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HEC MONTRÉAL

Changing the face of work: An analysis of the impact of remote work on mothers in the Canadian public accounting sector.

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*Mémoire présenté en vue de l'obtention
du grade de maîtrise ès sciences en gestion
(M. Sc.)*

Septembre 2023
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Abstract

The COVID-19 pandemic has resulted in a significant shift towards remote and hybrid work models, bringing about unprecedented changes in the world of employment. This new way of work has raised questions about its impact on working parents, particularly those engaged in high-pressure and demanding corporate roles in North America.

To investigate this matter, the current study aims to explore the experiences and perspectives of working mothers employed in Canada's largest public accounting firms (the *Big Four*) in regard to performing work in a remote setting. Drawing upon matricentric feminism and the Job Demands-Resources (JD-R) theory, this study aims to understand the overall effect of mother employees' experience in this setting to derive organizational implications.

Leveraging the richness of in-depth interviews, this qualitative research explores the challenges and opportunities associated with the transition to a remote work model, and the current state of acceptance of the hybrid model among public accounting professionals. While it is recognized that public accounting is a demanding industry, the emphasis is on the strategies used by working mothers to prioritize their well-being and maintain work-life balance while operating in an untraditional spatial setting - in their own homes. The findings derived from the gathered data will offer valuable insights into how working mothers navigate their dual roles in a post-COVID-19 era. Additionally, they will provide *Big Four* firms with guidance on how they can support and empower their employee mothers in balancing their work and personal commitments more effectively. This understanding will contribute to comprehending the underlying emotions and experiences of working mothers, as well as identifying their struggles and genuine desires in the workplace.

This analysis contributes to the existing body of research on feminist perspectives and work-life balance, focusing specifically on public accounting professionals and mothers. While attention has been drawn to the health state of professionals, particularly in the aftermath of the pandemic, it is important to consider mothers' engagement with flexible arrangements to effectively balance the demands of their careers and home responsibilities. These dynamics are crucial for promoting their retention while simultaneously encouraging them to embrace motherhood. In this sense, the implications of this study extend to the topic of workplace governance.

Keywords: accountancy, *Big Four*, hybrid work, motherhood, parenthood, public accounting, remote work, work-life balance, working mothers, women.

Research method: Qualitative research

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Acknowledgments

Embarking on this thesis journey and crafting these acknowledgements stirs a profound sense of emotion within me. HEC Montreal has honed my skills to new heights, thanks to its unparalleled knowledge-sharing environment.

First and foremost, I want to express my sincere appreciation to my research director, Dr. Julien Le-Maux. Your guidance, wisdom, and feedback shaped this research in important ways. Having you as my research director has been an absolute honor, and I am deeply thankful for your mentorship throughout this journey.

I appreciate the remarkable fifteen women who agreed to take part in interviews, but also showed genuine enthusiasm and encouragement in this academic endeavor. I extend an immense, heartfelt thank you to each and every one of you. Through sharing your valuable time, insights, and experiences, you allowed for this thesis to be brought to life.

To my husband, Hisam - thank you for your unconditional support throughout the writing process. Your belief in me, particularly when self-doubt crept in, has been a source of strength from start to end.

Finally, I dedicate this thesis to my family, Ahmad, Mouna, Rachid and Sarah. To my parents - I am forever grateful for the sacrifices you have made as immigrants, leaving behind familiar lands, and starting anew for the betterment of our family. Your boundless belief in me has been the driving force behind my accomplishments, and I carry your sacrifices with me as a constant reminder of the strength and resilience within our roots.

"For me, being a mother made me a better professional, because coming home every night to my girls reminded me what I was working for. And being a professional made me a better mother, because by pursuing my dreams, I was modeling for my girls how to pursue their dreams."

- Michelle Obama

Chapter 1: Introduction

1.1 Context of the study

Throughout history up until today's day and age, the societal perceptions of women have undergone significant transformations. The efforts and resulting impacts of women in the workforce, along with their active pursuit and fulfillment of roles in diverse professions, truly exemplify the evolving significance of women in our modern society. Many industries, including accounting and finance, have not only welcomed women into their ranks, but also witnessed their rise into senior roles within firms (Chartered Professional Accountants of British Columbia, 2017). While it is encouraging to witness the progress and the breaking down of barriers that once limited women's opportunities, embracing diversity of all sorts remains an ongoing and evolving process.

When turning the attention to public accounting, there are several factors to consider in regard to the nature of the industry itself. From being highly responsive to internal and external demands to nurturing strong client relationships, the public accounting professional undergoes a myriad of challenges and responsibilities. Starting at the entry-level, the workload can be quite demanding, requiring longer hours during the busy season and a high level of commitment to meet client deadlines, financial reporting requirements, and striving for high levels of performance, and even as professionals progress into management roles, they encounter internal complexities, such as burnout (Fogarty et al., 2000) and depersonalization (Guthrie and Jones, 2012). Another element of the profession is the hierarchical structure prevalent, characterized by the up-or-out promotion system, known in professional services firms such as consulting and law firms (Baden-Fuller and Bateson, 1990; Ghosh and Waldman, 2006; Kunc, 2008; Auriol et al., 2012). Combined, these factors influence and shape employee experience and turnover intentions (Sweeny and Summers, 2002; Herda and Lavelle, 2012; Barbulescu et al., 2022).

Now, when integrating industry characteristics with employees' personal situations such as caregiver duties for children or elderly family members, it becomes evident that accounting professionals have a lot on their plate. For a working mother, there are even more complexities to the matter, particularly when acquiring a partnership role is a career aspiration. These challenges arise from their specific desire to mitigate the perceived costs associated with motherhood, creating a dilemma between the fulfillment of their motherly role and the pursuit of upper corporate ranks

(Dambrin and Lambert, 2008; Kokot-Blamey, 2021). Hence, the intersection of parenthood and flexible arrangements in the public accounting industry calls for strategically balancing caregiving responsibilities with demanding professional duties (Almer and Kaplan, 2002; Pasewark and Viator, 2006; Mnif and Rebai, 2022).

Over the years, the rise of flexible work arrangements, including reduced work hours, job sharing and access to remote work, has become prevalent within organizations to help those professionals in the fulfillment of their many roles. These priorities, while addressing employees' needs, have been proved to enhance productivity, thereby contributing to the overall success of business operations (Abraham, 1988; McDonald et al., 2005; Maxwell et al., 2007). However, achieving work-life balance and effectively leveraging those offerings pose greater challenges, as significant costs underlie. Women are often more hesitant to utilize flexible arrangements for fear of appearing less committed to their jobs or hindering their career goals, creating far more negative consequences (Thornton and Bagust, 2007; Straub, 2007). For mothers, they also have to contend with the 'motherhood penalty', which is the loss in lifetime earnings experienced by women raising children (PwC, 2023). In the public accounting industry, women who work flexibly or part-time often balance work with caregiving responsibilities, hindering their career prospects, compared to men who tend to defer flexible working arrangements until a later stage in their careers when they have already progressed further (Smithson et al., 2004). This discrepancy reinforces the gender pay gap, given the lower pay grade of current and future salaries of women (Smithson et al., 2004).

In wake of the COVID-19 pandemic, workplaces have enforced new ways of working to ensure business continuity, making remote work the new norm. While remote work was not unheard of before the pandemic, its prominence has significantly increased, leading to its greater acceptance. While the impacts of remote work were far-reaching across all business aspects, including supply chain and management of business relationships (McKinsey, 2020; Ernst and Young, 2023), the effects on organizations' most valuable resources - their people - were pronounced (Canadian Human Rights Commission, 2020). In Canada, challenges with mental health spiked since COVID-19, with 24% of the population rating their mental health as fair or poor, in contrast to 8%, reported in the 2018 survey (Statistics Canada, 2020). For example, approximately 24.3% of women reported experiencing moderate to severe anxiety (compared to 17.9% as reported by men),

and parents with children under 18 living in their homes were more likely to report feeling depressed (29.1%) than those without children (18.9%) (Centre for Addiction and Mental Health, 2020). Continuing with women as an example, prior to the pandemic, approximately 16% of working women across various industries indicated that they were primarily responsible for 75% or more of caregiving duties. In 2020, this number grew to 48% (Deloitte, 2020), highlighting the increased burden they shouldered at the time. Amidst this phenomenon, nearly 70% of women who have experienced adverse changes to their daily routines during the pandemic reported that they believed these shifts have prevented, or will prevent, them from progressing professionally. In public accounting, professionals who were accustomed to being physically present either at the office or on client sites, had to perform a full transition to a virtual work environment - and despite organizational support on mental health and well-being, the unique circumstances of remote work and the additional caregiving responsibilities placed an extra burden on women in the public accounting industry (Deloitte, 2020).

Hence, assessing the experiences of working parents, especially mothers, in the public accounting industry regarding their transition to remote work is necessary. This exploration enables a better understanding of whether working from home has been genuinely beneficial for them or not. With the current multi-role environment in which they operate within, the lines between their work and personal life may blur, leading to a challenge in navigating the pressure associated with the industry. Also, given the difficulty of retaining employees after motherhood, especially in such a demanding field, taking a look into how firms can mitigate the risk of missing out on a talented segment of the workforce by establishing measures and initiatives that effectively and genuinely support them is beneficial from different dimensions (Deloitte Insights, 2023).

As we witness the normalization of returning to physical office spaces and the introduction of hybrid work arrangements, it becomes crucial to truly comprehend the challenges that mothers face within the industry. The potential impact of these flexible work arrangements on their perceptions of work and collaborations with their teams goes beyond shaping their experiences as employees in this post-pandemic era - it establishes a whole new way of working that will set a solid foundation for the upcoming years, influencing the next cohort of professionals.

1.2 Research goals

Taking into account the effects of the pandemic on the Canadian population, the objective of this thesis is to examine the experiences of working mothers employed in the *Big Four* accounting firms during the transition to remote work. The scope of this study entails *Big Four* accounting firms, renowned for their size and prominence in the industry.

Recognizing the unique circumstances of working mothers, the study aims to provide insights into the challenges and opportunities that were presented by remote work arrangements at the time, as well as the current engagement and perceptions in regard to hybrid work options. The overarching research question focuses on understanding the specific impacts of remote work on working mothers employed in *Big Four* accounting firms in Canada.

How did remote work affect working mothers in Big Four accounting firms in Canada, and what were the resulting impacts on their professional and personal lives?

This question encompasses a broader range of subjects related to work-life balance, including the benefits and drawbacks experienced during the COVID-19 pandemic while working from a distance. Additionally, it aims to identify the various strategies employed by working mothers in this context to effectively manage their responsibilities both at work and at home. Finally, through the exploration of these strategies, it is key to acknowledge the distinct emotions that arise when employing them, helping in the overall comprehension of the dynamics arising from the remote work experience. Hence, we can gain valuable insights into how working mothers' outlook on their professional work in this specific space has been shaped by their own circumstances.

To achieve this objective, the study leverages a theoretical framework that integrates a feminist perspective focused specifically on mothers known as matricentric feminism (O'Reilly, 2016), within the context of the jobs-demands theory (Bakker and Demerouti, 2007). This framework is further explained in the next chapter, Chapter 2. Chapter 3 provides an extensive literature review that explores various individual topics contributing to this study. It examines the entry of women into the workforce, the decision-making process regarding participation in male-dominated industries (such as professional services firms), and more specifically, explores these factors

within the context of public accounting. The final section of the literature review encompasses flexible work arrangements and the effects stemming from the COVID-19 pandemic. Chapter 4 presents the methodology approach undertaken in this study, while Chapter 5 focuses on the analysis of the findings. The thesis concludes with Chapter 6, which includes a discussion, and Chapter 7, which presents the conclusion, including study limitations and research outlook.

Chapter 2: Theoretical framework

2.1 Job Demands-Resources (JD-R) theory

Work-related welfare can be formulated through multiple lenses, depending on the theoretical perspective being used. For instance, the Job Demand-Resources (JD-R) model explains the relationship between work demands, work resources, and the results of this link on employee motivation. Hence, this model enables the development of an analysis on how job demands and resources in a professional setting, like a *Big Four* accounting firm, may affect engagement and well-being on a certain demographic of workers, in both traditional (in-person) and remote environments.

Bakker and Demerouti (2007) developed the JD-R model to theorize how job demands and job resources interact with one another. Depending on the relationship, employee well-being and performance are impacted positively or negatively. The JD-R theory aims to promote employee well-being and organizational effectiveness, while emphasizing the importance of managing job demands and resources (Demerouti et al., 2001; Bakker et al., 2004; Bakker et al., 2007). A dual process of health impairment and motivation factors is assumed in the model. The authors explain that chronically demanding jobs consume the overall health of employees and contribute to exhaustion and health issues. From a motivational standpoint, a job can generate increased employee engagement and performance and low cynicism, through the resources at employees' dispositions.

Bakker and Demerouti (2007) define job demands as the “physical, psychological, social, or organizational aspects of the job that require sustained physical and/or psychological (cognitive and emotional) effort or skills and are therefore associated with certain physiological and/or psychological costs” (i.e., high workload, time pressure, emotional demands, and physical strain). Job resources are referred to as the “physical, psychological, social, or organizational aspects of the job that are either/or functional in achieving work goals, reduce job demands and the associated physiological and psychological costs, and stimulate personal growth, learning, and development” (Bakker and Demerouti, 2007). When job demands are high, and job resources are low, employees are at higher risks of burnout, health problems, and work performance decreases. Conversely,

when job resources are high, and job demands are low, employee motivation, engagement, and job satisfaction prevail (Bakker and Demerouti 2007).

The correlation between job resources and job demands has been widely explored in research across various industries (Hamid and Ahmad, 2014; Mijakoski et al., 2015; Kaiser et al., 2020; Sarwar et al., 2021; Tummers and Baker, 2021; Yeung et al., 2021). Kaiser et al. (2020) used the JD-R model to analyze the case of Norwegian public health employees. With the use of statistical methods, the authors found that work resources are positively associated with employee engagement and satisfaction. Aligning further with the JD-R model, findings also indicated the positive relationship between work demands and burnout (Kaiser et al., 2020). This study builds on previous research in the healthcare industry, in which both physical demands and organizational work demands were negatively related (emotional exhaustion and job disengagement) for physicians and nurses (Mijakoski et al., 2015). While the flexibility of the JD-R model enables its use in various occupational settings, Schaufeli and Taris (2014) argue that the model's weakness lies in its limited generalizability: its lack of a strictly defined set of demands, resources, mental states, and outcomes creates an important limitation in its application to all populations. Their review derived the identification of other issues in the model, including the descriptive nature of the model (rather than explanatory), the absence in considering personal resource factors (extended in Bakker and Demerouti, 2007), and the independence between health impairment and the motivational process (which they argue should be examined in conjunction). To the core, Schaufeli and Taris (2014) proposed a value-based redefinition of demands and resources, given the negative and positive underlying assumptions of demands and resources, respectively. Other frameworks have been developed to examine relationships between workplace factors, such as the Job Demand-Control model (Karasek, 1979), which depicts job demands and worker's authority over their job, and the Conservation of Resources model, which theorizes that workers lean towards the creation and safeguarding of their resources as means to manage stress and work demands (Hobfoll, 1989). The JD-R model shares similarities with these job stress models, but it distinguishes itself by emphasizing on both health impairment and motivational processes. Due to its dual-process nature, JD-R offers a more comprehensive understanding of the stress process. JD-R focuses on work demands and resources, without necessarily considering specific workplace

dynamics, such as gender. Hence, the integration of feminist theories aims to highlight the gendered dimensions of the work environment.

An understanding of how specific job resources, such as options to partake in flexible work arrangements and the introduction of Diversity, Equity, and Inclusion (DEI) initiatives, interact with the job demands of the public accounting landscape, can be beneficial to practitioners and accounting firms. In the context of this study, the JD-R theory is leveraged to contribute to building upon existing organizational strategies and developing further understanding of the working conditions for working mothers.

2.2 Feminist theories

Feminist theory posits that women are no less equal to their male counterparts in a functioning society (Wollstonecraft, 1972). The theory lays a foundation that the barriers to gender equality between men and women are characterized by the lack of education and opportunities given to women (Hooks, 1984; de Beauvoir, 1949; Hooks, 2000; Kolmar and Bartkowski, 2013).

Not only was this theory fundamental in challenging systemic gender-based oppression and societal inequalities at the time, but it also was successful at identifying the reasons why patriarchal structures and values marginalized and silenced women. The theory also suggested a paradigm for showing how gender interacts with other personal characteristics, such as ethnicity or cultural origin interactions in a situation, which can either benefit or disfavor women.

The origin of feminist theory stems from the denunciation of gender inequalities and oppression that the patriarchal system ensued. Patriarchy enabled and justified reasons for men imposing authority and control over women. Patriarchy also meant that men, based on the theory, were responsible for being providers, protectors, and procreators. Feminist theory was used as a basis to explore different angles and extents to advocate for women's rights. For example, liberal feminism argued that women's rights should be equal to those of men while proposing legal and policy reforms that give women access to education and employment (Friedan, 1963). Marxist feminism exposed that the capitalist system benefited from women's unpaid domestic labor and low-paid work (Frederici, 1975). Domestic (unpaid) activities like caring for children, maintaining

household chores, as well as the emotional labor associated with those activities are critical not only for the development of the next generations of citizens and a functional overall society, but also to enable them to enter the workforce - ultimately allowing the wheel of capitalism to keep moving (Frederici, 1975). Similarly, because women were encouraged to seek employment in care work and hospitality, characterized as low-paying job avenues, their labor activities did not match up with the true worth of their efforts. The concept of radical feminism emerged in the late 20th century and posited that socio-political structures were, by default, made to advantage the male gender and only the male gender. To address gender inequality, the radical feminism movement proposed a complete teardown of current societal practices and systems to be able to build a socialist system. Such visions were characterized by rejecting traditional gender roles and devaluing the role of marital and family values in societies. The effects of different feminist theories contributed to the formulation and depiction of the current idea of the workplace, in which gender equality and equal opportunities for women are non-negotiable. Feminist critiques of patriarchy challenged the bias towards the societal role of women, as well as their rights of work, which has been reflected in the formulation of policies around pay equity and maternal leaves, as known in the modern workplace.

All perspectives which emerged from feminist theory commonly agreed and advocated for women's rights within societies. However, the postmodern feminism movement, which emerged in the late 20th, brought new perspectives to how societies view feminism. It sheds light on the differences between lived women's experiences and challenges that they are not solely influenced by gender (e.g., race and ethnic background, social class). Hooks (1984) proposed that there are more benefits in valuing and recognizing the diversity of identities and experiences. In this feminist discourse, O'Reilly (2016) introduced matricentric feminism, which centered on motherhood to stress the needs, concerns, and challenges (i.e., social, economic, political, cultural, psychological) in the framework in the women's empowerment movement. Matricentric feminism challenges beliefs about motherhood which are rooted in patriarchy, where women are inherent caregivers in families. Whereas liberal feminism paved the way for women's rights as workers, matricentric feminism builds upon feminist activism by centralizing maternal experiences. The theory represents Hook's ideas by attributing motherhood as an intersectional factor in the molding of mother's identities (Laney et al., 2015), recognizing their needs and unique circumstances.

