

Off-ramps and On-ramps: Career continuity and discontinuity in professional accountancy

Abstract

The gender and accounting literature is replete with evidence highlighting the existence of gender regimes in professional accounting firms which increase the potential for conflict arising from the management of work and family life for women with caring responsibilities. Nonlinear career paths have been shown to be more applicable to the careers of professional women in accountancy, who, presented with these conflicting demands resort to career interruptions (*off-ramp*) and only later return to work (*on-ramp*) as family commitments recede. Whilst the former may be facilitated with relative ease, opportunities for the latter are few and are fraught with difficulties. This study examines the experiences of professional women in accounting firms who have interrupted their careers for family-related reasons and subsequently returned to work through participation in a government-driven programme, which sought to connect skilled professional women with potential employers. The study is set in Malaysia, where flexible work arrangements are not commonplace and where the Government has sought to assist *on-ramping* in order to meet stated national economic and development targets. Adopting a feminist methodology, the study draws on documentary sources, semi-structured interviews and participatory observation.

Key words: Accounting profession; gender regimes; career interruptions; return to work

“Off-ramps may be around every curve in the road, but once a woman has taken one, opportunities to re-enter a career are few and far between – and exceedingly difficult to find” (Hewlett 2007, p.43).

1. Introduction

Demographic changes in the labour force in the last fifty years has meant that many more women are entering the work force¹ and, in particular, building careers in the professions (Broadbent et al. 2017). The traditional linear, upward career path has been shown to be especially inapplicable to the careers of many professional women (Sullivan and Baruch 2009) because they are required to negotiate the challenges of managing the conflicting demands of high-pressure jobs and family life (Hewlett 2007). This conflict operates in both directions: work-to-family conflict occurs when experiences at work (such as extensive, irregular, or inflexible work hours; extensive travel; unsupportive supervisors or organisations) interfere with family life; family-to-work conflict occurs when experiences in the family (responsibility for childcare; children being sick) interfere with work (Mahpul and Abdullah 2011, p.154). For many professional women, the inability or unwillingness to reconcile these competing demands impacts upon career continuity and can be the cause of interruptions and discontinuity.²

The loss of female talent from the workforce is an important issue in many countries. Firstly, studies have shown that from an economic perspective there is a potential impact on GDP (Dabla-Norris and Kochhar 2019; Hewlett and Rashid 2011). Despite this link with economic consequences, there is little in the literature regarding the active intervention of government agencies to facilitate the re-entry of women to workplaces after career interruptions.³ In many countries, women who might have wished to re-enter the workforce ultimately decide not to,

¹ <https://ourworldindata.org/female-labor-supply#female-participation-in-labor-markets-grew-remarkably-in-the-20th-century> (data sourced from OECD and ILO). Other reports also present evidence of a reducing gender gap in employment (International Labour Organisation - World Employment and Social Outlook Trends 2020 ; Zahidi et al. 2018).

² Data shows that in the UK about “427,000 female professionals (including directors, engineers, scientists, researchers, doctors, lawyers and accountants) who are currently on career break want to return to the workforce in the future” <http://www.pwc.co.uk/services/economics-policy/insights/women-returners.html>. There are many reasons for a career break: primary care responsibilities for children or elderly relatives; illness; to pursue study; complete career changes following redundancy or personal decisions to change direction; unpaid leave. For the purposes of this study the term is deemed to be an interruption of work related to motherhood for an extended period.

³ Supporting the re-entry of female talent to the workforce is a means of facilitating progression to more senior levels. An alternative method for supporting female representation at senior levels is the introduction of gender quotas for public limited boards, as in Norway (Seierstad and Huse 2017).

contributing to an under-utilisation of female talent (Tatli et al. 2013; Wirth 2001; Hewlett and Rashid 2011).⁴ Secondly, research shows that when women do progress to leadership positions, they can transform inequality by highlighting and reversing practices that marginalise women (Ogharanduku et al. 2021). Finally, the issue is also significant from a social and a political perspective, reflecting the gendered, unequal and hierarchical realities of society, institutions and organisations (Letherby 2003; Acker 1990). That women additionally encounter an unequal division of labour in the home is also well documented (Fenstermaker et al. 2002) and, for many, this is a key consideration in the decision to interrupt careers. Some professional women do choose to leave the workplace of their own accord and in developed countries this has been termed *opting-out*, where college-educated women exit the workforce to become full-time mothers (Stone 2008).⁵ Whilst *opting-out* may be a choice for the few, for the many career interruptions are temporary and there are a variety of motivations to return to work. Although there has been examination of career interruptions in the gender-related literature, the majority of studies have been set within a western context (Herman 2015; Lovejoy and Stone 2012), where most employers offer variations on flexible working arrangements in order to attract and retain skilled female talent.

