 1997). Many auditors altered their professional paths when they experienced incongruity between their career aspirations and marital responsibilities (Gammie & Gammie, 1997). According to the findings, the alignment of women's public and private lives tends to involve a reduction in professional goals. This is also observed by Zhao and Lord (2016), Whiting (2008), and Greenhaus, Collins, and Shaw (2003). In Australia, as in Bahrain, women willingly abandoned their quest for higher-ranking positions in order to reconcile their multiple roles. A quote in Adapa, Rindfleish, and Sheridan (2016, p.106) states, "At this stage with a young family, I am not too keen to devote my time and energy to progress further in my career".

Whiting (2008) found that, as women became mothers, assuming more responsibilities for their households, they tended to lower their career aspirations and hence their job status. As explained, advancement to senior roles usually occurs during the period that also constitutes the reproductive and childrearing years of a woman's life, when many women take on a primary caregiving role for their children (Whiting, 2008). Thus, it is clear how these tensions may lead to women abandoning their pursuit of higher-ranking roles.

Tiron-Tudor and Faragalla (2018) also cite motherhood as the reason why women do not advance to partnership roles at the same pace as their male colleagues. This tension was also felt by Scottish female partners, who agreed that women chose to leave the promotion pathway because they were unable to achieve an acceptable work-life balance, especially when they had children (Gammie, Gammie & Matson, 2007). Despite their professional status, female partners contributed more effort to their households and had most of the responsibility for family duties (Gammie, Gammie & Matson, 2007).

However, away from the women themselves, Lupu (2012) found that women's lower level of ambition could be attributed to the organisational structures represented in the linear career path. These structures do not accommodate women's involvement in family life, instead penalising women for seeking to maintain a balance between their desire to progress personally (e.g., by becoming mothers) and to lead a successful career (Lupu, 2012). Lupu also found that many young female executives rejected the female partners' model of professional success, perceiving it as incompatible with their desire for a work-life balance. In Bahrain, too, the absence of female auditors can be largely attributed to women's own choices. This is clearly illustrated by the quote from Abeer (page 264, line 4).

As the findings indicate, the pursuit of work–life balance conflicts with long-term career success. As a result, female auditors have poorer representation in upper professional hierarchies, with many eventually leaving the industry altogether because they are unwilling to sacrifice their private lives in order to reach the top of their organisation. Broadbent (2016) similarly describes the lack of women in senior positions as a self-imposed glass ceiling, due to the adaptations that women make to accommodate their domestic responsibilities (Crompton & Lyonette, 2011). This self-imposed ceiling cannot break until a woman chooses between family and career (Flynn, Earlie & Cross, 2015). This is in line with Hakim (2006), who explains that, to mitigate the tension arising from dual-role conflict, many women choose to let go their higher career aspirations, eliminating themselves willingly from the quest for higher-ranking positions. The female auditors in this case were not excluded by their organisations, with expat women having raised the bar and occupied higher roles, suggesting that the opportunities do exist but women choose not to grasp them. This resonates with the Lyonette and Crompton (2008) study which found that female accountants who were married and/or had children refused to handle higher-level jobs. Mexican women chose not to climb higher or to stay longer, mindful of their familial responsibilities (Castro, 2012).

However, some auditors felt that this constraint was not a result of their being female, with long hours and the pressure of work demands causing both men and women to lose interest in higher-ranking positions and opt for jobs with shorter hours and less client mobility. Indeed, Castro (2012) argues that, for auditors of both genders, time demands perpetuate work–life conflict, albeit in varied ways, depending on the individual’s current life stage. In line with this, Barker and Monks (1998) conclude that long working hours are costly to both men and women, while Collins (1993) insists that women are more prone to career stress, compared to men, and hence more likely to leave the profession.

In Poland, however, married female accountants and those with children were able to keep their jobs, supported by governmental and social assistance and networks of relatives and governmental childcare programmes (Czarniawska, 2008). While family support was one useful strategy.

The female auditors also reported delaying their qualifications in order to mitigate the tensions of their dual roles. In line with this finding, scholars such as Collin *et al.* (2007) have argued that the process of certification is part of the gendering of audit firms, with women needing more time than men to become qualified. This was also observed in Bahrain, where career

interruptions related to pregnancy, maternity leave, and motherhood leave female auditors experiencing longer qualification periods.

Facing these tensions, many auditors chose to let go of their qualification-attainment goals, despite the importance of the certification for their careers. After getting married, auditors face more time constraints. With their long working hours, the time remaining to focus on the qualification is often insufficient, making the process extremely challenging. The impact of this tension is severe even for auditors with strong academic records. The assumption of family responsibilities thus negatively affects even excellent auditors in their pursuit of professional qualifications.

While the auditors in this study were keen to get qualified, they were more focused on ensuring a stable family life, rather than career progression. Many auditors thus chose to defer the qualification process, believing that investing time in their families was the better option. While the auditors did not compare their qualification statuses with those of their male colleagues, they understood that this deferral was a consequence of their double roles. Notably, they took this decision willingly.

4.2. Reducing the Conflict

In their daily lives, both women and men are presented with a variety of demands from their home lives, societies, and workplaces, all of which compete for the individual's time and energy. Conflicts originating from these divergent responsibilities can be difficult to deal with, especially for women (Reed, Kratchman & Strawser, 1994). This can lead to more stress in work. Accordingly, women make plans to balance the demands of their working and private lives (Hantrais, 1995).

A focus on "playing by the rules of the game" (Lupu, 2012, p.357) is at the heart of the professional model of the Big-4 audit firms. Therefore, when female auditors are no longer able to align themselves with the rules of the game (i.e., staying later, attending organisational events), they are "forced to negotiate lifestyle choices among a diversity of options" (Giddens, 1991, p.5 as cited in Lupu, 2012, p.354). In this context, Bahraini female auditors seeking to manage the tensions of their dual roles must choose between the alternatives: namely, prioritising family over work, utilising family support, opting for shorter working hours, staying in the field for a shorter period, or opting out altogether. The female auditors variously found themselves forced to choose between working full-time or opting for shorter hours, staying in auditing or changing their career plan, accepting their husband's invitation for dinner

or resting at home, studying for the professional qualification or spending quality time with their children, going to organisational social events after work or return home to their children (who had spent the whole day with other family members).

These concerns, and others, arise as a result of the professional paradigm constructed to be incompatible with the demands of a family life (Lupu, 2012). This has a particularly detrimental effect on women, who are expected to prioritise their familial needs and their domestic and more traditional gender roles over their careers.

In France, the profession's masculine and linear career model lacks the flexibility required to manage a family life and thus does not appeal to the majority of women, particularly mothers. Accordingly, women must choose between several alternatives to reduce the tensions of role duality (Lupu, 2012). Like the women in Bahrain, women in France choose to work shorter working hours or remove themselves from the route to partnership. Despite any desire for a linear career path, women learn "to attenuate their aspirations to fit the context of structural constraints" (Fearfull & Kamenou, 2006, p.885).

Career interruptions due to dual-role conflict and the resulting work-life imbalances deter women from pursuing their career aspirations (Din, Cheng & Nazneen, 2018). In order to maintain the desired balance, personal and professional activities must be coordinated and managed with only very limited time (Vidwans & Cohen, 2020). In this study, families featured prominently, with women willing to give up their career focus to emphasise their traditional roles as mothers. This aligns with the findings of Greenhaus, Collins, and Shaw (2003, p.511) that "work-family balance often implies cutting back on work to spend more time with the family". Here, the auditors opted for shorter hours, chose to stay in the auditing profession for a shorter period, and even opted out to pursue other roles. Indeed, turnover intention has been shown to be positively associated with dual-role conflict (Seyrek & Turan, 2017).

Regardless of the tensions associated with managing double roles, the women clearly showed their agency by choosing tactics to combine the demands of their jobs and family lives. Looking at their utilised strategies, it is apparent that there is no single method chosen equally by all women. Rather, the auditors opted for various scenarios, seeking out the flexibility needed to reconcile their family and professional lives (Lupu, 2012).

While many auditors wanted clear career goals and were dedicated to their work, marriage and the associated role forced them to rearrange their priorities, and they ultimately made family their top priority, over career progression. Similarly, the decision to opt out of the profession

reflects the individual's priorities. Some women choose to leave their jobs to be more available for their families (Barker & Monks, 1998). This is not surprising. In the KSA, for example, Alsudairi (2015) found that women were expected to prioritise their families at the expense of their careers and to embrace their roles as wives and mothers. In Australia, women seem to prioritise family, as is evident in a quote from study participant: "My family and children are at the forefront" (Adapa, Rindfleish & Sheridan, 2016, p.106).

This prioritising, however, is not always in response to social expectations. In the case of the female auditors in Bahrain, there was a genuine desire to put their families ahead of their pursuit of professional success. When the auditors came to see the sacrifices involved in spending more time in the field and devoting more effort to obtaining future promotion, they decided that spending time with their families was more precious to them than climbing the corporate ladder, indicating a deep sense of motherhood (Grady & Mccarthy, 2008). This finding aligns with those of Groenewald and Odendaa (2021) as well as Marmenout & Lirio, (2014) who found that "family first" emerged as one theme in discussing the experiences of Emirati women in the workforce.

This is not to deny that the auditors were committed and willing to take up the challenges and tasks available to them, aspiring for more enriching and progressive careers, as declared in the answer to the second question.

Rather than feeling themselves subjected to strong social pressure, women make conscious decisions to prioritise their families, delay their qualifications, leave their profession early, and so on. In a postmodern interpretation, the female auditor is a modern woman, empowered to make life choices because she is an independent agent of her individual will, unconstrained by any outside force (Gill, 2007). Being modern, in which case, deconstruct the labelling of the Third-World women as backwards, inferior, less educated, and oppressed in comparison to their more modern Western counterparts (Said, 1978).

In navigating the cultural ambivalence towards their status as working women, the female auditors found the support of their families and husbands essential for coping with the scepticism and role-duality tension. Auditors in other locations have also reported utilising the support of hired domestic help (Castro, 2012; Alsalloom, 2015; Alsudairi, 2015). In Bahrain, however, work-life tensions are eased by the help of family members.

In the KSA, for example, while family support was most notable for allowing female auditors to pursue careers in mixed gender environments, in Bahrain, the support of mothers, sisters,

and husbands was a strategy used to reduce the work–life tension. In New Zealand, as in Bahrain, women earned better career prospects when they were able to negotiate more equality in their working lives and caregiving roles (Whiting, 2008). Family support enabled women in both countries to remain devoted to home and work, abandoning the “perfect mother” syndrome (Orenstein, 2000; cited in Whiting, 2008, p.132) and being recognised for their devotion to work (Whiting, 2008). In China, Zhao and Lord (2016) assert that only a few fortunate women have been able to reach the top of the career ladder, and they have done this by utilising the support of their families.

The literature indicates that men are able to attain success in accounting by relying on the help of their wives (Anderson-Gough, Grey & Robson, 2005; Komori, 2008). Spousal support with managing childcare and household chores plays a clear role in easing role conflict, the auditors revealed. In New Zealand, spousal support was reported to affect the work–life strategies employed by auditors, with a particular impact on career success for both men and women (Whiting, 2008).

Many husbands provide familial support by allowing their wives free time away from home and children. In this study, husbands were reported to have helped their wives with childcare and household chores, not objected to untidy homes and a lack of homemade meals, and not obstructed their wives’ careers, even when these careers required long hours away from the family home in a non-socially approved manner. In New Zealand, women were better able to maintain a work–life balance when they could count on the support of their husbands, with the need for male involvement in childcare increasing in line with female participation in the workforce (Whiting, 2008). Omani female leaders also found the support of husbands particularly important for sustaining a career, as asserted by Al-Lamky (2007, p.60): “The career woman needs a supportive husband; without the understanding and support of the spouse, it would be impossible”.

This social structure can be very empowering to women, especially those working in male-dominated fields (Din, Cheng & Nazneen, 2018). Cooperative marriages can reverse a lot of the tension caused by social norms and organisational expectations (Din, Cheng & Nazneen, 2018), saving women from stagnant or discontinued careers. In contrast, Japanese women were less fortunate, with their marital relationships found to restrict their employment opportunities (Komori, 2008).

This raises the question of whether men may be eager for more familial involvement, but find themselves restricted by both prevailing gender norms and the linear career model built on availability (Almer, Lightbody & Single, 2012). Furthermore, one might consider whether their greater involvement in family life would risk the image of traditional masculinity and prestige associated with the profession (Czarniawska, 2008). Could we assume that the current status quo is to the benefit of the profession? These questions are beyond the scope of this thesis, but future research could ask the following question: “Who is behind the male dominance of the accounting profession and whose agenda does the status quo serve?” This is not to imply that the profession in Bahrain is gendered due to structured organisational acts. Rather, I raise this question to enquire as to why things have changed so little beyond the inclusion of more women.

In Australia, the accounting profession has been largely shaped by men; thus, there was a reluctance to open up membership to women (Lyonette & Crompton, 2008). Again, in France, even when women reach partnership level, they are still not trusted with full responsibility and power, as their attainment of higher positions is thought to influence group culture (Lupu, 2012). In Saudi Arabia, despite the inclusion of women, the profession remains entirely masculinised, with segregated work spaces and limited networking opportunities for women (Sian *et al.*, 2020).

Whitten and Brahmašreṇe (2003) found that women were more affected than men by their domestic roles, with parenthood lowering the number of hours that women accountants spent on work, compared to their male colleagues. Accordingly, this encourages women – more frequently than men – to pursue part-time work.

The female auditors reported taking advantage of the flexible-hours option, rather than compromising their professional objectives. According to the literature, flexible arrangements have proven useful for resolving the conflict between family commitments and work (Edgley, Sharma & Anderson-Gough, 2016; Almer & Kaplan, 2002; Zarei, Yazdifar & Soofi, 2021; Gallhofer, Haslam & Kamla, 2011). However, in Bahrain, auditors opting for shorter hours to mitigate the role conflict struggled with the associated financial sacrifice and found that the ultimate outcomes were not rewarding in terms of creating more balance between their careers and personal lives. Kornberger, Carter, and Ross-Smith (2010) and Dwyer and Roberts (2004) question the feasibility of flexible working arrangements and whether they actually reduce work–life conflict, while Crompton and Lyonette (2011) report that accountants work for longer than contracted even when opting for part-time work.

For one auditor, opting for shorter hours had not achieved anything, as she was still expected to meet her deadlines regardless of how long it took or how much she had sacrificed to leave work earlier. Additionally, it has been reported that, even when a policy of flexible working arrangements exists, implementation is often lacking. When accounting firms maintain their culture of long working hours, the measures introduced to help women achieve better work–life balance have little impact (Gammie, Gammie & Matson, 2007). Notably, many practices remained underpromoted, with employees unaware of their existence (Gammie, Gammie & Matson, 2007). Although flexible working arrangements can lower turnover intention by allowing auditors to feel more engaged (Windia, Putri, Rashid & Arumugam, 2020), failure to utilise the available measures contributes to lowering the numbers of women in the profession and thus enlarging the gender gap (Almer & Kaplan, 2002).

This has implications for the feasibility and usefulness of alternative working arrangements, as raised by Lupu (2012, p.367): “While it is understandable that firms prefer their employees to be dedicated to their professional rather than to their personal lives, the question that should be asked is: should this viewpoint prevail such that alternative modes of operation are undermined”. In France, a decision to work shorter hours is devalued, as it is perceived as partial disengagement, a lack of loyalty, and thus incompatible with a management position (Lupu, 2012). However, Lupu contests that, as part-time working was originally devised to help women to balance their work and family obligations, it could increase women’s representation in the higher roles. In New Zealand, Whiting (2008) contends that organisations engage in subtle discrimination against women, particularly mothers. This is despite the fact that these organisations claim to have adapted to the presence of working mothers by providing flexibility in working hours, part-time work, and parental leave. Nonetheless, they have not altered their perception of the “ideal” auditor. However, given that this thesis did not thoroughly investigate the impact of shorter hours – beyond noting it as one of a number of strategies utilised to reduce work–life tension – no comparison with France or New Zealand can be made.

The female auditors also identified spending fewer years in the field as another viable strategy for handling the conflict between work and family. This is common among auditors who are mothers, as argued by Lupu (2012, p.366): “the career paths of the majority of female professionals, and especially mothers, are much more twisted, with detours, blind alleys, unusual paths and early exits.” This early exit describes the decisions of many Bahraini female auditors to stay for only short periods in the profession.

Given the nature of the profession, providing exposure to a variety of other industries, these few years spent in accounting can be devoted to gathering deep knowledge and skills of other domains. This finding is in line with other studies that show public accounting to be a frequently short-term profession, or a place to start a career (Hermanson *et al.*, 2016). Church (2014) studied the assimilation of new hires into the accounting profession and found that recruits enter the profession with plans for only short careers. The literature on the auditing field suggests that a tenure of 3–5 years is common (Tiron-Tudor & Faragalla, 2018).

Traditionally, the accounting profession maintained a strict advancement policy, with up-or-out career paths, encouraging women who did not fit to leave (Almer, Lightbody & Single, 2012). Women are said to consciously choose different employment arrangements and thus to self-select out of the ranks of the ideal employees (Dwyer & Roberts, 2004). It is evident from female auditors' own explanations that leaving their firms can be an appealing alternative. When women choose to opt out today, then, this is more to do with reduce the tension of role conflict. The female auditors in this study identified opting out as the last resort, once all preceding strategies had failed to establish their ideal balance. However, if women continue to opt out, and if flexibility is not provided for individuals with familial responsibilities, the profession may find itself with a major shortage of practitioners with advanced expertise (Whiting, 2008).

Women, on average, choose to place their families' needs over their career goals (Vidwans & Cohen, 2020; Flynn, Earlie & Cross, 2015; Qasem & Abdullatif, 2014). This is equally true for women who opt to work in auditing, withstanding all the stresses that come with this. As their duties increase, even women with high aspirations may decide to leave the profession, as the commitment necessary for advancement is judged undesirable, given what the sacrifice would take from their lives. In short, if the rigours of auditing work hinder family stability, women may choose to restore their inner peace and good health by opting out.

One woman, for example, had chosen to leave auditing because the pressure of the job had made it difficult for her to conceive. As women strive to reconcile their job obligations with their home responsibilities, they are more prone to face inter-role conflict, according to some preliminary work (Fogarty & Western, 1996). According to many of the auditors, becoming a mother meant negotiating alternatives regarding their career choices, owing to the intensive time demands of the profession and their substantial responsibilities at home. Thus, opting out became a viable strategy for reducing the tension of managing multiple responsibilities (Zarei, Yazdifar & Soofi, 2021; Dambrin & Lambert, 2008; Windsor & Auyeung, 2006). Women from

Hong Kong considered role conflict to be the most challenging barrier to a career in the profession (Law, 2010). This is in line with Whiting and Vugt (2006), who argue that having a family slows a woman's career progression, especially when family life makes it more difficult to work long hours.