2.3 Implications in this research

While the emphasis of the JD-R model pertains to the effects of workplace factors on employee's experiences, matricentric feminism draws attention to mother employees. On one hand, conflicts between job demands may contribute to a dual role strain. On the other hand, job resources (i.e., access to a flexible work schedule), may provide opportunities for mothers' workplace support systems. Given COVID-19 pandemic, employees were forced to adapt to remote work, which has now become a popular model in the workplace. With matricentric feminism at the heart of this research, the JD-R model is leveraged to explain how mothers perceive the high job demands within *Big Four* accounting firms and the experiences felt with the introduction of non-traditional job resources (i.e., remote work) (See Figure A on page 91).

Chapter 3: Literature review

The literature review presented here is a creative approach to exploring the intersection of three significant topics that have not been commonly researched together. Therefore, a comprehensive analysis of each topic, independently, allowed for a wider search of the current literature to take place. The sub-topics discussed in this review form a basis to explaining the rationale behind the choice of the thesis topic.

First, the literature review starts with exploring the rationales behind women's career choices, with the main goal of understanding why they remain underrepresented in male-dominated fields, such as public accounting. While the presence of women in the labor market date back to World War I, women dominate care work careers (International Labor Organization, 2018), whereas men have been underrepresented. For example, in the United States, in 2022, women proportioned 84.6% of healthcare support occupations and 73.3% of workers in education, training, and library occupations (Bureau of Labour Statistics, 2022).

Second, DEI is recognized to highlight the progress made by organizations in the promotion of diversity initiatives and fairness across business processes, including human capital management. A look into how public accounting firms carries out these efforts within their practices, and their related implications, helps in the identification of current state of the industry and improvement areas, as stated by literature.

Moving on to the third section, the current research pertaining to the state of women within the accounting field is examined to exhibit the range of challenges they face, like the existence of a glass ceiling, in addition to pay gaps. These challenges imply important considerations such as explaining why women are less present in corporate roles, in turn affecting overall workforce diversity. Then, a section is dedicated to literature on the challenges faced by mothers in public accounting.

Finally, research on flexible working initiatives is presented to bring forth its effects on corporate workers. In this section, the literature is then sub-sectioned into two: first, research on public

accountants' perceptions of flexible work before the pandemic is outlined. Then, research on the effects of the mandatory work-from-home model during the pandemic, more specifically on parents and accountants, is highlighted.

3.1 Breaking Barriers: Entry of Women into the Labor Force and the Impact on Society and Family Dynamics

It wasn't until the mid-20th century that a surge of women in the US and Canada joining the ranks of their male counterparts in male-dominated industries was noted. Women occupying jobs in the fields of business and engineering were rather perceived as an anomaly. In engineering, women were required to handle the perceptions that male engineers have about them by portraying themselves as capable, non-intimidating, and cooperative members of the profession (Dryburgh, 1999). A longitudinal study by Krymkowski and Mintz (2008) leveraged the 1990 census to examine changes in female representation in 198 male-dominated occupations with above-average earnings. Female-dominated occupations experienced an above-average increase in the percentage of women practitioners, while male-stereotyped occupations witnessed below-average increases. However, women face a ceiling effect in these jobs, as research shows that it is easier for them to initially break into male-dominated occupations than to sustain growth and develop their careers (Krymkowski and Mintz, 2008). Working women dealt with the burden of having to constantly prove themselves in a male-dominated work environment: this often resulted in a lack of support and opportunities for career advancement, making it even more difficult for them to succeed in their careers. Women were also perceived as a threat to their male counterparts, as traditional gender roles depicted otherwise (Claes, 1999; Sczesny et al., 2004; Ford et al., 2020).

Despite the categorization of careers as either more masculine or feminine, there are still disparities in salaries, which suggests that gender-based discrimination is at play. This discrimination is often caused by occupational stereotyping and the undervaluation of work traditionally performed by women. Such bias has a significant impact on how salaries are allocated, regardless of the career field (Alksnis et al., 2008). In addition, the gender socialization process contributes to the derivation of social norms and perceptions around women-fit careers. These professions (i.e., teaching and nursing) are perceived to be nurturing and caring, while male-dominated fields (i.e., business roles and engineering) tend to require a strong sense of assertiveness. Correll (2001)

indicates that cultural beliefs about gender can shape men's and women's early career decisions, resulting in gender disparities in career paths. The impact of gendered perceptions of mathematics (as a subject), for example, is reflected in individuals' views of their own aptitudes in the subject and, subsequently, in their decisions on whether to pursue a career in science, math, or engineering (Correll, 2001). Chen and Moons (2014) complement this finding by stating that women avoid male-dominated fields due to the perceived and anticipated lack of influence and power in roles science, technology, engineering, and mathematics (STEM) careers offer them (Chen and Moons, 2014).

3.1.1 The Caring Motive: Pursuits of careers in “nurturing” fields

According to Eccles' expectancy-value theory, gender socialization significantly influences individuals' career aspirations and choices, as gender stereotypes and societal expectations can limit career options. Given this, women themselves tend to discard male-dominated fields as a career option, due to being socialized that it is unsuitable for them. Hence, fewer women tend to pursue such careers (Eccles et al., 1990). As girls are socialized from a young age to value and embody empathy, collaboration, and compassion (Claes, 1999) - all highly prized traits in care, their career aspirations are shaped around such values. This flexibility is not as easily attainable in jobs in industries where increased hourly commitment, especially during busy periods or outside regular work hours, is required. Priming traditional and non-traditional gender roles increases women's automatic gender stereotypes too, resulting in their disinterest in masculine occupations and their disbelief in their own leadership self-concept (Rudman and Phelan, 2010). Hence, the dominance of women in care work is due to their preference for non-corporate environments, which are both less competitive and less male-dominated. Young women's preference for flexible, low-time-demand jobs enables them to maintain a healthy balance between their professional and non-professional activities, which in turn discourages them from joining male-dominated fields (Frome et al, 2006). For example, teaching careers, which follow a set school schedule, help in coordinating work and family responsibilities, overall providing a greater sense of work-life balance.

Despite successfully obtaining and holding careers in male-dominated fields, women face gender discrimination in the workplace today, including receiving lower pay rates than men (Pew

Research Centre, 2023). Women employed within male-dominated industries perceive low levels of support, whereas men report high levels of workplace support in female-dominated occupations, suggesting that being the gender minority puts women at a disadvantage in the workplace (Taylor, 2010). Although capable, they experience significant disadvantages in career advancement opportunities compared to their male peers (Baker, 2014). Even as gender-mixed companies offer more managerial positions, persistent gender stereotyping, and discrimination act as obstacles to women. However, in Europe, women were found to be more successful in male-dominated occupations, more specifically in France, Sweden, and the UK (Di Paola et al., 2022). At the managerial level, it has been argued that the lack of career planning and the collaborative, power-sharing leadership style create obstacles to reaching higher management ranks (Shugh and Sahgal, 2007). The gender composition also shapes women's willingness to take on leadership roles within working teams; both men and women report similar inclinations in leading female-dominated teams, while only men report willingness to be leaders in male-majority teams. Women who lead male-majority teams report lower levels of self-confidence, influence, and perceived support from team members (Born et al., 2018). However, even when women exhibit agentic qualities (personality traits or characteristics traditionally associated with men, such as assertiveness, confidence, and independence) that align with a leadership role, the conflict between gender stereotypes and masculine task requirements compromises the emergence of women's leadership (Ritter and Yoder, 2004).

Societal expectations regarding gender roles partly explains why, even today, the proportion of women in corporations is relatively low. An analysis of the reasoning and choices behind women's career trajectories helps in forming a comprehension of the gendered nature of career development, as well as the gender-specific obstacles. Thus, perceived lack of support for career aspirations and perceived limited opportunities of advancement, as job resource factors, partly contribute to the explanation of underrepresentation of women in male-dominated industries. Despite organizations' efforts to create more inclusive workplace cultures and to promote diversity and equity (i.e., diversity initiatives, leadership development programs), women remain hindered from reaching their full career potential, due to cultural, societal, organizational, individual, and psychological factors (Ganiyu et al., 2018).

3.2 Promoting Diversity, Equity, and Inclusion (DEI): A Closer Look at DEI Efforts in Accounting Firms

The recognition, implementation and DEI initiatives were key to developing a more equitable and fair society (World Economic Forum, 2021). From an organizational standpoint, investing in DEI initiatives and integrating them within business strategies implied long-term benefits (McKinsey, 2020; Boston Consulting Group, 2018).

Although hiring initiatives emphasized on seeking qualified professionals based on skills, professional competencies, and knowledge, ethno-gender underrepresentation persisted (Kalev et al., 2006). In North America alone, fewer women are available for promotion at higher levels due to only 86 women being promoted to a managerial role for every 100 men promoted to the same level in 2021 (Catalyst, 2022). Nevertheless, factors such as race, ethnicity, social status, disability, and sexual orientation, contribute to shaping working women's lived experiences in the workplace: in the United States, women of color are significantly underrepresented in management positions, with only 4.3% of Latinas and Black women and 2.7% of Asian women holding such positions (Catalyst, 2022). The resulting intersectionality of these elements creates unique challenges and opportunities. People of color, for example, may find it harder to progress over their careers than others (Bertrand and Mullainathan, 2003), requiring them to have to "prove themselves" more often and with more vigor than their non-ethnic peers (Chaney et al., 2020). For instance, a non-Caucasian woman might undergo a similar experience based on both gender and ethnic background, which creates dual discrimination (Browne and Misra, 2004).

3.2.1 Perceptions of DEI in the public accounting field

Despite the efforts of public accounting firms to implement concrete diversity agendas, inclusion initiatives, and increased commitments to creating cultures of equity and fairness, these efforts have still faced criticism and have been subject to research. Goldberg et al. (2019) claim that, in the accounting sector, implementing diversity training should be linked with a quantifiable success measure. The authors suggest DEI programs in place for compliance or tokenism purposes result in a waste of organizational resources, given the lack of assessment of these programs (Goldberg et al., 2019). While this finding discusses the quantitative aspect of DEI, Durocher (2016) brings forward a qualitative perspective on marketing campaigns within Canadian *Big Four* firms, where

two-way socialization (joint influence) challenges the traditional image of the typical accountant. From a recruitment standpoint, the integration of bottom-up socialization helps in targeting millennial workers through the alignment with their belief systems and values. Hence, these studies suggest that DEI programs are not only an iterative process to attracting and retaining talent, but they require efficient frameworks which can be reported on, to result in meaningful impacts. Then, programs aimed to facilitate the career journeys of minority groups (i.e., mothers, women, individuals from ethnic backgrounds or persons living with disability) in public accounting can be significant, starting as early as the recruitment process.

DEI programs are work in progress, especially in the accounting industry. Duff (2011) had previously investigated the representations of gender and race in UK *Big Fours* through annual reviews from 2003 to 2007, and found that there were fewer women and people of color than expected relative to the representation in an overall population, although the results showed progress compared to prior studies. Canadian *Big Four* accounting firms' marketing campaigns target the beliefs and values of prospective millennial employees, indicating their engagement in a bottom-up socialization process to integrate with millennials' expectations. Such two-way socialization (joint influence) challenges the traditional image of the typical accountant (Durocher, 2016). A study on the inclusion of Lesbian, Gay, Bisexual, Transgender, Intersex (LGBTI) staff in public accounting firms in Australia did indicate that cultural progress is evident, although limited in formal policies and practices (Eglen, 2018). According to the study, a struggle between diverse staff and conservative clients was found. According to Edgley et al. (2016), diversity is a concept that has been formalized through its attachment to traditional, commercial, and professional discourses and motifs, which demonstrate very little in tackling firm hegemony by comparing explicit and implicit messages. They argue that diversity is a strategic economic advantage and a crucial component of professional excellence in explicit messages. They found that implicit messages, on the other hand, suggest uncertainties and conditions associated with the idea of being an accountant from a diverse background remain unaddressed (Edgley et al., 2016).

The establishment of DEI initiatives has garnered different perspectives in public accounting research, which provides further opportunities to explore how firms can understand working mothers' challenges in this space (Egan, 2021). Overall, principles and practices stemming from

DEI can be categorized as a job resource component to drive progressive and supportive work environments for public accounting employees - regardless of gender, ethnicity, and family status.

3.3 Beyond boundaries: the case of women in leadership

Women and racial minorities remain underrepresented in senior leadership positions on a global scale (Siemiatycki, 2019). In Canada specifically, women constituted 23% of the party leaders and house officers in the House of Commons in Canada in 2023 (Parliament of Canada, 2023). In academia, women are increasingly represented in academic leadership positions. In 2021-2022, women accounted for 42.1% of university academics in Canada, up from 12% in 1971-1972 (Statistics Canada, 2023). In corporate leadership, women held 17.9% of executive roles at S&P/TSX Composite Index companies, and 27.6% of board seats in 2019 (Catalyst, 2019). The United Nations Development Programme (2020) found that, in 2020, almost 90% of the world held biases against women, with over 40% of the worldwide population reporting feeling that men make better business executives. This was proven by Fischbach et al. (2015), whose results demonstrated that emotional expression of men were perceived as more aligned with what successful managers display. Women's emotional expressions were perceived very differently. While these reports were made by male managers, male employees as well as female employees, emotional essentialism is a significant factor to gender disparity in leadership roles is suggested (Fischbach et al., 2015).

Women leaders must identify and consider two strategies to be perceived as successful leaders: the amount of emotion displayed in the workplace and the kind of emotions to be displayed (Brescoll, 2016). In the science and technology industry, the slow progress of women to higher organizational ranks was attributed to gender inequality due to structural factors (i.e., stereotypes, networks exclusion and lack of mentorship) and to meritocracy (i.e., condemning women for lack of motivation and human capital inadequacies) (Cech and Blair-Roy, 2010). Careers in professional accountancy (Gammie and Whiting, 2013) and in academia (Kossek and Lee, 2021) continue to demonstrate gendered working norms and practices.

The following section seeks to expand on past and recent research about women in the accounting industry, with a subsequent focus on the challenges faced by mothers in the field.

3.3.1 Shattering the glass ceiling in public accounting.

The concept of the glass ceiling was first introduced in the 1980s by management consultant, Marilyn Loden, and was used to describe the invisible barriers which prevented women and marginalized groups from advancing to higher corporate ranks (BBC News, 2017).

The accounting institution, from a broader perspective, is argued to reinforce gender inequality within the industry (Anderson-Gough et al., 2005; Crompton and Lyonette, 2011; Haynes, 2017). According to Hoddinott and Jarratt (2008), the public accounting profession exhibits gender bias that disadvantages women's career advancement due to family leave periods coinciding with promotion opportunities. Despite changes over the past three decades, women's experiences in the accounting profession suggest that their opportunities for advancement are still limited (Broadbent and Kirkham, 2008; Cohen et al., 2020). In Australia for example, according to Adapa et al. (2016), the likelihood of women being absent from senior positions in regional accounting firms is increased by gender stereotyping and the regional context. Comparing this finding to public sector workers, discrimination and lack of opportunity constrained female accountants' career progression (Cullen and Christopher, 2012). These results support Haynes' (2017) argument that accounting is a gendered and gendering institution that influences various aspects of career development and personal identity. Even within this institution, female accountants working in the industry are more likely to report a glass ceiling in their firms than those in public accounting (Cohen et al., 2020). Cohen et al. (2020) found that female accountants perceive the existence of a glass ceiling in the accounting profession, which includes bias-driven effects such as discriminatory attitudes or bias' towards promoting women to senior positions, structural effects (absence of mentorship networking, and high-profile clients project tasks opportunities) and cultural effects (lack of social support from male leaders). Despite women's involvement in informal communication networks (i.e., e-mails, face-to-face conversations, team blogs, etc.), female managers have less visibility in these networks and lack close relationships with male partners, resulting in them facing the glass ceiling when attempting to advance to partner positions within the firm (Gaffney, et al., 2001; Ortiz-Walters et al., 2012)

Although scholars have argued that public accounting firms generally provide sufficient support for women in the profession (Jerry et al., 1998), female Certified Public Accountants (CPAs) still

face challenges in attaining senior positions in large firms, and the turnover rate among them is high. The demands of the profession are the root cause of this turnover, rather than a hostile or unsupportive work environment or weak corporate cultures (Jerry et al., 1998). Different views have been put forth by other authors, who propose that work-lifestyle choices explain the lack of presence of women in top ranks. Gallhofer et al. (2011) posited that, although structural (systemic) constraints remained, work-lifestyle choices made by female accountants once they transition to motherhood were motivated by the desire to spend more time with their children, recognizing that career opportunities are foregone based on such choices. Lupu (2012) supported this, revealing that the absence of women in top positions in French *Big Four* firms is a result of the interactions between lifestyle preferences and practical (situational) constraints, directly contributing to the persistence of the gendered culture of the *Big Fours*.

Even as women attain post-managerial positions, post-senior management roles in public accounting firms create a new form of gender-based segregation or exclusion strategy at the highest level of accounting firms (Almer et al., 2012; Almer et al., 2021). In 2012, Almer et al. argued that roles post-senior management roles do not offer a path towards partnership for women, but rather, those roles are used by the accounting firms to have a pool of available work typically done by partners, but without the same status or pay. Hence, women accountants in such positions are not offered desirable career options or flexibility by public accounting employers, but are rather subject to being in such roles as a terminal “holding” place for women (Almer et al., 2012). In 2021, Almer et al. conducted an analysis of the client profiles managed by partners in accounting firms and revealed that female partners were aggregated to lead lower prestige client types (i.e., investment funds, benefit plans, and single audits) compared to male partners who led higher prestige public companies accounts. These findings corroborate the marginalization of women in the accounting field, suggesting that even at higher levels, gender bias persists in different forms.

3.3.2 The intersection of motherhood and a career in public accountancy

In 1985, Stanfield used the definition of a wife/mother role strain, under the context of dual career families, as the stress that a woman experiences when difficulties arise in complying with the role expectations that she sets up for herself, as well as those set up by others. Stanfield (1985) applied four role conflict categories married women reported experiencing (time management, division of

household labor, childcare, and perceived guilt) (Nevill and Damico, 1975) to then explain, through past research, the underlying causes of role strain as experienced by career-oriented mothers. Stanfield (1985) posited that scholarly studies had supported the claims that dual career families experience role strain, and that stress and problems are felt by both partners, rather than only the women. Today, organizational culture and values participate in the perceptions of work-life balance of working parents. Workplaces that instill a culture of organizational work-life inclusion allow one not to feel the requirement to sacrifice key nonwork identities such as mother, spouse, and elder caregiver in order to succeed at work (Kossek and Lee, 2021).

