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TRANSFORMING IDENTITIES: ACCOUNTING PROFESSIONALS AND THE TRANSITION TO MOTHERHOOD

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ABSTRACT

This paper investigates the experience of motherhood and employment within the UK accounting profession by examining the oral history narratives of a small group of accountants who have recently become mothers and returned to work, thereby undertaking a process of redefinition and transformation of the self. Drawing from contemporary theories on identity, it considers how individuals make sense of the different social identities, which they take on over their life course, and to what extent social, institutional and cultural factors shape and restrict the ways in which the self is experienced. The paper extends the use of oral history methods in accounting research, arguing for the use of narrative to conceptualise identity formation, and also explores the implications for both the self and the accounting profession of interconnections and juxtapositions between the ostensibly private sphere of the home and the public sphere of employment.

Keywords: Accounting profession, motherhood, identity, self, employment, narrative, oral history

INTRODUCTION

This paper aims to explore the complex relationship between the accounting profession and the identity of motherhood, by analysing the experience of women accountants in the UK who are also mothers. I analyse contemporary views concerning mothering and employment within the accounting profession by examining the oral history narratives of a group of accountants who have recently become mothers and returned to work following giving birth.

My interest originally stems from my own experiences some years ago, and the subsequent negotiation of the contradictions and juxtapositions of the two roles of being a professional accountant and a mother (Haynes forthcoming). In seeking some illumination of these issues from the accounting literature, I found that whilst the gendered nature of the accounting profession (Ciancanelli, Gallhofer, Humphrey and Kirkham 1990; Kirkham 1992; Lehman 1992; Kirkham and Loft 1993; Gallhofer 1998) and professional identities within the accounting profession (Anderson-Gough, Grey and Robson 1998; Grey 1998; Ahrens and Chapman 2000; Anderson-Gough, Grey and Robson 2002) had already been the subject of some debate, few studies, consider the particular subjective experience of women accountants, or explore the relationships between the institutions of accounting and the accounting experience of women in defining their sense of identity (with the notable exceptions of McNicholas, Humphries and Gallhofer (2004) and Kyriacou (2000)). Similarly, motherhood as an emergent and politically contested identity has been explored from sociological and psychological perspectives (McMahon 1995; Woodward 1997b; Bailey 2001), but has not been studied within the context of the accounting profession.

This paper, therefore, aims to link these two areas and contribute to accounting research by extending our understanding of accounting identities interacting with the identity of motherhood. This concept of identity or the self pervades much contemporary social theory, but the different theoretical positions within the debate adopt alternative orientations to the complexities of personal experience depending on the degree of structure or agency they validate (Elliott 2001). We assume individuals have a 'sense of self' but making sense of our own lives is difficult and confusing, and we may be ambivalent about the coherence and value of our sense of identity. The paper, therefore, considers how individuals make sense of the different social identities, which they take on over their life course, and to what extent social, institutional and cultural factors shape and restrict the ways in which the self is experienced.

> "Thus, a young woman's experience of motherhood and her taking on the role of, or an identity as, 'mother' both begin with the birth of her baby. Though a unique event for her as an individual, it is also one which reflects and reproduces the symbolic meanings and practical realities through which other births and the making of mothers has taken place within her culture" (Hockey & James, 2003:10).

I would suggest that the taking on of an identity of 'mother' actually begins before the birth of the child, but I acknowledge that to understand what identity is, and how the process of asserting agency takes place, requires evaluation of the individual's engagement with the collective identities with which she may be routinely assigned by professional or mothering status. I show that the relationship between these two selves, professional and mothering, is complex, and the experience of becoming a

mother is transformative through the way the woman reformulates her sense of self in the context of the social and cultural practices of professional work and motherhood.

The paper derives from a wider study of accounting professionals who are mothers in the UK and develops previous work from the study in several ways. Firstly, it extends the use of biographical and narrative methods in accounting research, demonstrating that it is through the stories we tell about our lives that we make sense of our selves, of the world, and our relationships to others (Lawler 2000), and that the narratives that make up people's stories, through which they make sense of their lives, are linked to broader social narratives (Somers and Gibson 1994). Thus, where I previously focussed (Haynes forthcoming) on the use of autobiographical stories (i.e. my own) in accounting research to illuminate issues of identity construction, in this paper I extend the study of identity to the narratives of other women, making use of oral histories, which as Hammond and Sikka (1996) suggest, have the potential to give voice to those marginalized or excluded from accounting research.

Secondly, the focus of the paper on the identities of individuals at a time of transformation and transition in their lives, which becoming a parent inevitably encompasses, allows for a close scrutiny of the coherence of identity and the processes of its construction. Thus I have concentrated on a small number of accountants who have recently had children, in order to apply an understanding of identity theory to real lives, in order to develop some further insights into identity formation, and its link to narrative.

Thirdly, whilst the paper is an illustrative rather than representative study aimed at sketching out some of the issues in the women's narratives and experience rather than making definitive claims about mothers and accountants, it offers the opportunity to elucidate aspects of accounting work and develop some implications for the accounting profession, exploring the interconnections between the ostensibly private sphere of the home and the public sphere of employment, which Walby (1997) argues are central to understanding gender inequality. It should be acknowledged that studying gendered experience may include men and masculinities as well as women, but although the identities of professional male accountants and their inter-relationship with a 'fathering' identity may be interesting and potentially the subject of further research, it is not the purpose of this paper which focuses on women's experience in accounting. Moreover whilst attention to the interaction of private and public spheres of experience has often been at the level of labour market requirements and state policies, it is the meanings of such concepts and distinctions for women themselves that enables examination of the ways in which they may be invoked or resisted (Ribbens and Edwards 1998), and which will be examined in this paper. By failing to understand the impact of public and private, of professional and mothering identities, misunderstanding, reproduction of subtle forms of inequality, or even injustice may be perpetuated. As Griffiths (1995:1) suggests, 'a discussion of self and identity must be both highly political and highly personal' allowing implications for political change to be drawn.

The paper is structured as follows: I firstly introduce concepts of the self and identity from the main theoretical positions, before exploring the politics of motherhood. I then explain the method of data collection using oral history, before analysing the

narratives of the women in some detail, and drawing together some points of discussion and conclusions on narrative, identity and the implications for the accounting profession.

THE STUDY OF SELF

In a single paper it would be impossible to give a comprehensive overview of identity theory, so in this section I introduce the main theoretical distinctions in the study of identity and the self, where they are relevant to later analysis. One of the major dichotomies within identity theory is whether we have the freedom to pursue autonomously identity projects, or whether we respond to the need to acquire an identity by being moulded by various ideologies or discourses. Related to this is the issue of whether we personify a core essential self, expressed as our real self or a self acceptable to oneself, or whether we embody a self comprised of multiple fragmented identities (Griffiths 1995). One way of framing the debate, therefore, is to organise it according to the dualities of determinism and autonomy, or structure and agency (Elliott 2001). Agency means that people are agents in the social world and are able to do things to affect the social relationships in which they are embedded, whereas structure refers to the social relationships themselves and the conditions under which people act (Woodward 2000). Two principle issues thereby arise: firstly, the extent to which human beings actively create the social worlds they inhabit through their everyday social encounters, and secondly the way in which the social context of structures, culture and institutions (such as the accounting profession) moulds and forms social activity.