In professional accountancy, the loss of female talent presents as critical because of the high costs of investment as firms bear the costs of educating, training and skilling professionals and the related rarity of women in the highest echelons of accounting firms (Dambrin and Lambert 2012; Lupu 2012). For the individual who has invested in years of education and training, there are also costs incurred in a career interruption and, as will be shown, further costs associated with re-entering professional work after a break. The focus of this study, therefore, is to understand the experiences of women in professional accountancy in relation to career interruptions. Within this context, the study sets out to examine the experiences of professional women in accountancy in Malaysia, where the loss of female talent has been shown to be critical.⁶ The women in this study were selected because they participated in a government-

⁴ In emerging markets, the under-utilization of female talent potential is the greatest barrier to company and economic growth (Hewlett and Rashid 2011, p.10) - referring to the large numbers of university-educated women in BRIC countries. There is also some evidence that talent shortages can be addressed through the use of gender quotas in emerging economies (Tatli et al. 2013).

⁵ The emphasis here being on “motherhood and family, elites, and choice” (Kuperberg and Stone 2008). It should be noted that in response to the question *Are professional women opting out?*, Hewlett suggests that the answer is a “resounding no” (Hewlett 2007).

⁶ An ACCA survey of professional auditors in the nine largest accounting firms in Malaysia revealed that 52% of women auditors were inclined to leave within 3 years and concluded that “firms could further facilitate policies

driven programme, *Career Comeback*, which is a returnship programme administered on behalf of the Malaysian Government by TalentCorp.⁷ The research adopts a feminist methodology and draws on primary data in the form of interviews and participatory observation as well as various published reports. The study is underpinned by conceptualisations of continuity and discontinuity in the career paths of professional women (Hewlett 2007) and prior work in the critical accounting literature on gender regimes within professional accountancy and their impact on career trajectories (Lupu 2012; Kokot 2015). Much of this prior work is set within a western context and this study seeks to bring to the fore the experiences of women in professional accountancy in a non-western setting where flexible work arrangements are not commonplace, traditional family influences remain very strong and where the Government has intervened and sought to encourage professional women to return to work in order to meet stated national economic/ development targets.

The study, therefore, seeks to make a contribution on several levels. Firstly, at the empirical level, it introduces to the literature new data on the experiences of professional women in accountancy in Malaysia, providing a platform for their voices as they negotiate interruptions and continuity in their careers. In doing so, the study responds to calls for more detailed examinations of gender in employment, particularly in the Big Four professional accounting firms and in non-western countries (Sullivan and Baruch 2009; Özbilgin et al. 2012; Kornberger et al. 2010). Unlike the majority of existing accounting-related studies that reflect mainly western culture where there are well-established feminist movements (Komori 2008; Kim 2004; Gallhofer et al. 2011; Dambrin and Lambert 2012; Kamla et al. 2012), the present study introduces a setting that is less economically developed and culturally diverse.⁸ Secondly, there is little in the existing accounting and gender-related literature on the involvement of the state in facilitating the re-inclusion of women accountants in the workplace. The expansive role of Asian state agencies (Chua et al. 2019; Yee 2012) as a tool for implementing change in private sector organisations makes for an interesting addition to this body of literature. Although there are other successful (if controversial) examples of state involvement in redressing gender imbalances in organisations, for instance the proliferation of the use of

and initiatives to encourage ex-female employees who have taken a career break due to family commitments to return to the workforce. This might help to address the talent needs of the firm especially at managerial level” (ACCA 2013, p.24).

⁷ Talent Corporation Malaysia Berhad (TalentCorp) operates as an agency under the Ministry of Human Resources (MOHR) that drives Malaysia’s talent strategy.