It is worth noting, however, that women themselves choose to leave, using their agency to steer their own career outcomes. This is evident in many locations (Castro, 2012; Pasewark & Viator, 2006; Bruce-Twum, 2013; Kamla, 2014; Rahmani *et al.*, 2014; Flynn, Earlie & Cross, 2015; Lindawati & Smark, 2015; Zhao & Lord, 2016; Obeid, 2016). Looking at female departure from another angle, Dambrin and Lambert (2008) and Lupu (2012) suggest that many women leave their firms even before striking the ceiling, and this aligns with the findings here. Female auditors opt out to reconcile the demands of their families and professional lives, not because the top positions are not open to them.

Writing from a postfeminist angle, Lewis (2014) contends that professional women are no longer oppressed, but rather have the freedom and choice to succeed in their employment. As autonomous participants, they can make decisions and take actions without being controlled or governed by others. Indeed, Bahraini women present themselves as modern women, motivated by a mix of both personal and professional aspirations (Meyers, 2013). The idea that work must always come first, before family and other relationships, was unappealing to the auditors in this study, and they did not mind opting out entirely (Vidwans & Cohen, 2020). Giving up work for family is a common practice in postfeminist contexts. When work becomes an impediment to her ability to mother, a woman may opt out, highlighting her agency. Unlike liberal feminists, who fought for women's right to work and thus leave their homes, Bahraini women do not stay at home or leave their careers because their families say they should, because their society's structure demands it, or because their organisational structure pushes them out; rather, they choose to do so because they appreciate their mothering role as more rewarding.

Leaving auditing as a means of managing their double roles was revealed as a common strategy for both married female auditors and single ones. Anticipating their future roles, many single auditors indicated that they too would be resigning. This echoes Bass and Bass (2015), who assert that female employees restrict their career preferences in anticipation of future roles related to motherhood and family. Therefore, gendered expectations of parenthood are likely to play an important role in reproducing patterns of inequality, even before the actual constraints of parenthood have set in.

In discussion of their turnover intention, the single auditors said that professional success did not provide them with the comfort that personal stability would. Therefore, a short period in their careers could create more balance in their futures, when they decided to marry or raise families. Furthermore, other career options could entail shorter working hours and higher salaries, two characteristics that also encourage departure, according to Hermanson *et al.* (2016).

In Turkey, for example, marital status was used to justify turnover intentions to a greater extent than gender (Seyrek & Turan, 2017). This finding resonates with the extant literature showing that young, unmarried female accountants questioned the feasibility of the remaining in the profession long-term, after having their families (Anderson-Gough, Grey & Robson, 2001; Castro, 2012). According to Pasewark and Viator (2006), individuals managing heavy career and life obligations account for a large portion of the turnover. Work–life conflict has been demonstrated to have a strong relationship with job satisfaction and turnover intention. When their careers interfere with their families, women are far more inclined than men to consider opting out. Gender roles that identify women as more responsible than men for familial life explain why women, more than men, choose to opt out.

With more emphasis today on work–life balance (Spiro, 2006), it is imperative that we understand the drivers of turnover decisions. When even single auditors are considering opting out in anticipation of their future roles, this adds another layer to our understanding of how the prioritising of family life has led to the under-representation of women in the upper echelons of the profession. It also indicates that dual-role tension, although more apparent amongst women than men, does not reside solely with auditors who are married and mothers. In fact, many of the auditors asserted that anyone with familial responsibilities may feel that continuing in their job was simply not worth the sacrifices required. The prioritisation of family life should also be considered in a generational context. Generation Y “see work as one component of a balanced life portfolio that includes family, friends, fitness, and fun” (Spiro, 2006, p.17). When an individual – male or female, single or married – has insufficient time for any of their “portfolio”, they may decide to abandon the long hours of the highly demanding auditing profession.

However, this strategy is detrimental to the accounting profession, and turnover is a critical issue facing the industry today (Nouri & Parker, 2013). When women choose to leave to manage their lives, organisations bear the high costs associated with recruiting and training them (Windia, Putri, Rashid & Arumugam, 2020). Firms lose the ability to meet their diversity

goals (Haynes & Grugulis, 2013). When these female auditors possess education and expertise, their move out of the profession, as Law (2010, p.495) explains, “represent[s] a significant loss in valuable human capital for the profession”.

These strategies hint at the flexibility of women’s focus on their careers, compared with that on their families (Zhao & Lord, 2016). When women were unable to properly manage their familial role, they proved willing to entirely relinquish their careers, putting family to the top of their priorities. This reflects the findings of many previous studies indicating that women’s own choices around the management of their double roles affect their career achievements more than any gendered treatments at work, be it formal or informal (Whiting, Gammie & Herbohn, 2015; Whiting, 2008; Gammie & Gammie, 1997). The competitive and demanding nature of the accounting profession, including the long working hours, makes it difficult for female auditors to balance their work and familial duties, not only in Bahrain, but also elsewhere (Law, 2010).

It is clear from these findings that individuals – including women with high career aspirations – are strongly influenced by social and familial forces. A desire to attend to family needs was a major factor in changing the career focus of many female auditors, and this is primarily due to the nurturing character of the female gender role. Despite being supported by their husbands, the women in this study continued to put their families first (Bernardi, 1998). This differs from the men, of whom there are fewer social expectations; thus, spousal support helps men to remain career-oriented (Komori, 2008; Castro, 2012), thus attaining higher levels of representation in the profession (Fogarty & Western, 1996). While such informal negotiations do nothing to challenge existing organisational structures or to change the status quo, they do allow women to find ways of harmonising and balancing their work and family life.

Q5. What tools do female auditors see as helpful for progression in their auditing careers?

Because auditing is such a complicated process, auditors must not only behave ethically, they must also employ a diverse skillset that allows them to operate in a climate marked by rapid changes to regulatory requirements (Joshi, Al-Ajmi & Bremser, 2009). Auditors must keep up-to-date with these changes, staying current, satisfying client expectations, and meeting tight deadlines (Anderson, 2012).

While the debate continues between educators and practitioners as to what skills are required for a career in accounting (Berry & Routon, 2020), it is evident that certain skills are critical for performing job tasks, regardless of the auditor’s gender. These skills go beyond simply

knowledge of debits and credits and the ability to complete checklists, with much more needed for success in an auditing career (Anderson, 2012).

All auditors face difficult requirements, with careers taking the up-or-out advancement route (Barker & Monks, 1998; Anderson-Gough, Grey & Robson, 2000; Windsor & Auyeung, 2006; Hermanson *et al.*, 2016). This makes it difficult for anyone to maintain a career in the profession (Barker & Monks, 1998; Abidin, Rashid & Jusoff, 2009; Qasem & Abdullatif, 2014). The female auditors in our sample managed their careers by employing a number of tools. These included a mix of skills and personality attributes, as well as methods of conduct such as working harder and speaking louder. The key attributes necessary for female auditors to advance in their careers were identified as a strong presentable personality, confidence, passion, and determination; a good hard ethic; flexibility and career adaptability; the required technical abilities; communication skills; emotion management skills; professional qualifications; continuous learning; time-management skills; and a louder voice (as opposed to a softer, more feminine tone). Louder voices were reported to be necessary at events where men predominated, such as meetings, as louder voices had enabled the women to make their presence felt and to ensure that they were heard, while softer voices often went unnoticed. This supports the findings of Simpson and Kumra (2016), who found that demonstrating masculine ideals, such as having a louder voice, helped female accountants to validate their professional credibility, ability, and knowledge.

According to the findings, knowing when to say no, when to stop talking unnecessarily, when to behave seriously, when to keep silent, and when to raise one's, volume are all indicators of the strong character required for auditing work. Similarly, assertiveness is especially important when dealing with clients (Alsalloom, 2015; Maupin & Lehman, 1994). A strong personality was identified as important for auditors, allowing them to deal with parties inside and outside of their organisations, defend themselves, and cope with the demanding nature of the work. Only powerful personalities were perceived to be able to negotiate and persuade others to take them seriously, as their voices were more audible than those of weaker individuals. Such strength is also advantageous on the personal level, as an auditor must be resilient and robust in order to cope with the stressful demands of the profession. The ability to cooperate with colleagues to present, discuss, and defend one's point of view, as well as a positive attitude, were amongst the most desired qualities. Being a team player with a constructive attitude and good communication skills was rated as the most valuable behavioural ability by employers in New Zealand and Australia (Tan & Laswad, 2018).

The findings also illustrated that confidence was a valuable characteristic of an auditor. Martin and Phillips (2017) suggest that confidence and a strong personality are important for accelerating career progression, allowing the individual to gain status and power. In male-dominated occupations in particular, where the majority of the power is retained by men, women can reduce gender inequality by developing these characteristics and thus attaining power and status. However, Dambrin and Lambert (2008) and Lupu (2012) found that women remained in lower positions due to a lack of self-confidence and motivation. Women's lower career aspirations have also been reported to affect Chinese women's career experiences and progression (Zhao & Lord, 2016).

Passion and determination, as well as confidence, were reported to be essential for both sustaining and prolonging female auditors' careers. These attributes and positive personal attitudes have long been in demand (Palmer, Ziegenfuss & Pinsker, 2004). A group of accounting students in a study conducted by Kavanagh and Derrnan (2008) named self-motivation and a professional attitude as instrumental to success in the accounting profession. Moreover, the literature reports that personal attributes such as passion, dynamism, energy, and commitment are qualities in demand amongst employers in the accounting profession (Tan & Laswad, 2018). Confidence and passion were also reported by Holton and Dent (2016) and Booth (2014) to be important.

The literature suggests that agentic qualities such as assertiveness, control, and confidence are more likely to be required than more feminine characteristics of warmth and sensitivity (Martin & Phillips, 2017; Groenewald & Odendaal, 2021). In line with the findings of this investigation, aggressiveness and a passion for work have been documented as drivers of promotion amongst women (Siboni *et al.*, 2016). In the KSA, as in Bahrain, female auditors regarded strength, determination, and competitiveness as essential for challenging organisational scepticism and societal pressure, and ease themselves into a change that allows them to occupy higher positions (Alsalloom, 2015).

Working harder than their male colleagues, thus revealing their competence and suitability for the higher-ranking positions and larger responsibilities (Eagly & Carli, 2003), was reported by the auditors as essential. This finding reflects previous literature (Guillén, Mayo & Karellaia, 2018; Alsudairi, 2015; Alsalloom, 2015). This hard work appears to be useful for overcoming many of the stereotypes associated with women's unsuitability for male-dominated occupations, particularly those requiring long working hours. Lupu (2012) concludes that working harder and increasing marginal productivity, while keeping up with rapid changes in

the field, is one useful – albeit high-pressure – path by which female auditors can succeed. Working hard, according to the female auditors, pays off and increases the chances of promotion, thus translating into professional success. In Scotland, female accountants identified themselves as hard workers, but not confident, ambitious, or career-oriented, while these qualities were attributed to their male colleagues (Gammie, Gammie & Matson, 2007). In Bahrain, however, female auditors understood these qualities to be highly instrumental for their career, regardless of the auditor's gender.

Good time-management skills have been shown to be important for career success and in high demand amongst employers, especially in relation to meeting deadlines (Tan & Laswad, 2018). Saudi female auditors found time management similarly important, especially for auditors with dependent children (Alsalloom, 2015).

As the accounting profession evolves, accountants must adapt. They are confronted with new regulations and must let go of old notions and adjust their practices accordingly, finding better ways to deal with a wide range of clients across a variety of scenarios (Thabet, 2017). The auditors in this study underlined the need to be flexible and adaptive. They observed that maintaining the same personality, regardless of job requirements, would inevitably shorten women's careers. An adaptable personality has been frequently reported as an important skill, highly in demand amongst employers in Australia (Tan & Laswad, 2018).

In a study of Emirati women, the authors propose “personal role redefinition (‘changing one’s attitudes and perceptions of role expectations rather than attempting to change the expectations themselves’ [Beutell & Greenhaus, 1983; cited in Marmenout & Lirio, 2014, p.157])” as one option for women navigating their way through male-dominated environments. In the words of Marmenout and Lirio (2014, p.157), women need “to learn how to bend with the wind”.

One auditor indicated that she had been able to reach the “fast track” in her career by replicating male behaviour, acting aggressively and competitively, while suppressing any behaviour that could be described by others as intuitive or emotional. This reflects much of the extant literature indicating that women change their behaviour in male-dominated workplaces in order to fit in (Dambrin & Lambert, 2012; Flynn, Earlie & Cross, 2015; Khlif & Achek, 2017; Komori, 2008; Maupin & Lehman, 1994; Whiting, 2008).

Female partners climbing the corporate ladder tend to display stereotypically masculine behaviour (Maupin & Lehman, 1994). Similarly, Japanese female accountants pursuing a higher position were prone to emulate masculine behaviours and work styles (Komori, 2008).

Similar findings are noted by Alsalloom (2015), who revealed that male-type behaviour was helpful for women looking to assert their authority in a male-dominated field.

When women fall into the category of the “token woman”, where they are perceived as an organisational gesture eliminating the sexist assumptions about the organisation, they feel a greater need to “prove” themselves. Among the methods adopted to achieve this are working harder, accepting increased pressure, and making changes in their behaviour to better “fit in” with the group (Cooper & Davidson, 1992, p.84 as cited in Gammie, Gammie & Matson, 2007). However, this auditor was the only one to assert that she had adopted a masculine attitude. Furthermore, some of the auditors were uncomfortable about initiating a process of change to themselves. However, an understanding of these changes as valuable for career success did encourage many female auditors to make the transition. On the one hand, this suggests that auditors are able to conduct themselves at work as “themselves” and without concealing their natural behaviour; and on the other hand, they are able to consciously construct a professional persona if they assessed this as important for their careers. Ibarra (2004) notes that women struggle to adopt approaches to interaction that they consider drastically at odds with their self-concepts. However, playing with one’s possible selves is an indispensable part of steering a career path or making a successful career transition. According to Ibarra (2004, p.13), “career transition requires experimenting or playing with possible selves”, trying out new professional roles which could guide the transition by allowing the exploration of new ideas and the rethinking of one’s priorities.

The literature on accounting education concludes that interpersonal and personal skills are the most commonly sought talents in the profession, with accountants no longer considered “backroom number crunchers [rather than] engaged business professionals” (Tan & Laswad, 2018, p.403; see also, Hardies, Breesch & Branson, 2013; Palmer, Ziegenfuss & Pinsker, 2004). More than ever, it is critical to move beyond traditional technical accounting and towards more holistic business knowledge, problem-solving abilities, and enhanced oral and written communication skills, which are especially important for developing a scientific method mentality that can better cope with the rapid changes in the field (Ballou, Heitger & Stoel, 2018). While technical skills are unquestionably important, accountants also require various personal characteristics to achieve career success (Jackling & Lange, 2009; Kavanagh & Derrnan, 2008).

According to Anderson (2012), auditors with strong communication skills can establish connections and rapport with co-workers, bosses, partners, and clients. Therefore, auditors are

encouraged to make the enhancement of their communication abilities a priority, rather than treating this as an optional extra. Auditors today are required to communicate and defend their views while maintaining a positive attitude that aids collaboration with others, while also showing strictness and strength, qualities which are particularly important for convincing clients (Alsallloom, 2015). Good communication skills enable a person to convince others that they have specialised knowledge and can provide an informed and trustworthy service (Thabet, 2017). This is particularly relevant to the auditing field, where auditors must articulate to clients that they have know-how (Thabet, 2017). Effective communication happens when the client understands precisely what an auditor is saying or requesting (Thabet, 2017).

Accordingly, successful communication improves the independence of the auditor and has benefits for their personal and professional lives (Thabet, 2017). Furthermore, good communication skills are valuable in a wide variety of career-related situations and, according to Gabric and McFadden (2001), make students more employable across numerous disciplines. In contrast, those who are unable to communicate effectively put themselves at a disadvantage in comparison to others, resulting in a less productive career and a reduced likelihood of being noticed and promoted (Lin, Krishnan & Grace, 2013).

The auditors judged a mix of technical and communication abilities to be extremely important for professional success (Berry & Routon, 2020; Bhamornsiri & Guinn, 1991). Auditors must maintain an appropriate level of technical skills throughout their career tenure, or they risk being misled and producing inappropriate audit opinions (Anderson, 2012). In France, however, while technical expertise is valued by the firms, leadership and commercial success are more relevant when assessing an auditor for partnership candidature (Lupu, 2012). However, although a solid foundation of technical knowledge is necessary (Low *et al.*, 2016; Kavanagh & Dermnan, 2008), the auditors believed that stronger technical abilities came with more years of experience. Tan and Laswad (2018), in agreement, show that employers assessing the most important characteristics for accountant employability rate communication skills higher than technical skills. At all levels, both standard technical auditing skills and communication skills have been identified amongst the top-10 most globally in-demand competencies (The Association of Chartered Certified Accountants [ACCA]).

Accountants have long been perceived as poor communicators (Siriwardane & Durden, 2014). However, the finding that good communication skills have enabled female auditors to progress in their careers provides evidence against this claim. This is an observation worth investigating, especially with regard to the provision of accounting education. Auditors' good relationships

with clients resonates with Schubert (2006), who argues that women have greater conversational talents, giving them a comparative advantage over males in activities that involve communication. Whiting and Vug (2006) also found promotion in auditing to be predominantly linked to competence-based traits such as communication skills, technical aptitude, and client and employee relations.

Auditing work entails substantial mobility, deadlines, and a great deal of pressure and stress. In this context, it is easy to lose one's temper, which can have negative outcomes for the work and for relationships. The inability to manage emotions is thus detrimental to an auditor's image. Those unable to control the way they feel at work are considered weak and their relationships are affected. People generally do not feel comfortable being around or working with those who have little or no control over themselves – especially of their emotions. Therefore, auditors benefit from controlling their spontaneous feelings and expressing only organisationally desired emotions during interpersonal interactions (Morris & Feldman, 1996). In China, Zhao and Lord (2016) revealed that engaging in negative emotional expression at work prevented women's career development.

While Bahraini female auditors understood the value for their career experiences and resilience of good emotional-management skills and loud voices, Adapa, Rindfleish, and Sheridan (2016) report that women are often overly emotional and gentle when dealing with clients. This may indicate that there is more awareness today of the necessity of emotional management within the profession, with exclusionary practices that reflect an image of women as weak and emotional no longer being viable (Kirkham & Loft, 1993).

In interactive service work (i.e., work that requires employees to interact with customers and clients; Leidner, 1999), individuals are required to manage their emotions (Leidner, 1999; Hochschild, 1983). This applies during both face-to-face and voice-to-voice contact (Hochschild, 1983). Good emotional-management skills have been reported to be essential for progression in an auditing career. They are particularly important for women, who are perceived as more emotional (Alsalloom, 2015; Kirkham & Loft, 1993) and hence less suitable for the auditing profession, which requires assertiveness and seriousness of conduct.

As in any social domain within the workplace, there are explicit and implicit rules concerning the emotions deemed acceptable for display (Briner, 1999). In auditing firms, those who freely express their emotions – be they positive or negative – are seldom taken seriously at work. Thus, dealing effectively with people may involve the suppression of some emotions and the

display of others, thus amounting to the practice of emotional labour (Briner, 1999). The auditors in the sample recommended concealing certain emotional dimensions in their professional lives (Bourgoin & Harvey, 2018). Emotional management, however, should not be taken to overrule the auditor's right to complain and to express likes and dislikes, as emphasised by the auditors. The auditors were unable to cut off their feelings and to deny any feelings that they encountered. Instead, they were careful regarding how these feelings were displayed in public, or how they were transmitted from the inner space to the outer. In this sense, emotional labour was done to alter their emotional expressions by counterfeiting, conquering, or enhancing their emotions (Grandey, 2000).