The notion of identity deriving from a humanist position suggests a person's inner essentialist nature must be able to express itself through the exercise of autonomy and rationality, free to define his or her own desires and objectives, in the form of Kant's or Rousseau's self-fashioning individuals struggling to fulfil their potential as human beings (Sarup 1996). Arguably, one of the most currently influential theorists of humanistic identity is Giddens, at the core of whose work is the concept of reflexivity, a self-defining process that depends upon monitoring of, and reflection upon, psychological and social information about possible trajectories of life where 'Social practices are constantly examined and reformed in the light of incoming information about those very practices, thus constitutively altering their character' (Giddens 1990:38). Giddens describes what he calls the 'project of the self' - 'the process whereby self-identity is constituted by the reflexive ordering of self-narratives' (Giddens 1991:244) and incorporating the notion that, in late modernity, individuals are increasingly forced to reflect upon and negotiate an expanding range of diverse lifestyle choices in constructing a self-identity. The resulting individualisation translates into a condition in which the subject reflexively constructs her own biography, such that Beck (1992:135) argues 'there is a shift from a socially prescribed biography, constrained by factors such as gender and class, to a biography that is continually self-produced'. Giddens' view is that individuals actively engage with fresh opportunities and dangers that rise as a consequence of dramatic and shattering transformations affecting self-identity, sexuality and intimacy, such as marriage and divorce. But another such transformative event, not mentioned by Giddens, is motherhood, which is equally capable of shaping the self. Current social practices shape future life outcomes and the relationships between self, society and reflexivity is a dynamic one, involving the continual overturning of traditional ways

of being. Identity is therefore an ongoing project, which demands the active participation of the subject, and allows for levels of individual agency.

Critics of Giddens suggest that his reflexive projects of self-making and self-actualisation exhibit a distinctively individualistic bent that reduces struggle over power and politics to mere personal interest in change (Elliott 2001). Jenkins (1996:10) suggest the idea of reflexive self-identity 'is at least an overstatement which tells us more about the conceits of Western modernity than about anything else'. Giddens, however, suggests that self-discovery is not a celebration of individualism but signals a major transition in late modernity as a whole, in which political issues emerge from processes of self-actualisation and the decisions that must be confronted in reflexively producing a narrative of self-identity. 'The capability of adopting freely chosen lifestyles, a fundamental benefit generated by a post-traditional order, stands in tension, not only with barriers to emancipation, but with a variety or moral dilemmas' (Giddens 1991:231).

In contrast to the humanist position, those working within the post-structuralist movement reject any single unified theory of the self (Ward 1997) in favour of one where the self is 'flexible, fractured, fragmented, decentred and brittle' (Elliott 2001: 2), where 'the individual subject is viewed largely as an affect of discourse, a product or construct of the ambiguous and unstable nature of language' (Elliott 2001: 11). Foucault's writing has been influential in this shift to a widespread deterministic view, which rejects the role of consciousness and agency in identity formation, though Foucault later moved from this position to one that appears to allow more room for individual agency and self-creation (Sarup 1996; Hall 2000). However the

deterministic view of identity is that "the subject is produced 'as an effect' through and within discourse, within specific discursive formations, and has no existence, and certainly no transcendental continuity or identity from one subject position to another" (Hall 2000: 23). Thus without an overarching integrated self we can no longer talk of 'identity' but a multiplication of identities that change and clash as the body is subject to difference discourses.

Such a determinist stance raises problems for those who wish to retain some hope for individual emancipation and self-creation. Without any theorisation of agency and the individual interpretation of discourse, there is no basis for an explanation of the heterogeneity of individual responses to it (Hall 2000; Hodgson 2000; McNay 2000). McNay (2000) suggests the post-structuralist position offers only a partial account of identity because it remains within an essentially negative understanding of subject formation, which fails to explore how individuals are endowed with capabilities of independent reflection and action that allows them at times to respond to difference by accommodation, adaptation and even creativity. An entirely fractured and multiple conception of identity has also been criticised by Craib (1998), who argues that the concept of multiple or fractured identities only has meaning if there is an identifiable individual in whom multiple identities exist and that it would therefore be more accurate to speak of 'roles' rather than identity. For Craib, identity is distinguished from role by the assumption that identity is an internal biographical continuity into which different aspects of identity such as role and performance may struggle and conflict but all refer to the story of a single individual within which there is a 'dialectic of unity and diversity' (Craib 1998: 5)

These opposing theories on identity both lend some insights into my study of professional women accountants with children. In the humanist tradition, the self may be a symbolic project that the individual creatively forges, suggesting that there is an internal biographical continuity within the self, but failing to consider the depth of conflict or contradictions potentially experienced by that individual. The post-structuralist position emphasises the role of language and cultural discourse in the shaping of individuals, yet suggests a lack of agency and a certain fatalism within the self.

As I will go on to show, following the analysis of the oral histories, the extremes of these two approaches may not mirror the complexities of the lives of individuals, and an alternative approach to understanding identity by exploring narrative may mediate between the two. However, before I go on to explain the methodology of the oral histories and present the analysis, it may be useful to consider the politics of identity of motherhood.

THE POLITICS OF MOTHERHOOD

Motherhood as an identity is problematic because the fact that only women are biologically able to be mothers does not mean that they experience it in the same way. Equally, people who are not biological mothers may also develop the relationships of motherhood. However, the dominant view of society remains that it is women's primary responsibility to mother, and, whether mothers themselves or not, women are defined in relation to this role (Letherby 1994).

Motherhood is a politically contested concept of identity, as it illustrates the tensions between an essentialist view of identity, with a clear set of authentic characteristics which all those having this identity share (such as the biological fact that only women can bear children), and non-essentialist views of identity, which focus on difference as well as shared characteristics. However, 'motherhood involves both the capacity for biological reproduction and the exigency of social reproduction; it includes child bearing and childrearing' (Woodward 1997a: 240), suggesting its identity includes both biological *and* social dimensions.

Second wave feminism has challenged biologically determinist assumptions about women's position within the family and about motherhood in particular (Woodward 1997a). Such feminist critiques expose the tension between motherhood as an institution of social control over women (Millett 1971), on the one hand, and as a celebration of essential womanhood on the other (Rich 1977). Oakley (1974) suggests that some feminists have attempted to distinguish between the work of motherhood (which is socially organised in ways which are stifling, overwhelming, and oppressive) and the relationship of motherhood (which is seen as potentially rich and rewarding to women). There may also be a mismatch between the ideal of motherhood and the reality, in that what mothers expect to be and feel is very different from the resources and positions they are allowed to occupy. These are important issues to take on board in the interpretation of empirical material drawn from my oral history interviews. If I adopt a theoretical stance about the oppressiveness of motherhood, then I could interpret much of what women describe as ideological, and view women as passive subjects in their own subjugation. But if I adopt assumptions of socialisation and interpret women's commitment to motherhood

as gender role conformity, then I may trivialise and neglect much of their experience and the meanings of their actions. Either extreme would fail to capture the complexity of mothering identities or reflect the empirical paradox noted by Stanworth (1990: 296) that motherhood 'is simultaneously women's weakness and women's strength'. As Innes (1995: 155-6) suggests, being a mother 'is both a very ordinary thing to do and utterly extraordinary….it brings emotional intensity and banality in equal measure'.