⁸ Of course, many developed countries such as the USA are diverse in terms of race and religion and, more recently, through increasing migration (Annisette and Trivedi 2013).

quotas to target decision-making positions on corporate boards (Hughes et al. 2017), these are not specific to accountancy. Finally, the study makes a specific contribution to the literature that theorises gender regimes and gendered career paths in professional accountancy. This contribution is important because despite the fact that many firms (particularly in developed countries) have now adopted family-friendly HR policies, the literature highlights the tensions that exist when family caring responsibilities are pitted against working norms and the client-service ethic of professional firms. Much of the focus of the extant literature is on the marginalisation of women and forms of exclusion that curtail career trajectories. Prior works highlight the gendered nature of seemingly neutral formal organisational policies and practices (such as promotions, performance reviews) and more informal everyday interactions (Ely and Meyerson 2000). Referring to such prior works, Kornberger et al. note that “they fall silent on how change might be accomplished” (Kornberger et al. 2010, p.777).⁹ This study addresses this point and introduces a case that looks specifically at an attempt to foster the re-inclusion of women.

The article proceeds as follows. The next section presents a conceptualisation of the careers of professional women and evidence in the extant literature of the gender regimes in professional accountancy that contribute to career interruptions. Section 3 contextualises the study by offering background specific to the Malaysian setting. Section 4 presents a rationale for the involvement of the Malaysian Government in assisting professional women to re-enter the workforce. Section 5 describes the methods employed to gather data. The themes emerging from the analysis of this data and related narratives are presented in section 6. Finally, a discussion and concluding comments are presented.

2. Gender regimes, career paths and professional accountancy

Gender regimes and interrupted career paths

The sociology literature is replete with analyses of the social construction of gender, the idea that we distinguish between biological sex and the formation of gender identity through the repeated performance of everyday activities and social and interpersonal interactions – “doing

⁹ Kornberger et al. (2010) studied a flexibility programme in operation in a global accounting firm. They did not set out to “test” the outcomes of the flexibility program, but rather “to understand how employees made sense of it” (p.778). In the organisation-related literature, there are examples of works that focus on how active change might be accomplished in practice (Meyerson and Kolb 2000; Ely and Meyerson 2000).

gender” (Butler 1990; West and Zimmerman 1987).¹⁰ Whilst ‘arrangements between the sexes’ vary significantly over time and in different cultural locations, the manifestations of gender inequalities in family life and the working environment are rooted in the organisation of reproduction, the division of labour and cultural and social interpretations of gender (Fenstermaker et al. 2002). The differential experiences of men and women in work environments derive from a combination of gendered practices in the workplace and the unequal division of responsibilities in the home/family space. Joan Acker’s work, in particular, has shown that whilst organisations claim gender-neutrality, they are, in reality, gendered spaces characterised by gendered processes such as temporal arrangements for work and norms of workplace behaviour (Acker 1990). Acker introduces the idea that all organisations have “gender regimes”: internal structures, processes and beliefs that result in continuing inequalities that affect men and women in different ways (Acker 2006, 1994).

For professional women, such regimes are often incompatible with family and caring commitments and render the traditional career model inapplicable (Sullivan and Baruch 2009).¹¹ Various researchers have sought to analyse gender differences in career patterns.¹² In her work on “Preference Theory”, Catherine Hakim suggests that women do have genuine choices as to how they resolve the conflict between paid jobs and family life. They can choose to prioritise their careers or choose to prioritise family life or they can seek to combine paid jobs and family - the adaptive lifestyle (Hakim 2002; Hakim 2007). Healy (1999), too, notes that “commitments change over time and indicate that the commitments of returners are the outcome of the interplay between ‘choices’ and the different structural conditions they encounter during their life cycle” (Healy 1999, p.185).

¹⁰ Butler’s seminal work *Gender Trouble: Feminism and the Subversion of Identity* argues for “gender performativity” – the idea that repetitious performances of “male” and “female” acts in accordance with social norms re-enforces the two categories and creates the appearance of a natural division. The embodying and internalisation of the belief that men and women are different underlies their different behaviours.

¹¹ Other variants include: The *Protean Career* model, which confers the control and management of careers on the individual (Hall 1996; Briscoe and Hall 2006); The *Boundaryless Career*, which draws attention to how individuals move between employers and locations (Arthur and Rousseau 2001; Sullivan and Arthur 2006).