Working mothers face a range of challenges in the public accounting industry, and the glass ceiling is only one of many barriers. Managing professional commitments and catering to family responsibilities is a challenge of its own to tackle with long-term implications for working mothers (Tingey et al., 1996; Budig and England, 2001; Adhikari, 2012; Corinaldi, 2019), hence the importance of recognizing the barriers that can hinder their successes and advancement in the field. Public accounting, as the demanding institution it conveys (Collins and Killough, 1992; Sweeney et Summers, 2002; Almer and Kaplan, 2002), plays a role in establishing implicit and explicit obstacles costly to the success of mothers, even with the attempt and desire to diminish the effects of these obstacles (Dambrin and Lambert, 2008). A Danish study found that parents achieve career advancement to higher organizational ranks than non-parents in audit (Kristensen et al., 2017). Mothers were significantly at a disadvantage in managerial advancement opportunities in Denmark (Kristensen et al., 2017), France (Dambrin and Lambert, 2008), Singapore, and Australia (Windsor and Auyeung, 2006). The provision of institutional and social support from countries is argued to have very little effect on promotion of women in international accounting firms, suggesting that organizational policy reforms (i.e., flexible working arrangements, restructuring of job design) in the industry are necessary to ensure and encourage promotion of mothers as leaders (Windsor and Auyeung, 2006). This ties with Crompton and Lyonette (2011), who depicted that, in the accounting profession, the unequal distribution of domestic work and caring responsibilities hinder British women's ability to commit (time and effort wise) to their careers, constraining them to progress towards higher organizational positions, hence confirming the existence of a glass ceiling.

By the means of a unique 12-year panel of personnel records from a large French company, Lucifora et al. (2021), examined the penalties first-time mothers were subjected to compared to their non-mother peers: following the birth of a first child, the gap in internal promotions accounted for a significant earnings disadvantage, referred to as the “motherhood penalty,” at the extensive (whether to promote) and intensive (how much to promote to) bounds, consistent with past research on the adversities mother auditors face in comparison to their male, father counterparts (Kristensen et al., 2017). The lack of gender neutrality in firm-level policies regarding child-related leaves also contributed to the aggravating impact of this penalty. However, this “motherhood penalty” is not necessarily present in all professions (Kelley et al., 2020) and may be shaped differently across cultures. In Germany, working mothers are subject to this penalty (Kühhirt and Ludwig, 2012), and those who are auditors are expected to perform part-time work, a work structure that doesn’t allow for significant career advancement (i.e., reaching partner-level, a full-time pursuit) (Kokot-Blamey, 2021). In the UK, they have even relinquished their roles as primary caregivers to husbands for the sake of career employment in accounting firms (Kokot-Blamey, 2021), re-examining the notion of traditional gender roles. Women who present themselves as family breadwinners were not only found to receive better compensation packages and leadership development opportunities but also matched their male counterparts under such circumstances and avoided the motherhood/caregiver penalty (Bear and Glick, 2016).

As research has shown, mothers’ experiences in a public accounting setting are unique. This suggests that job demands are not perceived and lived similarly across all employees. Stemming from DEI, accounting firms have attempted to develop strategies, to support and enhance mother employees’ experiences within their career journey. Hence, the assignment of women as primary caregivers is an enabler to questions about the management of work-life balance and the role it plays in conducting duties in the workplace. From a job resource factor lens, the provision of flexible work arrangements has been a widely explored topic in both academic and organizational research.

3.4 Flexible arrangements and initiatives

One of the popular remediations to the lack of work-life balance in certain careers has been translated to implementing cultures of flexibility. The effects of flexible arrangements have

received great attention in academic literature, especially on women and mothers. Some criticized the legal system for its inability to effectively address pregnancy and workplace conflicts, as evidenced by high rates of pregnancy discrimination and low success rates in claims against employers (James, 2007). Despite policy goals to address these issues, there remains a significant gap between these goals and the reality of expecting mothers and mothers in the workplace (James, 2007; Pocock et al., 2013). For both parents, the potential of effective family-friendly policies provides opportunities to (re)formulate and (re)negotiate their preferred parent and worker identities through the provision for a plurality of needs (James, 2009). For example, financial support and gender-neutral provisions relating to flexible working are important in enabling genuine choices for parents (James, 2009). Williams (2001) discusses in her book that traditional gender roles and expectations are deeply rooted in society and can create conflicts between work and family responsibilities, and to address and challenge this issue, more flexible and supportive work and family policies must be implemented.

Through the European Sustainable Workforce Survey, it was found that in organizations with a strong work culture, employees (both men and women) working from home actually report more conflict between work and family demands. However, women are more likely to opt for flexible working options when a higher proportion of their colleagues also opt for these options, more specifically working from home: the higher the proportion, the less likely women will then experience work–family conflicts (van der Lippe & Lippényi, 2018). Although employees with time-flexible work policies reported less stress, higher levels of commitment to their employer, and overall reduced costs to the organization (Almer and Kaplan, 2002; Halpern, 2005; Beauregard & Henry, 2009; Golden et al., 2012) as well as greater work-life balance (Kelly et al., 2011), multi-faceted outcomes to the use of these policies have been argued. Halpern (2005) indicated that there were no gender differences in how employees responded to flexible work policies. However, such policies were found to be frequently underutilized as employees are not comfortable using them. (Williams, 2013).

Rogier & Padgett (2004) found that women working under a flexible schedule were perceived as being less dedicated to their jobs and less motivated for career advancement, even though their capabilities as employees were not perceived any differently under a regular fixed schedule. While

the evaluation of employee capabilities and performance is objective and can be concretely measured, perceptions of employee motivation and career dedication are guided by their subjective nature and influenced by individual biases and assumptions. These findings sustain the glass ceiling through demonstrating that the use of flexible working arrangements is perceived as damaging to women's career advancement, even when performance metrics do not reflect so. The examination of flexible work has multi-dimensional aspects in its applicability to gender, race, and caregiving status. Golden (2008) uncovered that women and African Americans had limited access to flexible work schedules, compared to their male and non-ethnic counterparts. Married fathers had increased access to flexible work schedules than married men without children, while mothers only had more access if their children were preschool-aged (Golden, 2008). Such findings challenge the common assumptions about who benefits the most from flexible work arrangements, especially in the case of motherhood. Chung and van der Horst's study (2017) supports this, as they found that a flextime arrangement with access to telework, encouraged new mothers to remain employed and even, were less likely to reduce their work hours after childbirth.

It's worth noting that demography also plays a crucial role in the lived experiences of work-life balance and flexible work. In both Poland and Sweden, working from home negatively impacts work-life balance for employed mothers (Kurowska, 2020). Only in Poland, a relatively more traditional society, men manage to avoid the double burden of paid and unpaid work when working from home, resulting in fathers not reporting any impacts of the work-from-home model, while women are not able to do so (Kurowska, 2020).

3.4.1 Flexible work in public accounting before the COVID-19 pandemic

While the remote work model, which is part of the broader range of flexible work arrangements, prevailed during the onset of the COVID-19 pandemic, its impacts on corporate sector employees have been subject to research prior to the pandemic. Due to the need to quickly enforce and adopt this option, traditional working conditions have been challenged. The shift to remote work hence builds upon a myriad of research on work-life balance and its impacts on working parents, especially in public accounting.

Kornberger et al. (2010) challenged the impacts of flexible working on women, finding that the introduction of flexible working reinforced gender imbalance, as observed in *Big Fours*. In Canada, the unwillingness to reach partnership-level positions, tied with the frustration of the perceived intrinsic (non-monetary) and monetary value of the nature of services provided by public accounting, led to the withdrawal of women in the field, rather than issues in work-life balance (Wallace, 2009). To further suggest that flexible working is not necessarily the only element to consider when exploring gender imbalance in accounting firms, the exit from professional accountancy firms by women has primarily been identified by their desire to pursue more interesting employment opportunities rather than by the enablement of a flexible work model (Gammie and Whiting, 2013). However, the desire for flexibility was more common among mothers or women who planned on having children later, suggesting that motherhood or potential motherhood increases the requirement for flexibility in the workplace.

In more recent research examining the impact and the complexities of flexible arrangements and work-life balance in accounting firms, two studies bring forward risks to career progression. Sasmaz and Fogarty (2023) found that, despite the implementation of programs aimed to improve work-life balance, work-life balance alternatives remain result in negative career consequences. Similarly, Liehr Storm and Muhr (2022), explored the effects of such initiatives on women professionals and argue that, while claiming to support women's career progression, these initiatives reproduce and exacerbate the problems they aim to address. More specifically, the authors' research attributes work-life balance measures as gaslighting to women accountants, influencing them to work less than their male counterparts. Hence, this would cause them to further contribute gendered understandings of work and influence women's decisions to put their careers sideways, leading to stagnation instead of upward advancement.

3.4.2 Remote work and impacts of COVID-19 measures on parent-accountants

In 2002, Almer and Kaplan compared two groups of CPAs working under standard and flexible arrangements and found that those CPAs working under a flexible model reported lower levels of job-related stressors and burnout. Flexible workers report higher job satisfaction and organizational commitment (Almer and Kaplan, 2002; Kelliher and Anderson, 2009; Felstead and Henseke, 2017). Although these effects suggest that flexible working is positive, its shortfalls are

not disregarded (Hayes et al., 2021). Employees are working just as hard, if not harder, leading to work intensification (Felstead and Henseke, 2017) and longer work hours to make up for the remote model (Kelliher and Anderson, 2009). Particularly, working from home can create an overall rupture in the communication of feedback on the work being accomplished, especially when task and process overload prevails. Employees are also challenged with their own abilities to manage tasks at hand, schedules, and timelines more independently, suggesting that increased collaboration and cooperation from team managers is essential to effectively carry out working remotely (Raišienė et al., 2021).

Aguiar et al. (2021) conducted work on parental burnout in Portugal to unveil comparisons between two time periods, the pre-COVID-19 pandemic (Wave 1) and the COVID-19 pandemic (Wave 2). Their findings reported higher parental burnout in those parents, regardless of gender, in the latter period, noting increases in exhaustion, emotional distancing from their child, contrasts in how they used to be, and less fulfillment from their roles as parents (Aguiar et al., 2021). Although mothers reported higher levels of parental burnout in both time phases, the rate at which burnout increases over time was found to be more pronounced for fathers. These findings corroborate with Hill et al. (2003): although beneficial for organizations to a certain extent, remote work hinders employees' personal/family life.

In public accounting, emotional exhaustion, reduced personal accomplishment, and depersonalization were felt more strongly by accountants in national and midsize firms (*non-Big Four*) (Bakarich et al., 2022). Women in the tax and audit service lines reported increased emotional exhaustion and turnover intention since the beginning of remote work due to COVID-19. On the other hand, men rather reported depersonalization and role overload (Bakarich et al., 2022). Traditional gender roles and gender imbalances in the unpaid labor force were specifically noted during this period. Although both men and women experienced reductions in paid hours, women who were the primary earners in their families performed a greater part of household (unpaid) work (Zamberlan et al., 2021).

Remote work during COVID-19 created opportunities for understanding how it might be best implemented as part of a routine work schedule. Its implications showed that for employees with narrow experiences working from home and for women, perceived stress was reported at higher

rates due to COVID-19 restrictions. Despite this, all remote workers prior to COVID-19, regardless of gender, experienced higher work-related burnout (Hayes et al., 2021). In client- focused industries, employees tend to cultivate their own approaches and perceptions as to how to apply flexible working, which changes as employees gain more experience under said context (Cañibano, 2018). Workplace flexibility is argued to have an effect outside the boundaries of organizational policies, owing to the psychological agreement that takes place between employees and client services firms (Cañibano, 2018).

3.5 Summary of literature review

This literature review first examines the current state of research on women's presence in the labor market and the development of DEI programs. This broader step was important to lay the groundwork and fully understand the context for subsequent discussions. Then, the barriers faced by women in public accounting are conducted, before exploring the case of mothers is prevalent in accounting research. Similarly, the outcomes of flexible working initiatives are internationally explored, from broader experiences to public accounting specifically. While current literature contributes to better understanding the lived experiences of mothers and flexible working in the industry, research mothers' experiences in public accounting remains a limited topic of research, especially in North America. With the mandatory shift of remote work during the pandemic brought a new phenomenon to be explored by researchers, ultimately contributing to the existing research of flexible work arrangements. Due to this, organizational measures are implored within DEI strategies to better support workers to provide them with quality management of work and life conciliations. While the COVID-19 pandemic forced organizations to rethink and remodel their work experiences, the effects of the remote work model, through the lens of mothers in public accounting, is unknown.

Using the current literature gap as a point to perform this thesis, the insights received from mothers could contribute to the existing research on providing opportunities for accounting firms to assess how the perceived work-life balance under a remote context has impacted their mother employees specifically. In this sense, tailored DEI strategies can be developed to support the industry and make it a welcoming space for women to join later – ultimately deriving multi-faceted implications of interests to researchers, organizations, and societies.

Chapter 4: Methodology

4.1 Overview and research methodology

It has been possible to analyze the current state of research on working women and mothers, parents who are employed in public accounting, and the effects of remote working through a literature review. However, further understanding of the interaction between the three research topics under a North American context suggests that further study is needed. While the COVID-19 pandemic has driven organizational restructuring in the way employees complete their jobs, there is a relevance and importance in interviewing Canadian mothers about their experiences working remotely for large public accounting firms, which are historically known for being demanding careers, encompassed by pressing deadlines and higher burnout risks for their employees. Hence, such exploration would allow for better understanding the challenges and successes of remote work for this demographic of the Canadian population, as well as the opportunities for public accounting firms to assist their mother employees to manage dual responsibilities in a blurred boundary of work-life space.

Fifteen working mothers across the four *Big Four* accounting firms in Canada have been interviewed to better understand the impacts of remote work, as experienced during the COVID-19 pandemic and post-pandemic. Hence, direct reports and insights from mothers themselves will join the current literature of three topics into one resulting lens.

4.1.1 Research methodology

To begin, Saunders' et al. (2023) research 'onion' was leveraged as a tool to determine elements which led to research decisions for the methodology (See Figure B, on page 92). Using this method has structured the research in a comprehensive manner, while accounting for any ontological and epistemological assumptions.

Techniques and procedures

A three-part interview guide was developed to structure the interviews (see Appendix 1). A fully structured format of the qualitative interviews allows for increased efficiency both while interviewing and subsequently, during data analysis. To ensure no data or key elements are missed

during analysis, interviews were recorded with the participant's consent, and transcribed for coding purposes.

Time horizons and method choices

Given this research aims to better understand the experiences during a specific point in time, a cross-sectional time horizon is adopted - that is, in times where remote work was imposed by organizations to counter the risks of the transmission of the COVID-19 pandemic and has since become common practice. To ensure that the study captures an accurate experience of this workspace transition, the sample of working mothers encompasses mothers who worked in *Big Fours* before the pandemic began and remain employed with these firms today. The rationale behind this criterion lies in the intention to sample individuals that have remained in the same sector, decreasing any bias arising from previous jobs.

One method is used to conduct this research, resulting in a mono-method choice. The qualitative element of this study will draw upon in-depth and rich data, based on the subjective elements of undertaking one-on-one interviews.

Research strategy, approach and philosophy

The purpose being to gain a better understanding of the lived experiences of women under the specific conditions (i.e., being mothers, employed within the public accounting industry, remote working), a phenomenological research strategy is applied (Willis et al., 2016). Essentially, this strategy leans significantly on interviewees' firsthand experiences, testimonies, and perspectives.

A deductive reasoning, which leans on testing existing knowledge, has been deemed a difficult approach to work with for the purpose of this research. Given the potential to form broader theories with the observations that will result from the data collected during interviews, an inductive reasoning approach is used. Hence, the comprehensive nature of each of these elements individually, and the complexity of combining them together, an inductive reasoning is the most suitable research approach, especially with the detailed reports participants can express.

Finally, interpretivist philosophy is utilized. In research, interpretivism uses subjective ontology assumptions as a basis to explain that social constructs (i.e., race, gender, identity). It argues that these social constructs are shaped by communication and dialogue, which heavily contribute to the understanding of reality. Given this, to research reality entails that these constructs are assessed (Melnikovas, 2018). In light of this thinking, interpretivism will allow for the discovery of the subjective perspectives and interpretations of working mothers in public accounting firms based on their experiences with remote working. The reported dialogues, combined with the meanings attributed to these experiences, also result in gaining a deeper insight on the role of socio-cultural factors in shaping those interpretations. Interpretivism is especially useful in this study due to the intricacies of the different topics being examined such as gender, work-life balance, and motherhood. Therefore, positivism has been discarded as a research philosophy in carrying out this analysis, given the opposite nature of its assumptions (objectivist) and its exclusive reliance on empirical data and direct observations, all of which is most commonly used in quantitative research (Melnikovas, 2018).

4.1.2 Interview questionnaire development

To extract relevant information whilst allowing for an efficient interview with the allocated time, the interview questionnaires were categorized into three sections, by theme, all of which encompass the boundaries of remote work.

The interview began with questions regarding work-life balance (child and family management, schedule management, personal well-being). Given work-life balance plays a significant role in working mothers' well-being and success, the questions are aimed to better understand the challenges they face balancing their professional and personal lives and the way they remediate these challenges and prioritize tasks. This section also delves into the benefits and drawbacks of remote work in their lives, and how routines' priorities may have shifted under this model. This section concludes with a question on personal well-being to gain an insight on how this model has affected their mental and physical health.

The second part of the interview emphasizes on their role as a *Big Four* employee and is introduced with a question about strategies used to respond to the high workload in the industry: this will allow for understanding the coping mechanisms and work strategies that are leveraged by working

mothers in *Big Four* to manage working in a high-demand industry. Then, the mothers were asked about how often they found themselves sacrificing personal time for work commitments, outside of regular work hours. Doing so will recognize the challenges of taking on additional non-domestic labor hours as a mother, on top of domestic labor. The following question focuses on how mothers manage unexpected job requests, which are common in the industry, and their abilities to adapt to shifting work demands. Lastly, this second section concludes with their perceptions of their work as well as their team's since moving to a remote setting. Questioning the effectiveness of the remote work model and its potential impacts on the work delivered by their teams ultimately form an understanding on whether career opportunities are affected by such arrangement.

The last section of the interview questionnaire inquires on the overall experiences of working mothers. The first question is general as to the boundaries they've set for themselves in regard to their work (i.e., what do you say "no" to?). Then, the three following questions focus on how these boundaries might have evolved under a remote work setting, their associated impacts on their work, and the emotions felt when instilling these boundaries. These questions will contribute to forming ideas about the different boundaries enforced by mothers, how they affect their overall satisfaction in their work and the associated feelings when enforcing boundaries. Then, the interview dives into current attitudes and beliefs about returning to a physical workplace, which will enable identifying which factors mothers consider in such a situation. Further, mothers were asked about their feelings of connections to the workplace and colleagues, given the high importance *Big Four* firms place to being socially involved and active in building large professional networks. Finally, the interview ends with the current state of hybrid work and how it is being navigated by mothers in *Big Four*, to understand how they are adapting to this work environment and different strategies that they use to maintain their productivity and well-being.