Motherhood provides a central cultural motif that structures female adult biography (McMahon 1995). Although a woman is the subject of her own life as a mother (or non-mother), she is also in a sense 'simultaneously the object of her culture's script' (O'Barr, Pope and Wyer 1990: 3). In other words, whether women do or do not become mothers, or mother in ways that veer away from the dominant mothering norms, cultural images of motherhood provide coercive prescriptions of gender behaviour that influence most women's lives. Maternal identity is constructed within a moral discourse (Gieve 1989). Woodward (1997b) describes how the 'ideal mother' and the self-effacing Madonna are inscribed within western culture, constructed within a moral context, and yet also somehow assumed as biological products, as if giving birth transforms a woman into the ideal mother.

Having outlined the theoretical basis for the paper in relations to identity and motherhood, I will now explain the research method and collection of data.

METHOD:

SELECTION OF THE PARTICIPANTS

The empirical data presented in this paper was collected in the period April to June 2003 from a series of oral history interviews with 5 women, Deborah, Maureen, Laura, Anne and Judith. The names have been anonymised to protect the identity of the participants. All the women were professionally qualified accountants, three with the Institute of Chartered Accountants in England and Wales (ICAEW), and two with the Institute of Chartered Accountants in Scotland (ICAS). Four worked in senior positions in large accounting practices in the UK, in roles involving audit, corporate finance, business recovery and insolvency. One, Judith, worked in a senior accounting role for a large commercial bank. Three participants, Deborah, Maureen and Laura, worked for the same accounting firm, though in different functional departments, whilst Anne was employed within a 'Big 4' firm.

The women were aged between 28 and 40 years old. All of them had one child each, all aged under five, although the majority of the children were much younger, with three of them being babies under the age of one year. All the women had returned to their professional work after a period of maternity leave in the recent past, with the majority of them, Deborah, Maureen, Anne and Judith, having recommenced work in the last six months.

The participants were not known to me but were obtained from 'snowballing techniques' (Bailey 2000; Bailey 2001), whereby they were referred to me through contacts. The women gave oral history accounts of their experiences as both a professional accountant and a mother, which lasted up to four hours. The meetings

took place primarily in the workplace, during working hours, and the women had not had to seek approval for taking part in the project from their employers, although a more senior partner in one firm was aware that they were taking part. This confirms the participants' relatively high status within the firms, and suggests that the women had a high degree of control over the way they allocated their time. Only one participant, Judith, did not want her employer to know that she was taking part in the research, for fear of disapproval, and the interview was therefore conducted in her home during the evening.

ORAL HISTORY

The research method used in the empirical work was oral history. The term 'oral history' encapsulates various forms of in-depth life history interviews, biographical interviews, and personal narratives. Wright (1986) argues that oral history is different from simple autobiography in terms of the 'degree to which the subject controls and shapes the text' (Wright 1986 cited in; Reinharz 1992:130). Both involve a person telling their own life-story, but oral history is interactive, drawing on another person's questions. I use the term oral history to encapsulate in-depth personal narratives, in which I encourage participants to reflect on their identity, aspirations, emotions and experiences within the accounting profession and within their mothering role.

Oral history has long been a methodological tool for historians (Vansina 1985; Thompson 1988; Yow 1994) but has rarely been used in the accounting context. Collins and Bloom (1991: 23) did call for the use of oral history in accounting but largely to suggest it should be used to 'supplement and clarify the written record' and verify other forms of history rather than as a methodology in its own right. For the

women in my study it is likely no written or other form of record already exists which may be used to document their experiences. The oral history narratives may be the first time they have had the opportunity to voice their identities. Kyriacou (2000) recognised this in her choice of the oral history method to provide insights into the lives of ethnic women accountants and capture their lived experience. Carnegie and Napier (1996: 29) reviewed the role of history within accounting, specifically arguing that 'oral history's greatest potential lies in its ability to capture the testimony of those effectively excluded from organisational archives', and 'provide much insight into the effect of accounting on the managed and the governed'. Implicit in this suggestion is the assumption that the accounting context renders some of its participants 'voiceless'. Hammond and Sikka (1996: 91), giving Mumford (1991) and Parker (1994) as examples, suggest the main concern of oral history in accounting 'has been to give visibility to the views of well-known accountants rather than to give voice to the people who have been excluded, oppressed and exploited in the onward march of the institutions of accountancy' and that 'oral history can offer deeper and different understandings of the role and influence of accounting' (p.92). More recently, however, biographical approaches to accounting research have become more common (Hammond 2002; Kim 2004; McNicholas, et al. 2004) as researchers recognise the rich resource that such methods elucidate.

Feminist advocates of oral history argue that this methodology can be used as a vehicle for change. Edwards (1990) argues that a feminist methodology derives from three principles. Firstly, that it should start from an examination of women's experience because the 'personal is political' and 'social structures can be examined and understood through an exploration of relationships and experiences within

individuals' everyday lives'. Secondly, that it should act as an instrument of change and avoid exploitative relationships between the researcher and the researched. Thirdly, that it should locate the researcher firmly in the research both intellectually and reflexively (Edwards 1990: 479). Reinharz (1992: 126) paraphrasing Gluck (1979: 5) argues that 'women's oral history is a feminist encounter because it creates new material about women, validates women's experience, enhances communication among women, discovers women's roots and develops a previously denied sense of continuity'. It is this potential to give a hearing to previously unheard voices in the accounting profession, and to encourage reflexivity amongst the participants, which makes the use of oral history so appropriate to the enquiry in this paper.

THE PROCESS OF ANALYSIS

The oral history accounts were tape recorded, with the permission of the participants, and transcribed. Notes of my immediate impressions of each participant were made immediately after each meeting. The transcripts were subsequently read for a second time whilst listening to the tape, and annotated with significant examples of emotion, changes of tone and emphasis, 'as emphasis, mood, intonation and so on, can crucially elaborate meaning' (Jones 1985: 58). During the third reading of the transcripts, comments relating to various themes, which had been identified as areas for exploration, largely from prior reading of literature, were marked on the transcripts using coloured highlights. For the purpose of this paper, the main themes in question are professional identity and mothering identity, and their inter-relationship. The transcripts were also annotated during this third reading with my initial analysis of the narratives of the participants, with reference to the notes taken after the meetings. Cross references could then be made between the comments and experiences of the

participants, which were enhanced by 'focusing on the ways in which different people relate their experiences according to the circumstances they found themselves in' (May 1997: 126). This process led to the interpretation of the oral history accounts presented in the following section.

THE PROFESSIONAL CONTEXT

All the women had senior roles within their respective firms, up to manager or partner level, having progressed up the career hierarchy before having their families. They all expressed a strong sense of their career values prior to having their children, which ranged from relish for technical issues and contact with people (Deborah); a deliberate choice to pursue corporate finance deal making, an area of work 'where all the action was' (Maureen); desire for travel and working abroad (Judith); to a strong desire to be 'pro-active' in seeking promotion and work that 'interested me' (Anne).