¹² Women may move between employers, often to accommodate caring responsibilities (Evetts 2000; Schilling 2012). Other models applicable to women’s careers include: (i) the *Kaleidoscope Career Model* (KCM) - reference to the career options of women who choose not to climb the corporate ladder but arrange their roles and relationships in alternative ways in order to reach an equilibrium between work and non-work (Mainiero and Sullivan 2005); (ii) *Careerscapes* - the case of women who opt into self-employment to obtain greater control over their working lives (McKie et al. 2013); (iii) *Frayed Careers* - examines the intersection/s of gender, age and life-course issues related to work (Sabelis and Schilling 2013).

Other authors reject the notion that interrupted careers are the result of choices made by professional women. For instance, Hewlett suggests that the male competitive model of employment¹³, works against women and that penalties are incurred for taking time out of professional careers and there are related losses when women re-enter the workplace (Hewlett 2007; Hewlett 2008). Hewlett's conceptualisation identifies factors that instigate *off-ramping* (or career interruptions) and suggests that they are often the result of a complex interaction between *pull factors* (centred within the family) and *push factors* (centred at work). Focussing on the career paths of professional women, she identifies a number of push factors for *off-ramping* in "extreme jobs": long hours, unpredictability of work, escalating responsibilities and expectations of availability (Hewlett and Luce 2006). She also notes that decisions regarding *on-ramping* (when professionals return to work after a career interruption) are diverse and influenced by personal circumstances, which can include financial reasons, career satisfaction, regaining status and power or other changes. Hewlett acknowledges that whilst *off-ramping* may be commonplace, the opportunities for *on-ramping* are relatively few and those that do re-enter the workforce are disadvantaged through financial losses resulting from reduced hours or re-entry at a lower salary, stigma and stereotyping associated with flexible work arrangements and loss of status.

This conceptualisation is particularly relevant for women's careers in increasingly feminised profession, such as accountancy, medicine and pharmacy (Crompton and Lyonette 2011; Lyonette and Crompton 2008; Crompton and Sanderson 1990; Crompton and Sanderson 1986) and the legal profession (Galanter and Henderson 2007; Pinnington and Sandberg 2013; Littman 2009). Accountancy is a profession that falls within Hewlett's categorisation of "extreme jobs" in that it historically fits with the traditional male competitive model.

Gender regimes and professional accountancy

The critical gender and accounting literature effectively highlights how professional accounting firms are not gender-neutral work spaces and the existence of work-centred *push* factors that instigate *off-ramping* for many professional women. Prior works highlight gendered practices within professional accountancy (Anderson-Gough et al. 2005; Lupu 2012;

¹³ Hewlett outlines the effects of the long working week, unrelenting responsibilities and the expectations of almost constant availability in "extreme jobs". She also considers why employees accept the unpredictability and escalating pressures, and suggests that there may be "an element of honour" involved in surviving such a brutal regime. Extreme jobs exact a huge toll on personal lives, particularly for women. (Tootell 2007; Hewlett 2007; Hewlett and Luce 2006).

Dambrin and Lambert 2012) and challenge the underlying culture, structures and hierarchies which give rise to the very different working experiences for men and many women in professional accounting firms (Haynes 2008, 2017; Kornberger et al. 2010; Anderson-Gough et al. 2005; Crompton and Lyonette 2011). The profession has been shown to nurture a culture that is performance driven; places an emphasis on the economic viability of employees; prioritises client demands; creates norms of long working hours and the need to be seen in the office (Anderson-Gough et al. 2005; Kirkham 1997; Windsor and Auyeung 2006; Ruiz Castro 2012). This predominant culture is widely accepted and perpetuated, it is firmly embedded within the training process for new recruits (Anderson-Gough et al. 2005; Anderson-Gough et al. 2001; Coffey 1994)¹⁴ and forms the foundation of professional identity.

There is also evidence that pathways to partnership within the Big Four firms are structured in such a way as to be more suitable for men (Lupu 2012) and that accounting firms place both implicit and explicit obstacles in the path of women, which can include: delays in promotion, suppression of bonuses and substitution of the client portfolio, but also more invisible discrimination such as: refusal by the organisation to jeopardize the business model by proposing true flexibility to parent auditors, the creation of a “consolation” grade (such as director) and the retention of women who became partners at levels of responsibility below those of male top management (Dambrin and Lambert 2008, p.501).