4.1.3 Pre-test

A pre-test of the interview was conducted on two separate occasions with a colleague living in another city. The individual in question was selected due to their completion of the *MSc – Accounting, Audit and Controls* program at a different Canadian university. This background provided a level of assurance that the chosen individual is acquainted with the standard research process at this level. At the time, they were also employed at a *Big Four* firm. Despite not being a

mother, this individual demonstrated a clear understanding of my role as a researcher and displayed a clear comprehension of the interview questionnaire.

This pre-test ensured that the interview questions were relevant and that an effective inquiry took place whilst obtaining the most value in the context being examined. Following this exercise, some questions required minor adjustments and restructuring to avoid ambiguity and vagueness. One of the questions was deemed redundant with a previous question, so it was eliminated from the interview questionnaire. This step also contributed to making sure that the topics explored did not deviate into either overly personal and intrusive questions, or led to the disclosure of sensitive organizational policies, both of which may cause uneasiness to interview participants.

4.2 Data collection

4.2.1 Recruitment of participants

To ensure the research is focused on the target audience, the study population was limited primarily to individuals working for the *Big Four* accounting firms (Deloitte, Ernst and Young, KPMG and PwC) within Canadian-based home offices. A potential participant list was created by leveraging personal and professional networks and through extensive, filtered LinkedIn searches. The list in question included the name, employer, professional title, and home office of the target participants, as well as the province in which they are located. Given the LinkedIn profiles indicate the start dates of employment, this option has allowed for the identification of employees that have remained in the industry before and during pandemic, as well as their current positions.

Table 1 Criteria for the recruitment and selection of participant

- The participant is a mother.
- The participant is **currently** employed at a Canadian *Big Four* firm location (Deloitte, EY, KPMG, or PwC).
- The participant has been employed with the firm for **at least five years**, and has experienced working in the three of the following models:
 - pre-pandemic (fully in-person)
 - during the pandemic (fully remote)
 - post-pandemic (combination of remote and in-person models/hybrid)

Potential participants were first contacted, through the LinkedIn messaging feature, with an invitation to participate. The message was attached with a Portable Document Format (PDF) document, an information letter. The letter outlined the nature and purpose of the research, participant criteria, and a *Frequently Asked Questions* section, that was approved as part of the Ethics Committee evaluation. A follow-up with potential participants was conducted five business days following the first message to increase the sample size to an optimal number between 12 and 15.

4.2.2 Ethical considerations

The methodology presented in this chapter has been approved by HEC Montreal's Research Ethics Board (REB) to ensure compliance with the requirements of the *Ethical Conduct for Research Involving Humans – TCPS 2 (2022)* mandated by the Government of Canada (Government of Canada, 2022). An ethical approval certificate was issued on January 3rd, 2023 (see Appendix 2).

4.3 Understanding Through Interviews: From Talk to Text

An interview guide for each participant was created, physically printed, and used during the interviews to ensure that all logistical elements were captured, and that the interview runs smoothly. The interview guide included different checklists for pre-interview, day-of-interview, and post-interview steps. Some of the steps included in the interview guide pertained to ensuring that the consent form for audio recording purposes is signed, that the online platform and audio recording tools were tested and functional (completed during the pre-test). The full interview guide contained a table outlining the participant information and another table, sectioned into three, with all interview questions with a column for responses and note-taking purposes.

Given the participants' locations varied and were across Canada, all interviews were conducted online through Microsoft Teams. The discussions were recorded with the QuickTime Player application on the computer used to complete the interviews, and with the *Voice Memo* application on an Apple-manufactured mobile phone. The interviews took place over the course of two months, between May 2023 to July 2023. The first few interviews were scheduled for 90 minutes, but it was evident following those interviews that actual required time fell between 45 minutes and 60 minutes. Hence, the average interview time was 45 minutes and 37 seconds.

After interviews with participant-approved recordings, recordings were labeled on the *Voice Memo* and *QuickTime Player* application using the following format “[Participant ID] – [Date of Interview]” to ensure that they were easily traceable. Once this step was complete, the recordings were uploaded to Microsoft Word 365 Office Web via the HEC Montreal student access. From there, the *transcribe* feature was leveraged to generate and automate the first version of the transcribed interview data. However, it was crucial to review of this data: I manually read through each interview transcript, fixing inaccuracies or erroneous information captured by the Microsoft feature. The initial Microsoft-generated transcript provided the basis of the data, while the subsequent manual review I performed facilitated a deeper engagement with the content of the interviews. During this review, I was not only able to fix errors, but I also immersed myself once again in the participants’ words, diving into their thoughts and perspectives all over again. This process enabled for a preliminary identification of patterns and connections across the interviews, even before beginning the coding process. This awareness increased each time one of these manual reviews took place.

For interviews where participants had not granted recording consent, my approach was straightforward. I manually transcribed all the relevant notes I was able to capture during the interviews.

The final versions of the transcribed interview data were then downloaded to my computer desktop and subsequently re-uploaded into *NVivo* to undergo the coding process, which is further detailed in section 4.4.

4.3.1 Characteristics of the participants

Participants from various firm locations in Canada participated in the interviews. To ensure confidentiality, the *Big Four* firm is identified by numbers ranging from 1 to 4. The median seniority of all participants across the firms was 13 years, with most mothers ($N=6$) holding partnership positions. Table 2 outlines the breakdown of the count of interviews conducted per firm and the corresponding median seniority (including the overall total). In addition, this table provides the median age of children of the mothers interviewed. This latter information was

deemed important, given the diverse range of experiences and challenges faced by working mothers at different stages of parenthood.

Table 2 Characteristics of participants

Firm identification (ID)	Count of participants interviewed	Median seniority (In number of years)	Median age of children (In number of years)
Firm 1	4	12	2
Firm 2	5	13	5
Firm 3	4	13	5
Firm 4	2	16	6
Total median	15 participants	13 years	4 years

The table in Appendix 3 provides more details into the professional positions held by the interviewed mothers as well as the participants’ denomination within the research. While the consent form allowed for the disclosure of their roles, the study respects their confidentiality by not revealing the specific departments or service lines, considering the distinct naming conventions employed by different firms. In total, six partners, one executive director, two directors, five senior managers and one manager participated in the study.

Finally, 67% ($N=10$) of the participants were based out of Montreal (Québec) offices, while 20% ($N=3$) were based out of Toronto (Ontario) offices. Additionally, one was a participant based out of a Calgary (Alberta) office, and another out of a Vancouver (British Columbia) office.

4.4 Coding

Given that this was the first time I engaged in qualitative coding, I read through Saldaña’s book, *The Coding Manual for Qualitative Researchers* (2013), to ensure a solid understanding of the process and its purpose. More specifically, the coding analysis approach (Figure C on page 93) turned out to be very relevant. Essentially, individual interviews served as a piece of reality explained through the sayings and feelings of each participant – this is the “real” component that I was starting with. Then, each of these interviews added up to bigger concepts and ideas, leading to what is referred to as the “abstract”. Following the same logic, the “specific” details from each

interview, when connected and forming a pattern with other “specific” details from other interviews, led to the development of “general” ideas. Hence, through this coding process, researchers are then able to use their initial coded data (real and specific) for creating concepts and theories (general and abstract).

I read through each interview file’s data (per participant) and began identifying codes that described specific situations, examples, and/or feelings that each participant conveyed by selecting their words and phrases as codes. Furthermore, I also identified points where they provided detailed descriptions of the positives and negatives of their experiences as mothers and workers in Big Four accounting, and how the COVID-19 pandemic affected the interplay between these roles. This step, systematically assigning codes to the data (using a first cycle coding method) then led to the identification of patterns (using a second cycle coding method). This methodology was helpful in deconstructing the data, while also ensuring that all the important findings are properly captured and represented.

In the first cycle coding phase, the decision to employ **initial coding** is supported by the fact that it was my first time undergoing the process of data coding. As suggested by Saldaña (2013), this approach is deemed appropriate for a first-time qualitative researcher and is also highly suitable for interview transcripts. With this approach, the data was broken down into separate parts while still maintaining a focus on the essence of the message across all the interviews. The integration of **in vivo coding** into initial coding, as proposed by Saldaña (2013), was also undertaken. The use of in vivo coding was deemed important within the context of this research; it was not only recommended for first-time researchers but also aligned with action and practitioner research. As participants’ words, feelings, and experiences were analyzed as codes, this approach formed the building blocks used later in the analysis of my results. To do so, *NVivo* was used to code and analyze the data, while keeping track of the progress of the coding process. One important consideration noted during this process is that the codes that were originally identified underwent multiple rounds of refinement throughout the coding process and until the conclusion of the last interview transcript, allowing for an iterative process.

For the second cycle of coding, I employed **pattern coding**, which involved identifying recurring patterns and themes within the data coded in the first cycle (Saldaña, 2013). To streamline the process, I color-coded the themes based on their compatibility, grouping codes into categories that shared the same theme. This approach resulted in the identification of four distinct categories: Work flexibility (blue), personal and family life (purple), work-life balance (pink), and challenges and adaptation (green).

Table 3 (Appendix 4) provides a comprehensive overview of these categories, including their corresponding codes and the frequency of references across interviews, refer to 4).

Chapter 5: Results and analysis

5.1 Findings' analysis

Through an in-depth analysis of the experiences and perspectives of the participants, the prevalent themes that emerged from the interviews are further investigated. The themes include participants' appreciation for the flexibility provided by their employers, the adaptation to a remote work setting during the COVID-19 pandemic, and their roles as parent-professional going forward.

A summary of the results, based on a sample of the 15 individuals who participated in the study, is outlined below, highlighting key findings in terms of percentages (%), offering a high-level perspective on the data analysis:

- 73% ($N=11$) of the participants acknowledged that while remote work required significant adjustment at the beginning of the COVID-19 pandemic, they now appreciate it as an integral part of the hybrid work model. They emphasized that remote work has significantly aided them in managing their work-life balance compared to the pre-pandemic office environment. Meanwhile, 20% ($N=3$) expressed some dissatisfaction towards working from home, describing their experience during the pandemic as overwhelmingly negative.
- When establishing (or trying to establish) boundaries, 40% ($N=6$) experienced guilt only in certain situations or with specific individuals, while 27% ($N=4$) felt no guilt at all. In contrast, 20% ($N=3$) felt feelings of guilt or inadequacy most of the time. However, they remained positive and acknowledged the need to work on overcoming these internal feelings. They found support in the fact that their teams consisted of other mothers, parents, or leaders who understood the challenges associated with the parenthood journey, which helped alleviate these feelings.
- 80% ($N=12$) of the participants felt that their ability to engage in flexible arrangements, including the choice on when to work remotely, or setting clear limits (boundaries) was due to their seniority, which they had acquired over time.

- 80% ($N=12$) of the participants attributed their selective choices of office visits and participation in social events based on their productivity self-evaluation. They mentioned that on days when they needed to be highly productive, they preferred working from home, while on days with a lighter workload, they felt comfortable going to the office to socialize with their peers. These observations brought forward the change in perceptions of the main purpose of traditional workspace by employees.
- 40% ($N=6$) of the participants observed a decrease in the quality of work received from staff-level peers due to remote work, a shift which disrupted the hands-on and interaction-based nature of learning within *Big Four* organizations. Interestingly, partner-level participants did not report this, emphasizing that the extensive review process before reaching them, where work was corrected up to firms' standards by senior managers and managers on project files. Hence, this result suggests an increased workload for the latter group.

The analysis of the findings that were obtained from the interview data is presented in the following subsections of this chapter.

5.2 The perceived value of work flexibility

5.2.1 Harnessing the advantages of work flexibility

During the interviews, participants expressed a profound sense of appreciation for flexible working arrangements. Specifically, mothers highlighted the benefits that derived from having the option to work remotely. They emphasized that such flexibility enabled them to fulfill their professional responsibilities while simultaneously tending to the needs of their families and personal lives. The majority ($N=10$) even reported that they performed better given the ability to choose the work methods that best suited their individual circumstances.

The time-saving aspect of remote work emerged frequently across the interviews. Mothers found that the removal of travel time has enabled them to spend this time on tasks that would otherwise be challenging to undertake while commuting, whether it be work tasks or not. For example, one mother reported that working from home has contributed to spending more time with her children, as explained below.

“Working from home, on the days I do, definitely helps in terms of the focus on family. The city is so big that, on average, we probably each save around 2 hours at the minimum on the road. Those two hours, even if we translate half of that time to dedicated work and half of that time to our family, it really allows working moms to have that bond with their children.” **Participant E**

Combined with the lack of commuting time, the fact of being physically present at home helped them complete household tasks at earlier points during the day. Multiple interviews demonstrated that they were able to complete household management chores during little breaks throughout the working day such as putting in a load of laundry or preparing for supper.

“I don’t waste time commuting, and I can start working as soon as the kids leave [for daycare]. On lighter workdays, I can take some time for myself in the morning after they’re gone, whether it’s doing laundry, working out, or simply taking a shower. These tasks can be more challenging when you have kids demanding attention throughout the day.” **Participant I**

Mothers highly valued the flexibility that remote work offers, especially when it came to being there for their children during illness after the return to daycares and/or schools. While this period witnessed an increase in sickness among kids, leading to instances of being at home, mothers were able to be by their children’s side during sick periods without having to compromise full days of professional commitments. Hence, the flexibility of remote work played an important role in the management of dual responsibilities during the COVID-19 period.

Similar sentiments were echoed by a new mother, who previously harbored concerns about balancing her roles as both a mother and an employee in the public accounting industry. She shared her experience of returning to work after maternity leave under the remote arrangement model. She highlighted that such arrangement facilitated a smoother transition back into the workforce. The participant expressed that the remote work setup provided her with a sense of relief as it allowed her to establish clear boundaries more easily.

“I think it eased my return to work a lot, because the schedules were a lot more flexible (...) so for me, when I went back to work, I found it very easy to set my boundaries. I would block off my

Outlook calendar as “out of the office” every day starting at 4:00-4:30 PM and I managed to do it like all the time. It was easier on Teams to say “Hey, I have something at 4:00 PM” than being stuck in an in-person meeting when the conversations continue on.” **Participant L**

5.2.2 Duality arising from remote work

Through the analysis of participant responses, several key themes emerged, shedding light on the duality experienced in the context of remote work within professional services. Participants recognized the unique opportunity provided by remote work to be present for their families when faced with unexpected situations, such as a child falling ill. In the past, they would have been compelled to take the day off, but with remote work, they can while remaining close to their children. This illustrates the establishment of a duality between their roles as workers and caregivers within the remote work setting.

Participants ($N=14$) exclusively associated the demands of the industry and the nature of the job, which often required them to work during unconventional hours. Despite the convenience of working from home and the elimination of commuting time, they found themselves engaging in work tasks after their children had gone to bed or waking up earlier to tend to administrative duties such as reading and drafting emails. This tendency to work outside regular hours had appeared to be driven more by the nature of their job rather than the remote work arrangement itself, as reported below.

“I think during COVID-19, there were no normal working hours. There is no such thing in professional services. I would say in the more general term, and not only for partners, but in general in the professional firm. While we strive for 9:00 to 5:00, there is no nine to five because we have to be mindful of client demands.” **Participant E**

Another effect that was highlighted specific to the period in which COVID-19 mandatory lockdown measures were in place was the need to wake up earlier ($N=3$), although working from home. Whether it was to maintain a professional appearance, or to finish some work, participants partook in individualized approaches to keep up with their commitment to their professions.

However, this adjustment in sleep schedules was identified as a potential downside of remote work, as participants reported feeling more fatigued and having to adapt their sleep patterns.

“I’m definitely not getting as much sleep. I do get up a lot earlier than I used to. I used to get up maybe 6:30 AM and get ready for my day to go to the office. Now, I’m getting up at 4:30 AM, because I do like to have those couple of hours in the morning before my son wakes up to be able to do what I need to do, given I do have a very high workload. So, I do feel like I need to make sure that I’m meeting those expectations and having that kind of start to my day and end to my day - I feel like I’ve had to adjust my sleep schedule.” **Participant D**

While all mothers ($N=15$) acknowledged the challenge of blurred boundaries between work and home life during the pandemic, their primary focus was on meeting client needs. Consequently, if working from home proved to be more efficient for them, they prioritized client satisfaction over adhering to the firm’s guidelines. One mother, a partner, specifically highlighted the internal conflict she was currently facing in deciding between physically being present in the office, among colleagues, or remaining at home, where she found herself more productive.

“If I have client demands to deliver, I’m more productive from home, and I have more time to work from home, I will stay home - no matter what the formal guidance is. In my view, it’s common sense, it’s business sense and we are successful if clients are happy. It does not matter if someone [at the firm] is not happy because I’m not physically there - my priority is my client.”

Participant C

5.2.3 The work team and leadership as enablers of flexibility

Most mothers ($N=7$) expressed that they owe this flexibility to their colleagues, work team or the leader they report to. From these testaments, mothers recognized that the flexibility they were able to leverage during their workday, weeks or across the projects they undertake was mostly due to the fact their colleagues were also parents, who had children from similar age range.

In two instances, two mothers ($N=2$) expressed their gratitude towards their direct teams for allowing them to maintain a flexible work schedule. Both participants highlighted the fact that

their teams are led by women who also have young children at home. While they acknowledged that this may not be the norm in all cases, they attributed their ability to work in their preferred manner to the leadership style and work structure within their teams. This environment has made them feel more comfortable and at ease in carrying out their work responsibilities. The support from their teams has been consistently present. **Participant H**, in particular, expressed a sense of support from her team even before the pandemic. The fact that her team was composed of other mothers created a positive atmosphere and contributed to her smooth transition to remote work. She felt a strong sense of team support when the mandatory transition to home-based working had been established.

“I’m very lucky. I’ve always had 100% support from my partners. We’ve been working together for a very long time, so the trust has already been there for many years (...) There was a lot of understanding of the situation of everything that we had to go through. There was unconditional support, and the mindset was “you do whatever you need to do, as long as you understand what we need to deliver” – we’re all responsible. The trust was there - the full trust was there, so I didn’t feel that the level of support changed. It was continued understanding and trust from the people who are my supervisors” **Participant H**

One participant expressed a sense of gratitude towards her reporting partner, even though he was a man, for his understanding and empathy towards her circumstances as a parent. Throughout the interview, the participant recognized that the tone that was set by her leader was supportive due to his own situation, and that she felt more comfortable setting boundaries to attend to her children, as he was in a similar situation. This dynamic enabled a work environment where she perceived herself navigating her dual roles as a worker and caregiver effectively.

“My boss was in the same situation, so he was very very understanding, and for that, I was lucky. I know other colleagues that work with partners that are maybe older, so all their kids are older or they didn’t deal with young kids during COVID-19 who could be a little bit less understanding - well, they’re always understanding but - I think you really have to kind of live it, to know and to offer the flexibility that we really need, so I was lucky for that” **Participant L**

Building on the same theme, one participant shared their negative sentiments regarding the team dynamics and the extent of understanding provided. She expressed a sense of loneliness and isolation, primarily stemming from a lack of understanding among other partners regarding her home situation. This was particularly evident when she had to navigate the simultaneous responsibilities of attending to her children and managing important work calls. She described a constant need to explain her circumstances and reinforce her boundaries with colleagues. Furthermore, she felt that parents at her professional level, who had older children, struggled to fully relate to the challenges she faced as a parent of younger kids. These experiences contributed to her feelings of frustration and a perceived disconnect within the team environment.