All the women were in long-term relationships and were happy to become pregnant. It was common for them to note their desire to have children:

> "I was always so completely focused on my career and progressing within it, and doing well and being successful, and I always knew that I wanted a child, but I knew it was going to be later" (Deborah).
>
> "I think I've always know that I wanted children" (Maureen).

In one case the pregnancy was unplanned but still welcomed, in the context that the couple had 'decided to settle' by buying a home together in a long-term commitment.

RESPONSE OF EMPLOYERS AND ROLE MODELS

The response of employers to the news of the pregnancies was generally ostensibly supportive; particularly from the women's own line managers:

> "I don't think they felt it was unreasonable… and I think everyone was very positive that I would be able to come back to work and everything would be fine and dandy and it wouldn't be an issue" (Lorna).

> "I mean one his first questions was 'are you going to come back?' and I said yes I think I am, I said but I don't know if I want to, I might want to do something with my hours, and he said you know 'I want to be flexible as possible so that you feel that you can come back'" (Maureen).

Despite the positive and flexible response, there is an intimation here that there was a concern by Lorna that the pregnancy may have been felt to be unreasonable by the firm, and an underlying assumption by Maureen's line managers that she may not want to return to her job, suggesting that the women's perceptions of their firm's attitude is not straightforward. As Deborah found, the attitude of her fellow partners was 'mixed…and I didn't pursue it because I thought well really I don't want to know'.

Some of the ambivalence experienced by the women in respect of the response of their employers and colleagues to their pregnancies manifested itself in the form of apparently joking but derogatory comments:

> "I felt that occasionally people were having digs at me if you like, for example when I went and had a meeting with one of the female bankers who was also pregnant and about to go onto maternity leave…, someone made the comment oh yes you can both go and knit booties together or something like that, and it was just sort of, probably just a, you know, a joke but it sort of hmm grates on your nerves a bit" (Maureen).

Here, the comments undermine on a number of levels: the role of caring and providing for the child is rendered almost silly, whilst the wealth of knowledge and professional skill of the women is diminished. For Maureen, this led to an element of

self-doubt and retrenchment from her peer group as she redefined herself as a future mother whilst colleagues expressed the view 'what a pickle you've got yourself into…as though, you know, I almost like got myself into a mess, whereas…it was something we wanted'. Anne had to suffer similar comments from a partner in the firm:

> "There was a start of a sort of spate of pregnancies round about the same time as me, so there was the odd comment about, you know, oh it's contagious etc, and one person turned round and very tongue in cheek said 'oh that's your career over then'" (Anne)

Anne's response, 'that if it had been said to anyone without strength of character then they could have possibly taken real offence at it…. if it had been said to anyone other than me, they might have taken in the wrong way', asserts forcefully that she sees herself as rising above the implied criticism due to her own strong sense of self as a determined and tough individual. However, like Maureen, she did not feel able to counter the charge directly herself, and whilst she ensured that the offending partner was spoken to by one of her peers 'to make them realise that actually they shouldn't be saying that', the implication is that the possibility of her career being over due to her unexpected pregnancy was a very real fear.

One common response from the women when pregnant, in seeking to define their anticipated future role as working professional mother, was to seek out positive role models from whom they might learn within professional accounting work, particularly in the same firm or working environment. However, although both Maureen and Deborah were pregnant at the same time in the same firm, as Maureen pointed out 'the history of people getting pregnant in professional roles in [firm] was thin on the ground'. Deborah referred to a long-standing senior female managing partner within

the firm, the only other female partner within that regional office, who had children, but did not mention, as Maureen did, that this woman had had children many years earlier and had pursued partnership once they were grown up, so the comparison was not wholly viable or helpful.

Maureen's other role model was Deborah herself, but she found that more closely located figures, even when positive exemplars, could be daunting as they raise a weight of expectation and self-doubt in achieving the same kind of qualities:

> "I mean she was sort of the pioneer from that side, but I was a bit nervous I thought she was going to show me up a bit, she worked right up until the end and she was planning…on coming back pretty quickly and she was taking emails, whereas I'd decided that you know that I was going to have this time off as I was never going to get it back" (Maureen).

The previous examples of women having children in her company available to Judith are overwhelmingly negative:

> "She is having horrendous problems going back at all, they've told her, her job can't be done part time, they can't find a job share, she's looking at sort of taking constructive dismissal…." (Judith).

This led her to feel very pessimistic about her future opportunities within the company to balance professional work and motherhood.

DIVIDED LOYALTIES

The women presented various attitudes to continuing to work at full capacity during the period of transition to motherhood, particularly once the baby was born during their maternity leave. Lorna, Maureen, Judith and Anne took the full extent of their maternity leave. Balancing the needs of the firm and the self were problematic for

some. Maureen felt that she experienced some disapproval from her managers for taking the full maternity leave entitlement:

> "When else are you going to have the opportunity to have that amount of time off work and nobody be able to say anything about it? I'm entitled to it, baby's going to grow up quickly, you know" (Maureen).

This led her to question whether she was 'skiving', gadding about', 'having a great time, you know,' suggesting a sense of guilt for not being at work and enjoying her self so much. As a partner in the firm, Deborah's expectations of herself to fulfil her apparent obligations to her clients during her short maternity leave were extraordinarily high:

> "When you're a partner and you've got clients and they want to call you and talk to you in the evenings, and at weekends and whatever…. they could always contact me at home, and I had my laptop at home and I responded to emails and I did correspondence from home and some of the managers brought the audit files out for me to review" (Deborah).

This pressure seemed to be partly self-generated as arrangements were in place to pass 'some of my clients over to some of my other partners' but Deborah found it hard to extract herself from some clients 'because I've got relationships with them':

> "I wanted to be, I wanted to do everything, I wanted to be involved with everything to do with (baby), and I still wanted to be able to do everything I'd done at work and it was a completely unrealistic target and intention I had set for myself" (Deborah).

There is a strong sense of loyalty to her clients and she does not want to let go of her client relationships, but perhaps the loyalty may be misguided if it makes her miserable by failing to assert her own needs rather than wanting to please others all the time, resulting in a strong sense of confusion at her inability to cope with her expectations of both her professional role and her new mothering role.

INTERACTION OF MOTHERHOOD AND PROFESSIONAL WORK

All the women had strong expectations of how motherhood would inter-relate with their professional role, which in Deborah's case in particular, were not fully realised:

> "When I was pregnant I thought well okay, I'm pregnant, that's great, really happy about that, have the baby, have a short period of time off, go back to work, go back to work full time, everything will be fine, and it's *not* like that, *at all*" (Deborah).

My italics in the quote above emphasise the stress and emotional intensity that Deborah placed on her belief that the two roles she was in would be easily compatible. The reality of being a mother was quite different to her expectations:

> "Enormous shock, an absolutely enormous shock, I knew that I was really looking forward to being a mother, but I don't know, I'm probably being naive here, I felt that I could do both and I could do both to the same level that I was used to" (Deborah).