Coady, Byrne, and Casey (2017) argue that accounting workplaces need graduates with high emotional self-awareness. This has serious implications for the educational system and accounting curriculum, as one finds a deficiency of emotional intelligence (EI) amongst the accounting graduates (Cook *et al.*, 2011), with more work to be done on EI and self-control skills (Coady, Byrne & Casey, 2017).

Auditors also need to be educated in and up-to-date on changes in the field (Zhao & Lord, 2016). While an initial degree enables one to access the field (Edgley, Sharma & Anderson-Gough, 2016), it is only with subsequent qualifications that auditors can achieve professional success (Alsudairi, 2015). A good auditor is one who moves beyond the baseline of technical skills and works to grow beyond the rules-and-regulations mindset of the accounting profession, persistently engaging in lifelong learning (Anderson, 2012).

Experience in auditing, although very important for providing high-quality audits that lower the chances of audit failure (Ye, Cheng & Gao, 2014), does not eliminate the need for a professional qualification. Therefore, the female auditors in the sample stressed the need for the qualification and argued that sooner was better than later: in effect, as soon as an auditor enters the profession, she should begin working towards her certification, as the future will bring more time constraints – especially for women – and thus make the goal of qualification more difficult to achieve. If this goal is not ultimately achieved, the auditor's career will fail to move forward, despite accumulated years of experience.

The acquisition of formal and professional qualifications enhances an auditor's expertise (Bonner & Walker, 1994), and when accompanied by knowledge, this helps auditors to stay current and up-to-date (Thabet, 2017). Therefore, after acquiring formal education, accountants must remain committed to their continuing professional development and lifelong learning

(Kavanagh & Dermnan, 2008), seeking out professional qualification. According to ACCA, those looking to gain a competitive edge in the market must invest time and money and never stop learning.

Alsalloom (2015), in her study of female auditors in the KSA, found that qualifications were important because the acquired knowledge that they represented forced others to show respect. Therefore, it is particularly important for women to obtain qualifications if they wish to thrive in the profession, especially as the higher the educational attainment of an auditor, the more rapid their career advancement will be (Ye, Cheng & Gao, 2014). Unqualified auditors reduce their chances of winning good clients and remain concentrated with lower-ranking clients with less exposure, hence earning less-valuable professional experience and missing the opportunities for promotion that are available to qualified and highly exposed auditors (Alsalloom, 2015).

Because education can assist an individual in acquiring the knowledge needed to make diverse audit judgements and more efficiently manage their auditing responsibilities (Ye, Cheng & Gao, 2014), qualified auditors will have more confidence when dealing with others and when negotiating and sharing their viewpoints. As they are more aware of the rules and regulations, this also translates into better communication and technical abilities, all reported as necessary for auditors to move forward in the profession.

This is contrary to the situation in France, where qualifications are not considered promotional merits and it is not uncommon to see Big-4 managers or even senior managers who are not qualified (Lupu, 2012). In the UK and Bahrain, only qualified auditors are promoted to these positions (Anderson-Gough, Grey & Robson, 2000).

The ability to delegate and ask for help, as well as patience and a high tolerance for differences between people, were among the tools least-often reported by the female auditors in this sample. These tools are the “least-often reported”. **However**, good people skills are nonetheless necessary, as an auditor must be able to work as part of a team, lead a team, and understand group dynamics (Tan & Laswad, 2018). Good people-skills also help auditors to deal with a variety of clients and to put them at ease (Anderson, 2012). The importance of patience is evident in the Romanian context, where Istrate (2012) found that women had been able to gain an ample presence in the profession due to having higher levels of patience than men.

The tools identified as necessary by the auditors in this study provide evidence against what Roberts and Coutts (1992) have argued – namely, that despite obtaining formal qualifications

and having technical skills and accreditation, women were unable to advance to the higher levels of accounting because they lacked organisational qualifications related to proper forms of behaviour. The empirical evidence presented in this study suggests otherwise: women are able to alter their conduct and they are aware of the need to go beyond technical skills and to engage in lifelong learning. Moreover, it is due to these women being active and aware agents that their working experiences and status in the profession are positive than those of women both elsewhere (Alsalloom, 2015; Komori, 2008; Whiting & Wright, 2001; Hardies, Lennox & Li, 2020) and in the past (Kirkham, 1992; Kirkham & Loft, 1993; Gammie & Gammie, 1997).

The defining elements of a professional are said to be knowledge, expertise, good self-presentation, and an appropriate demeanour (Guo, 2018). Lacking some or all of these qualities can be detrimental to a female accountant's career progression (Barker & Monks, 1998). One consequence of this is that women become concentrated in subordinate positions, in comparison to their male colleagues, who have historically dominated the field – and continue to do so (Din, Cheng & Nazneen, 2018).

However, the auditors' explanations regarding necessary tools revealed them to be aware, confident in their career choices, and in possession of the aspirations and passion needed to occupy a place in the male-dominated profession of accountancy. This suggests that the view of Al-Lamky (2007) that women as less motivated, more emotional, unable to withstand pressure, and leave their careers predominantly because they have accepted that their personal lives will obstruct their careers is merely a myth.

Despite their lower representation, the female auditors here demonstrated an eagerness to promote themselves by employing the skills and attitudes that they deemed useful for career advancement. However, gender is frequently attached to cultural stereotypes and inferences, with Muslim women and Arab women assumed to be oppressed and controlled by patriarchy and Islam, and thus less able to realise their ambitions and motivations. In the context of our discussion here, this draws into question their ability to forge a presence and achieve progression in their careers.

Reading, analysing, and discussing these female auditors' stories reveals a great deal of individualisation, with each woman's experience being unique (Gill, Kelan & Scharff, 2017). In her professional story, each woman is the hero, the centre, never the Other. These women are educated and persistent, equipping themselves with the tools they need, able to explain their

lower representation, confident in their denials of gender discrimination, yet equally able to report those few instances when they did face patriarchal discrimination, both with clients and within their organisations, the latter particularly around the time of pregnancy and early motherhood. These women comprehend the value of good manager and client relationships, and the gender-biased occurrences were presented as outliers, rather than as recurring patterns. In doing so, these women were eager to portray themselves as active players, relying on discourses of empowerment and familial support – rather than societal, organisational, or religious interference – and the freedom of choice to present their experiences within the profession.

The female auditors denied that gender discrimination was a general pattern, implicitly arguing that bias is a less common phenomenon in modern organisations (Gill, Kelan & Scharff, 2017). Even when problems have arisen, the female auditors were able to make their own choices and thus were not victims of a system. They were able to stand up and defend themselves when appropriate, hence discrimination is not characteristic of their organisations. This is explained by postfeminist discourses, which suggest that modern professional women do not want to be perceived as victims and therefore reject the attribution of an underprivileged position (Lewis, 2014).

Overall, by utilising a postcolonial-feminist lens in this study, I was able to understand how women are colonised by Western intellectual imperialism, rather than by male domination, discrimination, or suppression in their societies or by the Islamic religion. This insight could help us to better understand people in their own contexts and thus better comprehend the world around us as diverse, rather than unified. This postcolonial-feminist intellectual inquiry allowed women to reveal their different perspectives, showing that subjectivity, multiplicity, and situated knowledge are important for understanding any given phenomenon. The postcolonial-feminist lens deconstructs the claim that “what binds women together is an ahistorical notion of the sameness of their oppression, and consequently the sameness of their struggles” (Mohanty, 2003, p.112).

Through the narratives of these subjugated women, who – according to Haraway (1988, p.584) – are “knowledgeable and politically proficient: they are preferred because in principle they are least likely to allow denial of the critical and interpretive core of all knowledge”, we are able to have “promising, more adequate, sustained, objective, transforming accounts of the world”, beyond the gaze of Western codifications (Gandhi, 2019; Manning, 2018; Ozkazanc-Pan, 2012).

It is hoped that, via this postcolonial lens and the women's self-narrated lived experiences, readers will be able to see Bahraini women from a different perspective and to reject the construct of a homogenous Middle Eastern, Muslim, Arab, and Gulf woman, replaced with the more specific Bahraini woman. This work offers the opportunity to hear different stories, stories that go beyond workplace gender-discrimination or societal patriarchal-oppression, stories that blend the contextual, personal, and professional and thus break down the Eurocentric constructs that homogenise neighbouring countries (Saliba, 2000). These stories break free from the imperialist agenda that essentialises all Eastern Others as subjects of control (Said, 1978; Said, 2003; Said, 1993).

In this thesis, colonialisation is the dominant discourse that prevents the presentation and “speaking back” of those cultures portrayed by the West as inferior and in need of saving. Many cultures remain to be assumed, and accordingly the experience of the women of these cultures, who are frequently portrayed as sharing the sisterhood of victimisation. This thesis provides additional prove of how Western hegemony, through its colonialist and imperialist agenda, continues to mask the differences between nations, causing their many subjectivities to be rendered invisible (Said, 1978; Said, 2003; Said, 1993). As the majority of the knowledge that we have currently comes from female professionals in the West – and, to a lesser extent, the East, particularly the Gulf countries – this research contributes to the task of decentring the West, as the dominant referent (Thiong'o, 1993).

10.3. Domains Of Contribution

10.3.1. Theoretical Contribution

This study contributes significantly to theoretical understanding of Bahraini female auditors in their own contexts. It sheds light on alternative forms of knowledge and reveals the subtle nuances and realities of the broader social context, listening closely to the voices of these women. As far as I am aware, this is one of the first studies to privilege Bahraini female auditors' voices in the gender and accounting literature, thereby surfacing the knowledge of the Other and challenging current research essentialism and Western theorisations.

In so doing, this academic piece of work contributes to the advancement of women's issues in Bahrain, placing them at the centre of the paradigm shift, including the shift in the mindset of future generations of women, who may be encouraged by the stories of women who persisted, worked hard, and were able to make their way, despite the challenges they faced. The advances and agency demonstrated by these women are undoubtedly benefitting the country's efforts

towards gender equality, with the proportion of female students in the commercial stream, specialising in financial services, having increased from 55% in 2017 to 61% in 2020 (Bahrain, 2021). These young Bahraini women are fierce competitors, accounting for 68% of the recipients of government scholarships and 63% of higher-education graduates (Bahrain, 2021).

The theoretical contributions of this research are fourfold. First, this research adds to the limited but growing body of research on women in Bahrain, which crosses various disciplines. Published studies have investigated women in public relations (Alsaqer, 2008), female entrepreneurs (Dechant & Al-Lamky, 2005), women in the banking and financial sector (Al-Alawi, 2016; Sinha, 2020), women in management (Marinakou, 2014), women in engineering (Al-Alawi *et al.*, 2019), and women in the IT field (Alsebaie, 2015). Research on women in accounting remains scarce. To my knowledge, this is the first study to explore the voices of Bahraini female auditors. Thus, this research contributes to closing this knowledge gap. The knowledge generated will clarify the position of Arab, Middle-Eastern, Muslim women, challenging the image of these women as oppressed Others. It also sheds light on how empowerment initiatives in Bahrain, though not specific to female auditors, can level the playing field for all women, ensuring an equal footing in the workplace, despite the tensions and barriers that arise.

Second, alongside the findings of other studies (Sian *et al.*, 2020; Alsudairi, 2015; Kokot, 2014; Castro, 2012; Dambrin & Lambert, 2008), these detailed empirical findings, being structured around the female auditors' own voices (see Chapters 5-9) and their perceptions of their working experiences, contribute to the body of work categorised as "Gender as 'giving voice'" studies (Hardies & Khalifa, 2018, p.390).

Third, this research takes a different angle to examine the under-representation of women in the accounting profession, turning away from a focus of simple gender discrimination. Instead, the female auditors emphasised the role of personal choice in prioritising their families. Although they acknowledged facing barriers –notably around the time of pregnancy, maternity, and motherhood – and being subjected to differential treatment as a result, this was in response to their biological sex, rather than their gender. To move their careers forward in this context, the auditors had identified various tools and adopted coping strategies to reduce the role-duality conflict.

The interviewees, while facing subtle discrimination around the time of pregnancy and in the subsequent period, presented themselves as autonomous, active, and powerful players, able to

make decisions and steer their own personal and professional lives, regardless of social expectations, organisational scepticism, and demanding working conditions. In so doing, the auditors drew on discourses of equality, persistence, choice, decision-making, advantageous position, as opposed to the discourses of discrimination and bias that are notable in feminist works. Therefore, the use of a postcolonial lens enabled a challenge to the misconceptions developed in the West regarding Third-World, Muslim, and Arab women. In giving Bahraini, Arab, and Muslim women a voice amongst those that rule the gender and accounting literature, this study was able to challenge the research essentialism that advocates for women as a single category. It is time to question the claim that all women across the globe share one single story, a story that revolves around being excluded, disempowered, and ranked lower than men in all aspects of life, particularly at work. Such a story should be examined and interrupted.

Furthermore, knowledge surfaced from the experiences of these Bahraini female auditors also challenges construct of the Arab, Middle-Eastern, and GCC woman (Metcalf, 2006; Metcalf, 2007; Omair, 2010; Metcalf, 2011). While these countries share many similarities, they each have unique characteristics that merit academic investigation (Sidani, Konrad & Karam, 2015).

It is only by having trust in the value of these women's stories, experiences, perceptions, and feelings that we will be able to change the dominant storyline, revealing the diversity and complexity of – and inconsistencies between – the women's accounts (Abu-Lughod, 2013). On that basis, we can then suggest ways forward for the betterment of women everywhere. Therefore, the value of this research stems first and foremost from its novelty in giving a voice to a group currently absent from the literature, thereby overcoming some limitations of previous studies that bound our understanding of accounting to certain aspects and sites (Hopwood, 1983).

Fourth, by challenging the disembodied and universalist knowledge that presents itself as the only mode of knowing (Mignolo, 2011), this work encourages appreciation of the local. Hearing from and writing about them was important. This research initiative, though an early attempt to explore the accounting profession in Bahrain, has provided a useful insight into the extent to which organisations in Bahrain mirror or divert from the gendered relations documented in the Western literature (and thus maintain or challenge gender inequality). I feel that, by gaining access to hitherto hidden viewpoints, academics and practitioners become better able to identify acts of exclusion and inclusion and to recognise how power structures, culture, religion, and stereotypes limit the potential of various subject-positions. Such studies

offer a voice to those who have been marginalised in scholarly debates and bring to light new ways of looking at things.

The current study addresses the call for more empirical enquiries into female accountants in emerging economies (Khlif & Achek, 2017; Annisette, 2006; Broadbent, 2016), moving away from knowledge concentrated in the Anglo-Saxon arena (Komori, 2008; Walker, 2008). It also adds to the limited body of literature on women in an Arabic or Muslim context, discussing issues of tradition, Islam, and the dichotomy between women's public and private roles and participation (Kamla, 2014). This study therefore fills a gap in the gender and accounting literature by surfacing the voices of female auditors, within their own contexts, taking into consideration variations in their societal, cultural, and organisational backgrounds and how these may enhance or limit the women's professional experiences. As a result, it contributes to a large body of literature on gender in the accounting profession (Cooke & Xiao, 2014; Karunagaran & Samudrage, 2019; Abidin, Rashid & Jusoff, 2009; Lindawati & Smark, 2015; Ramdhony, Oogarah-Hanuman & Somir, 2013; Castro, 2012; Krambia-Kapardis & Zopiatis, 2009; Kamla, 2012). This research makes a particularly valuable contribution to research into gender and accounting in the GCC context, as different social perceptions and a more rigid Islamic interpretation make Bahraini women's experiences very different to those of women in Saudi Arabia (Sian *et al.*, 2020; Alsudairi, 2015; Alsalloom, 2015).

The findings of this research contribute to our understanding of the career experiences of women in the Middle East and challenge the ethnocentric research that relies on Western views of non-Western societies (Marmenout, 2009; Marmenout & Lirio, 2014; Al-Lamky, 2007; Dechant & Al-Lamky, 2005; Qasem & Abdullatif, 2014; Kamla, 2012; Metcalfe, 2011). There were contradictions between the female auditors' stories – with some emphasising the ease of finding employment and their equal access to organisational resources, while rejecting organisational prejudice as an explanation for women's lower representation, while other stories reflected the persistence of implicit patriarchal norms and expectations in the profession, particularly around the times of pregnancy and motherhood. This highlights that, despite the changing role of women in society, traditional gender roles based on men and women's biological differences are still enforced and treated as a barrier by the organisations rather than the female employees.

By surfacing these women's voices, this work achieves the postcolonial-feminist objective of providing women a voice in the literature, and we now have a better understanding of the multiplicity of female auditors' experiences. Specifically, we see that the gendered practices,

the women's coping strategies, and their tools of survival are various and context-bound. This provides clear resistance against the monolithic structures that dominate the extant accounting literature. Moreover, these stories allow for a better understanding of women's agency and strengths, as well as a clearer understanding of the institutionalised and structural forms of dominance in their personal and professional realms that have given shape to their experiences in the field. Women's subjectivities and multiplicities are exposed in this thesis, along with their agency and their social, organisational, and gendered context.

10.3.2. Methodological Contribution

Positivist and instrumentalist perspectives constitute the bulk of mainstream accounting research (Baker & Bettner, 1997), and continued focus on this methodological perspective and quantitative methods runs the risk of overlooking "accounting's complex social ramifications" (Baker & Bettner, 1997, p.293). Baker and Bettner (1997, p.308) explain, "mainstream accounting research is really no different than Flatland. In each, the participant's worldview is bounded by a general inability to conceive of the world as other than it is. This is an unfortunate problem in the mythical world of Flatland. It is a fatal flaw in the realm of accounting research". Distancing accounting research from the Flatland, some ramifications have been noticed in the area, with more accounting research utilising case-studies and archival research (Lehman, 2010). Gender research in accounting, however, includes the use of interviews – albeit with surveys, questionnaires, and archival and historical methods being dominant (Hardies & Khalifa, 2018).

In giving people the chance to express their experiences in their own way, moving away from the search for objective truth associated with quantitative research, an IPA methodology is timely and provides an opportunity to employ the various philosophies absent from the accounting research and yielding good research outcomes in other disciplines. "Illness experience" is the most common type of study to use IPA (Smith, 2011). A search of the literature revealed that IPA was more dominant in the areas of clinical psychology, occupational health, psychotherapy, nursing and health care, and social and clinical counselling (Smith, 2004). It has also started to gain relevance for the study of education, although to a lesser extent (Noon, 2018).

Despite calls for more interdisciplinary studies to understand the challenges faced by women in different accounting roles (Siboni *et al.*, 2016), hence providing a better understanding of the phenomenon of gender inequality (Groenewald & Odendaal, 2021), the topic of gender in

auditing remains under-researched (Broadbent, 2016). Notably, research using IPA to explore the lived experiences of women in audit firms remains scarce.

As IPA is best-suited to research areas that lack prior exploration (Reid, Flowers & Larkin, 2005), and owing to the absence of peer-reviewed accounting articles, IPA was an opportunity rather than deterrent in this case. Instead of relying on more quantitative methods, such as surveys and questionnaires, I conducted semi-structured interviews to gain a better understanding of the experiences of the female auditors and to give these individuals a voice, rather than generalising their experiences.