“When you’re the only one with a child in a [virtual] meeting - it gets crazy pretty quick, so that’s sort of a challenge. It’s a bit difficult for me. I call myself a younger partner compared to my other peers, especially female peers that either have more experience than me or their kids are older, so they’re way past the daycare years. Because they don’t have to deal with that, and I have to, it kind of sets me a bit apart from them sometimes.” **Participant A**

5.2.4 Flexibility as a retention factor

The analysis of participant statements further highlighted the significance of flexibility as a crucial factor in retaining employees within their respective organizations. Participants emphasized that one of the primary reasons for their loyalty to their firms was the trust bestowed upon them to autonomously manage their work. **Participant I**, for instance, expressed gratitude for the opportunity to work from home and shared that the imposition of new regulations mandating full-time office presence would prompt her to reassess her employment within the firm. The participant underscored that the remote work model has contributed to improved physical and mental well-being and reintroducing the commute would introduce additional stress and pressure into her life.

This finding reinforces the value placed on flexibility by employees and its role in fostering a sense of trust and autonomy within the workplace. The positive impacts of remote work were highlighted, especially on overall health and work-life balance. On the opposite end, participants emphasized that reverting back to the traditional in-person work setting would derive potential negative consequences, such as increased stress and reduced control over personal schedules.

These elements could hence contribute to re-assessing their decisions to remain with the organization.

“Personally, if the firm were to revert to a five-day in-person work week, I would quit. It would mean sacrificing two additional hours of my day, leaving me physically exhausted. I would have no time for household tasks, workouts, or proper meals. The negative impact on my health and well-being would be significant, prompting me to immediately seek another job. Especially for young parents, the challenges of a five-day in-person work week are immense. Commuting long distances would result in lost productive work hours. While I understand the value of in-person interactions, I prefer the ability to exercise my own judgment regarding when to go to the office.” **Participant I**

Similarly, **Participant H** highlighted how significant flexibility is as a driving factor as to why she remains loyal to the firm. She recognized the support and understanding received from her team, allowing her to work in a way that aligned with her individual needs. This backing from her colleagues reflects her commitment to the organization, which supports the notion that having a supportive team and effective leadership enable flexibility and indirectly, influences retention.

“But again, to me, my key takeaways and why I’m still there, doing what I’ve been doing for 10 years: it’s really people you’re surrounded by, like your seniors. This is what really matters. You know people who are, to whom you report and their level of flexibility, understanding and trust. So that’s what really made the difference for me. And that’s why that’s what made it bearable throughout this whole thing. That’s why I didn’t change the firm. I didn’t go somewhere else – it’s really that that’s the key element. So, but that’s the question of luck. It really depends on who you work with. There are nice people, there’s less nice people. There are people with different characters. I happen to have ended up in the team, which are like the greatest people I would ever want to work with, so I’m very lucky to that extent. So, I think that’s something to take into account” **Participant H**

Hence, **participant H**'s experience emphasizes the critical role that teams play in creating a flexible work environment. When team members are accommodating and empathetic, employees experience a sense of empowerment, allowing them to operate in manners that optimize their productivity and well-being. While a sense of trust and mutual support is fostered, the overall contributions to employee experience and commitment are multiplied.

While the flexibility of working on a schedule brought about numerous positive aspects, **Participant B** also acknowledged that there seems to be an underlying expectation to be physically present at the office. She mentioned experiencing occasional comments from peers when she chooses to work remotely. She further expresses her thoughts below, highlighting the paradoxical nature of the situation.

“While it [the firm] encourages a balance between life and private life, and everyone can work either from home or in the office - you can see that it’s still frowned upon not to be there, to not to show up, to not to be at events, to not to be in the office. You miss out on things and then you look like someone who’s less interested because sometimes I feel a bit obliged to go, sometimes I actually feel like going (...) but often I feel obliged to go.” **Participant B**

5.3 Adapting to remote work: Experiences of mother employees in *Big Four*

5.3.1 The clash of two full-time jobs

Mothers participating in the study frequently emphasized the nature of motherhood, describing it as a full-time job. When transitioning to a remote work arrangement, they expressed the feeling of having to juggle two full-time roles at once.

One challenge that emerged during the study was effectively managing the presence of a child at home, particularly when the child fell ill. While the advantages of proximity to their child had been previously discussed, two mothers highlighted the difficulties they faced when their children experienced sickness during the COVID-19 pandemic while they were simultaneously working. **Participant A** expressed a sense of isolation, as their colleagues had limited awareness of their home situation. Despite the ongoing demands of work, the participant found it challenging to share updates or seek support when their child was unwell. This lack of understanding and connection

intensified the feeling of struggling alone with the dual responsibilities of caregiving and professional obligations.

“It’s really, really easy to feel like you’re isolated at home, that nobody knows what’s going on and that’s why I was really feeling like this when my child was sick. You’re struggling to get your hours in because you have to keep your kid for 10 days at home, because there’s a COVID-19 case, but nobody knows, because you don’t see anyone. It’s not like you will write a Teams status about it either such as “Again, my child is at home.” So, every time I’d see someone in a Teams meeting, they would be like “Oh, your child is here again.” It’s like nobody knows what’s going on in people’s lives, because we don’t see each other anymore. So that’s really where I was like “Oh my God – I’m struggling alone with having my child at home”” **Participant A**

Participant L described the logistical complexities of managing their child’s illness. She describes having to communicate and coordinate with her partner, who also had a full-time job, who would sacrifice the work time to take care of their child. She describes that, as parents, they had to navigate, taking turns in accompanying the child for COVID-19 tests, ensuring their care needs were met, and juggling their respective work commitments. This situation placed considerable strain on their ability to balance parenting responsibilities and maintain their professional roles.

“The child being sick, especially during COVID was a very, very, very challenging time, where each time they had a runny nose, we would have to get them out of daycare and have them tested (...) That was a nightmare for us - we always had to assess “OK, who goes between my partner and I?” and then we would have our child at home for a few days, so that was very, very hard to manage” **Participant L**

As remote work became the new norm, the experiences of working mothers provided valuable insights into the unique challenges they faced. One mother’s experience served as a poignant example of the perceived judgments she encountered while working from home. During her interactions, she sensed a lack of understanding regarding her situation and the inevitable interruptions that arose from sharing a workspace with a young child. These comments highlighted a disconnect between those who had the luxury of larger homes with dedicated work areas and

those who were still navigating the constraints of smaller living spaces, but also contributed to a feeling of exclusion and judgment.

“Overall, most people were understanding of the challenges and interruptions, but there were a couple of instances where some individuals suggested finding a quieter place, assuming I had that option. It became apparent that those who had larger homes with more separate areas didn’t fully grasp the realities of living in smaller spaces.” **Participant I**

Most of the mothers ($N=14$) who partook in the interviews expressed that fully disconnecting from work was a shared challenge they faced while working from home. However, they emphasized that this struggle was not limited to parents alone but extended to all employees. This shared challenge highlights the pervasive nature of the “always-connected” work culture that arose from lockdown measures and the fact that employees remained at home anyway. Mothers like **Participant D**, for instance, found that they even undertook more working hours because of remote work.

“In fact, I probably worked more hours than I did when I was in the office, because I was just at home. I was like, “well, I might as well”. You can’t go visit anybody and see anybody you might as well work, but I found that once I had my child, and he got a little bit older, he started to understand and wanted to be around me. I stopped and I established boundaries by saying “Listen, I need to set these core boundaries for me to be able to kind of, you know, balance both my personal life and my work life.” **Participant D**

Another challenge that is not solely related to parental status was the issue of mentoring staff members in the remote setting. All participants highlighted the inefficiencies that arise when addressing project problems remotely, as compared to the ease of resolving issues in a pre-COVID office environment within a few minutes. The limited time available during the day for actual work can hinder effective mentoring and training, impacting overall productivity and professional development.

“Before, when we were all used to being at the office, problems were solved much more easily, whereas now, as soon as we have a question, it’s organizing a meeting for at least 15 minutes

that can immediately take 30 minutes, finding time in the agenda, and that really creates extra time and wastes time too. I find that my days are sometimes badly organized because I have lots of little touchpoints or meetings that are necessary for us to have the same status [on a project], to know how things are progressing, to answer questions, to help with coaching and to move the project forward. But at the same time, sometimes, when there's a lot of back-to-back in the course of the day, you haven't done much, whereas if you're all working together - 2 minutes here, 2 minutes there – it's all sorted out. That's really the negative point.” **Participant B**

5.3.2 Drawing the line between work and life

Mothers discovered a valuable opportunity to establish boundaries that effectively managed their work and personal priorities. The interviews revealed the specific boundaries implemented by these mothers, shedding light on the strategies that worked best for them and the challenges they faced. Notably, the process of establishing boundaries elicited a range of emotional responses among the participants.

It was evident that the participants truly understood the value of setting boundaries to maintain a healthy balance between professional responsibilities and personal life. A strong emphasis was put on defining their own limits and being assertive in declining or saying “no” to work demands or requests that could contribute to the infringement on their non-work hours.

Mothers, as indicated by the responses from participants ($N=10$), expressed that working during the hours when their children returned from school or daycare, usually starting around 5:00 PM and lasting until approximately 8:00 or 9:00 PM, was a non-negotiable boundary for them. However, it was also observed that they were willing to adjust and let go of some boundaries in true exceptional cases or instances of genuine emergencies or urgent matters.

“When my kids come home, I am very particular about ending my day, unless there is an urgent client matter or a real emergency. At that point, it becomes challenging to catch me, as I step away from my computer. However, I stay accessible through communication tools like Teams on my phone, where I can respond to messages and emails. It may not be as immediate as when I'm

at my desk, but I remain responsive. Having a set deadline of 5:00 PM forces me to be more efficient and productive during the hours I spend at my desk.” **Participant H**

While mothers emphasized the importance of maintaining a boundary regarding work during the hours when their children were present, it was noted during the interviews that many of them chose to log in after their kids had gone to sleep in order to address emails and team questions. This approach appeared to be common among participants as a way to stay organized, prepare for the next day, and meet deadlines. Additionally, interviewees, such as **Participant A**, highlighted the significance of open communication with their teams, expressing their willingness to assist and provide explanations during the latter part of the evening if needed.

“For me, it’s any meeting after 4:30 PM - My calendar is always blocked from 4:30 PM to 7:00 PM, unless it is from a transaction-closing perspective or a really critical high-emergency type situation. If not, it’s a no. It’s an automatic decline from me, and my team knows it. It’s all really about communicating and every time we start a new mandate, I tell them like I’m going to be available for you anytime, but not between those time frames.” **Participant A**

Another aspect that participants discussed was the importance of being selective in their decision-making processes. This applied to various decisions, such as attending events (internal or external), taking on projects, or committing to in-house initiatives. They emphasized the need to carefully evaluate each opportunity and consider how it aligns with harmonizing between their work and their life. Even within her professional role, **Participant A**’s approach to selectivity revolves around how she can effectively allocate her contributions and time between her team (internally) and her clients (externally). She carefully accounts for the time she spends on work commitments, especially events, which enables her to maintain her professional duties.

“Being selective about the things that I attend, I cannot go to 2-3 clients’ events every week. I cannot be on every committee, or on every project. I cannot go to every social event. So, it’s really picking the ones that, you know, mean a lot to you, either with your clients or with your teams and trying to balance it. I just don’t want to [always] prioritize client meetings. I want to

be there too, for my teams and for the people, so I try to balance team events and client events by being selective in what I choose.”

Participant A

During the interviews, a first-time mother expressed her anticipation of saying “no” to certain projects altogether, echoing the sentiments shared by other participants. In her case, she recognized the importance of proactively managing her workload and client portfolio following her maternity leave period. Being mindful of her tasks and commitments from the outset, she acknowledged a reluctance to not work on weekends, particularly when it involved long-established clients. Consequently, her strategy involves declining clients or projects at the beginning of the year to prevent excessive pressure on her schedule and the need to set boundaries or decline requests midway through ongoing mandates.

“When I take on a client, that’s 100% my responsibility. So, I think I’m not going to be able to say no to working on weekends if I have to for my client. But we’re going to set boundaries on new engagements or new tasks that I take on. I’m really going to have to be mindful of the number of hours involved. For example, if a client requires 500 hours, that’s 70 hours of my time. I’ll have to do calculations over the year and make sure that my clients don’t overwhelm my schedule. Obviously, I’m going to have to make time for coaching and training as well. I feel like I’m going to have to do that. But once you’re in it, it’s really hard to say no. It’s going to be hard because I’ll feel responsible. I’m like that. But yeah, obviously, I’m going to have to set boundaries when necessary. If my child is sick, I’m going to have to say no. I’ll stay transparent about my personal commitments and responsibilities. I think that’s how I’ll navigate it.”

Participant K

One participant (**Participant F**) in the study preferred not to have her quotes used, but her input significantly contributed to this topic. She shared that her prioritization strategy focused on impact. While she acknowledged that the public accounting space entails expectations of involvement in multiple projects, it is very easy to feel the pressure to always be involved in a multitude of projects. Hence, she adopted a strategy of evaluating whether her contributions would have a purposeful impact in those opportunities. This strategy was also shared by another professional,

Participant L, who alluded to a similar approach, enabling her to strategize where her time is best spent and make those choices accordingly.

“I also learned to say no, and I did. So now I’m a lot more focused on doing things. So, I always have three questions that I ask myself: “Do I want to do it personally, is this task motivating?”

The second question is, “Will I be learning?” and the third question is, “Do I have the time capacity to do it?”. When one of those answers is no, I did say no to some projects and I feel quite comfortable doing it, because I feel it’s important. It’s very important to me that what I do at work has a purpose and is meaningful and I don’t want to be wasting my time.” **Participant L**

Extending on this view, **participant B** shared her perception that setting boundaries can have implications on her career development and role advancement. She recognizes that by prioritizing her personal boundaries, there may be potential trade-offs in terms of professional growth and advancement opportunities.

“I can’t afford not to be there for my son between 5:00 PM and 8:00 PM, unless I have made arrangements in advance with my partner or with a nanny, so that’s when I say “No, I can’t”. So far, people understand that. However, you know, there are other implications [to my choices]. Of course, I’m not going to be the person who’s going to evolve the fastest, who jumps on opportunities, or who’s seen as the person who’s always available. I think it’s clear to everyone - I’ve made it clear that my priority is my child - he won’t be 2 or 3 years old all his life.”

Participant B

As the pandemic imposed temporary travel restrictions, accounting professionals who used to spend a significant amount of time at client offices had to adapt to remote work. However, the impact of travel for work varied among participants, depending on the proximity of their clients. While some had clients located near their firm, others had clients scattered across Canada. Two participants specifically mentioned how traveling for work now intersects with a boundary they are unwilling to cross as mothers. This realization aligns with the overarching theme of evolving boundaries after becoming parents, a topic extensively discussed by many mothers. In fact, numerous mothers ($N=10$) reflected on their professional selves prior to parenthood, recalling a time when they not only traveled to client sites, but during irregular hours (i.e., after-work, late

nights or weekends). This dynamic has now transformed into a firm boundary, given they ensure they commit these hours towards family time. The natural shift in priorities that occurs when one becomes a parent has prompted them to reevaluate their commitments and prioritize family over client demands. Taking **Participant B** as an example, who explained her own experience of going through this process of re-prioritization as a professional.

“I think the mindset also changes when you have children, because priorities change. The priority used to be the deadlines, the job, the customers - that was my top priority, and then I always wanted to do everything perfectly and work hard to be up to date and satisfy everyone. Well, that’s changing a bit now, because the person I have to satisfy first is my child. The rest can wait.” **Participant B**

For **Participant I**, working remotely forced her to re-evaluate her approach to boundaries as both a mother and an employee. She explained that remote work caused her to reconsider the expectations she set for herself at work and being assertive in the way she articulated those boundaries, as she found a struggle in maintaining her health while juggling the demands of her maternal and professional roles.

“I’ve been much more firm with my boundaries since we’ve been working from home because in the early days of the pandemic, I found that everything sort of bled together. I was just logging off and logging back on multiple times a day, and I realized that it was taking a toll on my mental health. I felt stressed all the time, like I was never fully being a mother or fully being an employee. That constant tug-of-war was impacting my health. So, I made a decision to be more firm. When we were working in-person, when you left the office, you stopped working. It was a clear delineation. But with remote work, it became harder to maintain that boundary, so I had to be more intentional about redrawing the line. Before I had kids, to be honest, I had no boundaries. I would work until midnight, work on weekends, and work 24/7 if required. But having children changed that, and the pandemic further emphasized the need for boundaries.”

Participant I

For **Participant L**, that meant putting a stop on working on projects that would impede on family holidays, such as Christmas.

“For many years before I was a parent, one of the deliverables was at the beginning of January so we worked through Christmas, from [the last week of] December to [the beginning of] January. Before I had kids, that was fine, I would work then (...) However, I don’t see my next few years with kids spending Christmas break while I’m working on this client.” **Participant L**

When setting boundaries, the interviewees expressed a variety of emotions felt. Guilt was a commonly experienced emotion in the context of setting boundaries. However, there was a notable variation in the perspectives on guilt and the specific reasons that participants felt guilty. For some, the guilt stemmed from a sense of letting down their families when they found themselves in situations where crossing their boundaries became necessary. Others expressed guilt over potentially disappointing their teams or clients.

“I think it’s a constant act of juggling. There are decisions where I’m confident about, but then there are moments where I feel guilty that I am perhaps letting down my team or letting down my family depending on the situation.” **Participant E**

Additionally, some participants experienced guilt due to the realization that they needed to relinquish their previous identity as the perennial "yes" person, a shift that left them burdened with feelings of guilt. **Participant F** explained that she experienced a burden of guilt and anxiety whenever she had to decline requests. To establish limits at work made her feel uneasy and uncomfortable at first, in contrast to her current sense of ease when the interview took place. She emphasized self-reflection, personal growth, and the recognition of her own self-worth and the importance of family contributed to her understanding the importance of boundary setting. Through this process, she gradually attained a newfound sense of empowerment. Although challenging, **Participant F** explained that this gradual mindset transformation had now helped her reach a feeling of empowerment in regard to boundaries. Similarly, **Participant I** described similar emotions, as quoted below.

“I think guilt is always the first emotion that comes to mind. It’s the number one emotion of motherhood, guilt. So, guilt is definitely there. But now that I understand the downsides of always saying yes [because of guilt], it’s easier for me to be more firm with my boundaries.”

Participant I

Participant M conveyed her perspective on the topic, emphasizing that while a certain level of guilt may persist after setting boundaries, she believes that seniority brings about a greater ease in establishing those boundaries with confidence. She attributed this ease to having a clear sense of purpose behind every action taken. This perspective was commonly shared across interviewees ($N=12$).