As Lorna found, the institutional structure and long hour culture prevalent within her firm led to there being little understanding of the problems of professional women with children, especially at senior level:

> "All the people above me are male, all have young families, and all have wives that stay at home and look after them, and that's fair enough, that's their choice, and they can afford to do it, but I think they found the pull on my time awkward at times" (Lorna).

The constraints of having to leave to pick up her child from nursery contributed to a feeling of guilt for letting colleagues down who may not have the same constraints; their feeling 'awkward' contributed further to her sense of guilt, and led Lorna to question and have to prove her continuing professionalism, with the repetition and emphasis on 'I can't' suggesting a slight desperation:

> "I felt also that I was not pulling my weight… I still feel that I have to demonstrate that I am trying to work as hard as everybody else, in different ways maybe because I can't, I *can't*…" (Lorna).

Similarly, Deborah had severe pressures made on her time by the firm, which she found difficult to cope with, having just had a new baby, leading her to question her own abilities and competence on behalf of herself:

> "I think if you are a high achiever maybe it's worse because suddenly you're not a high achiever anymore or maybe you're still achieving quite well to the outsider but in yourself you know you're not achieving anything like you used to" (Deborah);

and on behalf of the firm:

> "I just thought I'm going to get so far behind and I thought if I'm not careful I'm going to make a mistake with something, I'm not spending enough time with it, and I'm going to expose the firm, never mind my own position" (Deborah).

However, for Maureen her professional work acted as a breathing space, where she could fulfil her own social and intellectual needs, achieve some time to herself away from the baby, alleviate the pressure of motherhood, and even gain a respite away from a sick child:

> "What I felt the most was this over whelming burden of responsibility really, and worry, which I think is why I'm enjoying work because you don't have to think (about baby), someone else does that and I don't have to worry about whether I've got everything";

> "I thought god, I bet people think I'm awful coming to work when I've got this child sick, but I'm glad to get out of the house" (Maureen).

Judith's return to work after the birth of her baby coincided with a period of restructuring within the company during which her job role was redefined, and she was offered a voluntary redundancy package, which she is convinced is linked to the fact that she now wants to work part-time. There is a strong sense of retrogression in her account of having 'gone back' to a redefined job in a role she was in some years ago. This contributes to her negative and despairing attitude to her current employment, stressed with the use of repetition:

> "Here it's just a load of old crap. It's very rigid. Oh it's just horrendous, horrendous, it's horrendous…. [Firm] never was a great career path for me but now it's quite clearly zero career development, there's zero personal development, there is, er it's just, it's everything I don't want" (Judith),

which contrasts acutely with her sense of fulfilment and enjoyment of motherhood, again stressed, this time positively, with the use of repetition:

> "I really like it, I *really*, *really* like it and I get infinitely more satisfaction from changing a crappy nappy than being at work, it's just, you just feel more useful" (Judith).

The women found the interaction of their professional and mothering identity problematic at times with the experience and ease of being a working mother being quite different to their expectations. I now consider where these expectations may have arisen.

EXPECTATIONS OF MOTHERHOOD AND PROFESSIONAL WORK

Many of the women looked back to their own upbringing, childhood memories and the experience of being mothered to define how they themselves wanted to mother. Indeed, Judith anticipates her own child undertaking exactly the same process at some point in the future, and wants to pre-empt it to ensure he has a positive childhood experience:

> "I don't want him to have memories of his childhood of us being unhappy or me being stressed at work" (Judith).

Maureen's expectations of motherhood derive from looking after her own younger siblings in 'quite a big family' where she was 'quite familiar with babies', expecting to 'take it all in my stride', but in the event 'I've found it very different to what I expected it to be like, motherhood, I would say'. One of the reasons for this is her memory of an idealised childhood that she might not be able to replicate for her own child, leading to a sense of consternation and guilt:

> "My mum never worked, you know, she was always there when I came home from school, you know, the house was always warm, the lights were always on, all those sort of things….I worry that he's going to miss out on that" (Maureen).

Anne's parents split up when she was two. She was brought up by her father and a grandmother with little contact with her mother who pursued a full-time career. Rather than taking a strong adverse reaction to working parenthood, by wanting to be with her child permanently, Anne values a career as her mother did, but welcomes a sense of balance:

> "I think that having been through that, and come out of it positively, I don't have anything against it, but at the same time I really appreciate spending time doing fun things (with child)" (Anne).

Judith has assimilated some of the expectation and attitudes of her own parents into her definition of the state in which she wants to be a mother herself:

> "I suppose I was brought up, my parents were together, they were married and it was almost just give them a clean start" (Judith).

Her mothering identity is bound up with the need to be married as an assertion of a long-term commitment to the family group in what she sees as a more suitable or perfect situation. Similarly, in her practices as a mother she strives to achieve what she defines as a form of perfect behaviour for a mother, despite it making the workload of being a mother more intense:

> "I want the best for my child. I'm making most of his food… but that's my choice to do that, so in some ways I could argue that I'm making it harder for myself. I had great intentions of using terry towelling nappies...that's more washing and stuff, again it's my choice but it's something I've chosen to do so I've got to do it" (Judith).

Several of the women, despite recalling with a sense of nostalgia their own mothers largely being at home during their own childhoods, acknowledged that in the current socio-economic and cultural climate they regarded it as the norm that women should both want to work and be given the same opportunities as men to do so:

> "I say it's normal, it feels more normal to be at work than to be at home all the time" (Judith).

> "I think the difference now is that you feel guilty if you don't go out to work, and you're not earning your crust, and almost that you're a bit of a layabout" (Maureen).

Maureen's sense of guilt about not being at work links back to her earlier comments about feeling she was lazy for not working whilst on maternity leave. She has clear expectations that as an educated, professional woman she should not fail to utilise the opportunities she has been given and the effort she has invested in her career.

EMOTIONS OF TRANSFORMATION

Instances of emotional response to their transformation to motherhood surfaced within the narratives, and guilt was particularly common. Several of the women said they had found it difficult to leave their baby initially, although work had also been a respite away from the pressures of looking after a young baby. There was some slight concern, despite the benefits that work accrued financially for the family and professionally for the women, that the children would potentially suffer or 'lose out' as a result:

> "I suppose I worry that he's going to suffer as a result of it because I think, I don't know, but that generation of children who've had mothers with careers really haven't come through the system yet" (Maureen).

Guilt was not related solely to the child, however. It was also connected to the relationship with the firm and the sense of commitment to other staff:

> "When I came back to work I really wanted to do everything really, really well, and really ended up meeting myself coming back, and getting into a right state and thinking that I'm not doing anything properly and feeling so guilty. Guilty not just for leaving her, although I did feel guilty about leaving her, but guilty to the rest of my partners and managers that worked for me, feeling I wasn't supporting them as I had done before" (Deborah).

This led to Deborah feeling that she was not achieving successfully on any front, whether professional or mothering, and feeling inadequate as a result. She had not anticipated her strong desire to throw herself into the practice of motherhood and spend time with her child, which was contrary to the way she had been used to devoting her time to work:

> "I was letting the firm down because I wasn't spending enough time here, I felt I was letting down the people that worked for me because I wasn't supporting them enough, felt I wasn't supporting my partners enough, I felt that I just wasn't putting the time in… I used to work ridiculous hours I loved it, I really, *really* relished it, I *really* enjoyed it" (Deborah).