IPA invites participants to divulge their subjective impressions and points of view, allowing for an insider viewpoint to clarify the phenomena under investigation (Smith, 2011). The inductive approach considered the participants' personal levels of social interaction within the larger social framework to assist in analysing their feelings, meanings, and experiences (Caudle, 2004), and it was successful in yielding rich empirical findings detailing the experiences and perceptions of these Bahraini female auditors.

It is important to underline that this is not a large-scale study. Rather, the goal was to gather the perspectives of a limited number of auditors, rather than to extrapolate specific findings to the whole auditing population.

This is the first research in accounting to utilise the IPA methodology. Doing so has proved beneficial for offering insights into a little-studied issue, potentially revealing new information regarding women's experiences in accounting in Bahrain. IPA facilitated a deeper immersion in the subject and a greater surfacing of the participants' lived experiences. Hence, it has proven useful for this type of research.

Social constructionism has been reported to be underutilised in the mainstream accounting literature (Adapa, Rindfleish & Sheridan, 2016). However, this study has rejected the positivist stance of assuming a single truth, recognising that women's perceptions and experiences are varied, leading to the recognition of truth as "relative and constructed" (Adapa, Rindfleish & Sheridan, 2016, p.103; see also, Lupu, 2012). The interpretive perspective underlying this research has revealed how these female auditors understood and interpreted their social and professional roles and came to form their subjective experiences of their everyday activities (Saunders, Lewis & Thornhill, 2009).

10.4. Practical Contribution and Recommendations

In addition to making a valuable contribution to the accounting and gender literature, this thesis will also benefit accounting educators and researchers, policymakers, and practitioners (Laughlin, 2011).

10.4.1. Audit Firms

Firms' efforts to create gender-diverse workplaces are hampered by their failures to retain sufficient proportions of female employees (Law, 2010). As the accounting profession includes fewer women, it is the responsibility of the profession to explore ways of supporting women in this male-dominated profession to enable them to thrive and progress (Jacobs & Schain, 2009). This study therefore has implications for human-resource management in audit firms, with particular reference to the long working hours, job design, and work–life balance initiatives. Human-resource management is responsible for addressing the crucial matter of employee retention by developing policies and procedures that maximise the chance of keeping talented people in post over time, thus ensuring the maintenance of a diverse workplace. Firms must make efforts to improve their macho cultures in order to enable their employees, regardless of gender, to find the work–life balance that they seek. This means, in part, ensuring that traditional working arrangements are not regarded as the only path to advancement (Gammie, Gammie & Matson, 2007).

Policies should address the culture of excessive working hours that drives parents of both genders out of the workplace (McGinn, Castro & Lingo, 2015). Limiting the working hours to the regular eight hours per day could prove very useful, as could updating organisational policies to allow employees to apply for shorter hours. The right to work from home (utilising the experiences of working during Covid 19) would also help both men and women. The issue of work–life balance affects both men and women. Although we tend to believe – based on social norms – that women are more disadvantaged in the struggle to combine work with family, men's breadwinning role means that they are prioritised as employees rather than fathers and family members. Thus, granting men paid parental leave would support changes in social perceptions of gender, and it would remove much of the tension and subtle discrimination against women during times of marriage, pregnancy, and maternity leave. Denying parental leave to men could, in fact, be seen as one way in which gender and power are being maintained at the social and organisational levels, disadvantaging both men and women to the benefit of their employing organisations.

Inadequate family-support strategies, such as a lack of childcare, drive female workers out of the labour force (Metcalf, 2007). A parental allowance for all employees with caring responsibilities could be a positive change in the industry. This would limit the pressure on women who are assuming familial duties along with a high-pressure auditing career. It would also reduce women's need to rely on domestic help, which would be especially beneficial in auditing, where salaries are often low.

Auditing firms today are encouraged to respect the rhythms of family life, not only for women to thrive but also for men, who are becoming more involved in household activities. These firms are benefitting from technological advances that help them to better accommodate auditors who wish to work from home. This is valuable, as harmony between work and home responsibilities is essential for retaining qualified accountants (Whitten & Brahma, 2003). A recent report by KPMG International, looking at the experiences of female leaders during the Covid-19 pandemic, concludes that the new digital communication and collaboration tools have enabled female leaders to remain visible, in and out of the office, while supporting their efforts to combine their organisational and familial roles and thus limiting the negative impact of the pandemic on their careers (KPMG International, 2020). This positive experience should encourage audit firms to continue using these technological tools to enable more inclusive and diverse workplaces. The KPMG Global Head of People, Nhlamu Dlamini, writes, "In an environment where talent risk remains a top priority for CEOs, being inclusive will have a significant positive influence on the success of companies and economies alike. Leaders who understand this and who are able to drive flexibility, build inclusive cultures and embed a purpose-led, values-driven environment in the post-pandemic world will be more attractive to top female talent; as well as a breadth of other under-represented talent" (KPMG Global, 2020).

While the absence of Bahranian managers (of both genders) was discussed by the research participants, along with the absence of female role models, employing organisations need to focus on training related to career coping and resilience. Courses intended to increase women's confidence and personality, social skills, EI, emotional labour, and leadership have the potential to help women better negotiate their positions and make their way to the top of the hierarchy. Moreover, audit firms should consider providing female auditors with well-established female support networks.

With a competitive graduate recruitment market, women's recruitment, retention, and advancement should be at the top of the agenda for modern accounting organisations. Organisations should focus on utilising aspiring and talented female auditors to spark interest

in society about women's suitability for auditing work. Public workshops and seminars presented by women in leading roles encourage junior staff and make audit firms active players in fostering female interest in the field. Such workshops help university students make informed choices before graduating and deciding to enter the labour market.

10.4.2. Government

This research is particularly important for the Supreme Council for Women (SCW) in Bahrain, supporting their endeavour to ensure equity of opportunity in the private sector. The National Model for the Integration of Women's Needs "aims to know more about women's cases and problems within work atmosphere in the private sector as well as to come up with mechanisms and solutions to develop women's status." This research is thus pertinent. Although these findings do not reflect the situations of all female auditors in all audit firms in Bahrain, they do encourage a deeper understanding of the nature of the challenges that women face, especially in relation to their biological roles (SCW, 2015b).

During the Covid-19 pandemic, mothers affiliated with ministries, government bodies, and institutions were permitted to work from home (Ministry of Health, 2020). This provided additional job security for Bahraini women, without necessarily reducing the number of hours that they were working, while they simultaneously provided childcare and home schooling (Al-Ubaydli, 2020). The government, aided by the SCW, could implement a law granting working mothers the right to work from home during the first two years of their child's life in all sectors. This could diversify workplaces, especially male-dominated professions, by reducing the tensions associated with balancing home and work. Any negative consequences of a lack of visibility in the workplace can be mitigated when directives are government-driven, rather than organisational.

10.4.3. Academic Institutions

According to Asonitou and Hassall (2019), moving beyond pure technical-accounting curricula is necessary for accountants and accounting education. Accounting educators are urged to adapt their curricula to produce accounting graduates with a broader range of skills and qualities that go beyond technical accounting knowledge (Kavanagh & Derrnan, 2008). The skills identified in this study provide a blueprint for academic institutions eager to increase the employability of their graduates. Accounting educators must revisit their curricula to enable future accountants to thrive in the demanding workplace. The current curricula could be modified to

incorporate skills related to emotion management, including EI and the management of emotional labour.

10.5. Limitations and Directions for Future Research

I am aware of the limitations of this thesis. The findings are based on the experiences of a small sample, consisting of 22 female auditors. As a result, their experiences may not be representative of all female auditors in all audit companies or other disciplines. However, the in-depth analyses of the interviews revealed meaningful and coherent themes, providing a sense of the experience of female auditors in Bahrain.

I therefore claim neither generalisability nor “truth”. As a result, I welcome researchers to contribute to the development of this work, perhaps disrupting the victimhood narratives assumed in gender and accounting research and providing evidence of the usefulness of women’s empowerment initiatives in Bahrain. Such studies would contribute to rectifying the dearth of knowledge that we currently have. Researchers could also study women in other male-dominated professions (e.g., law, engineering, and IT), following the core demand for more research on women’s experiences in Bahrain.

Although much research has been initiated in the field of gender in accounting, and despite the knowledge surfaced through interviews with female auditors, this study is just the first step towards a full exploration of gender and accounting in Bahrain. More generally, there remain areas which should be subject to academic investigation. More questions are to be asked if we want to further our understanding of the accounting profession, particularly as it concerns gender equality.

The absence of female role models is a recurring theme in studies looking into the experiences of female accountant in various locations. The issue was also mentioned in the findings of this study. There is undeniably a limited number of Bahraini female partners, thus including them as part of the current study sample would have risked their anonymity – and that of their employers – hence, proving problematic for research ethics. As each pioneering female narrative generates a new interpretation of the broader issue of gender and the accounting profession (Jeacle, 2011), future research could explore the experiences of pioneering female accountants in Bahrain – namely, those who have reached partnership roles (Vidwans & Whiting, 2022). This is important because such studies have so far revealed stories of women in limited locations (Cooper, 2008), in Australia (Jeacle, 2011), and in Scotland. In other words, while the accounting and gender literature has given space to the historical voices of English-

speaking women (Dwyer & Roberts, 2004), voices from other regions remain largely absent. Future research could seek to fill this gap and provide rich illustrations of the success stories of women in Bahrain and other Arab countries. These would concern women who have climbed to the top of the professional ladder, as well as historical accounts of women's entrance into the profession, akin to the research conducted in the West (Lehman, 1992; McKeen & Richardson, 1998).

Research addressing the experience of audit-firm trainees remains limited (Anderson-Gough, Grey & Robson, 2005; Anderson-Gough, Grey & Robson, 2001; Anderson-Gough, Grey & Robson, 2000). Future researchers could investigate the career expectations and experiences of trainees in audit firms, looking into the variance between reality and expectations. This would allow for the exploration of circumstances that could enhance the experiences of Generation Y and, consequently, their access to and retention in the field. It has been claimed that Generation-Y workers feel themselves in demand and indispensable, thus arriving in work with high expectations (Spiro, 2006).

While in the final stages of writing up this thesis, I learned that many of the female auditors who I had interviewed had since changed jobs. While the subject of "opting out" was touched upon in relation to perceptions of work-life conflict in the findings section, it would be worth further considering how female auditors develop their potential selves to guide their career pathways, up until the point of turnover. Research in this vein could look in more depth at the reasons for departure from auditing, maintaining the specificity of the study context and the bounding social, cultural and gender norms. Such a study would add to the large body of literature on turnover in the accounting profession (Nouri & Parker, 2020; Nouri & Parker, 2013; Collins, 1993), providing context-bound knowledge and surfacing new understanding of the phenomenon. Moreover, further research could look into personal accounts of turnover (amongst male and female auditors in Bahrain), taking into account how gender influences the patterns of opting out and the different factors that promote turnover in Big-4 and non-Big-4 audit firms.

The SCW National Gender Balance model "seeks to achieve a balance that bridge the gaps and guarantees equity of national opportunities for men and women" and "specifies roles and responsibilities of various sectors in line with the national responsibility to achieve a sustainable effect to merge women's needs and equity of opportunities" (SCW, 2013). Responding to the SCW's call for more research into the status of women in the different professions, future researchers could examine the lived experiences of women in different

accounting roles and organisation (such as banks and financial institutions, hospitals, universities, private and public institutions), looking at the varying norms around working hours norms. This would enable a greater understanding of how gender is negotiated in the context of diverse personal and professional circumstances, thus providing the knowledge required to implement these empowerment initiatives. Efforts to unravel hidden experiences and identify effective methods of improvement would be highly beneficial for Bahraini society.

10.6. Conclusion

Over recent decades, a considerable body of research has emerged, discussing the experiences of women working in the accounting profession, given the male dominance of the field and the gendering of the profession that has made the accounting workplace a sites of gender inequality and discrimination (e.g., Lehman, 1992; Roberts & Coutts, 1992; Cooper, 2001; Czarniawska, 2008; Jacobs & Schain, 2009; Khlif & Achek, 2017; Haynes, 2017; Zhao & Lord, 2016; Chideme, 2017; Näsman & Malin Olsson, 2018; Karunagaran & Samudrage, 2019; Del Baldo, Tiron-tudor & Faragalla, 2019; Hardies, Lennox & Li, 2020; Sian *et al.*, 2020). However, these studies are limited in their insights into the experiences of Bahraini female auditors, despite calls to examine the experiences of women across more diverse economic, social, cultural, and political contexts (e.g., Khlif & Achek, 2017; Anisette, 2006; Komori, 2008; Haynes, 2017; Dambrin & Lambert, 2012) and away from non-Islamic Western contexts, introducing new ways of understanding the construction of gender in the accounting profession (Kamla, 2012).

As our knowledge of these women remains scarce, as far as I am aware, and where the questions asked in accounting research have the ability to challenge inequalities and provide more theoretical and practical insights into gender equality in the profession (Kyriakidou *et al.*, 2016), this study is timely. It was initiated with the aim of exploring the experiences of female auditors in their firms and thereby revealing the gendering of the accounting profession in Bahrain, a country with promising female empowerment initiatives and an under-researched socio-cultural and religious background.

This thesis sought answers to the following research questions:

In answering these questions, the empirical findings yielded five themes, which were analysed in the following order:

T1: The relevance of organisational context, working conditions, and relationships at work for auditors' perceptions of their career experiences.

T2: Between free will, organisational facilitation, lower representation, and unrestricted positions. female auditors' perceptions of their position within auditing.

T3: Wife/Mother and Auditor. The Impact of Double Roles on Auditors' Perceptions of Their Career Experiences.

T4: Between Facing and Reducing the Double - Role Tensions – Auditors' Perceptions of Useful Strategies.

T5: Moving Forward in Auditing – Auditors' Perceptions of Necessary Tools.

This thesis applied an IPA research methodology, and 22 semi-structured interviews were conducted, utilising methodology flexibility and a participant-oriented approach. Both the research methodology and method allowed for deeper immersion in the topic and better surfacing of the participants' lived experiences, as revealed in the findings' chapters (Chapters 5–9). This facilitated the extraction of rich and nuanced data, demonstrating diverse perspectives and interpretations and emphasising the differences between the study participants.

By embracing women's heterogeneity, rather than assuming their similarities, postcolonial-feminist theory was able to challenge the Eurocentric and cultural biases of the mainstream feminist accounting research (Kamla, 2012). This latter ignores the implications of cultural differences for women's statuses, experiences, and equality (Gallhofer, 1998; Hammond & Oakes, 1992; Haynes, 2008b), dealing with women as a single category. By utilising this lens, the research challenged the bias in Western literature against Muslim and Arab women (Kamla, 2012), as well as various misconceptions developed in the West regarding women generally and women in the accounting profession in particular. This thesis has given Bahraini female auditors a space amongst the voices that currently rule the gender and accounting literature (Lukka & Modell, 2010). In this way, the women's own narratives and experiences have challenged preconceptions of women's inferiority to men. Furthermore, this work has provided a more contextualised interpretation of the nature of women's working experiences in auditing, going beyond gender discrimination and male dominance.

The findings of this study provide an insight into the career experiences of female auditors. This image is shaped by – societal forces, organisational structures, familial demands, and the auditors' own agency, emphasising the heterogeneity of their experiences and perspectives and refusing the idea of the monolithic woman (Mohanty, 2003).

The auditors described their experiences in light of the working conditions in their profession, referring to the culture of long working hours, which was perceived to be overwhelming and largely fostered by expat employees, short staffing, and unrealistic timeframes for auditing assignments.

The auditors also explained how certain relationships, particularly with their managers and clients, had a substantial impact on their lived experiences as professional auditors, with more positive experiences resulting from more cooperative and understanding managers, and vice versa. In their relationships with clients, the auditors refused to be seen as victimised. Instead, they revealed very healthy relationships in which they were dealt with seriously and respectfully. This contradicts much of the Western literature – and some of the Eastern – that describes these relationships as sites of prejudice against women in the accounting profession.

The auditors described how organisational scepticism regarding their suitability for work alongside their natural roles as wives, pregnant women, and mothers had created tension. In some cases, this had led them to abandon their quest for higher-ranking positions and delay their pursuit of professional qualifications, and some had seen deterioration in their social and familial lives. Female auditors who marry are expected to depart the profession and prioritise their familial needs. As a result, some married auditors thought twice about pregnancy. Their decisions to get pregnant were influenced by their professional roles and the possible workplace consequences, and their pregnancy announcements created uncertainty for those who feared being pushed out by their organisations. During these pivotal life moments, some auditors had faced differential patterns of promotion, particularly after their return from maternity leave.

Moving beyond the organisational setting, auditors' experiences were also situated against wider societal, cultural, and religious backgrounds. While the women did not deny the prevalence of gender norms in Bahraini society that expected women to prioritise their familial needs, they equally stressed their own agency in choosing what worked best for them. Gender roles, as they were understood by the female auditors, did not restrict women's career choices, nor did they confine women to domestic affairs. The ultimate choice resided with the woman herself. Some auditors indeed reported an openness in Bahraini society, with women supported to work in their chosen discipline. However, a slight divergence would occur when the chosen job required a tremendous investment of time. Thus, wider society may question what constitutes a good career for women, but it neither restricts women's options nor forbids them from pursuing their goals.

Bahrain is a Muslim and Arab culture (Al-Barghouthi, 2017), but only a few of the auditors found this religious background to be relevant to their working experiences. This religious impact included women's inability to shake hands with men, take car ride with male colleagues, or travel on trips abroad. This refusal to shake hands, according to the female auditors, had prevented them enjoying open relationships with their clients and thus restricted their networking opportunities. However, the impact of Islamic rules is more apparent in the experiences of women in other Muslim contexts, such as Syria (Kamla, 2012) and Saudi Arabia (Alsalloom, 2015; Alsudairi, 2015).

Islam, then, was not reported to be oppressive in the way that has been suggested elsewhere. Furthermore, auditors reported positive experiences with their husbands, who had helped them to thrive in their stressful occupations. Although society still expected the bulk of the caring and domestic responsibilities to be managed by women, the husbands of these auditors had showed different patterns of involvement and understanding. Examples were given of husbands accepting their wives staying out late at night and not objecting to a lack of home-cooked food. The female auditors had developed strategies for managing the tension between their dual roles, counting on family support, prioritising their family's needs over their work, opting for shorter hours, planning shorter careers, and even opting out altogether.

Although some auditors reported being "punished" for their pregnancies – being assigned to multiple clients or denied a promotion following maternity leave – in retaliation for their decision to abandon the linear career model, the majority did not report any explicit gender bias. The woman who had been ignored by a client in the presence of her male colleagues understood this to be an act reflecting the masculinities of those who did them, rather than reflecting any organisational or societal beliefs about women's unsuitability for auditing careers. Therefore, discrimination was more subtle and personal to women in auditing, fostered by male figures who wanted to retain the historical male dominance of the profession.