“I’m still personally working on it, I think. It goes back to the guilt piece. However, I do think, obviously, it does get easier with seniority, because you feel more confident in saying no. I think you have a better picture of the impact. So, you know better when you can, and what you really don’t have any flexibility on. I think, as you’re younger or earlier in your career, you don’t have that bigger picture, so everything becomes, you know, a priority. So, I think that’s really where the benefit of being in the firm is being able to kind of see more broadly what the impact is and where you can’t say no.” **Participant M**

Participant H no longer experiences guilt, and she credits this emotional response change to both her seniority level and the established trust within the team and the people she works with. The latter ties into a prevalent point participants conveyed during interviews: the consideration of whom they were setting boundaries with. It was clear that they were willing to be more lenient with their boundaries around certain people while being firmer with others. Participant H has found that men tend to be more resistant to the boundaries she sets. She has observed this pattern in her personal experience.

“No more guilt for a while. There was guilt at the beginning when I was maybe more junior, but really it has been many years now that I don’t feel bad when I have to establish boundaries, but it’s really about flexibility in my team. I think flexibility and trust, but sometimes I have to not respect my boundaries - I have these boundaries, but I have a judgment (...) So within my team,

no issues. With other teams, because again, I am at a point where I have a lot of confidence in what I do, and because I have achieved a certain level of seniority, I would even have some guilty pleasures to say no sometimes to someone when I know they're pushing (...) So I don't feel guilty (...) I find it more with men - partners that are men, that kind of think whenever they need something, it has to happen now, or within the next 24 hours. So, I feel happy sometimes to say "No, sorry" - I actually don't have to be sorry at all." Participant H

Like **Participant H**, some were more comfortable in breaking boundaries only with those who would not abuse it in the future or those individuals who showed understanding. Participant I shared that she now also feels empowered when establishing clear limits, particularly regarding who she is willing to be flexible with. She emphasized how asserting herself and being selective in determining whom she will bend her boundaries helped her to be more cautious in the tasks she undertakes.

"To be honest, I find it easier to break the boundaries for people who are understanding because I know they won't abuse it. On the other hand, for those who are not understanding, I'm extra firm about the boundary. I know their personalities, and if I give in once, they'll keep asking again and again. So, there are certain individuals in my work sphere for whom I will never break that boundary. I won't work a weekend for a particular partner because I know they will likely expect me to work every weekend from then on. But there are others who are appreciative when I break the boundary (...) So with them, I'll be less strict with the boundaries and more willing to make exceptions. I feel empowered now, to be honest. I can use my judgment better once I let go of guilt being the primary driving force." Participant I

Aligned in thinking, **Participant L**, expressed that she was less willing to break boundaries with individuals whom they felt uncomfortable working with, primarily due to a lack of shared understanding regarding the challenges of balancing professional work and parenthood. Hence, she exercised more discretion with those who did not share the same life circumstances.

"It really depends on the person you're saying no to. I feel that with the one partner I work closely with, he's very, very understanding. When I say no (...) I feel 100% comfortable with him

all the time (...) I feel more stressed with people that I know a little bit less or those I know that have very high expectations. For example, they're more workaholics or the choices that they personally make are work-oriented rather than family-oriented and people are like that, right? They have someone at home, and they just work all the time so saying no to these people was always a little bit more [stressful] - it's stressful because I know I don't share the same values"

Participant L

As mothers navigate the natural shifts that come with motherhood, the establishment and adjustment of boundaries become crucial. Throughout this process, it was observed that mothers experience a wide range of emotions (i.e., confidence, empowerment, guilt), whether it is when setting boundaries with their family or dealing with peers and supervisors.

5.3.3 Prevalent approaches of household management

During the interviews, mothers expressed appreciation for the presence of supportive partners or husbands in their lives, who played a pivotal role in helping them navigate the complexities of simultaneously being devoted parents and professionals. They emphasized the value of this support system, particularly in terms of effectively dividing household tasks among themselves and their partners. Having reliable support within their households was an influential element in their experiences with remote work.

Mothers who were interviewed emphasized that a key approach they employ in their households is collaborating with their partners to manage household duties. They view this as crucial in successfully balancing their professional and familial aspirations on a daily or weekly basis, as described by Participant B.

"I think it's important to remember that I'm not alone. You know, I have a partner who supports me. We try to share the family chores 50/50. I'd say that's not always the reality, but it's the best we can do to keep things fair between the mom and the dad." **Participant B**

Many mothers described how they found it beneficial to alternate between household chores and the responsibility of picking up and dropping off their children at school during the pandemic. This approach continued to be helpful even in the current hybrid model. By alternating tasks, they were

able to better organize their work schedules and create a balance between their professional and parenting responsibilities.

“We alternate from one to the other. It’s working well so far. Remote working for sure helps because we can work while the kids are asleep.” **Participant C**

Participant A considers her household approach as a way to foster teamwork, given the workload is shared more equitably between the parents. This cooperative effort not only helps in managing their individual work commitments, but also strengthens the bond within the family, promoting a sense of collaboration and support.

“My husband and I, it’s all about teamwork, especially now that we have two [children]. We always try to divide and conquer, so we wake up in the morning and usually, my husband will take care of my oldest.” **Participant A**

Mothers expressed the value of having supportive partners who themselves had demanding careers. They appreciated that their partners understood the pressures and difficulties associated with being a *Big Four* professional. During the busier seasons, such as busy season, tax season, or transaction-closing periods, these mothers found that their partners’ support intensified. Household responsibilities would be adjusted, allowing for the mothers to work late into the evenings, or even dedicating time on weekends (if necessary) to address the demands associated with these time periods. Like other participants, **Participant L** explains that communicating her important deadlines with her partner or husband plays a crucial role in the completion of her tasks during busier seasons of the year.

“Certain weeks will be heavier, so I communicate that with my partner and what is good is that he has a demanding job also, but it’s less peak intensive than ours, so he doesn’t have a busy season (...) I’m able during those rush weeks to be able to work more and he takes on more of our work at home. So, the first strategy is really knowing my schedule, being able to plan for those when the rush is, and I want to be able to concentrate on work (...) I concentrate on work intensively for 1-2 weeks [during those heavier periods of the year]” **Participant L**

Hence, the implications of having a supportive presence within the household, such as another adult or spouse willing to collaborate, emerged as a recurring theme. This highlights that mothers acknowledge the contributions of their significant other in their career success, enabling them to devote necessary time and focus to their jobs.

5.4 The (re)definition of being a working mother

5.4.1 Prioritizing parenthood

While mothers highly valued their careers and acknowledged the hard work, they had put in to achieve their current professional positions, they emphasized the significance of being actively present during crucial developmental stages in their children's lives. Additionally, they also shared certain ways in which they ensured that dedicated family time is protected. It became evident that each family had their own unique ways of manifesting these priorities. **Participant L** voiced her aspirations through attributing both personal and professional fulfillments as contributors to her overall life satisfaction.

“When I think about my life, I want to spend time with my children, and I also want a successful career.” **Participant L**

Mothers emphasized the significance of wholeheartedly being present for their children during non-working hours. Notably, **Participants C and H** firmly expressed this priority, highlighting their commitment to fully engaging with their kids when they were at home.

“I have a little person that needs me and wants to spend time with me, and I don't ever want a person that looks back and says I don't remember my son's childhood because I spent it all working right (...) Otherwise my laptop is closed until he goes to bed. So, I just feel like I just don't want him to always see me on my laptop doing work like you know, just not having that time. He's only young once” **Participant C**

“Whenever he's home, I really reserve it [this time] to the family to focus on him, to give him my full attention, to make sure I'm here for him. I don't want him to feel like I'm half there, not half there” **Participant H**

Like many other participants, establishing boundaries during dinner time emerged as crucial. For **Participant A**, the fundamental aspect she wants her children to miss out on is the simple act of sitting together at the dinner table. Being fully present in the moment is what truly matters to her.

“I really want to be present for my kids and I want to do the pickups and [be present during] the homework, and (...) having my meal with them.” **Participant A**

Mothers genuinely prioritize and invest time to ensure that the moments they share with their children are truly dedicated and filled with purposeful presence. While they understand that it can be challenging to achieve balance at times, they firmly conveyed it is not only essential for fulfilling their own goal as mothers, but also for the development of their children. By consciously making this commitment, mothers commit to creating meaningful connections and nurturing their children’s early development age.

5.4.2 The relationship between parenthood and career development

Across the interviews, mothers reported the sentiment of putting a temporary hold on business and advancement opportunities, due to increasing their work boundaries after motherhood. While most expressed a sense of comfort with their current situation, they mentioned having accepted taking a step back from the corporate ladder. However, it was heavily acknowledged that a re-assessment of their boundary choices once their children grow older and ultimately, less dependent, is possible. For instance, let’s consider **Participant B**, who has a strong inclination towards remote work, as it provides her with the flexibility, she deems necessary to manage her current life and work responsibilities. However, she did express her belief that remote work might not enable her to fully develop her career potential. She mentioned the potential of picking up more in-office hours and investing in her career, perhaps when her child grows older.

“My child is still young, and I want to be there for him. In a few years, when he starts school, well, maybe I’d enjoy working from home less [than right now], and I’d like to be back in the office a bit more, and maybe, I’d like to develop my career. So, you know, I think, when you work from home a lot - I don’t think it’s going to help you climb the ladder. It’s inevitable, at some point in a company: it’s politics, it’s a network, it’s relationships and being at a distance, for me,

it's comfortable. But it depends on your life choices, but it's not what really allows you to develop your career.” **Participant B**

Participant C, a partner, shared similar sentiments by **Participant B**, showcasing her own belief in the possibilities that lie ahead as her children grow older. She envisioned herself becoming more engaged in after-work activities and increasing her in-person office presence.

“Whenever my kids get older, I will have a different situation, so you know, going back [to the office] downtown then, have a nice dinner, watch a show, or go to the theater, you know - it will be a different package. However, for the moment, from a short-term perspective, I don't see myself going more than that [to the office]” **Participant C**

These testimonials reported by mothers describe a firm belief that, although they currently prioritize working arrangements that cater to their personal needs, they hold an optimistic outlook for the future when their children become less dependent on them. Although the majority of interviewed mothers had already attained the highest ranks within the *Big Four* hierarchy model, they were aware of the impacts of choosing remote work on other aspects within the firm, which include involvement in internal initiatives or creating new business for the firm.

5.4.3 Moving forward in a hybrid setting

As pandemic restrictions have been waived, participants shared how their decision-making approach to office visits and event attendance focused on intention and purpose. While they let go of the idea of attending every event or activity they are called into, they also recognize the value of in-person interactions. For some mothers, opting for office visits during lighter days, translated to investing time to socialize and connect with their teams.

Participant D, a senior manager who recently stepped into her new role, attributes her success to her efforts during the pandemic. She expresses confidence in her strategy for office attendance. Similar to other participants, she emphasizes that since her days are already filled with virtual meetings, she finds greater value in choosing to work remotely.

“When I go to the office now, it’s more purposeful. So, I’m like “OK, I’m going to go meet my team here for this reason” so it’s a purposeful visit to the office. It’s not just “I’m going and I’m going to sit in meetings all day, on calls, in a closed office” - I’d rather do that at home where I can get that balance, especially with my child (...) I wouldn’t want to go back to five days a week in the office, that’s for sure. I clearly demonstrated that to my team, and I actually got promoted last year. So, I think I’ve shown that I can still do my job probably more effectively and be more productive at home. With that being said, I would be open to going in, like, maybe purposefully once a week or, you know, flexing that way, but I don’t think it would be an everyday thing for me.” **Participant D**

For **Participant I**, going to the office reflects the social aspect of her work. Her strategy revolves around choosing the days with lighter workload, when she can actually take the time to engage and connect with colleagues.

“It is nice to see people in person, absolutely, but to be honest, now, when I go to the office, it’s a social thing. I pick days when I don’t have a lot of work to get done or weeks when things are kind of quiet, and I go in. I have coffee with so and so, and a drink with so and so, and lunch with so and so, and the whole day’s gone.” **Participant I**

Participant M describes the empowering aspect of being able to make progress in both her work and home life simultaneously throughout the day. This unique ability alleviates the burden of stress and enhances her efficiency in fulfilling her dual roles. While acknowledging the significance of building her professional network through in-person interactions at the office, she expresses support for the hybrid model setting.

“It’s helped me a lot because I think if I’m at work, I’ll stress about doing it at home (...). I do think it just makes me more efficient as well (...) If you’re in the office, you’re going to socialize and network connections are very important in our field of work. However, I still think you could get a balance of both. (...) At least you know things are moving in both areas, right? Your home life is still functioning and so is your work life.” **Participant M**

However, while the hybrid model was supported by the participants, the majority ($N=13$) emphasized the challenges associated with mentoring and coaching in this setting. Specifically, as the participants held managerial roles or higher, they observed how these environments caused setbacks for mentoring efforts, particularly for new and junior staff members. This is why Participant N expresses that a hybrid work arrangement is more suitable from a learning and development perspective.

“I would rather have probably three days from the office and two days from home, because also the team suffers a lot if you’re working from home. Our profession needs you to be there, like people need to learn and the only way that they learn is by having someone teaching them in-person. It’s very hard to teach accountants. We’ve seen that for the past couple of years. It’s not been good.” **Participant N**

To expand on this idea, **Participant A** expressed her support for the hybrid work model, emphasizing the importance of teams reaching an agreement regarding office days. She noted that this aspect has posed a challenge during the transition from full-time remote work. Participant A mentioned feeling a noticeable disconnect, which inadvertently affects team cohesion and hampers the learning experience.

“Hybrid still works as long as people are really committed to being 3-4 days a week in the office. What’s really hard is having the whole team commit (...) It would be better, you know, to get real time reviews done (...) it was putting a lot of pressure on the other team members because if everyone is sitting in a an audit room and an associate has a question - they’re going to ask the person in front of them, they’re not going to reach out to the senior who’s at home, not connected and not there.” **Participant A**

Hence, the greater acceptance of the hybrid work arrangements has been observed across the interviews. While it was proven beneficial for mothers in the public accounting space, it was conveyed that the learning and development of team staff members was impacted by the challenges that such arrangements posed.

5.5 Conclusion of analysis section

Based on the research findings, the experiences of Canadian mothers employed in large accounting firms and their encounters with the remote work model during the pandemic were uncovered. This also included their perspectives on the current state of work: hybrid work. Across all the firms, participants noted that there are currently no formal guidelines regarding a complete return to the office. However, the prevailing sentiment expressed was a positive embrace of the work-from-home option, coupled with the flexibility to go to the office as needed or for social interactions. Hence, such perspectives characterize the transformation triggered by the pandemic within the industry: the traditional concept of a physical workplace has evolved in the minds of employees, converting it into rather a dynamic social environment.

In general, there was a great appreciation of the freedom and autonomy provided by remote work, as respondents valued the ability to undertake customized approaches to the work environment that best suited their personal needs and preferences. Remote work enabled a greater sense of control over work-life balance, and reduced the stress and efforts associated with commuting, awhile optimizing productivity and focus. In some cases, a few women expressed their anticipation for a full return of all team members to the office, particularly for the purpose of social interaction. Meanwhile, others were struggling with making the choice between personal comfort and the importance of physically showing up at the office for team collaboration. All in all, one factor remained consistent throughout the interviews: the importance of flexibility, particularly during the crucial child development phase and the significance of having genuine, understanding teams who acknowledge the parenthood journey.

Chapter 6: Discussion

“The career clock and the biological clock are in total conflict with each other, and the guilt can kill you (...) However, if you develop mechanisms for dealing with that conflict, you can minimize that guilt.” - Indra Nooyi

6.1 Discussion overview

After collecting, transcribing, and analyzing the data, four major themes were identified. These themes have significant organizational implications, as well as implications for the existing literature, whether they align with or challenge previous research.

While the main objective of this study was to examine the impact of the remote work model on working mothers during the pandemic, it became evident that a comprehensive understanding of the inherent context of remote work was essential. Hence, work-life balance surfaced as a central theme, directly influencing how mothers navigate the interplay between their professional commitments and personal lives. Consequently, the implications of this research extend beyond remote work alone. This analysis is particularly relevant within the public accounting industry, known for the struggle its professionals endure balancing between work and personal life.

In addition to work-life balance, the effects of remote and hybrid work arrangements on productivity and performance at both the individual and team levels emerged, highlighting the importance for firms to evaluate these effects on staff who onboarded during the pandemic in a virtual work environment. The challenges associated with boundary setting between work and home lives were also discussed, acknowledging the complexities introduced by remote work. Furthermore, the effects of team structures and leadership were examined, considering their role in supporting or hindering boundary setting efforts. Hence, this chapter is dedicated to conducting a deep dive on these prominent, interconnected themes, to provide a multifaceted understanding of the realities of the respondents.

6.1.1 Changes to work-life balance arising from remote work

While the remote work model has proven to offer a multitude of benefits, working mothers particularly highlight the unparalleled flexibility it provides. The absence of commuting time and

the ability to focus on both family and work commitments were frequently mentioned advantages. However, it is crucial to note that these positive outcomes are often realized only once clear boundaries have been established.

During the initial stages of the COVID-19 pandemic, many working mothers encountered challenges related to the blending of their home and work lives, leading to longer working hours and a blurred separation between the two. This finding, which emerged from the present study, agrees with Palumbo (2020), who investigated the effects of remote home on public sector employees during the same period, and found that COVID-19 pandemic negatively affected work-life balance.

However, in this study, as time progressed and strategies were implemented to address such issues, mothers indicated an improvement in their work-life balance and noted a positive outlook on the remote work model. Hence, this finding contrasts with Palumbo's study (2020), where we demonstrate that the impact of working from home on work-life balance may evolve and improve with the implementation of effective strategies or may also be influenced by the industry or sector in which remote workers operate within. In regard to attitudes toward remote work, the observations brought forward by the interviewed mothers in this research resonate with the ideas presented by Bellman and Hübler (2021). They suggested the crucial role of employee autonomy and choice in remote working arrangements. Hence, in the context of working mothers in *Big Four* accounting firms, it was evoked that, when given the opportunity to choose remote work, mothers exhibited a positive attitude towards working from home due to the autonomous nature and flexibility provided by this model.

It is worth noting that one participant highlighted the perceived impact of remote work on career progression (Dambrin and Lambert, 2008). This participant's perspective aligns with prior research on diverse worker profiles and its potential implications. Particularly, **Participant B**, who holds a senior manager role, acknowledged that remote work improved her work-life balance and enhanced productivity. However, she expressed concerns about potentially being perceived as less engaged compared to her peers, given the clearly communicated boundaries she had established for herself. Her reasoning was shared by women who partook in a study led by Deloitte in 2023,

where 97% of participants ($N=500$) believed that requests for more flexible working arrangements would potentially negatively affect their promotion chances (Deloitte Insights, 2023). These observations resonate with findings that women remote workers, despite experiencing better working time quality, may face negative effects on career prospects (Rodríguez-Modroño and López-Igual, 2021). The researchers also discovered that this impact extends to lower levels of skills, income, and decision-making autonomy (discretion). Therefore, it is important to acknowledge that while remote work arrangements offer advantages such as improved work-life balance and enhanced working time quality, it is necessary to consider and address the potential and gendered drawbacks that may arise in such circumstances.