The gender regimes commonly found within professional firms, in turn, impact on career progression and have been linked to the scarcity of women in the upper echelons of the profession (Dambrin and Lambert 2012; Jeny and Santacreu-Vasut 2017; Kornberger et al. 2010; Ciancanelli et al. 1990; Kokot 2015; Adapa et al. 2016). Examinations of career progression within the profession have shown that rather than there being an abrupt halt to progression in accountancy, there is more of a gradual depletion or disappearance before the “glass ceiling” is even reached (Wirth 2001; Dambrin and Lambert 2008) and has been attributed by various authors to the work-family conflict experienced by professional women (Lupu 2012; Dambrin and Lambert 2008; Kokot 2015; Windsor and Auyeung 2006). Women accountants who wish to better manage their work-life balance tend to do so by adapting their

¹⁴ This literature also includes a number of studies set in professional firms that have examined the intersection of gender and accounting from differing perspectives: how accountants conduct themselves (Grey 1998); gendered behaviour and gender identities (Haynes 2008; Carmona and Ezzamel 2016; Haynes 2017) and sexual harassment within a professional setting (Hammond 1997).

career trajectories, (Dambrin and Lambert 2008) or by adopting more convoluted pathways for progression – conceptualised by Lupu as the *Labyrinth Metaphor* (Lupu 2012; Eagly and Carli 2007). Although accounting firms have adapted and flexible working arrangements and parental leave are commonplace in more developed countries, it is still the case that “single-minded work devotion is, in the main, still demanded” (Whiting 2004, p.19).

These prior studies focus on the gender imbalances encountered by women accountants in countries with strong feminist movements and established policies for flexible working arrangements.¹⁵ However, they do not necessarily address the circumstances facing women accountants in non-western settings. A number of recent studies have looked at the experiences of women in professional accountancy in countries where paternalistic relations and social expectations alongside gender regimes in employing organisations impinge significantly upon their ability to comply with work demands: Syria (Kamla et al. 2012; Kamla 2019); Saudi Arabia (Sian et al. 2020) and Mexico (Ruiz Castro 2012). Although there is a burgeoning literature on discontinuity in women’s careers and “doing gender” (Nentwich and Kelan 2014), fewer studies have specifically examined the re-entry of professional women to the workplace after a career break.¹⁶ This study addresses this gap and, unlike much of the extant literature which focuses on forms of exclusion and marginalisation, draws attention to the re-inclusion of women accountants. The next section contextualises the study.

3. Context

Malaysia is an ex-British, Southeast Asian colony which has exhibited economic growth in recent years. It is a traditionally patriarchal, multicultural and multilingual society, in which the non-indigenous Chinese and Indian communities co-exist with the indigenous community

¹⁵ For example, in her UK-France comparison of women's incorporation into accountancy, Hantrais notes that state support for working mothers in France is far more extensive which means that the representation of female accountants is stronger than in the UK (Hantrais 1995). On the other hand, in Australia and Singapore fathers are prioritised in promotion processes as they are seen as the primary breadwinners (Windsor and Auyeung, 2006).

¹⁶ There are examples relating to career interruptions and continuity, although not specific to accountancy. Herman, 2015, examined the experiences of women who have attempted to return to science, engineering and technology professions in the UK and Republic of Ireland after taking a career break (Herman 2015). Gwal, 2016, studied Indian women working in a business environment and notes that whilst they are not a homogeneous group, they cannot find meaningful and challenging full-time work and those that interrupt their careers experience downward mobility in salary and status (Gwal 2016). Some studies have examined the wage penalties incurred following employment interruptions (Theunissen et al. 2011; Rimmer and Rimmer 1997). Others have presented evidence that some women do not return to their former employers because of their negative experiences and skill depreciation (Lovejoy and Stone 2012).

collectively referred to as the Bumiputera.¹⁷ Historically, the three communities have been subject to unequal and separate development (Susela 2010), as indigenous Malays were economically marginalised and those of Chinese and Indian descent became increasingly dominant in business and commerce, occupying prestigious positions within the professions.¹⁸ Although ethnicity has been a source of inequality in the country, gender too has been shown to be a feature of the Malaysian setting giving rise to power imbalances both in the home and the workplace. In this section we highlight the context within which Malaysian women live and work.