In evidencing the lack of gender discrimination in Bahrain, the auditors stressed that their clients took them seriously, cared for them, and dealt with them respectfully, as the clients were long accustomed to seeing female auditors. This reflects a departure from the Western thoughts and practices, where clients are used as an excuse to deny women free access to different assignments. It also emphasises the need to investigate the contextual differences even between neighbouring countries such as Bahrain and the KSA.

The variation in reported experiences between the auditors themselves and between female accountants in different contexts proves that women's experiences are heterogenous, as are the forces shaping these experiences and the ways in which women report their consciousness and agentic capacity.

Although organisational and societal backgrounds were core elements of the auditors' experiences, while religious background was referred to only minimally, the auditors were able to show their autonomy in their free and informed choices to join the auditing profession. This decision, according to many of the auditors, had been facilitated by an easy recruitment process. However, such facilitation and informed choices had not led to an equal representation of women in the profession. Despite this, the female auditors did not see their lower numbers as the result of any kind of job restrictions or gender bias. Rather, they confidently denied the impact of prejudice, instead indicating the many instances in which equal opportunities and equal access to organisational tasks and resources had been evident – as in the times of secondments, for example. On the occasions when women had been denied access to certain clients, stock counts, or foreign assignments, this had been understood as being for their own protection, rather than a restriction, and the women appreciated this. Arab societies are constructed to give women the privilege of being protected by men, who are thought to be stronger than them and able to provide protection. In work settings, this was not regarded as promoting male dominance, or any subtle gender discrimination. Instead, the women appreciated being protected and taken care of.

Rather than portraying themselves as victims of a system infused with societal norms and organisational scepticism, the auditors saw themselves as agentic actors, able to lead their own lives, and sufficiently competent to serve multiple roles. They had consciously chosen their careers and were able to embrace the tensions inherent in the role conflict, working harder to prove themselves during their most pivotal life moments. In addition, they chose to prioritise their familial lives over career progression. Opting out of the profession was the most obvious example of the female auditors setting their families as their priorities, and this explained their lack of representation in the profession – namely, as the result of efforts to reduce the tensions of role duality. When women cannot have it all, they have to choose; and a majority of the female auditors identified themselves more as mothers than auditors. Thus, gender discrimination is not the reason for women's lower representation in the field. Rather, voluntary opting out of the profession was a common strategy for both married and single auditors, the latter doing so in anticipation of their future roles.

Striving for success in their auditing career – despite the stress of the working conditions, organisational scepticism, societal norms, and role-duality tension – the auditors persisted and moved forward by exhibiting strength, assertiveness, seriousness, confidence, passion for work, career adaptability, and emotional sensitivity, along with good communication and technical skills, the latter being further assisted by the acquisition of professional qualifications.

Overall, the female auditors did not feel that they had been discriminated against at work, except for instances of increment denials and workload punishment following changes in their familial roles and after maternity leave. Even in the face of societal expectations and organisational scepticism, the auditors confidently held their positions, ignoring social expectations that they would set aside their professional ambitions or choose careers with shorter working hours. The auditors persisted despite organisational scepticism and assumptions that they would be less competent following changes in their marital status. The culture of long working hours is a challenging aspect of audit work, and it makes the attainment of professional success alongside personal stability an extremely difficult goal to achieve.

The findings from this research provide more contextualised knowledge regarding the gendering of the accounting profession. This thesis, therefore, enhances our understanding of how institutional discrimination around the time of a woman's marriage or pregnancy maintains male dominance of the profession, insisting on the linear career model and masculine image of the ideal accountant (Grey, 1998; Lupu, 2012). This work also calls for more respect of the choices that women make to prioritise home over work, in response to demanding working conditions. Based on the research findings, I argue that the lower numbers of women in the profession are due to women's own choices (Lupu, 2012), with each step that a woman takes to attend to her personal life reducing her chances of climbing higher and thus reducing women's overall representation in the profession. Therefore, women's career trajectories in auditing in Bahrain are the result of a combination of auditors' efforts to maintain a work-life balance and organisational constraints (Lupu, 2012), as well as organisational scepticism around female auditors' biological reality. Gender roles, although minimised in Bahrain by the social and economic emancipation that women have experienced, have not been entirely eliminated. However, women do not surrender to them and do continue to pursue employment in the field.

Thus, the claim that gender inequality remains a concern in the accounting profession is supported by the findings of this thesis, but only in relation to women's roles as mothers. Detailed interpretation of the results reveals increasing gender equality in the profession in

Bahrain, despite some occurrences of intentional disadvantaging of women going through pregnancy, marriage, and motherhood. A similar conclusion is reached by Whiting and Vugt (2006), who assert that inequality of opportunity is not prevalent in the New Zealand auditing sector, with the exception of some prejudice towards auditors who are mothers or men with heavy familial responsibilities.

In Bahrain, the female auditors did not opt out or choose not to pursue higher positions due to barriers raised at the societal or organisational levels on the grounds of their gender. Rather, gender had little influence on their career experiences. This contradicts the long-standing view that accounting is a gendered profession. However, when combined with family structure, an auditor's gender was found to be meaningful, in the context of this study. Auditors who are mothers are less desirable for employment, they are implicitly punished when they announce their pregnancies, they are denied promotion following maternity leave, and their commitment to the profession and ability to continue are questioned. Notably, in many cases, this questioning begins from the moment that a woman gets married. Such treatment could of course then delay her career progression.

The feminist approach of this research was particularly useful for exploring the social and cultural assumptions around those gender norms that have actively contributed to maintaining the inequality in the profession in many contexts (Haynes, 2008b). It also helped with challenging the construct of the backward, inferior, Middle-Eastern woman (Saliba, 2000).

Personal agency, persistence, hard work, louder voices, educational attainment, and flexibility and adaptability in a highly demanding profession all influenced the auditors' gender performances. This intersection between gender performance and personal agency has paved the way for women to take control of their lives and jobs within the auditing field in Bahrain. Although women in Bahrain are at an advanced stage of negotiating changes in gendered cultures and roles (Whiting, 2008), there is still far to go before they can reap the benefits of more explicit changes at the organisational and societal levels. However, with more women persisting in the profession than opting out, it is hoped that traditional gender roles will be deconstructed, linear career models will be expanded, and diversity will be better realised. This would be highly welcome in the context of Bahrain, where there is a promising platform for women's empowerment.

10.6.1. What To Take Away from This?

Postcolonialism, according to McEwan (2001, p.95), seeks to generate alternative knowledge in order to “restructure perceptions of non-Western societies and their environments”, giving voice to those defined as victims (Abu-Lughod, 2013) and as oppressed, uneducated (Said, 1978), and in need of saving, with others speaking on their behalf (Spivak, 1988). This research, which delves into the lived professional experiences of 22 female auditors, provides a different image of Bahraini women and challenges the construction of the homogeneous GCC, Middle-Eastern, and Muslim woman. Furthermore, it establishes that context is important for understanding gender issues in the accounting profession.

Having heard from and written about these women, I argue that knowledge takes many forms, is multiple and often contradictory, and can differ from what we are accustomed to hearing about the West. Together, the multiplicity and subjectivity of these female auditors’ stories highlight the importance of utilising different feminist theories and research methodologies to uncover alternative ways of seeing and knowing (Hammond & Oakes, 1992; Haynes, 2017).

With this discussion of the findings in light of literature from both the East and the West (section 10.2), the prevalent knowledge codification concerning GCC women and female auditors has been deconstructed (Mohanty, 2003). Bahraini women, despite sharing much in common with others, have their own heterogenous sets of experiences and perceptions, including an understanding of their auditor–client relationships as non-discriminatory (despite sharing a few stories that could be interpreted otherwise). This necessitates, then, the study of women in their own locations, as women’s experiences are “closely linked to the internal dynamics of the society in which they live” (Sian *et al.*, 2020, p.8).

Coming to the end of this thesis, I feel confident that I can present Bahraini women in a different light to the one proposed by Wikipedia:

Women in Bahrain are discriminated in every aspect of their life and their personal liberties are severely restricted, both by the laws of Bahrain and by Bahraini society in general. (Wikipedia, n.d)

While I do not consider Wikipedia to be a trustworthy source for academic research, for many people, it provides an easy and accessible way of gathering information.

When it comes to serving their roles, both Bahraini women and audit firms present themselves as progressive. Despite the differential treatment of women at their pivotal life moments, all the women in the sample rejected any suggestion of biased treatment by their organisations.

This finding contradicts many published articles that portray audit firms as sites of both subtle and overt discrimination and exclusion, both in the West and the East (Kornberger, Carter & Ross-Smith, 2010; Windsor & Auyeung, 2006; Bitbol-Saba & Dambrin, 2019; Kamla, 2012; Lupu, 2012; Hopman & Lord, 2009; Zhao & Lord, 2016; Walker, 2011; Alsudairi, 2015; Groenewald & Odendaal, 2021).

The female auditors' accounts were consistent with the postfeminist concept of women focusing on inclusion, rather than exclusion. They rejected the conception of themselves as underprivileged, as victims in a male-dominated profession, refusing to identify as subject to gender discrimination. This demonstrates the transnational nature of post-feminism, which can be used to study any woman (in any context) other than white, middle-class women in developed countries (Dosekun, 2021), where the division between Western and non-Western is a clear indication of the colonialist agenda that serves to separate and emphasise the privileged position of the more developed Western countries (Dosekun, 2015).

Despite identifying the long working hours and issues of mobility, role-duality tensions, and motherhood as serious issues in their lived experiences, the Bahraini female auditors were able to persist in their efforts and to challenge these obstacles. They did not easily surrender, nor did they exploit their socially defined roles to their advantage – like their Saudi neighbours, for example, who enjoyed positive discrimination in being freed from an obligation to work beyond their contracted hours (Alsalloom, 2015). This finding contributes to the deconstruction of GCC women as a single group with similar experiences.

In evidencing their non-homogeneous experiences, the Bahraini female auditors were able to reveal the strategies that had helped them to reduce the tensions arising from their role conflict. While the prioritising of family, the choice of shorter hours, and early exits from the profession have all been discussed in studies conducted elsewhere, in Bahrain, the role of the husband was more prominent. Male support was identified as one successful strategy that women relied upon, allowing them to navigate role-duality conflict. This allowed the women in Bahrain to make lifestyle choices based upon their preferences. The support of their husbands – in sharing household duties for example – allowed them to pursue their preferred options, while reducing much of the tension arising from role duality. In this way, the Bahraini female auditors attested to the conclusions of Gallhofer, Haslam, and Kamla (2011, p.465):

It is important to note that preferences are expressed in a context, and that different contextual constraints impact upon the possibilities women have to express their preferences, and the work–lifestyle choices they make.

In opting for early career exits and abandoning the pursuit of higher positions, the female auditors were conscious of the opportunities that they were forgoing, and they accepted the implications for their careers of their lifestyle choices. This illustrates how a woman’s career experiences involve an interplay between structure and personal preference, with no dominance of one over the other. This portrays women as agentic and allows for their empowerment, rather than perceiving them as victims of institutional structure. It also explains much of women’s scarcity in the top positions, as Hakim (2006, p.290) explains:

Men will continue to outnumber women in top jobs, simply because they try much harder to get them.

Again, this contributes to deconstructing much of the dominant knowledge about male dominance and patriarchal Gulf societies, where women are thought to be oppressed or subordinated to men’s needs and desires (Al Gharaibeh, 2015; Young, 2016; James-Hawkins *et al.*, 2017; Moghadam, 2005; Moghadam, 1992).

The means of reducing tensions set that, in Bahrain, gendered divisions of labour are eased by greater male involvement in domestic affairs and wives, in dual-earner families, contributing to the family’s finances. A shifting social mosaic is reflecting the country’s successful endeavours to include women as active participants in economic life. These various identified tools demonstrate the importance of appreciating differences, amongst different women themselves, and different contexts.

While the literature documents barriers to entry, organisational reluctance to employ women, horizontal and vertical segregation, and homosocial recruitment practices (Anderson-Gough, Grey, & Robson, 2005), these Bahraini women’s narratives document organisational facilitation and ease of recruitment of women in the field. This can be attributed to Bahransisation practices and the Bahraini National Women’s Agenda, which aims to increase women’s representation in the private sector by involving organisations as active partners in promoting the cause of women’s equality (Government of Bahrain, no date; Government of Bahrain, 2019; Supreme Council for Women, 2013; Alaali & Rees, 2019).

It is also worth noting that the women in the sample perceived the lower female representation in the field as a matter of choice, rather than the result of any organisational, structural, or social

barrier. This is a different perspective on women's position in the field, going beyond assumptions of gender discrimination. In so doing, it adds to a growing body of literature emphasising women's role in determining their own fates in the field (Bernardi, 1998; Crompton & Lyonette, 2011; Gallhofer, Haslam & Kamla, 2011).

Discussing Muslim women in different professional fields, Muslim scholars discovered that Islam was influential in interpreting their participants' narrations of their stories. In Bahrain, however, Islam played a minor role in shaping the experience of female auditors. This was in contrast to other Muslim countries, such as Saudi Arabia, where the Islamic religion was used to control women's participation in labour spheres (Alsalloom, 2015; Alsudairi, 2015). Such depictions of Islam have contributed to the image of Muslim women as people in need of rescue and of Islam as a stumbling block to women in particular.

However, auditors who are mothers, like women everywhere, recognise the intersection of their mothering and professional roles and the conflicting demands of the two (Windsor & Auyeung, 2006; Kristensen *et al.*, 2017; Haynes, 2008). Nonetheless, Bahraini women did not regard their domestic roles and social expectations, or the organisational scepticism and biases surrounding their pivotal life moments, as firm barriers to their continued participation in the field. Some auditors further argued that the two missions were entirely compatible, exhibiting agency in their managing of the contradictions (Haynes, 2005). Therefore, in their mothering roles and career roles, while subject to gender norms and socialisation processes in the structure of the profession and throughout wider society, Bahraini female auditors were highly agentic.

In discussion of ways to move forward in the field, emotional labour was referenced as a particularly important tool for women. This finding challenges the perception that women are under-represented in the field due to their emotionality (Lehman, 1992; Kirkham & Loft, 1993; Hines, 1992; Cooper, 2001) and calls into question the unsuitability of "emotional women" for the rational endeavours of the accounting profession. In addition, the women emphasised the benefits of passion, determination, and a strong will and continuous academic investment. In this way, they challenged the literature questioning women abilities and stereotyping them as less capable and lacking in career aspiration and motivation (Barker & Monks, 1998; Whiting & Wright, 2001; Walker, 2011; Din, Cheng & Nazneen, 2018).

My research challenges the coloniality of knowledge, which determines for us what should be researched and explored in light of the "Western tradition of managerial thinking" and "Western management discourse and practices" (Manning, 2018, p.313).

While demonstrating that things are changing in favour of women in the field, this study establishes gender and accounting as more than a subfield and rather as an area that warrants ongoing investigation (Broadbent & Kirkham, 2008).

These findings identify the insider as meriting of investigation, recognise cultural differences and women's multiple subjectivities, and demonstrate that subalterns can indeed speak for themselves (Spivak, 1988). Gender and accounting should be constantly seeking more situated knowledge and valuing the stories of those who are less privileged in the academic community – perhaps because they are perceived as the Other, less modernised, less educated, or less autonomous. Unless we do this, we will have an intellectual discipline that, intentionally or otherwise, contributes to the silencing of large communities and becomes devoid of localised and nuanced knowledge.

Thus, international researchers can use the postcolonial lens to deconstruct the complex power structure and hegemony that subjugate cultural differences and subjectivities (Prasad, 2015). Academic theorisation should extend beyond the Western arena to be more inclusive of women living and working in other parts of the world, allowing for scholarly independence and the emergence of new ways of knowing (Manning, 2018).

The Kingdom of Bahrain has presented itself throughout this research as a progressive nation, one that values education highly and takes women's empowerment as necessary for "the country's economic, financial and social development" (Darwish, 2014, p.327). Women have been able to capitalise on the opportunities made available to them. Private institutions are promoting the recruitment and progression of female employees, thereby enhancing their own reputations and that of the country, which stands as a leader in the region in terms of women's empowerment and social betterment (Darwish, 2014).

In summary, the research presented here is localised, grounded in the meanings that Bahraini female auditors give to themselves, their work, and their lives. Through reflection, dialogue, and collaboration, this work has explored women's lived experiences in auditing. This has enhanced our understanding of the gendering of the accounting profession and the construction of female auditors' realities as parts of their larger social, cultural, and organisational contexts. In all of this, I do not separate myself from these women and their stories, as we worked together to surface these narratives and thereby provide a challenge to Eurocentric knowledge and assumptions borrowed from the West.

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Appendices

Appendix 1: Interview Guide

Interview Guide

This initial interview guide provides questions for seeking interview feedback from female auditors at the researched audit firm.

Interview Code			
Interviewee name		Interview date	
Job title		Interview time	
Years of service		Interview Place	
Interview opening			
Introduction to research background and thanks for participation Explain to the interviewee: the purpose of the interview format of the interview the amount of time the interview is anticipated to take intended recipients of findings and how they will be used Seek consent to record, transcribe and circulate data provided by the interviewee to intended recipients. Explain any ethical consideration and the participant right to withdraw			
Section one – Interviewee background			

1. Can you tell me about your educational/work background?
2. Why did you choose this job?
3. How does it make you feel to have this job?
4. What this feeling differs if you were working in a different firm?

Section Two – The nature of audit Job

5. Can you describe your job for me please? What are your main tasks?
6. What are the most difficult aspects of your work? How do you manage them?
7. How does a normal day at your work look like? Can you describe it for me please?
8. How could this day turn into a stressful day? Can you describe a stressful day for me please?
9. Do you think being a female restrict you from undertaking certain tasks? How?
10. Does your work as an auditor conflict with your role as a care giver at home? / Do you expect that managing life will be harder if you will become a mother? Explain please in what way?

Section Three – The profession and firm requirements

11. Do you think that the professional requirements of the accounting profession (i.e. educational) effect your work experience? Please elaborate.
12. What does the word professional mean to you, how do you understand it?
13. Are your understanding matches what is required from a professional in your firm?
14. In being a professional, is there any certain behaviours you must avoid, or certain behaviour you need to evidence?
15. Does acting professionally as demanded by your profession and your firm but any pressure on you? Can you give examples?
16. In What ways does the professional demands of your job affect your work experience?

Section Four – Job emotional requirements

17. Do you encounter different feelings while doing your job? Can you explain this for me?
18. Is managing your emotions at work important to look professional?
19. Do you always have to hide your negative feelings (i.e. anger)?
20. What techniques do you use to manage\hide your emotions?
21. Does your firm explicitly require you to manage your emotion?
22. Can you walk me through an emotional intensive incidence? How did you deal with it?
23. Can you explain a situation where you had to hide your actual feeling and showed a more appropriate feeling?
24. When displaying an emotion that is not felt, why do you do it? And how does it make you feel?
25. Is there an incidence where you couldn't manage your emotions? Did it result in any negative consequences?
26. When you have to manage/ hide your emotions does this have an effect over the way you see yourself? / How does it make you feel about yourself?

Section Five– Gender variations

27. Do you think there is a difference between male and female auditors' ability in handling the emotional demand of your job? How?
28. When at client, do you notice any different treatment or reaction for being a female auditor?
29. Have you been part of /noticed any bias in treating you in your firm because you are female?
30. Does your firm promote an ideal image for how a professional auditor need to be? How do you describe it?
31. How does the ideal image conflict with who you are? And do you see yourself forced to adopt it?
32. Do you think female and male auditors share the same understanding to what the being professional means?