She expresses a sense of shock and surprise in no longer being able to or actually desiring to relish her work, demonstrating a development of identity here as her strong work identity is being challenged by her new mothering one.

The emotion of guilt towards her firm expressed within Deborah's narrative is also complicated with feelings of jealousy caused by her strong desire to be the primary carer for her child, to the extent that the full-time nanny she had engaged for her return to work was dismissed:

> "I just thought I don't want you to look after my baby. ….I kept saying I don't need you yet, I'm fine, yes I'm fine, I'm fine, I don't want you to come at all. First of all, I didn't think I don't want you to come at all, not yet, not yet, it's mine, I don't want you, I need to make the most of the time, but as time went on I thought I don't want to this girl to come at all" (Deborah).

The stresses and repetition of particular words and use of language in this extract powerfully demonstrate the complicated emotions of the transformation process Deborah is undergoing. In delaying having the nanny start her post, she is resisting the return to her earlier identity as hardworking accounting partner - 'I don't need you yet…not yet…not yet' – whilst trying to persuade herself that she remains in control throughout this difficult transitional period - 'I'm fine, yes I'm fine, I'm fine'. The

impersonal possessive phrase 'it's mine, I don't want you' is a strange phrase to use for her child, indicating her almost irrational need to retain her exclusivity of care. Despite having secured the nanny's services, the pull of the baby was so strong that unlike with her clients seen earlier she was able to assert her own desires in this instance and reject the arrangements, paying off the nanny to assuage her guilt. But her strong professional identity meant that she was not able to reject work entirely, the conflicting loyalties to the firm competing with her child.

RENEGOTIATING PROFESSIONAL WORK

All the women negotiated some kind of change to their professional working hours and conditions after becoming a mother. Ultimately all five of them mostly worked a three or four day week, to allow them to spend more time with their child. This renegotiation was not always straightforward, however. It required the employer agreeing to a redefined role, but more fundamentally it required the women redefining their relationship with their work identity.

The employers appeared mostly to try to accommodate the women's requests to reduce their working hours:

> "They were very good, they've been very, very understanding at all the changes in my life" (Lorna).

For Lorna, this included both reducing her hours after she had her child, and raising them again when her husband was made redundant and the family needed extra income. Anne accepted that she would have to demonstrate flexibility *to* the firm, by accepting a redefined role in a department where it was easier to undertake part-time work, if she were to expect flexibility *from* the firm in a reciprocal relationship:

> "I'm flexible for them and in return they're flexible for me so… I think they've been very accommodating and part of it is their recognition that, you know, in today's society they have to be… you know, equal opportunities and all the rest of it, but I also think that they could be quite valid, they could argue that there isn't a business case for me to do that work and in which case, you know…. but I think they're quite keen, they've invested so much in me and you know, I seem to be doing a good job, so…" (Anne).

Whilst she anticipates that the firm have some kind of obligation to award her equal opportunities as a working parent, Anne implies that her level of skill and commitment is a factor in their decision, suggesting it is motivated not only by compulsion, but also by her personal attributes. Anne presents herself as having a high level of self-belief and confidence, although she has had to assert herself to renegotiate her way around the institutional structures of long hours and working away from home, which prevail in her professional work:

> "It took a while for me to build up the courage to say actually 'no'… once I kind of stepped up my guts if you like and said well actually no, when I took on this new role… I sat down with them when the proposal was put to me, I said well fine but here are my terms" (Anne).

Despite the employer being supportive, Anne has had to actively use agency and determination to ensure she attains the type of professional working conditions that she desires after having her child.

Of the five women, however, only Judith found that her employer was unhelpful in assisting her to achieve a balance between her professional and mothering roles. When she asked about job-sharing the response was rather negative:

> "He didn't say no, but sort of said well we'll have to find some else who wants to do it and how would you job share it? How would you? You know, what people did it there? Who are the people to talk to?" (Judith).

She had previously seen other women leave the firm because of its inflexibility to accommodate revised working patterns. Her role had been redefined, her desk removed, and her responsibilities removed:

> "Nothing to do, a part of me thinks you know they're trying to piss me off so that I will leave, because I must be one of their most expensive auditors" (Judith)

It could be that the employer has not yet worked out her revised role in the three weeks that she has been back at work after maternity leave, but as Judith suggests, it's as if they are trying to force her out, and the lack of work compounds this insult.

FRAGMENTING, TRANSFORMING AND REFOCUSING THE SELF

Renegotiating revised working patterns and responsibilities within their professional work was problematic for the women, with some employers being more forthcoming than others. However, redefining their own sense of self after becoming mothers was also a fundamental problem. There is evidence of a desperate quandary for Deborah as she attempts to understand and refocus her post child identity:

> "I came to the decision that I would leave and take a career break…. I think I was so upset because I didn't want to leave, I really, really didn't want to leave, I believed it was the right thing to do" (Deborah).

As I have already shown, Deborah was suffering emotions of guilt and jealousy about leaving her child whilst simultaneously feeling anxious about letting down her clients and staff. She expresses a level of contradiction and ambivalence here too. On the one hand, she has come to the decision to leave her job, at least for a time, because she cannot bear the emotional pain of leaving her baby, yet on the other, she does not really want to have to leave the career she loves. Whichever option she chooses, despite it partly being what she wants, it is the cause of further pain. Deborah's fellow partners in the accounting practice partly make the decision for her by being so keen to retain her expertise:

> "I went to the Managing Partner and he said no, no, no – you're not going, you can't go…they said we don't want you to leave, we want you to try and do this three days a week, and I said well I'd thought about that and I'm not sure that

> it would work, and they said well, you can't say that until you try it, which I thought was a very fair comment" (Deborah).

Deborah is dissuaded from taking a complete career break, although it is not clear whether her workload and responsibilities will be reduced commensurately or whether they will simply expect her to fulfil her current performance over a shorter timescale or whilst partly working from home. Whilst the offer of part-time work by the firm is supportive, undertaking it causes her further heartache and guilt as she feels torn, experiencing a fragmentation between her professional and mothering identities and roles:

> "I thought I could compartmentalize everything when I came back, I thought it would be - this is my job and my career, as it had always been and it would carry on like this - and this is my home-life, with my daughter and this will carry on like this, and they'll be separate in separate compartments and they're not, because you can't do it, you can't at all" (Deborah).

Clearly, Deborah had experienced her transition to motherhood as a profound and not entirely easy experience to negotiate. Other women also expressed the notion that becoming a mother had transformed them in some way, often using a discourse that encompassed reference to changes experienced between a pre and post-child self.

> "I just wanted to get my life back to normal, you know I found it frustrating that I couldn't do, you know, any of the things I wanted to do before, and that I did do before" (Maureen).

In a reference to a past self, which encompasses the professional that she once was and feels that she would like to be again, Maureen expresses: a slight sense of regret at the loss of her pre-child identity.