6.1.2 Productivity, performance, and impact on newcomers

The majority of participants expressed a higher level of productivity compared to working in an office environment. The absence of distractions that one would commonly find in an in-person setting was found to be a contributor to enhanced productivity. Interestingly, the perception of “going to the office” has shifted from being primarily a place of work to a more social setting, where employees engage in activities such as hallway *chitchats*, lunches, and firm events.

For mothers, working from home has proven to enhance their productivity at work (Pavlova, 2019), allowing them to stay focused and complete tasks efficiently, hence extending on the findings of Sherman (2019). However, while this arrangement has been beneficial for them personally, they acknowledged that it has implications for coaching and learning, particularly for junior and staff members. They recognized that the remote work model may hinder mentoring and development opportunities that come with in-person interactions. Despite their own preference for remote work, these mothers emphasized the importance of setting an example by being present in the office to support, and by encouraging the professional growth of younger staff members. This insight is particularly noteworthy, as these mothers have firsthand experience of the value of office presence prior to motherhood or the pandemic.

During the interviews, another theme that emerged, although not directly related to the research question at hand, was the change in the work and deliverables quality mentioned by the participants. The majority expressed satisfaction with the quality, while others left room for

improvement. It is noteworthy that the variation in work delivery was only mentioned by non-partner level participants, who are responsible for ensuring the quality of work after their own reviews. This finding suggests that there may be differences in the time spent on reviewing and quality assurance between non-partners and partners. It implies that senior management (or non-partner) employees likely faced additional work demands during the pandemic, as they worked to rectify deliverables, making the overall remote work experience more challenging for them.

While the pandemic necessitated the use of technological tools for communication, now that there has been a transition to a hybrid setting, the importance of physical presence has become evident. In the interviews, participants noted that younger staff members may miss out on crucial soft skills that are typically developed through live engagement with partners and clients, as they would perform in an in-person, more traditional office environment. Despite acknowledging the impressive adaptability of new hires and staff-level team members, participants emphasized that a fully remote model could hinder the enhancement of these soft skills. They also highlighted the potential intimidation factor that staff may perceive when reaching out to someone online compared to face-to-face interactions, which demonstrates why being physically present in the office and nurturing those relationships is necessary. This specific observation extends upon academic studies investigating the impact of remote work on socialization within *Big Four* firms, specifically focusing on newer staff members. In fact, it highlights that remote work significantly affects informal learning and the ability to observe firm expectations through client interactions (Bailey et al., 2023). The implications of remote work in this context include challenges in forming strong work relationships, such as with colleagues and clients, as well as a lower perception of commitment to the firm.

This finding draws attention to the dilemma perceived among working mothers in *Big Four*, based on the study's findings and explicit statements from participants. While they understand the value in being present in the office, especially given the fact they have undergone it, it may not be the best arrangement for them on an individual level or at their current life stage.

6.1.3 Challenges with boundary settings

Mothers, while acknowledging the importance of setting boundaries to prioritize their families, also highlighted the need to reassess their work habits within the remote work context. Despite the convenience of having constant access to their computers, many expressed the challenge of being fully present in the moment and disconnecting from work when needed. This struggle to find a balance between work and personal life extended to vacation time for some, where they felt the pressure to remain available despite the expectation of being away from work. In accordance with the findings of Gallhofer et al. (2011), choices regarding work-life balance, including the establishment of boundaries, were driven by a genuine desire to prioritize quality time with their children, even if it entailed temporarily slowing down their careers to some extent.

The remote work setup has prompted these mothers to reevaluate their work styles and strive for better boundaries and moments of disengagement. They recognized the significance of being fully present with their families and the importance of maintaining a healthy work-life integration. While acknowledging the ongoing process of achieving this balance, these mothers demonstrated a commitment to improving their ability to disconnect and fully enjoy their non-working hours, including dedicated vacation time. The approaches mentioned by the participants corroborated the findings of Arujo et al. (2015), who identified four dimensions of boundary tactics utilized by mid-career mothers to reconcile their work and personal responsibilities. These tactics, as referenced in their study, encompassed behavioral, temporal (time management), physical, and communicative aspects. During the interviews, all mothers referred to boundary tactics that fell under these aspects, with an emphasis on the importance of communication being heavily cited. Despite the effectiveness of these boundary tactics in theory, it became evident that mothers experience a wide range of emotions when implementing them, often leading to feelings of guilt, for example. Hence, there is a focus brought forth to the key role of organizational support in shaping employees' decision-making processes. Considering **Participant B**, who noted that her dissatisfaction with the tone set around her absence from the office, since she prioritized working from home, which eventually led her to occasionally feeling obligated to attend certain events for the sake of "showing up". Granting autonomy to employees who juggle caregiving responsibilities, such as mothers or those responsible for elderly parents is as important as the message and tone that is being set by organizations.

On the topic of boundary setting among working mothers, Cahusac and Kanji (2014) conducted prior research that explored the process in male-dominated industries. Their study identified inherent challenges that align well with the reported experiences of mothers in *Big Four* firms within the context of this thesis. According to Cahusac and Kanji (2014), working time norms often necessitate that mothers work long hours, maintain reasonable time boundaries even after negotiating reduced working hours, and participate in evening “socialization”. The working mothers interviewed as part of the current research, through their vocalization about engaging in these behaviors, further validate the findings presented by the authors. These practices align with the common, informal practices observed in the public accounting industry. Interestingly, their findings reveal that for mothers to be perceived as successful, they often feel compelled to emulate their male counterparts. While the study by Cahusac and Kanji (2014) highlights the unfortunate reality that many women are required to conceal their motherhood, resulting in negative emotions when it comes to establishing boundaries, these insights hold relevance to the present study that integrates with the associated emotional repercussions faced by working mothers in navigating their professional and personal lives.

6.1.4 Retention of women post-motherhood

A significant theme and avenue of thought in the context of client-service firms have been highlighted by the main subject of the research: the retention of women following their maternity leave period. Alongside flexibility, it has been observed that mothers are at a disadvantage due to the motherhood gap noted in Organization for Economic Cooperation and Development (OECD) countries, where a 60% drop in earnings compared to fathers in the 10 years following the birth of their first child is experienced (PwC, 2023). This is deemed crucial, especially given that the motherhood penalty has been classified as the most significant driver of the gender pay gap through this report. Hence, it can be concluded that motherhood does come at a cost for corporate workers.

In 2023, Deloitte Insights reported that lack of flexibility was identified as the number one reason women wanted to leave their employers (Deloitte Insights, 2023). Even though efforts have been made by organizations to retain women, two notable observations emerged through the interviews. Firstly, there was a worry or concern about motherhood before these participants became mothers themselves but remained employed with the firm. Secondly, women at the partner-level and, in certain cases, senior management level demonstrated initiative by extending what they perceived

as flexibility to their teams, thereby setting an example of a collaborative work environment. Taking these aspects into consideration, women expressed a high level of positivity towards their firms and teams, which was reflected in explicitly expressing their long-term vision of remaining with their respective firms. In fact, one of the partners (**Participant A**) stated that her pursuit of partnership aimed to serve as an example of successfully managing both her partnership title and motherhood. Thus, our findings provide support for the connection between flexibility and employee retention.

Alternatively, a paradox that emerged when considering the extension of flexibility to the team and adopting a collaborative leadership style. On one hand, this collaborative approach, as suggested by Shugh and Sahga (2007), can inadvertently impede their own career advancement. On the other hand, even when women demonstrate agentic qualities (Ritter and Yoder, 2004), they still face obstacles in their professional advancement. Such opposing dynamics beg the question of whether collaborative leadership should be delayed until reaching the partnership-level.

When taking a step back and examining these findings, the meaning of supporting women employees in their dual roles as mothers and professionals can potentially be reflected with organizational environments that empower them. This means demonstrating, within the firm, that their careers will not be compromised or cause them unnecessary worry following motherhood.

6.1.5 Team structures and leadership impact

The composition and dynamics of the team, as well as the overall atmosphere within this environment, greatly influence the working experience of working mothers. Some mothers have observed that having a team that includes fellow mothers provides valuable insights into balancing work and family life. However, a significant aspect that emerged from the discussions is the preference for working with leaders who align in values and needs. Ultimately, mothers emphasized how the flexibility extended to them and their boundary setting styles and choices were guided by the fact they are working with individuals who share a sense of empathy and understanding towards the challenges on the journey of motherhood.

In the context of the COVID-19 pandemic, the results agree with Koekemoer et al. (2021), who presented the impact of leadership behavior and team effectiveness on work engagements,

adaptivity, and proactivity. Building upon this understanding, the findings further support Thamhain's (2004) conclusion regarding the significance of leadership effectiveness in technology-based settings, extending it beyond employee experience and directly influencing project success. Hence, while flexibility and team dynamics play imperative roles within the work experience of mothers, research strongly indicates that organizations and teams can reap benefits from fostering effective leadership in such settings.

The findings derived from this research pertaining to team composition warrant thorough examination and significantly contribute to the extensive body of literature on gender, team dynamics, and performance. In the present study, an intriguing observation emerged as mothers demonstrated a strong inclination towards working alongside fellow mothers, thereby highlighting a profound sense of comfort and shared experiences. Nevertheless, it was acknowledged, among participants, that experiences varied, with some suggesting that women leaders with older children do not always demonstrate the same level of support, given they are past that life stage. On the other hand, one participant emphasized feeling supported by a male leader who had children in a similar age range, as he could genuinely empathize with her circumstances. Consequently, the key takeaway regarding team composition lies in the fact that while collaborating with a team of like-minded mothers fosters empathy, effective communication, and mutual understanding, gender alone does not exclusively dictate these dynamics. Instead, it is the overall team atmosphere, characterized by the established tone and expectations regarding flexibility, that significantly influences these factors, irrespective of the reporting partner's gender. These findings are in line with the research conducted by Eek and Axmon (2014), which conclusively demonstrated the significant contributions of a positive attitude towards parenthood and a flexible work environment to the overall well-being and work engagement of working parents.

The points mentioned lead to reflections on the transformations experienced by professionals within public accounting firms as they transition into parenthood. Interestingly, many participants shared that prior to becoming mothers, they were willing to dedicate intensive efforts during non-operating hours to fulfill client requests and meet internal demands. Evidently, this mindset has shifted significantly post-motherhood, and establishing clear boundaries was more critical than ever. Hence, this urges the examination of the role peers and leaders play in acknowledging this

shift of priorities and the necessity to establish clear boundaries by new parents - which directly impacts and defines mothers' and fathers' experiences through this life-changing stage. As a result, team members and leaders adapt their expectations of high performers (who become parents) to align with the realities of parenthood. The shift in expectations, as highlighted in this study, can be translated into a greater acceptance of flexible working arrangements, including a preference for working from home. This, in turn, directly contributes to the overall well-being of parents, positively impacting their health (Hokke et al., 2021).

The participants interviewed for this study were fortunate to have strong personal support systems within their teams, which they attributed to their success in achieving a healthy work-life balance. Interestingly, many of them also acknowledged the element of luck in their circumstances, as it provided them with the comfort and flexibility needed to establish boundaries with their direct reports. However, while participants generally felt at ease setting boundaries with their direct reports, this level of comfort didn't always extend to their interactions with other partner-level individuals. Personal dynamics and individual relationships hence reflect heavily on shaping their experiences with boundary setting and overall work satisfaction.

6.2 Link to the theoretical framework

By examining the relationship between job demands and job resources, this study provides valuable insights into the experiences of working mothers in *Big Four* public accounting firms during the COVID-19 pandemic and the effectiveness of remote work in the profession. Authentically supportive work environments, flexible work arrangements and genuine empathy from leadership contribute heavily to the experience and outcomes when mothers are juggling work and family responsibilities. Through this theoretical lens, the interplay between job demands, job resources, and organizational outcomes are evaluated in the specific context at hand.

Linking the insights to Bakker and Demerouti's (2007) Job Demands-Resources (JD-R) model provides a deeper analysis of the experiences of working mothers in *Big Four* public accounting firms. The findings from this research align with the JD-R model, highlighting the significance of job resources in mitigating the impact of high job demands and creating positive employee experiences.

First, the study reveals that although the job demands in public accounting firms are recognized as challenging and high, the presence of flexible work arrangements and the ability to make choices regarding work location and schedule act as remediating job resources. These resources contribute positively to the overall work experience of mothers by providing them with greater control in their professional roles. This aligns with the JD-R model's premise that job resources help individuals cope with job demands and reduce the negative impact of stress and strain.

Second, team leaders and team composition were identified as job resources, contributing to the successful implementation of work-life balance. A positive team dynamic provides employees with the necessary support environment to navigate the challenges of balancing work and personal responsibilities, in line with the JD-R model, which recognizes the importance of social support and autonomy as job resources that contribute to employee well-being and motivation.

Third, it is essential to acknowledge the underlying reason as to why autonomy and control were extended in the participant's role within the scope of this study. As working mothers in managerial roles and above, their seniority level is a driving force in the enablement of increased autonomy and authority in their roles. While their positions carry additional demands and higher expectations, their seniority level also contributes to outweigh these demands and exercise greater control over job management and have increased flexibility in doing so.

Finally, the data further suggests that access to flexible work arrangements may act as a buffer against strain, resulting in decreased stress levels and increased motivation among working mothers. These identified job resources not only alleviate the adverse impacts of job demands, but also increase employee motivation, engagement, and overall well-being (Hokke et al., 2019). Hence, the positive organizational outcomes, identified through improved performance and employee satisfaction, are anticipated. This conclusion further substantiates existing research on the topic of flexibility extended to employees as a contributor to organizational success (Galinsky et al., 2011; Bran and Udrea, 2016).

Chapter 7: Conclusion

7.1 Research implications

7.1.1 Theoretical implications

This study makes several significant contributions to the existing body of literature by examining the experiences of working mothers during the COVID-19 pandemic and their perceptions of remote work in the Canadian public accounting industry. It provides both agreements and challenges when contrasted with the existing literature on motherhood in the accounting space and work-life balance.

This research supports evidence regarding the positive effects of flexible arrangements. Consistent with prior studies (Almer and Kaplan, 2002; Kelliher and Anderson, 2009; Felstead and Henseke, 2017), the findings that came out of this research demonstrate that flexible work arrangements are indeed associated with higher levels of job satisfaction and organizational commitment. However, despite expressing appreciation for the options to be selective in their work choices, career advancement and overall performance were perceived as being adversely affected (Lupu, 2012; Liehr Storm and Muhr, 2022; Sasmaz and Fogarty, 2023). However, testimonials and experiences shared by women in the study accentuate the need for accounting (or even professional services firms as a whole) to reassess their systems and practices, consistent with Windsor and Auyeung (2006). As examples, such re-evaluation could include challenging the “up-or-out” system or performance criteria tied to billable hours.

In line with previous studies, the findings of this research demonstrate the positive impacts of remote work, particularly on work-life balance. Initially, mothers faced challenges in adapting to the transition, including work intensification manifested in the form of long working hours (Felstead and Henseke, 2017; Kelliher and Anderson, 2009). However, as time progressed, these challenges were remediated through the enforcement of clear boundaries, demonstrating agreement with prior identified role conflict categories (Nevill and Damico, 1975). Through the discussions, an insight into the intricate mental process that working mothers undergo when establishing boundaries was gained, an aspect that has been previously researched (Stanfield, 1985). What stood out among participants was not only the flexibility and autonomy provided by

the remote work setting during the pandemic, but also the role of leadership and team members in finding success between balancing work and life responsibilities.

From a collaboration perspective, this study emphasized the effects of remote work on teams (Raišienė et al., 2021). While remote work undoubtedly brings positive advantages in balancing the dual roles of parents and professionals, its impact on the career experiences of entry-level staff emerged as a notable concern. Despite accounting firms being known for offering unique opportunities for junior employees to kickstart their careers, the study highlighted a tangible absence of valuable opportunities to observe and learn from direct interactions during the pandemic. These findings carry significant weight in the ongoing research landscape as organizations transition towards a hybrid work approach. The increasing preference for working from home has led to a perceived lack of both internal and external interactions, such as those occurring at client offices.

7.1.2 Organizational implications

This study has profound organizational implications. By gaining a deeper understanding of the experiences of working mothers within the still male-dominated industry, organizations can genuinely assess the impact of remote work, which has emerged due to the pandemic. Considering the unique multidimensional dynamics inherent in client-services firms, such as the interplay between firm, client, and employee, this study provides an opportunity to evaluate the effects of transitioning from a physical work setting.

Besides, given the hierarchical structures within these organizations, this study aids in re-evaluating the promotion system and recognizing the importance of setting boundaries that consider employees' individual circumstances without hindering their growth. It provides invaluable insights into the realities faced by working mothers, who represent a marginalized group of employees that have successfully built their careers while embracing motherhood. The flexibility offered in the current work landscape is crucial not only for DEI initiatives, but also for understanding specific areas that need attention to retain and support these employees. Hence, understanding the driving forces that contribute to the success and satisfaction of working mothers, ultimately leads to the identification of areas for improvement and the development of targeted employee retention strategies.

Finally, this research can provide guidance to entry-level employees, demonstrating that striving for an equilibrated work-life balance is achievable, while being crucial for overall career satisfaction and well-being. By embracing these findings, organizations can make informed decisions on how to leverage ways work-life balance practices are encouraged for all employees, regardless of their career stage.

7.2 Study limitations

While the current study provides valuable insights, it is subject to certain limitations that must be acknowledged, and carefully considered.

The perspectives obtained were exclusively from mothers with young children, which limits the generalizability of the findings to mothers of older children, who may have distinct experiences with remote work during the pandemic. This limitation also extends to single mothers, who face unique circumstances that warrant a separate investigation.

While the study focuses on Canadian individuals, the majority of mothers interviewed were based out of Montreal (Quebec). Hence, the findings may not fully capture the professional and social dynamics present in anglophone provinces or regions with slightly different cultural contexts. From an organizational standpoint, the focus was solely on mothers employed within *Big Four* accounting firms, which brings out a different work dynamic from employees working in smaller or mid-size firms. Hence, variations in work culture and support systems may offer a differing impact on the experiences reported.

The absence of interviews with mothers at the staff-level within the accounting profession may limit the comprehensive understanding of the challenges faced by individuals at different career stages. While all mothers held decision-making authority in their professional roles, this may not be the case for younger staff members who embraced motherhood at earlier career stages.

The decision to participate can also reflect a risk of self-selection bias, given participants who took part in the interviews were volunteers who self-selected to participate. This may mean that those

individuals who were willing to participate have different personality traits compared to those who did not participate. Hence, the representativeness of the larger population of mothers in the accounting profession in the results is not fully guaranteed.

7.3 Research outlook

While I do believe this research has contributed to accounting literature, I support that it also has paved the way for further exploration of the role of working parents in the industry. Given this thesis placed an exclusive focus on mothers, a broader qualitative study could extend on the perspectives and experiences of working fathers, which can be integrated to their mothers' counterparts. This could provide a basis of assessment as to how traditional ideas of gender roles were challenged and compared during the pandemic. Undoubtedly, gender studies research would uncover arguments on the ever-changing societal dynamics of gender roles and how they are being translated in the professional world. In this sense, such research would draw further attention to the challenges faced by parents working within the public accounting industry and offer additional observations into the gendered aspects of public accounting.