Section Six– Difficulties and obstacles

33. Being a female, did you face any difficulty in getting employed in the audit firm? How?
34. When on job, what sort of other difficulties you face as part of being a female auditor?
35. Do you think the firm can help you in overcoming any of the faced difficulties?
36. Are there any other difficulties associated with being a Bahraini female? / does your society support your choice in choosing your career, and does it ensure equal opportunity between males and females?

Interview closing

Thank the interviewee for their time.

Remind the interviewee of consent and confidentiality issues.

Ask the interviewee if they would like to elaborate or discuss anything further.

Check whether the interviewee wishes to withdraw any information provided in the interview from being shared with the intended recipients of the report.

Appendix 2: Ethical Approval



Downloaded: 26/06/2022
Approved: 08/07/2019

Karima Shaikh Almusali
Registration number: 170271000
Management School
Programme: none

Dear Karima

PROJECT TITLE: Emotional Labour and the Construction of Professional Identity: The experience of female auditors in Bahrain

APPLICATION: Reference Number 025910

On behalf of the University ethics reviewers who reviewed your project, I am pleased to inform you that on 08/07/2019 the above-named project was **approved** on ethics grounds, on the basis that you will adhere to the following documentation that you submitted for ethics review:

- University research ethics application form 025910 (form submission date: 02/07/2019); (expected project end date: 27/03/2021).
- Participant information sheet 1058770 version 2 (14/05/2019).
- Participant information sheet 1065279 version 1 (22/06/2019).
- Participant consent form 1058771 version 3 (22/06/2019).

If during the course of the project you need to [deviate significantly from the above-approved documentation](#) please inform me since written approval will be required.

Your responsibilities in delivering this research project are set out at the end of this letter.

Yours sincerely

Sophie May
Ethics Administrator
Management School

Appendix 3: Information Sheet

Participant Information Sheet

1. Research Project Title:

Emotional Labour and the Construction of Professional Identity: The experience of female auditors in Bahrain

2. Invitation paragraph

You are being invited to take part in a research project. Before you decide whether or not to participate, it is important for you to understand why the research is being done and what it will involve. Please take time to read the following information carefully and discuss it with others if you wish. Ask us if there is anything that is not clear or if you would like more information. Take time to decide whether or not you wish to take part. Thank you for reading this.

3. What is the project's purpose?

In the accounting profession, and although women have managed to enter the male-dominated profession, full acceptance and equality has not yet been granted and an image of a masculine-gendered worker is still presented as a model of success. Management, on the other hand, is usually engaged in setting the tone with which the desirable outcome can be achieved, for this purpose, they make explicit instructions about employee dress, demeanour, and appearance and usually promote preferred identities. These organisational directives encourage individuals to engage in generating a sense of identity to fit their organisationally prescribed roles which might conflict with the way they see themselves and hence be problematic and stressful while performing their daily tasks.

For example, when trying to present a professional image, an auditor might need to hide some negative feelings, and engage in showing more appropriate one in line with the accepted demeanour at work. This translate in auditors need to manage their feelings to create a publicly observable facial and bodily display which in research term is called doing emotional labour.

While today, we know very little about women in audit firms, how do they manage their feelings, their image and how do they understand whom they are as professionals, this study seeks to generate an understanding of the above and hence contribute to our understanding of issues of professional identity, gender and emotional labour in the accounting profession.

4. Intended Participants.

Majority of the participants are female auditors within the audit firm. Female auditors at xxxx will be recruited to take part in this study. Selection extends to include intern auditors and non-auditor females in high-ranking positions. Males occupying critical roles in auditing will be recruited as well (at a lower level). For example, the head of audit and the HR manager.

5. Why have I been chosen?

If you are a female auditor, you have been selected because your experience as a female auditor will provide a good insight with which this study can progress.

If you are a male auditor, you have been selected because your experience as a male auditor will provide a good insight with which female auditors experience could be understood more comprehensively.

If you are a female/male occupying a critical position, then you have been selected because your position has allowed you to make some observations that could be very useful in fulfilling this research questions.

6. Do I have to take part?

It is up to you to decide whether to take part. If you do decide to take part, you will be given this information sheet to keep (and be asked to sign a consent form) and you can still withdraw at any time without giving a reason. If you wish to withdraw from the research, please contact me on kjalmusali1@sheffield.ac.uk”.

7. What will happen to me if I take part? What do I have to do?

You will be interviewed for a period that could last between 60 to 90 minutes. Your approval for the record of the interview will be sought first before the interview can commence. If not granted, interview shall proceed by taking notes. You should expect to be interviewed once only, unless more information were needed then a second interview could possibly be arranged. During the interview you are expected to provide answers to a mix of close and open-ended questions. where necessary, you will be expected to be able to respond in depth to clarify the subject matter. Questions around your educational and work background, the nature of your job, the profession and firm requirements, your job emotional requirements, and any relevant gender variations or any experienced difficulties and obstacles. At instances, you might need to describe a stressful day, and incident of bias in treatment, your feelings at certain incidents.

8. What are the possible disadvantages and risks of taking part?

No risk is involved in undertaking this research, participants names will remain anonymous, as well as the company name.

9. What are the possible benefits of taking part?

Whilst there are no immediate benefits for you due to participating in the project. However as this study discuss issues related to professional identity, emotional labour and gender in audit firms, it is hoped that this work will provide participants with good results, which they can capitalize to enhance their position, or to overcome some of the difficulties they encounter if any.

10. Will my taking part in this project be kept confidential?

All the information that we collect about you during the course of the research will be kept strictly confidential and will only be accessible to members of the research team. You will not be able to be identified in any reports or publications unless you have given your explicit consent for this. If you agree to us sharing the information you provide with other researchers (e.g. by making it available in a data archive) then your personal details will not be included unless you explicitly request this.

11. What is the legal basis for processing my personal data?

According to data protection legislation, we are required to inform you that the legal basis we are applying in order to process your personal data is that ‘processing is necessary for the performance of a task carried out in the public interest’ (Article 6(1)(e)). Further information can be found in the University’s Privacy Notice <https://www.sheffield.ac.uk/govern/data-protection/privacy/general>.’

For more guidance on legal bases, including the additional conditions that apply to ‘Special Category’ personal data, refer to the University’s Research Ethics Policy Note, and Specialist Research Ethics Guidance paper, on ‘Anonymity, Confidentiality and Data Protection’: <https://www.sheffield.ac.uk/rs/ethicsandintegrity/ethicspolicy/further-guidance/homepage>.

12. What will happen to the data collected, and the results of the research project?

Due to the nature of this research it is very likely that other researchers may find the data collected to be useful in answering future research questions. We will ask for your explicit consent for your data to be shared in this way. Data can also be used for additional or subsequent research. When the results are likely to be published, you will be informed and can

obtain a copy upon request, but you should not worry of being identified, your identity should remain anonymous.

13. Who is organising and funding the research?

None

14. Who is the Data Controller?

The University of Sheffield is responsible for looking after your information and using it properly in acting their role as the Data Controller for this study.

15. Who has ethically reviewed the project?

This project has been ethically approved via the University of Sheffield's Ethics Review Procedure, as administered by the management department. The University's Research Ethics Committee monitors the application and delivery of the University's Ethics Review Procedure across the University.

16. What if something goes wrong and I wish to complain about the research?

Upon any mistreatment or something serious occurring during or following your participation in the project, you can raise a complaint to kjalmusali1@sheffield.ac.uk . Should you feel your complaint has not been handled to your satisfaction, you can contact m.patterson@sheffield.ac.uk .

17. Contact for further information

In case you wish to obtain further information about the project, please feel free to contact:

Karima Almusali: kjalmusali1@sheffield.ac.uk

Dr. Malcom Patterson: m.patterson@sheffield.ac.uk

Thank you for accepting to be part of this project.

Appendix 4: Consent Form



Participant Consent Form

Perceptions and lived experience of Bahraini female auditors – the reveal of a hidden voice

<i>Please tick the appropriate boxes</i>	Yes	No
Taking Part in the Project		
I have read and understood the project information sheet and the project has been fully explained to me. (If you will answer No to this question, please do not proceed with this consent form until you are fully aware of what your participation in the project will mean.)	<input type="checkbox"/>	<input type="checkbox"/>
I have been given the opportunity to ask questions about the project.	<input type="checkbox"/>	<input type="checkbox"/>
I agree to take part in the project.	<input type="checkbox"/>	<input type="checkbox"/>
I understand that taking part in the project will include being interviewed, being recorded (audio).	<input type="checkbox"/>	<input type="checkbox"/>
I understand that my taking part is voluntary and that I can withdraw from the study at any time before [01. May.2020]; I do not have to give any reasons for why I no longer want to take part and there will be no adverse consequences if I choose to withdraw.	<input type="checkbox"/>	<input type="checkbox"/>
How my information will be used during and after the project		
I understand my personal details such as name, phone number, address and email address etc. will not be revealed to people outside the project.	<input type="checkbox"/>	<input type="checkbox"/>
I understand and agree that my words may be quoted in publications, reports, web pages, and other research outputs. I understand that I will not be named in these outputs unless I specifically request this.	<input type="checkbox"/>	<input type="checkbox"/>
I understand and agree that other authorised researchers will have access to this data only if they agree to preserve the confidentiality of the information as requested in this form.	<input type="checkbox"/>	<input type="checkbox"/>

I understand and agree that other authorised researchers may use my data in publications, reports, web pages, and other research outputs, only if they agree to preserve the confidentiality of the information as requested in this form.	<input type="checkbox"/>	<input type="checkbox"/>
So that the information you provide can be used legally by the researchers		
I agree to assign the copyright I hold in any materials generated as part of this project to The University of Sheffield.	<input type="checkbox"/>	<input type="checkbox"/>

Name of participant [printed] Signature Date

Name of Researcher [Karima Almusali] Signature Date

Project contact details for further information:

For further details please contact Karima Almusali via kjalumusali1@sheffield.ac.uk

In case of a complaint please contact Dr. Malcom Patterson , (PhD Supervisor) via m.patterson@sheffield.ac.uk,

For any further concern please contact Catherine Workman, (Research Manager) c.workman@sheffield.ac.uk

Appendix 5: Transcripts Examples

Example transcript 1

<u>Interview details</u>	
Interview Code: Lubna	Interviewee Designation: Associate Auditor
Date of interview: 28 th of August 2019	Duration of interview: 1h:19m
<u>Transcription details</u>	

I have done a bachelor's degree in accounting with a GPA of 3.97. I joined xxxxx as a trainee in investment admin department for 3 months, I then moved to xxxx, through the CFA society internship program for another 6 months of training. It was a rotation program.

So I have worked in retail banking, customer service and corporate banking. I have then left the bank for a job offer at, I started working with them since September 2015 which is a total of 5 years by now.

1. **How does it feel to be at xxxx?**

If you are an accounting student at UOB, you will always hear your instructors saying, if you are lucky, you will be recruited in one of the big 4. Our doctors kept saying that the good people, will go to So I thought to myself, I am one of the good people, so I am going to

I applied 12 times to xxxx, started doing so a year ahead of my graduation, because in Bahrain, having connections means easy access to organizations, when you don't have them, then you need to keep sending your CV, tell you get the chance, which I have basically been doing.

As much as I wanted to work here, I have even googled the employees working here, I wanted to familiarise myself with the people there.

I also submitted physical CV, I wanted to get at least a training there, I still didn't get it with all that I have done.

During my training period at the second bank, my manager was very happy with my performance, so he recommended me to the audit manager responsible for our bank engagement, and here I go today.

At the bank, we were audited by the firm I wanted to join. We were their client, so my manager knowing I want to join them, has marketed me to him, she said that I am really good, and I am interested in joining their firm, she has also given him a copy of my CV.

2. why did you choose it?

Because I have heard a lot about how good they are. plus I knew that it would expose me to various fields, which I wanted so I have a clear idea to what I want to do next.

My ultimate goal as I understand it for now is to be in the banking industry, but I am not aware yet which part in banking.

Previously when I was thinking of not getting a chance in audit, I was thinking alternatively to do customer service, because I am a very social person who enjoys meeting new people. Luckily, I got what I wanted.

Now that I have seen all the banking work, I am not sure if I would still want to do banking.

I am not planning to stay here for more than 2 to 3 years more; I am currently an associate external auditor. I am a step away from being an assistant manager, I have started my ACCA, I got 6 subjects exempted, I have 5 remaining subjects, so I have cleared 9 papers. I have promised my manager, that I would be clearing them within a maximum of 2 years.

Being honest with myself, I am not too stressed out with the fact I didn't yet got my qualification. To me, as far as I am moving on at my personal life, there is not much to worry about.

It is good to be successful professionally, it is equally true that those who has entered the firm the same year I did have all got qualified and they are either an AM or DM, and they are more senior than I am now, I do work under them, yet, when I look closely, I can see that we all have the same experience, and I think regardless of the qualification we have the same knowledge.

3. Does your firm force you to have the qualification?

they tell you from the beginning, that there is a clear path for you, if you wish to progress in your career, if you want to attain it, you have to meet the requirements, which of course includes getting a qualification. So they are right in requesting a qualification, end of the day, they are a professional firm, they want professional qualified people to serve their clients to maintain a good image.

with all the respect to all unqualified people including myself currently, this is the reality of being qualified. If I have my own firm, I will for sure do the same.

4. Do you think having the qualification will make you more professional?

A good behaviour is not something you will acquire by earning a qualification, I can say I am professional, because I have got a qualification, but in terms of behaviour, I don't think having a qualification will necessary be reflected on an individual behaviour.

5. What does professional means?

As a professional, I need to act in the best interest of those whom I serve, while maintaining a high level of integrity, and while ensuring to deliver a value adding service.

Being an auditor, helping your clients, doesn't mean that you have to undermine the client thoughts or ideas, whatever recommendations I make to them, I should present them with high level of respect. When you come to audit a client there is no need to act with ego or power, eventually they need you to help them, and they have paid for it, it is a paid service, so it is better to work as a team.

You also need to dress professionally, you can't wear casual at clients, the dressing gives impression to others about you, it sets your value and it even show people how should they deal with you. This doesn't apply to audit only, I believe your dressing tells a lot about you, so you need to ensure they are conveying a correct image about you and your firm.

6. What do you need to avoid looking professional?

When you give silly jokes, or say things that are irresponsible, I mean the nonsense talk, even when they are meant to break the ice, this would still lead the client to not take your seriously. You also need to avoid instructing clients to do work, or tally figures in a non-professional manner, this does not reflect knowledge at all, and it present you and your firm badly.

You also need to avoid sharing to much information about yourself, or your firm or between people from the same firm, you should maintain high confidentiality.

7. Do you think it is reasonable to ask you to have a qualification?

I think it is very reasonable to have a qualification, and it does affect my work progress, of course an academic background will allow you to see the same thing from a different angel.

acting professionally however has nothing to do with you being qualified or not. It might however enhance your ability to communicate, the more knowledge you have, the better you

communicate with others as the more confident you are when talking. I still can't say that getting qualified will bring out a better version of an auditor, end of the day, I have been working for a while and as I observe auditors around me, I don't see this very true.

8. Does it put pressure on you to be professional?

Being professional is not pressurising, as the environment by default enable you to act accordingly, it is the norm, with more time spent in the firm, your default mode would be to act professionally.

9. How do you feel being an auditor?

Being an auditor, is a nice feeling, it is enjoyable, sometimes it is just ok, maybe I used to be very happy being an auditor as it was one of the goals I wanted to achieve, now that am here it is just ok.

I feel satisfied at times, while I feel annoyed at other times.

the clients see us as annoying people, who are looking for their mistakes, people don't like those who correct their mistakes.

Many people fear the policemen, because they are afraid getting a fine. When you catch a mistake in the client books, the one who made it will be affected or at least will be known for doing that mistake even when it is not intentional, which could possibly affect his/her evaluation, thus, even if you were nice, you don't expect every client to like you!

10. Do you think this has anything to do with you being female?

How clients react, has nothing to do with my gender, not at all, one thing they agree on collectively regardless of your gender, is that you are an annoying human, they don't see your gender!

However I have noticed that if the client was a male then they will be softer to you than they would normally be with our male colleagues. This sometimes serve us, female auditors, to get more information easily, on the other hand, when you deal with a woman, things are sometimes more complicated.

Some men at client think it is easier to deal with women auditors, because men, especially those at senior level, as I observe them when we have engagements, they act with an ego. so if you are a Bahraini auditor, dealing with another Bahraini client, with all your ego, and request

something as an evidence let's say, don't ever think you will get something in return easily. maybe how men talk sometimes, has a lot to do with why men prefer women to deal with.

You are an auditor, the client needs to deliver evidence based on your request, so you need to find a good smooth way to communicate, so you submit the work on time.

I worked with female assistant managers, I had a very good experience with them, I didn't feel that they are more superior to me, they were treating me as a friend, they are young, they are my age, I was really comfortable dealing with them.

11. Talk to me about marriage?

I have been married for the past 3 years; I don't have kids yet.

I got pregnant several times, but the pregnancy didn't last, I had miscarriage every time I got pregnant. I lost all of the pregnancies; this was the reason behind me not being able to finish my qualification yet.

This is why I told you earlier, that if my personal life is progressing then I will be thankful, even if I am stuck at a certain professional level without a qualification.

At a certain point of an individual life, you set an objective, whether that objective has to do with your personal life or professional one, you get busy trying to fill it.

when I first joined xxxx, my objectives were to be qualified and be promoted to a senior manager level, but then when I got married, my plans changed, instead of having a qualification and a designation, I want to have a family.

I have all life to progress at work, but not all my life to have kids. If anyone will join the audit now, I will tell them, get your qualification completed from the beginning, you need to concentrate in full, to get it done,

if my personal life is progressing then I will be thankful, even if I am stuck at a certain professional level without a qualification, things become complicated if you are married and have kids, your attention is divided not only on the remaining papers but also on your family, even without kids, how much you think of having kids, when you are facing a difficulty getting pregnant, it also counts, and it does take the focus on the papers away.

Thus am currently putting my qualification on hold, until I settle down and fulfil my objective of having a family. I have even set a plan to finish it, I was thinking, that once I get pregnant, I will take an unpaid leave, during which I will be free to study the 4 remaining papers, I mean

I would have more time given that I am on a long leave, so I would have less stress, plus I will be relaxed mentally that I am expecting a baby which I await.

12. What skills do you need for your job?

Any skills you would need, you will get it enhanced as your work, there are no specific requirements for you to join audit, I mean no specific skills set.

Later on you need to develop more patience, you need to let go jealousy, if someone better than you, then he/she is better in one thing, you are not a superhero to be good in everything.

technical and communication skills are important to have, they are enhanced even with the social events you have to attend, you become different, you learn to know what topic you can open with anyone in front of you. being good at technical skills save you a lot of embarrassment, especially that other perceive you to be highly knowledgeable, they think you need to know everything, they don't understand that we are normal people just like them.