> "I think I'm beginning to feel back to my old self, I can almost, it sounds dreadful this, I can almost forget that I'm a mother really when I'm here, you know when I'm back to my old self" (Maureen).

Judith, however, revises her past self reflexively, reformulating her view of other women with children with what she now understands from her own experience of being a mother, in a process of continual revision of the self:

> "I think I actually have retrospectively apologised to them, because until you're there you just don't realise the implications of childcare, what if your child's ill?…It's like you start to realise" (Judith).

Lorna found that she had been transformed from her previous ambitious professional self, after having a child, into a person who was more content to gain fulfilment from other means:

> "I had to accept that coming back to work when I was a mother, I was a different person and I hadn't anticipated that, I really hadn't, I thought well I'll just go back and do what I was doing before, but your personality changes… there's always been the underlying ambition, I've always tried, and that was almost gone completely (Lorna).

But the firm too perceived her differently in a way that could be taken as negative, as she was told by her boss that they wanted the 'real Lorna' back, as if becoming a mother makes her any less real. The implication is that they equated her lack of ambition with a lack of commitment.

As the women negotiated their transition to motherhood and its reconciliation with their professional identity, they expressed degrees of understanding of their revised dual identity:

> "It really has changed my focus, and for the better, I think. I think I'm a more rounded person…" (Lorna).

Having presented herself as 'judgemental' about approaches and procedures of others in the work environment, Lorna has begun to accept that that the experience of mothering has enabled her to acknowledge 'what works for you works for you, and what works for somebody else works for somebody else'. Similarly, Judith

demonstrated that the transformation was a process of compromise and increasing self-awareness as she reflexively revised her previous expectations of both professional work and motherhood with the reality of experience:

> "I can't expect them to give me all the really good work and for me to have everything that perfectly suits. That's what's hard actually, you're going to have to compromise on both sides…..So you take a bit of crap work, and you give him water during the night, or you're just prepared to miss a bath a couple of nights and it's just trial and error, I think, so I'm still on a pretty steep learning curve with the whole working mum thing" (Judith).

The women all too commonly experienced self-doubt and guilt. Lorna, whilst enjoying her part-time work and mothering role, was aware that she had been forced to make significant choices which included some level of sacrifice:

> "Professionally I feel, it's much easier to be a bloke with children than it is to be a women with children… like I said I think my perception would be very different if I still wanted to be a partner, so I think I have made my life easier by the choices I've made recently, but I still don't think…it's fair" (Lorna).

And in doing so she experiences a certain level of guilt that she is perpetuating the situation where women are perceived as the primary carers of children:

> "If I'd heard myself saying this ten years ago I would have shot me, because we chose to have the child, it's an equal relationship, all of this but… I still have the perception and I know it's wrong, but if a women says can I leave early to pick my child up it's like yeah, ok, if a man says, it's like well what's your wife doing?… and I still think there is that divide and I obviously am part of continuing that because I still think fundamentally it's my responsibility to look after my child…. I do think a lot of it is self generated almost, and I don't know if it, I don't know if it's part of preserving something that's unique to us… and even though the roles are reversed in sort of the bread winning, I still feel that, that it's my responsibility" (Lorna).

There is a dichotomy about whether she is complicit in societal oppression of women's opportunities, or whether she is actually exercising agency and freedom is choosing to live her life the way she wants to, and also a contradiction that in being the main breadwinner in the family she is still trying to be some kind of perfect 'supermum' in undertaking the primary responsibility for childcare. There is

evidence of some kind of identity crisis for Lorna here. She suggests that social and political change may bring about changes for working women but perhaps feels guilty that she is not taking a more prominent role in achieving it:

> "Every five or ten years, a little bit gets chipped away, chipped away, chipped away, so I sort of I feel although, like I was saying earlier, I've taken on a lot of the traditional domestic female roles, I still think it's everybody's responsibility to keep chipping away at it" (Lorna).

Lorna acknowledges social changes in the relationship between motherhood and work, aware that other women will follow after her, but the role of mother for an individual woman is separate from motherhood as an institution, and she struggles with being responsible for carrying the burden of guilt of a generation of mothers.

DISCUSSION AND CONCLUSION

The preceding narrative and analysis, derived from the oral histories of five women accountants who have recently had children, identifies the transformation process undergone by the women in their transition to motherhood. The purpose of the paper was to consider the interaction and expectations of motherhood and professional work in accounting, by highlighting the ways in which women conceptualise the relationship between these two spheres of existence and negotiate the responses, loyalties, and emotions of transition. It also intended to evaluate to what extent social, institutional and cultural factors shape and restrict the ways in which the self is experienced. In doing so it aimed to develop the use of biographical narrative data in accounting research, contribute to our understanding of identity theory, the coherence of the self, and identity formation, and draw some implications for the accounting profession. These three areas are inter-linked because, as I shall show below, biographical methods allow for a narrative conception of identity that mediates

between the humanist and the post-structuralist positions, but which allows the subtle nuances of meaning of experience of the accounting profession to be invoked. In this discussion, I shall initially deal with these three areas in reverse order.

Motherhood and its interaction with the accounting profession demonstrate an area of social life where private, domestic, and personal lived experience interrelates with public-facing working life. Public life can become a refuge from the difficulties of the private in terms of child-rearing, in Maureen's case, whereas the interaction of the private and the public in Deborah's can cause detraction on both sides, bringing about anxiety, worry and divided loyalties. The distinction 'between private and public ways of being takes a gendered form because women, especially mothers, have a particular social… positioning within the private domestic sphere of home and family life' (Ribbens and Edwards 1998: 10). The interaction of personal and public life was problematic, with the women's understanding of what motherhood and childhood should be like often being in contradiction to their desires to continue their professional career. The ideal mother is still frequently represented as one who does not work outside the home (Lewis 1991), but the highly educated professional women in this study found it more acceptable to themselves and their peer group to want to continue their professional life, having worked hard to achieve their relatively high status within their career.

It is not only the private that takes a gendered form, however, as the public life of the profession may assume particularly masculine practices. Kanter (1977) suggests that organisations reproduce themselves through pressure for social conformity as lower level managers are directed to present similar social, political and business behaviours

to the majority in upper level management, most of whom are 'masculine men', and Crompton observes that male practices and institutions for excluding women from the higher levels of the profession, operated on the golf-course or in the bar, are so deeply ingrained that they hardly give rise to comment, representing 'in a relatively unambiguous fashion the systematic exclusion of women from the acquisition of much organisational knowledge' (Crompton 1987: 108). Nearly two decades later, the women in this study had reached senior manager or partner status, and had received some degree of accommodation by the firms to their new status as mothers with Deborah's partnership fighting hard to retain her, but they were still subject to varying degrees of inequality, manifested in the lack of role models, derogatory comments, institutional long-hour culture, lack of understanding of childcare constraints, and in Judith's case, apparent virtual constructive dismissal, such that her experience of employment was uncontrovertibly negative after she returned to work after maternity leave. Whilst the women in the study are not necessarily representative, these misunderstandings and experiences demonstrate that the accounting profession continues to reproduce these subtle inequalities.