The specificity of client-focused professional services firms (such as law, finance, consulting) would extend the lived impact on employees in these fields within the Canadian context. Additionally, this investigation could include a comparison with the experiences of public sector and government employees. Furthermore, this investigation can be broadened to employ a qualitative methodology with the use of surveys for example. If a quantitative approach is leveraged, I think integrating mental health resources and utilization levels of corporate benefits during the COVID-19 pandemic (and subsequently), compared against pre-COVID-19. Doing so would increase our understanding of the effectiveness of company-provided health benefits for corporate and office workers across different industries, especially following the pandemic. Similarly, would be interesting to conduct a deep dive on themselves, particularly in their support for working professionals with caregiving duties, and the extent to which the tools and family-friendly policies in place are actively encouraged and utilized. While these resources may exist, understanding the reasons why parents or individuals with significant non-work responsibilities choose to leverage them or not could provide a clearer understanding of the realities faced by public accounting professionals. Exploring the 'how' of such decisions (effects on employees'

career progression) helps in the identification of similarities and divergences that corporate mothers face throughout their careers, whether it be promotions, career development, or leadership opportunities.

One potential research direction, suggested by one of the participants, is to explore the impacts of intersectionality on women when assessed against other diversity-based dimensions, particularly ethnicity. This could better shape our understanding of how cultural gendered expectations and, ultimately, experiences of motherhood differ based on ethnic backgrounds and how they translate into career decisions. Furthermore, this research path could be expanded on an international scale, examining the experiences of female accounting professionals through a global institutional lens. As mentioned in the previous section, this study drew exclusive attention to the experiences within the Big Four accounting firms. However, exploring how these experiences vary across the entire public accounting profession, including smaller or mid-size firms (using Hofstede's cultural dimensions theory as a framework for example). From a purely health-oriented perspective, an important point that also emerged at the end of another participant's interview is perhaps closely examining of how mothers experience the return to work after paid maternity leave. As mothers face are required to quickly adapt to new home routines and their return to work, it becomes apparent that the challenges they face can be quite overwhelming, potentially taking a toll on overall health. This can be accomplished through facilitating focus group, then by collecting of quantitative data on effectiveness of support systems: How do these experiences impact the health of these mothers? Are the systems provided by companies or governmental incentives effective in facilitating a smooth return to work?

Along a similar line of thought, I believe that the experiences of professionals who started their accounting careers during the pandemic would serve as an important topic in accounting research. Exploring the progression of the careers of this group, through a longitudinal study, would help grasp how their engagement with the remote and hybrid work models influenced their professional growth. It is already evident that office workers, having experienced remote and hybrid work, now exhibit an increased demand for it and consider it a decision factor when negotiating employment contracts (Melin and Egkolfopoulou, 2021; Tsipursky, 2023).

As I was exploring new horizons in this research outlook, it was impossible for me to overlook the role of social media in shaping personal perceptions and decisions. From my current standpoint, it's essential to ask how accounting firms, accounting bodies, and institutions utilize social media not only to retain but also to attract parents seeking work-life balance. How can this strategy align with the existing attraction of top talent and students? After all, adults comprise most of the workforce. Then, we should consider whether there is an increasing trend among women and girls in choosing accounting as a career path. What is the current gender distribution within the profession and to what extent does social media play a role in molding perceptions and portraying the accounting profession? If there is potential to attract more women, then how can it be communicated that a career in public accounting is feasible, purposeful, AND gratifying?

With that said, and as a final note, it has been a privilege to contribute to this subject as a researcher. The very core of my dual identity, as both a woman and a professional in this industry, has motivated the completion of this research, and I hope that through this process, I have not only shaped my own understanding of myself within the profession, but also of other women on a similar path as mine.

Appendix 1: Interview Guide

INTERVIEW QUESTIONS
SECTION 1: WORK-LIFE BALANCE (CHILD AND FAMILY MANAGEMENT, SCHEDULE MANAGEMENT, PERSONAL WELL-BEING)
a) Describe a typical day (or overall week), from the lens of managing your work and family responsibilities?
b) When working remotely , what challenges have you faced in managing those personal and work priorities?
c) In what ways has remote work helped or hindered your ability to manage your work and personal life?
d) What support have you received, if you have received any, from your work team or colleagues in balancing your work and personal life?
e) What changes have you made to your personal routines to better manage your well-being during this time?
f) What impacts has the remote work model had on your personal well-being?
SECTION 2: EMPLOYMENT IN BIG FOUR (Workload, Time Management)
a) What strategies do you use for yourself to respond to the high workload associated with the industry? (i.e organize work - direct reports)
b) How frequently per week do you find yourself working outside of normal business hours?
c) How do you manage unexpected job requests that arise in your work?
d) Since moving to remote work, what are your perceptions of the quality of your or your team's deliverables? What would you attribute that to?
SECTION 3: EXPERIENCES OF CANADIAN WORKING MOTHERS
a) What boundaries have you set for your work?
b) How have these boundaries evolved under remote work rules?
c) What have been the impacts of these boundaries on your work?
d) How do you feel when enforcing a boundary that you've set?
e) How has remote work affected your attitudes and beliefs about returning to the physical workplace?
f) How has remote work affected your connection to the workplace, colleagues, and work activities/events?

Appendix 2: Ethics Approval Certificate

HEC MONTRÉAL

Comité d'éthique de la recherche

June 05, 2023

To the attention of: Samar Sidawi

Project No.: 2023-5104

Project title: Effects of COVID-19 work model on mothers employed within the public accounting industry

Dear Samar:

Further to the evaluation of your Form F8 – Project Modification, the Research Ethics Board (REB) of HEC Montréal wishes to inform you of its decision:

The changes have been noted in the file. The current certificate will remain valid until the next renewal.

Project approval: January 03, 2023

Certification renewal due date : January 01, 2024

Thank you.

REB of HEC Montréal

Appendix 3: Participant identification and roles table

Table 4 Participant identification (ID) and roles			
Participant ID	Firm ID	Position/Role	Denomination in the study
A	Firm 1	Partner	Participant A
B	Firm 2	Senior manager	Participant B
C	Firm 1	Partner	Participant C
D	Firm 2	Senior manager	Participant D
E	Firm 3	Partner	Participant E
F	Firm 2	Partner	Participant F
G	Firm 2	Partner	Participant G
H	Firm 3	Executive director	Participant H
I	Firm 3	Senior manager	Participant I
J	Firm 1	Director	Participant J
K	Firm 1	Director	Participant K
L	Firm 3	Senior manager	Participant L
M	Firm 2	Senior manager	Participant M
N	Firm 4	Manager	Participant N
O	Firm 4	Partner	Participant O

Appendix 4: Code labels and category assignment

Table 3 Code labels and category assignment		
Code label	Number of references	Category assigned
Benefits arising from flexibility	26	Work flexibility
Change in routine due to remote work	11	
Client-focused remote productivity	5	
Colleagues, work team and leadership as enablers of flexibility	13	
Early morning, evening or weekend work	21	
Extending flexibility to the work team	7	
Valuing work flexibility as a retention factor	2	
Challenges due to remote work	50	Challenges and adaptation
Sense of exclusion	3	
Shifting work demands due the nature of work	2	
Being present during key childhood development phases	10	Personal and family life
Family time	7	
Parenthood as a career development factor	9	
Recognizing own seniority level	11	
Boundary setting	63	Work-life balance
Purposeful office visit	8	
Household strategy	18	

Figure A: Theoretical framework adapted to the present study

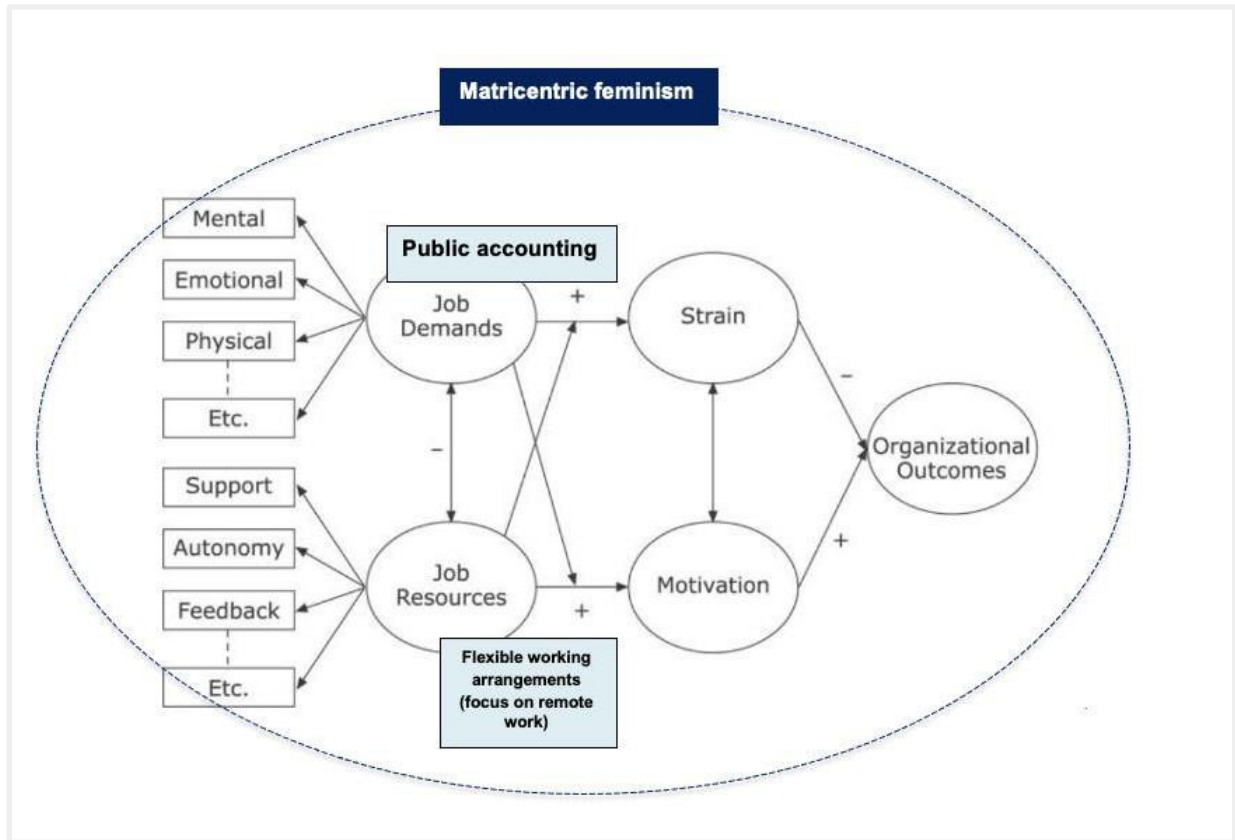


Figure A. Job Demands-Resources model in the context of the present study.

The public accounting profession represents a job demand element whereas flexible arrangements represent job resources from the overarching context of matricentric feminism.

Source: Adapted from "The Job Demands-Resources model: State of the art" by A. B. Bakker and E. Demerouti, 2007, *Journal of Managerial Psychology*, Vol. 22 Issue: 3, pp. 309-328. ISSN: 0268-3946. *The original figure has been modified with additional elements related to the present study.*

Figure B: Saunders' et al. research 'onion'

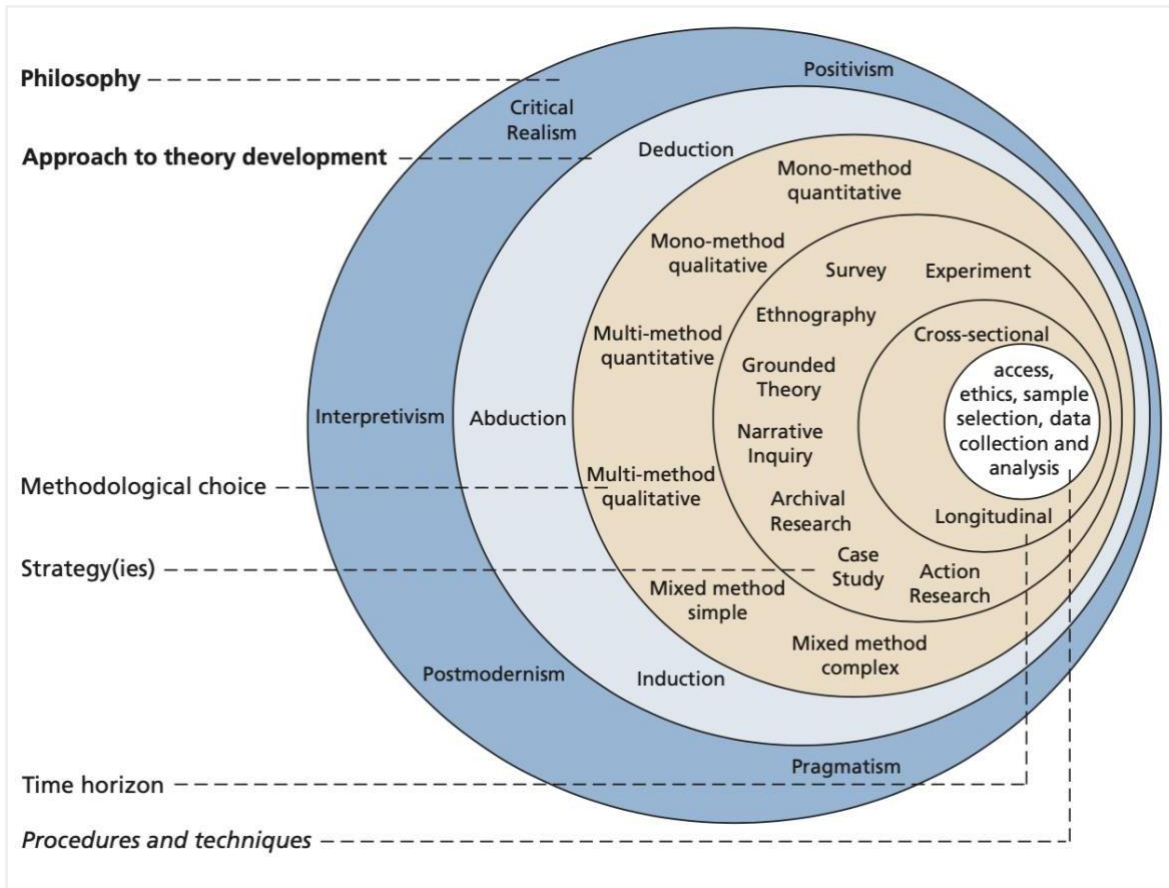


Figure B. The research 'onion'

Source: Saunders, M. N. K., Lewis, P., & Thornhill, A. (2023). Research methods for business students. In *Research methods for business students* (Ninth edition). Pearson. ISBN 978-1-292-40273-4.

Figure C: Coding analysis approach

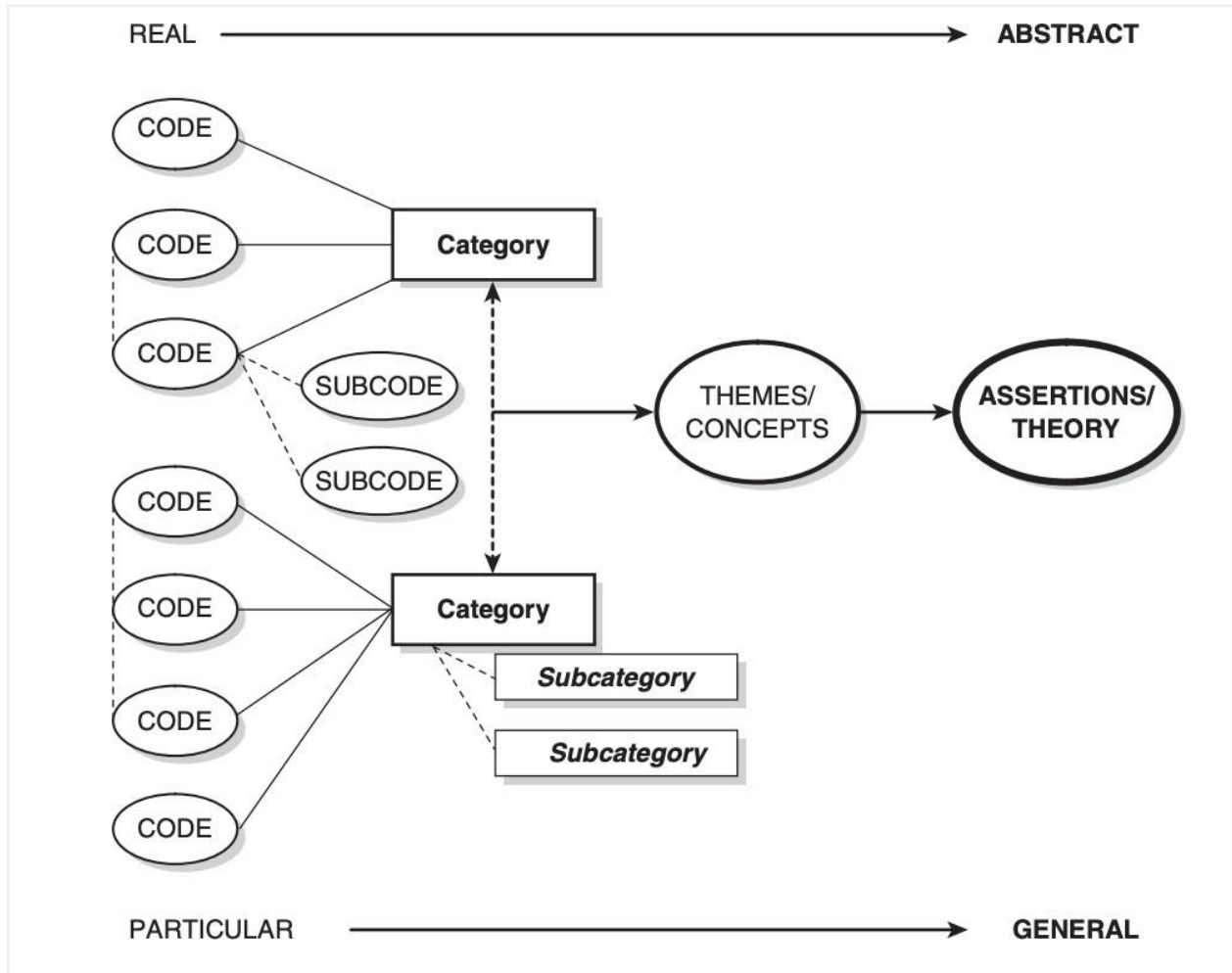


Figure C. A streamlined codes-to-theory model for qualitative inquiry

Source: Saldaña, J. (2013). *The Coding Manual for Qualitative Researchers* (2nd ed.), p.13. London, England: Sage. ISBN 978-1-44624-736-5.

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