13. what is the nature of the environment?

our department is a dead environment, although there are certain people who I try to make it more of a family, but it is not. an environment is created by majority not minority, so regardless of what these few people do, what the rest do will override.

most managers at senior level are expats, they are mostly Indians, with different culture and mindset, so what they do is that they bring their working style to Bahrain, it means doing long working hours, and doing weekends. They don't have a social life, and thus they have the same expectation from you.

These expats manager have that vision of auditors, they see us as serious people who don't seem to be interested in life, I mean with things that people can do to enjoy life normally, like going out and gathering on a lunch at lunch break for example.

So when they transfer their ideas, it means, they force auditors in charge to pass this down to us, the staff, and this way, you have a whole environment of work aholic who has no social life and who are not happy about it rather are angry, because they are forced to do this.

I worked with a Bahraini manager, who was insisting on us marinating a work life balance, he wanted us to have our break outside, he wanted us to meet outside, to have some activities together, he was really supportive.

While he has such an attitude with us, even at time when we stay at work late, or do extra work that we are not supposed to do, we don't feel angry, on the contrary speaking of myself, I feel it is fine with me and I do it comfortably without feeling forced to.

when you work with the Indians managers, you keep feeling pity on yourself because there are other auditors, who are actually living their life normally as it is supposed to be, with a different manager. This is why you feel angry, it is really an awful feeling.

14. Do you think being a female auditor restricted you taking certain task?

Certain stock counts we as females are not assigned to do, for example going to the port and counting ships, I honestly like it and appreciate it.

15. Is there a bias toward women? There is no bias toward women, not at all.

16. Describe to me your job?

I am still doing the dirty job, which is enquiring about certain movements in numbers, vouching, preparing the working papers, reviewing the work of junior auditors, explaining certain areas to them, and at small clients I can set directly with the manager to review and close the audit. I prepare invoices, engagement letters, representation letters, and get them signed by the partner.

17. what is the hardest part of it to do?

completing the work within the tight deadline especially when your manager is too demanding is certainly one of the most difficult aspects of doing this job. so managing a tight deadline with inefficient manager is one of the hardest things to be done.

To me efficiency and effectiveness are important given the limited time we have, so being efficient is crucial, if I am not efficient, then I am not having an attainable objective, this is not a smart plan.

18. how does a normal day at work look like?

Wake up early, have my coffee, come to the office, find out if my manager is in yet, if not, then this is going to be a great day even if we have more work to do, we are not used to working while the manager is at the same room for the whole day, it feels restricting, just like school days, not all the managers though, it depends on the manager you have.

My current manager is that type that enjoy observing his team.

You will first prioritize your work, before the manager set his own priorities, where then you have to reorder things again. once you know what you need to do, you will proceed with it, set up a meeting, train the new joiners for example, meanwhile wait for the break hour to relax, and chat a bit, you go back to the same earlier circle till it is time to leave.

19. How could this be a stressful day?

If they ask for something urgently although it was set to be delivered, or it has been set to be delivered one week from now, this will stress me out. some managers, when asking for something, and as you are wrapping their request up for submission, they will instruct you do something further, something that needs time, when the available time is not enough. What they do, in this case, they wouldn't thank you for what you have finished, rather, they will blame you for all the new things that they have added, and you couldn't finish at the same time. This really makes you feel bad and makes your whole day stressful.

20. So do you think it is different having Bahraini that other nationality manager?

It is different between Bahraini and expat managers, a lot, an expat will bring his mentality and mandate you to work as per his style, which is not my style, not my cultural things, this is not me. But the Bahraini manager understands your culture, which gives you a more comfortable work experience.

21. Is your role as an auditor conflict with your role as a care giver?

yes, because I can't give much care after work when am home, I return home feeling very tired, am already exhausted, and usually am not in a good mood, especially while being with the manager I work with now. I don't know how, but he always manages to do, or say, or request something that he is sure will ruin your day with.

If I go to work for 5 days, then I can tell you that 3 of these days I have a bad mood, and I am just ok during the other 2.

I can't give much care after work when am home, I return home feeling very tired, am already exhausted, and usually am not in a good mood, so when I go back home, I can't give much, I are more of a zombie, I just want to eat dinner, exercise a bit, or have a short walk to release the tension after a long day.

22. So what about housework?

The housework, they remain pending till the weekend. sometimes you feel that you are not neat, not organized, and dirty, this is how I feel when I head back home and can't really do any of the housework because I am tired.

23. How does the society react then? does the culture offer any help in terms of the expectations from women?

Culture doesn't help when it comes to handling the house chores, not at all, I am the one who is expected to do all the housework beside maintaining your family and in laws relationships.

The food is expected to be always available at home for when the husband asks for it you can serve it.

Those relationships that as a married woman I need to maintain, I can't really have them neither keep them, I am limited in time it is really hard for me. During weekdays, If I want to visit someone , the earliest I could make it is around 8:30, which in our culture very late, other people in the gathering are getting ready to leave by the time I reach, it is embarrassing, it feels like I am a burden on those I am visiting, It feels that I don't have manners! so I have decided not to go, when I don't, I feel isolated, like you are not aware of your surroundings, it is exactly the feeling of disconnect.

The laundry, it just accumulates day after day, anyways it does not feel ok to be back home to a place that is missed up, sometimes it just seems to look like a big storing area.

Sometimes you want to do some of your social obligations, visit elderly, congrats some on their new baby or marriage, give condolences on death to other, you still want to spare time to your husband, go out, tidy up the home, it is really hard, exhausting and complicated.

Your life become very tiring, you always have those pending tasks to do, you rarely are done with them, so your mind is always busy.

I can't say that I am not happy being an auditor, when I worked with the Bahraini manager things were alright, it is the experience I am currently having with this Indian manager that is making the overall feeling being an auditor very stressful and tiring.

Previously I used to go work feeling energised and motivated to work, I used to enjoy my job. Now having this manager, brings me anger and make me complain all the time as am not really comfortable, these negative vibes drain my energy, It actually makes me complains on and on, and thus I feel that my energy is sucked more than normally work will do to me!

It is of course different from when you go work feeling happy to work, be there and cooperate with your team, your good mood will serve you up, it is rarely a bad day when your good mood is maintained during any working day.

24. do you think your feeling would be different if you were working somewhere else other than xxxx?

yes, because no one knows how hard it is to be an auditor, you might know it because You have done accountancy, mass public are not aware, and hence there is no appreciation to all the effort we invest becoming good auditors.

I don't think though that my feelings will differ anywhere else, as all these firms are the same, they have the same environment, majority of them have expats in their organizational structure, in here, most junior level staff are Bahrainis which is good you feel home. In other firms, it is hard to find young Bahraini assistant managers, we here have quite few of them of both genders.

We don't have Bahraini managers females though currently, there was one and she has already left.

25. Is your image important?

yes, I want them to perceive me as a professional person.

26. how do you define yourself in terms of career, what is your identity?

I am very soft as a human, my tone is very low, I am not that type of a person who speaks loudly and with the intention of forcing myself nor my opinion on others. I am not that tough, nor that harsh, you know. Such things are not that appreciated in my work.

when you are at client and ask for evidence, if you talk the way I talk, you don't get that attention and cooperation from the client, this means your work is delayed, already they think you are annoying so why would they cooperate!

I know that this happen because I am not that loud or tough, and I always feel those auditees, like I don't want to bother them, I don't want to nag on them, but in return I find it hard to get my evidence.

Once a guy at the client told me, are you serious, are you really an auditor, because you don't look like one, so I said yes, he said, it doesn't seem to be so. the way you talk is very nice and humble, if I will compare you to other auditors, you are very polite and nice in comparison. He

thus thought I might be junior, I said no, I have been here for 3 years, so he was shocked and said but you are the first auditor who speaks to us this way.

Since that day, with this client, anything I would request, that guy will make sure he provides it on time.

he was very appreciative, highly polite and the work at this client has gone very smooth. When I think of it, I say I might not be that typical auditor, I might not be the audit firm ideal auditor, or most preferred one auditor, maybe I am not a role model to many juniors, but my style suites me and although it comes with hardship, it sometimes also comes with its benefits.

27. How an ideal employee looks like?

Those who manage to escalate up the ladder, they share somehow similar characteristic, those are the ones who are talkative, social and are good at networking all around, whether with clients or within the firm itself.

Those people are known and are set for more junior staff as a role model to follow, this doesn't mean that they are more knowledgeable, no they just present themselves in a way that showcase them and expose them to others more, as if they are well-informed about everything. These people are also loud and love speaking about themselves, and at my work place this style is preferred.

28. Does your identity conflict with what is preferred at the workplace?

I don't think I have the most preferred character in here, however I see it this way, as long as I am getting my work done, then no need to be bothered, and I don't need to put a mask or enact something that is not really me.

being me doesn't necessarily put me on troubles or hold off my work or progress, my aim is to work not to set an example.

29. Do you think you need to be firmer or more assertive to escalate the hierarchy?

Am not looking forward to being up at the level that would require me to be firmer or more assertive, honestly speaking, I rather to be comfortable at my own skin at the level that allows me to do so. Leaving the firm would to me be better than me trying to replicate someone who is not me, just to be there up in the hierarchy.

30. Do you think managing emotions is important?

Managing emotions are important, yes, or else I will not survive in the firm, you can't show any feeling that you encounter freely, there should be some controls to filter the way you express your liking or disliking at work, your acceptance or your rejection, I am not against talking about things that annoys you, after all it is your right and your duty to stand up for yourself, what I mind is that you misuse these rights and show a lot of emotions which might work against you rather.

You know that you are at work, you are not at the middle of your friends or family to allow free expressions, without fearing people thoughts about you!

who told you that they care anyways, even if they do, I don't see it appropriate, that they see how weak you are. I stress it again, I don't mind talking about what bothers you, you just be careful what feelings you put out clear to public.

31. Name to me some of the feelings you have encountered doing audit.

Happy, sad, satisfied, angry, sometimes broken, disappointed, mostly when I fall behind the plan, I set for myself to reach. sometimes I feel grateful, thankful so these things are there.

32. so is managing these emotions part of being professional?

Managing your emotions is part of being professional of course

33. Do you always have to hide the negative emotions?

You can express your thoughts about anything you dislike, you don't need to overreact, you need to be careful as I told you in putting out your feelings to others, so you don't ruin your image, Thus that anger feeling for example should remain hiding, but your reaction in words to it, is fine to be shared, I don't see anything wrong with any one telling someone else that You made me angry when But me acting angry is not that appropriate neither professional.

You know being angry at home is different than feeling so at work, you need to be more cautious to how you spell these feelings out.

34. what techniques u use to manage your emotions?

I stay silent when something I don't like to happen.

35. Are you instructed by your firm to manage your emotions?

well, not really, they don't mention emotions usually, so am not instructed by my firm with regard to managing my emotions.

36. Is it true that audit environment is a rational workplace where emotions has no place?

No these emotions can't be denied, they are there, it is because people at workplace have a large control over how they share their emotions, that others might perceive the environment to be emotions less.

37. can you walk me through an emotional intensive incidence?

once at the time I was junior, one of the assistant managers thought I will be able to hand in all my work within the deadline, without any mistakes. When I did, he was surprised that it wasn't completely right as he wished or thought, besides, those mistakes need time to be corrected, he was angry, he called me you idiot! I was shocked! I said nothing in return, I don't know why! It is not that I can't respond or say something, maybe I know that he is stressed, and there is a deadline to meet, so I said nothing. I kept working, I didn't say anything neither made him see that I didn't like what he said, he called when we left, he apologized, he said I didn't mean to say so at all, I was just annoyed that you kept the work with you till it is very tight and almost submission time, you shocked with all the extra work that needs to be performed on it!

At that time, I didn't know how big my mistakes were, and how critical that work that I was supposed to do.

Today that I am more experienced and looking back, I can tell you that he had no write to call me so, that was very minor and could easily be modified!

Anyways that is past. When he said you idiot, I felt like I am really an idiot, I felt like the stupid one in the team! This incidence was put in this manager evaluation, he was told that these words should not be used especially with junior staff, it is highly likely that they would hate the job!

38. Do you recall an incidence where you had to hide an actual feeling because it was appropriate to do so?

yes, this same incidence, I didn't want to make the day more stressful beyond it already was, I was shocked, but being quiet and doesn't arguing about it at that point felt more appropriate.

39. why do you usually engage in emotion management?

well am at work, these people are not close to me, if I really wish to show or share my feelings then I will do them with people who I matter to, who actually cares about how do I feel, but here, am only here to do my work for given hours during the day, if I can manage the day

without transferring my feelings why then not, I can talk about it, but me making my feelings transparent is not appropriate to me and doesn't suite the formal relations that we have.

40. how do you feel when you don't show your emotions?

I feel better when I don't show my emotions, maybe initially I feel I should have spoken, subsequently, it makes me feel better for the consistency of the relationships at work, eventually, there is a work to be done, so better avoid these conflicts.

41. when you have to manage or hide your emotions, does it impact your identity? does it conflict with it?

What I do to manage my emotions at work, aligns very well with my identity, when I allow myself to be very expressive then I am allowing my image to be affected, and I didn't work hard all the time, to let my emotions or my emotional reactions to erode all the way I have come thus far.

42. Are men and women different in handling the emotional side of work?

well both seems to me to be the same.

43. Do men act more superior or powerful?

well even if, they are not given the chance to act so, from what I see, maybe men like to speak louder in an attempt of convincing others that they are more knowledgeable, given that women are naturally softer and have lower voices, this is not general.

the audit work is more stressful to women given the huge responsibilities thrown over their shoulder. again, I can't generalise, eventually men are looking to reach high levels because the structure of their lives allows them to do so, women know at some point they would change job for something more convenient, so they treat it as a gateway to a better choice.

44. Do you believe there is bias in audit?

No, there is no bias in audit

45. Any problems getting employed? No

46. What other difficulties you face in audit?

the long working hours and dealing with expats managers who come from different cultural background, are some of audit work difficulties.

47. How is the society with an auditor?

they are not supportive at all; you keep hearing negative comments.

48. So how do you stay motivated?

well I stop expecting any appreciation from people, because they know nothing about my job, so again I stopped listening, and then people have so many no sense talks to be said, thus it no longer affects me.

49. what about SCW, how can they help you?

well I can't see them, I know they exist, but I don't see how they are helping us!

50. What do you bring to the audit place that men do not bring?

women bring life, we are in a dead environment, when the team used to be all boys, it was boring, harsh, serious and tough, topics are outdated, but when women get in, you see more activities happening, some bring chocolates, some bring food to be shared, the nature of talks become different, you know these caring, sharing things, having less serious days are not there when men are there. Plus, women being sweet and smart talking to others, at clients they help getting evidence faster.

Example transcript two

<u>Interview details</u>

Interview Code: Asrar	Interviewee Designation: Assistant Manager
Date of interview: 21 st of August 2019	Duration of interview: 1h:38m
<u>Transcription details</u>	

I feel very proud being an assistant manager at the age of 27, I needed a lot of soft skills to keep going in this job, the hardest part in our job is managing people, as you need to do your work, you need to convince others to do their part of the work.

I have done my bachelor's in accounting, and I am CPA qualified, with a total of 5 years of audit work at xxxx.

1. Which one helped more?

In our firm, if you wish to progress, you have to be qualified, your undergraduate degree is not enough, since the time you earn the qualification, you will have a gap of 2 years before becoming an assistant manager.

2. Do you find it reasonable, or this should be optional?

Deciding to get a qualification should remain optional, because I believe that in audit, experience matters equally.

For example, if am qualified at 5 years of service and there is a 10 year auditor without a qualification, I personally think that he is more knowledgeable than I, because he has got to see more clients, because he has got to see more clients and put their hand on more practical audit knowledge rather than theoretical one, yet because of the firm rules, he can't be promoted to a managerial level.

No one without a professional qualification can be promoted to a managerial level, without it, they would remain at the associate level, there is always a cap on their salary increment as well.

3. Why did you choose this job?

To be honest this was what I found, there was no alternative, however I loved it and I don't regret it.

4. How does the environment look like?

It is friendly, they appreciate you highly, you get rewarded for what you do, which keeps you motivated to work.

when I go to clients, and see how their managers treat their staff, I feel blessed to belong here, we treat each other nicely, we don't have hierarchical gap in treatment.

The workload however is huge, especially when you get promoted to the AM level, this last promotion was horrific more than pleasant. When you are a staff, you are just expected to finish your work, but at the AM level, you have your own team, whom you have to deal with along with your manager, partner and clients. you should be able to coordinate with all of these people.

With your team you need to set, explain and review, get to know them and ensure things would work out smoothly, then you need to be able to solve any issues, be able to discuss such issues with clients, managers and partners, all of these tasks should be done by the In Charge, so you can imagine how hectic this could be that you are handling multiple clients at the same time with each having a different manager steering the engagement as well as different teams. It is really challenging to stay focused.

5. How did you manage?

I had to work overtime and do weekends sometimes. I usually have 2 months of overtime and weekends at the peak season, I leave client at 7, take my work home with me, before waking up early the next morning and doing all over again.

6. What feelings you encounter at work?

I feel very proud being an assistant manager, I needed a lot of soft skills to keep going in this job, the hardest part in our job is managing people both your staff and the client, as you need to do your work, you need to convince others to do their part of the work, I still need to progress more here.

As you need to do your work, you need to convince others to do their part of the work as well so you can hand in a final product of quality within the assigned deadline.

Sometimes all that I feel is satisfied with my job, I am neither sad, nor irritated. I don't even complain about it when there is something that I would normally complain about. At other times, I just feel fed up, honestly I feel like I need to quite this job, shortly afterwards, I tell myself this would be such a waste to leave, I have invested all this time to reach where I am now, and I still have the potential and capability to progress further and higher, thus, I start

thinking the other way around, at these times, when things become very stressful I start thinking of alternatives, ways that would make my work and days easier and less stressful, I thus start experimenting the ways that cross my mind, use those who proved being affective and let go others.

At year end, staying late and having lots of work to do, there is year end, review one and review two, they just happen to be following each other with no break, I knew I wouldn't be able to hold it well if I felt the same upsetting feeling every day, I have thus decided to think in solutions, I decided to focus on the team instead, I put extra effort in setting with them earlier to the start of the engagement , make sure everything is as clear as possible to them , I do planning and set a time budget for each assigned task, I speak very honestly with them and ask them to contribute in the overall delivery of the work on time, I tell them you need to help me so we can finish this, to me this proved to be very productive, I found that things started to get easier, even my time it become more organized and I had more clear time given to each task or person.

When Q1 finished, I realised I barely needed to do any overtime because the new approach has helped a lot, this is why I would say soft skills had played a very vital role in doing this, I needed the team to help me, and it was through proper communication that I managed to make them understand how important is their role to the overall success of the task, as no one hand clubs on its own.

According to this experiment, the second quarter was very smooth, and easier than all its proceedings reviews. when Q1 finished, I gave my team a feedback, and this has mattered a lot at Q2, by which time, there was a huge improvement in the overall performance of the team, I did the same kind of evaluation at then, looking forward to less hectic and more coordinated yearend review.

7. Would you still have the same feeling in another audit firm?

I would still be as proud as I am working anywhere other than xxxx.