I now turn to what can be drawn from the empirical work in relation to understanding the self and identity theory. The women's identities are forged in the context of the confines of social life, but the degree of autonomy experienced by an individual in reflexively constructing her own biography depends on the degree of agency she is able to exercise within the social and cultural practices of motherhood and professionalism, both of which are subject to gendered norms and socialisation processes within the structures of the profession and wider society. The women's oral history narratives did not suggest to me a deterministic, endlessly malleable and

passive form of identity, entirely a product of dominant discourses, as there was evidence of active choices being made. Nor did they relate to the humanist wholly self-fashioning individual, as they were clearly constrained by societal and professional social structures. Fusion between women's experiences of their mothering and professional self could bring about an element of continuity, or, alternatively, conflicts between the two experiences could cause a fragmentation or multiplicity of the self. Neither of these theoretical propositions seems to me to capture the complexities of the identities experienced by women in the study. Whilst there are echoes of Giddens' reflexive project of the self in the sustaining of coherent yet reflexively revised, biographical narratives, there are also suggestions of social, cultural and moral discourses shaping the individual. Social institutions, such as professional accountancy work, or motherhood, hold out the possibly of emancipation of the self by achieving what one wants in life, but at the same time they create mechanisms of suppression, rather than actualisation of self, such that women may be confined to experiencing both certainty and anxiety simultaneously, leading to insecurity and lack of well-being. Descriptions of guilt and anxiety appeared regularly in the narratives.

This brings me to the concept of narrative itself. As I argued earlier in the paper, this study broadens the use of biographical and narrative methods in accounting research, but beyond that it also extends the potential for a narrative construction of identity, which mediates the tensions between stasis and change, coherence and flux, stability and fragmentation, without denying that either are aspects of selfhood. It also implies that there is never a complete closure or an essential fixity to human nature.

> "The idea of narrative shares the post structural emphasis on the constructed nature of identity; there is nothing inevitable or fixed about the types of narrative coherence that may emerge from the flux of events. Yet, at the same time, the centrality of narrative to a sense of the self suggests that there are powerful constraints or limits to the ways in which identity may be changed…Individuals act in certain ways because it would violate their sense of being to do otherwise" (McNay 2000: 80).

What McNay (2000) describes as a more 'generative' theoretical framework, allows for a more rounded conception of agency to explain how women have acted autonomously in the past despite constricting social sanctions, and how they act now in the context of processes of gender restructuring. Such a conceptualisation of a creative dimension to agency may bring renewed understanding of levels of autonomy and their interaction with political practices within the accounting profession, particularly where agency is formulated through a process of reflexivity.

If the self is constructed through narrative: 'to answer the question "Who?"…is to tell the story of a life' (Ricoeur 1985: 246). Thus 'narrative is a universal feature of social life: it is the fundamental mode through which the grounding of human experience in time is understood' (McNay 2000: 85). This results in "a model of selfhood that privileges a narrative…identity emerging cumulatively and intersubjectively, always mediated by others" (Rainwater 1996: 100). In insisting on the narrativity of existence, Ricoeur (1985) argues that narrative is more than simply a metaphor for understanding selves, rather, the construction of a self and giving an account of our self is inherent in the very act of living.

> "Giving an account of it, to others or to myself, is not something discretionary, apart from the living, which I may or may not indulge in. If *no* account can be given of my life, it can scarcely be called a *human* life…and if *I* cannot give an account of it, it can scarcely be said to be *my* life" (Dunne 1996: 147).

The new mothers in this study were highly committed to their children, and found the transition to motherhood a very powerful experience that was bound up with strong emotions, at times joyful, and at times equally painful. They expressed a strong sense of their expectations of themselves as mothers, as motherhood is subject to strongly contested and often highly idealised representations (Woodward 2003). Our actions in the world are not isolatable events; they only take on meaning in the context of other actions performed by ourselves. All our actions are shaped by our pasts, through the sedimentation of our characters, and all actions look forward in that they attempt to shape an unpredictable future, thus "living is itself the enactment of a narrative" (Dunne 1996: 146). Thus the women's ideals of mothering derived partly from the experience (or lack of experience in Anne's case) of being mothered. Women who are mothers often interpret their experience through having had a mother of their own, and the experience of motherhood is reconstructed through the past and by memory. The mothers' desires, however, are complex in reflecting on their own childhood as well as the childhood they desire for their own children. Narratives also rely on a temporal structure: they both look forward and backward, juxtaposing possibilities (both what might have been and what might be) with the interpretation of lived experience (Kearney 1996). As Radford (1989: 137), suggests, 'the desire for motherhood is also about the past. It's the desire to relive my childhood with the mother I desired to have, rather than the mother I actually had. Is it the lost child or

the lost mother I want to regain?' There is a play between the self as something continuous and permanent and the idea that it has been and might be different. 'To be a self, a finite cogito, and to grasp one's own way of being in time are inseparable tasks. Becoming aware of oneself occurs within the reappropriation of the past, while the future discloses new possibilities' (Pucci 1996: 125).

The transformative event of having a child requires a process of 'reappropriation and empowerment intertwine(d) with expropriation and loss' (Giddens 1991:7). The women in this study appeared to be negotiating this at this transitional stage of their lives in a process of finding themselves, of intervention and transformation. The altered self has to be explored and constructed as part of a reflexive process of connecting personal and social change. Thus Maureen's retrospection on her own upbringing and current working patterns for women is part of the psychic reorganisation of transformation. Similarly, Lorna struggles with ontological security, as she grapples with the dichotomy of whether women are prevented by institutional structures from achieving career progression or by their own desires as mothers, and whether by acquiescing to a less substantial professional role she is perpetuating the oppressive nature of working life. Human beings can be transformed by events whether they like it or not, not just economically or socially, but ontologically and phenomenologically. They continuously monitor the circumstances of their activities as a feature of doing what they do, and such monitoring always has discursive features as apparent in the narratives. The women were able to provide discursive interpretations of the nature of and reasons for the behaviour in which they engage. Moreover, their oral histories demonstrated them exercising some agency in their lives, actively developing their understanding of the world, rather than simply

accepting an ideology or form of surveillance (Ribbens 1998) in determining the trajectory of motherhood and their professional career. A complex relationship between mothering and professional identities exists, and a figure of an independent mother combining maternity with other parts of her life may gradually be emerging. Professional women may experience transformation, fragmentation or disjuncture as a result of motherhood and a 'composition of different elements of the refracted self' (Bailey 1999:346), but they remain active agents in a social world constrained by the social and cultural practices of motherhood and professionalism, which are subject to gendered norms and socialisation processes within the structures of the accounting profession and wider society. Yet we must also take account of how the women respond to their altered reflection in the mirror to allow for a model of identity that is transformative and negotiated, and which illuminates the perpetuation of subtle forms of inequality within the accounting profession itself, allowing us to understand their location within social relations and the resistance they encounter as being due in some part to a gendered struggle over power, even though they are not involved in collective action (Budgeon 2001). Professional identity and mothering identity, therefore, rather than being simply opposed to one another, are entwined; the continuities and contrasts between them being multiple and complex as women experience varying degrees of agency in constructing a sense of self.

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