8. How do you feel towards your job?

I find my job really interesting, as a staff you have a routine job to do, but as an AM, if there is any sort of an issue the client will discuss it with you, so if the topic of discussion was new to you, you have to do your search to become aware of it, which make the nature of the tasks you do non routine. If you were a staff on the other hand, although you will be involved, your involvement is only limited to the basic areas of your work. For example when there is a new

standard in audit, you as an AM is responsible to dig in, become aware of it, teach your team about it, brief your manager and the clients, luckily, we have all the resources that enables us to do so, so I enjoy it, to me this is not challenging rather very interesting and knowledgeable.

9. What exactly that u does?

Within the team, we have a partner, manager, In Charge which is a DM or AM, the qualified body, then the staff. This is an engagement team, the In Charge is responsible of putting staff, training, coaching them, and reviewing their work. He/she should also ensure that the work will get done on time. The AM acts like the connection point in the engagement, you pass information both ways, down wards to the staff, and upwards to the manager and the partner. As the manager is not always available at the client, the client could also find it easier to deal with the In Charge, who is more involved with the client and the team members. when the In Charge doesn't have an answer which happens sometimes, then they refer back to the manager and a discussion happen with the partner before coming back to the client with an answer.

10. What is the most difficult part?

The most difficult part of doing my job is dealing with people both from the client side and staff side, that is both internal and external communication, those interpersonal skills that get enhanced the more experienced you become.

11. How does a normal day look like?

End of each working day I set my to do list for the other day, so I start the new day knowing what I have to do today, I start with things that are priority, in between I receive so many distractions, so many calls, this means that my to do list, sometimes ,would never be fulfilled. when it is urgent, I stay and do it, when it is not, I just postpone it till the next day.

12. What about a stressful day?

when you are an In Charge, you audit many clients at the same time, sometimes the deadlines are very nearby to more than one client, what happen is that sometimes, one of the client requests a change, both very late, and at a very tight time for us, at a time where we were almost done with this client papers and more concentrated on the other.

Meanwhile, the manager of both clients would be chasing you, not to mention the team could have been allocated to a new client, which means you can't bring them back and you need to do this work by your own, the hardest part of all.

there is time promises with the client, you can't break them, I need to manage my time and just do it. I have no alternative but to do the work on my own. This become so intense, during these days, I leave office feeling bad, very tired, very moody, I speak to no one at home, I just go to bed.

I decided I need to do this differently and go easy on myself, as this will keep occurring, this is the nature of my job, it is stressful.

The more I stay in audit, the more techniques I develop to be able to cope with it, during these stressful days, whenever I feel that I am stressed to the level where I can't do my work, I choose to head to the gym. It sucks all the negative energy from me.

Upon going back home, I feel relaxed, I keep going with my work and I finish it, although I could only work for around 2 hours, but I would be concentrated and those 2 hours are fully mine without a distraction, I work with a very clear mind.

Sometimes, at 3pm in the office, I feel shut, I go to any nearby mall, walk and walk, let all the negative energy out, go home and continue work from there.

Once I had 2 clients, one of them were giving me really hard time, what I decided to do was to take my laptop to any nearby coffee shop, close my phone and do my work peacefully. I have done a lot of clients this way, this is one of the best things about audit, they don't care where are you, as long as you are doing your work. I like their flexibility; the end result is what matters.

Sometimes it is very irritating to be at the client, I had once a client employee who literally will jump to my office every 5 minutes with a new question or request, not only he used to distract me but to majorly delay my work at the expense of me staying late or taking work home, so staying at client place is not always practical, and given that I have a choice, I thus prefer to isolate myself and do my work in silence and peace when I can.

13. How do you see yourself as an auditor?

I am an excellent auditor, and this become assured to me when I hear a feedback from the clients, when they ask for me to audit them again, this makes me feel proud, and empowered, this is very motivating and makes me want to do more.

14. Do you work in a fair place?

I do work in a fair place; I have been recognized for my work.

However seeing others, who don't do as much as you do, still being recognized, makes me feel upset, although I feel that I am treated fairly.

I think this also has to do with the fact that I don't usually say no, since I was employed, at work when you say yes to everything, you become favoured, and part of this favours is to be assigned to audit 4 clients instead of only 2 that are given to those who objects. With 2 only and less work, and no on their plates, they would still be promoted. I would still say our firm are fair, we have a clear plan to what we should do, to get promoted, they are very transparent about it, when I listen to friends at other audit firms, they would be lost, and they would not really have an answer to why they didn't get promoted yet!

15. Can you say no now?

No I can't say no now, they are used to me not saying it, this is how my image was constructed.

16. Does your rating depend on your evaluation?

Yes, if you get a rating of 2, for two subsequent years, you become a deputy manager.

17. Have you been restricted taking certain tasks?

I have not at all been restricted taking certain tasks.

18. would your work conflict with your future role at life or home?

Yes, female auditors who are married or are mother, are really struggling between work and home.

19. Is there a way?

yes, if they want to find a way, but most of the times they can't control all the scene. When I see the female auditors, I thinks, how can they manage, I have a full day to myself, still I go back very tired and exhausted, I can't imagine getting back to kids or a husband, I think it must be tiring.

20. Have you seen successful female managers?

There are successful female managers, but not in our firm, and even those successful ones are not Bahrainis.

21. What would you do if you get married?

If I get married, to be honest, I don't want to stay here, reaching the level of deputy manager is enough for me. I don't think I will stay longer after that. My decision has nothing to do with

the nature of the work, no I love doing audit, I love it and I always encourage others to get into audit, but I know, if I stay longer, I will feel worthless, I can't do this more to myself. if I stay longer here, I might lose other aspect of my life, I think my life will lose its purpose, staying here and escalating up means you need to devote majority of your time, I can't keep doing this for uncertain period, it is true that you would learn, but it is not really good to keep going this way over the long run.

22. What did you have to sacrifice?

I had to sacrifice my social life. I finish at 6, I have to study for my CPA, so any plans will be cancelled, or minimised to a very low level. Only once a month I make it to friends' gatherings. Some people would support me, others, usually think I am being arrogant, but you know what, I don't care, my goals matter more, I have all my time later to live, I rather concentrate on my studies now. My family were very supportive since the beginning.

When I attend social events, I pay from my own time and health, I have to spare extra time to finish the material, I don't care any longer, after I finished the qualification, I was still used to the mood of being busy, staying isolated at home, but not anymore now.

Currently, I am preparing for CFA, I have just started, I will have my first exam at June, I don't want this to be stressing, this is why I am giving myself a space, I didn't want to do it in December, it would be at around the third quarter which would be very stressing, I don't want this to affect my work now that I am an assistant manager, especially that I always suffer from stress doing this job.

23. Why are you doing CFA?

I want to leave to a financial institution; this is why am doing it, I want to move to finance, investment or risk, CFA will help me in this.

24. What do you understand from the word professional?

The way we treat others should be respectful, I get surprised when I go to some clients, they don't deal with each other respectfully, I don't think they are professional.

I still remember once, a manager called a staff who is an old man, he shouted at him in front of me, he was embarrassed, I was as well, I always said in term of respecting each other we are very professional.

When we were first employed they told us they don't prefer the traditional abaya, they said they prefer us to keep it formal, for me it depends on the clients, when it is a faraway industrial

client full of dust, I will wear my abaya, but at big clients, I dress formally, I make sure to reflect my firm well.

In term of written correspondence, you need to write emails properly, some clients, send emails like it is an order, the tone of their emails show how not professional they are. Here we are trained on the written correspondences, on communications, audit is client facing profession, thus our firm concentrate on teaching us properly.

25. What should a professional avoid doing?

I think, shouting at others, being aggressive to them is not professional.

26. Is your understanding the same as your organizations?

They have a broader definition to professionalism at my firm, staying late, not saying no, accepting assignments abroad are indicators of professionalism to them.

I got a chance for a secondment, I refused it, I didn't think it worth it, I know it is not only a learning process, but also a life changing experience, yet I didn't want to go because I was not sure if I can handle it, I am not sure if I can survive without my family.

My manager wanted me to explain, why do I refuse to go. When I told him, he wasn't convinced, I told him, I was very open about it, I said I don't think you will ever understand where I am coming from, it is not a matter of addition to my cv, or career, rather, it is a change of my life, which at this stage I am not to encouraged to do it.

Within another firm, staff has the option to do 6 months of secondment, they can extent it if all has gone right, while at my firm, I must do a full 18 months, so hell no, I can't take the risk when I am not sure if I can or I am ready to do it.

27. Did it affect your image?

No, I guess they are happy instead, they have one more staff here!

28. Do you feel appreciated?

I feel very appreciated, it makes me feel it worth it, all the days I stayed late, all the times I worked on weekends or at home, it gives me motivation to give more.

29. Would you think of this if you will leave?

Yes, even if I leave, I will still recommend others to join, our partner says that our managing partner feels proud if his staff will be employed somewhere else. This makes you loyal, they

are very smart, and very serious, if you raise a complaint, he takes it seriously, which as I said keeps me motivated. What he does, shows how professional he is, someone as busy as he is, spare time for each individual, we are only staff, not even managers, so him doing so is a big deal to me.

30. Can you recall a bad incidence at work?

I had once an issue, it was only a misunderstanding, something minor, we went to a partner, who apparently was very stressed, he was angry, he raised his tone, throw the paper, my manager asked me to ask the client for a clarification, I was the In Charge in this client, the partner jumped in, and said why her, you call them, I felt very bad, I don't know how I managed to hold myself not to cry. I am sure both my manager and the partner felt it.

My face speaks of it all, I just left, didn't want to cry, my manager came at the end of the day, he said I know u are upset, I collected my belongings and just left the office without saying anything.

I busted near the main entrance, that partner lost my respect, if he ever asks me to do some work, I will say no for sure. I would do anything for anyone who treats others respectfully, speaks with good manners but not for him or people like him.

I was still angry the next day, because he didn't respect me, and undermined my ability despite all my work. The next morning my manager approached me asking if I feel ok, I didn't want him to ask me anything, I was struggling to forget what happened or to jump over it, when he asked, I had all those bad feelings again, I didn't want to talk nor to cry.

I left feeling upset, doesn't worth it, I feel disappointed, I kept feeling demotivated, I even thought I rather left early and didn't work as hard as I did, the feeling of anger and disappointment persisted the whole week.

After this incidence I noticed that this partner started to smooth things out, normally he doesn't even say Hi, unless he wants something from you, he started to say hi after this incidence.

when we started working on the second report, I was still holding many of the previous negative feelings, so wasn't feeling very much into work. At the time the incident happened I didn't talk about it, however at a later stage I did, and that was a good tension release.

31. Did u show them that you were annoyed?

Yes, but I didn't talk about it, my manager has seen it, he directly told me that day let's talk about it, I couldn't, when we spoke about it later, I was fine, tension was released.

32. what feelings you encounter at work?

well sometimes you feel numb, emotion less, it doesn't mean that you have no feelings, not at all, it just means you have got used to these feelings to the extent they don't affect you much now.

For example sometimes you are at a client, this client comes the office everyday feeling upset, now the normal thing for you is to feel upset as well, some feelings are contiguous, but no, rather than feeling so, I was very cool, he comes and ask me, for anything, he talks with a sharp tone, I don't bother, I actually laugh. I kept doing this, until he reached to the stage where he would come, shout at me, finishes and laugh. now he understands that I can't make myself upset beyond my work. He even said, it is weird that I am upset and angry at you every day, while you confront me with laugh, so yes you reach this point, even when someone shouts, I don't care, of course I don't have an immunity to these negative feelings am just saying they affect me less now.

upon evaluation time I feel fine, I don't worry much because I trust they are very fair, after evaluation I usually feel very proud and happy, accomplished, and appreciated.

The first year of my work I used to work in an industrial client, he was my only client, we were a team, and of course the tasks were divided on us, the client was large.

In the firm, there is a certain image associated with those who audit financial institutions in comparison to those who audit other sort of clients like manufacturers in my case. you are only smart if you do the first not the second, and you are certainly less capable of doing the second one.

I made sure to raise this point upon the evaluation to the top management, you know what, you even get stuck, once you audit a manufacturer, you would remain there, and your chances of shifting client become less.

I was less experienced, I wasn't aware why it was a problem to work there, when other people approach me and ask what clients you have and I answer them, they would look at me with open eyes and say oh really why is this, just if am doing something awkward.

those comments made me think, am I stupid, and thus is why I have been assigned to this client, given that if I wasn't, I would have been assigned to any financial institution.

They made me suspect myself, although I was aware assigning clients was done randomly and not based on your qualifications.

I talked to the partner and asked him to change my client, because what I used to hear started to impact me and impact my enthusiasm to work and produce. There is also that image when you need to shift clients, well she was working on a manufacturer, I don't want her to join my team, get me one who had a similar experience, you know these things really made me feel upset and very bothered.

My evaluation first year was average, I wasn't disappointed I wasn't yet aware of ratings, when we discussed our ratings with the rest of the team, one of my senior colleagues was very shocked, he didn't believe I have gotten three only, he said you need to talk to them.

He said so because your rating impacts your increment, he said, you have done a lot as a junior, and you have never said no, so I would say 3 is very unfair.

I didn't bother, my focus was leaving that client, I was very upset with what I hear, I even reached the level where I considered quitting as much as I was unhappy with the image associated with us working on non-financial institutions clients. My father said you better quit rather than complain this much.

Once at a client, I was in the parking lot, one of my colleagues was in his car, he wasn't with us auditing this client, he stopped his car, opened his window and said Hi, how come you are here in the area, I said I have a client here, so he was like oh since when, I thought all your clients are remote, all the factories are away from here!

he was trying to be funny, being sarcastic, that wasn't funny to me, to me this was translated in people undermining me, which I hated. I went home I was upset I said I think I am stupid, and I believe this is how people see me, my father said, no way, you have passed all your examinations stupid people can't, at that time I have cleared two CPA examinations.

I thought I rather concentrate on my qualifications than thinking negatively, I used to stay in the client the whole year, as it was a huge client, we were a big team with attainable goals, I didn't have much deadlines and I didn't have to move between clients.

my In Charge was very happy with me, and during my stay I was able to finish my CPA, all at the time I was at this client. When my performance manager was changed, I told him of my feelings with regard of staying at this client, he was very understanding, as easy as this he shifted me and put me on a bank.

During the second year, I wasn't again bothered with how much the rating would be, to me I have worked hard at the last year and I have still got 3 only, so why to bother again.

my manager said don't you want a rating of 2, I said it doesn't matter, he said it is weird that you are demotivated, I said, I had a bad experience last year, so I am leaving my expectations open to avoid any subsequent suffering.

Now that I become an AM, when any staff request a change in client I do it immediately because I have lived their feelings.

I learned a lot at the first client, the experience I got helped me a lot with the CPA, but to me getting stuck was an annoying feeling, the way people looked at me was sad, that image associated with me working in a manufacturer mattered a lot. I didn't want to be perceived as stupid.

33. Is there a difference between treating you as a young female manager?

Being a female manager brings no difference in treatment, not really, being young facilitate a lot, my team usually consist of all females.

I recall once, I was the AM assigned for that client, and in my team, there was an associate auditor, one of them has 10 years of experience and he is older than me.

when I first joined the firm, he was my In Charge, but given that he didn't take the qualification he was stuck while I got promoted.

At the client this time, I was the in charge and he works in my team, it was my first year as an AM, I didn't know how to work with him, in my mind him being my previous in charge and older, just didn't help me requesting him to do certain things at work.

Those were the feelings on my part only, he is a very good man, so I was very unsure how to deal with him, between me and myself I was very embarrassed. But from his side, he was very cooperative and understanding.

34. Is it important for you to manage your emotions at work to look professional?

yes, for me sometimes I suffer that my face reveals a bit too much compared to what I want it to show, end of the day we are here to work, so I try as much as I can to control the way I feel and what my face show.

sometimes I think I need to be more taugth with the staff, I keep some lines, so they can work accordingly.

At clients, female auditors are being cooperated with more, it is weird, but it happens.

In xxxx no one tells us that we have to manage our emotions, however when something happens like someone would shout, this matter will be escalated, and an action will be taken.

35. Now when you present a feeling that you don't feel why do you do it?

I have to, I feel bad, but I do it, sometimes at a cost benefit analysis, I think not showing the real emotions could be better.

with clients I recall once that a client called and kept shouting at phone, I told him I don't allow you to shout at me, I don't work under you, what happened is the reason for you not doing your work. I have told my manager, and he took it from there. Later on, that staff came and apologize, because it was his mistake.

as an auditor, I feel excellent, what I do in term of emotion management at work I do the same at my normal life, there is nothing that I force myself to do here that I don't usually do. Audit has changed me positively, previously I was very anti-social, I would barely talk to others, even when I was first employed, I didn't talk much, this is good, my family has noticed this variation, I was at zero and I jumped to hundred, I wouldn't survive if I didn't enhance, audit is a people business not a numerical business, what happen with people teaches you more.

If you can't sacrifice your social life, and if you are not willing to study, then audit is not your sort of job, you have to be flexible, you won't have a fixed office, and this would be challenging, don't apply to audit firm unless you are aware what you want to do.

there is no difference between men and women handling the emotional side of the audit work, maybe men can tolerate stress more than women, myself I have the issue of stress management, which I try to find a solution to by going to gym.

I have never been part of any bias or gendering, in our firm.

There is that image at firm, that if you are a good auditor, then you should be available, do over time, do weekends, get qualified, work during your leave, this is what they expect, besides never say no.

This image has nothing to do with one's gender, we as a staff generally get same tasks assigned, but some females can't manage so they leave early.

I don't feel forced to trace this image, I have some of the qualities already, this is me by nature, sometimes I regret that I was available always, then I say no this is me so am not forced to do this, and luckily, I got recognized.

There is no discrimination in audit, women are not less qualified, neither are they emotional, and I had no difficulty getting employed.

To me the only difficulty is dealing with people, at xxxx there is many trainings that could help in this, on a personal level I have started reading some books around this difficulty, I can tell they have brought a difference in me.


My family is very supportive, when I say I am tired I have to quit, they try to smooth things out for me, to convince me otherwise which matters to me, and which really change my mind.

Most Bahrainis can't stay late, while Indians can, the nationality honestly matters. I prefer mixed teams. Being young, running a team is actually good, you can find more people of your age which is quite easy to be managed.

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Downloaded: 23/06/2022
Approved: 08/07/2019

Karima Shaikh Almusali
Registration number: 170271000
Management School
Programme: none

Dear Karima

PROJECT TITLE: Emotional Labour and the Construction of Professional Identity: The experience of female auditors in Bahrain
APPLICATION: Reference Number 025910

On behalf of the University ethics reviewers who reviewed your project, I am pleased to inform you that on 08/07/2019 the above-named project was **approved** on ethics grounds, on the basis that you will adhere to the following documentation that you submitted for ethics review:

- University research ethics application form 025910 (form submission date: 02/07/2019); (expected project end date: 27/03/2021).
- Participant information sheet 1058770 version 2 (14/05/2019).
- Participant information sheet 1065279 version 1 (22/06/2019).
- Participant consent form 1058771 version 3 (22/06/2019).

If during the course of the project you need to deviate significantly from the above-approved documentation please inform me since written approval will be required.

Your responsibilities in delivering this research project are set out at the end of this letter.

Yours sincerely

Sophie May
Ethics Administrator
Management School

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