Malaysia is a country with a traditionally a patriarchal society in which women encounter societal gender imbalances that impact on workforce participation. Firstly, strong religious and traditional cultural norms historically restricted education for girls and until fairly recently “a commonly held belief was that women are ideally suited as housewives, and when educated, they should work as teachers, nurses or in similar “feminine” occupations” (Koshal et al. 1998, p.3). Successive Malaysian governments have initiated programmes to address inequalities in opportunities for education for women and there has been a significant shift in attitudes towards the education of women since independence from Great Britain in 1957. By the mid-1990s, women outnumbered men at tertiary and university level, due mainly to initiatives in consecutive Malaysian five-year plans (Noor and Mahudin 2016).¹⁹ This increase in education levels means that women have relatively recently started to enter the work force in significant numbers and many find themselves in organisations that have not previously had to consider the needs of working women with family responsibilities (Subramaniam et al. 2010; Marican et al. 2011; Ahmad 2007).

Secondly, women have traditionally been expected to assume responsibility for the home and family. However as more women are working, the dual-earning family has become more prevalent and raises the issue of how children in the family are cared for. The main choice of child care arrangements for children below 6 years among working women are grandparents

¹⁷ The population comprised Bumiputera (61.8%); Chinese (21.4%); Indian (6.4%) (Source: <https://www.malaysia.gov.my/portal/content/30114>). Most indigenous Malays practice Islam, most Chinese practice a combination of Buddhism and Confucianism and the majority of Indians are Hindu or Sikh.

¹⁸ The New Economic Policy (NEP) of 1971 positively discriminated in favour of indigenous groups. Bumiputera quotas were introduced in education, employment and business. Evidence suggests that indigenous Malays prefer to opt for the public sector where positive discrimination in their favour is practised and numbers have increased over time, although numbers in private sector firms remains small (Lee 2017).

¹⁹ There remains a gender imbalance across disciplines and women have tended to opt for education, social sciences, humanities and health, while being under-represented in engineering, pure sciences and technical fields (Noor and Mahudin 2016).

(26.8%); babysitter (24.0%) and nursery (14.4%) (NPFDB Report, 2018). More affluent families are able to employ live-in maids who then take on childcare responsibilities alongside household chores. Nationally, there has been some recognition of the constraints faced by working women and one way of introducing equality of access to employment has been the establishment of public childcare centres to cater for children up to the age of four and the requirement to enrol children between ages four to six into preschools (Foong et al. 2018) in accordance with The Education Act 1996. However, the demand for non-family childcare far outstrips supply (Foong et al. 2018).

Thirdly, married women from all three communities have traditionally lived in extended families assuming care responsibilities for immediate family as well as grandparents and/or other relatives. However, family structure and household configuration is changing and although 90.1% of the female population (over the age of 15) are in heterosexual marriages (NPFDB Report, 2018),²⁰ only 20.8% of all households in the country remain extended families. Once a woman is married she is also “married” to her husband’s family whether they live together or not and family ties remain strong with over 95% of ageing parents in the country receive financial and/or care support from their adult children (NPFDB, 2018). As in many other Asian cultures, family support and spousal permission to work is still important in all three communities. The traditional division of labour remains strong – in which a Malaysian woman’s primary role is to take care of the family and work is perceived to be a secondary role. This is significant, because when working women have children, in many families it is unlikely that they would re-enter the workforce unless they have family and spousal support (Noor and Mahudin 2016).

Although the double burden of combining work with domestic responsibilities affects all women it is particularly significant for women in the Malaysian context because of strong cultural views on gender identity and the roles of men and women in society, combined with a lack of structural support from employers and incentives to engage with work-life balance practices (Noor and Mahudin 2016). In the next section, we examine the economic imperative for the involvement of the Malaysian Government in encouraging women to re-enter the workforce.

²⁰ The Fifth Malaysian Population and Family Survey (MPFS-5) gathers data on demography, family and reproductive health and is conducted by the National Population and Family Development Board (NPFDB) every ten years.

4. The economic imperative, returnships and accountancy

Government involvement in returnships

Various government initiatives since independence have promoted national development plans as the most effective way of fostering a more collective sense of belonging and the period has also witnessed the emergence of an affluent, educated middle class. Data presented by the World Bank reports that Malaysia is a flourishing economy²¹ and to sustain this growth and achieve its objective of becoming a high-income nation, the Malaysian Government has recognised and signaled the importance of realising the economic potential of women. Although participation rates for women in the labour force have increased over time, currently at 54.3% compared with 80.2% for men, this is not necessarily reflected equally throughout the job market.²² As elsewhere in the world, women tend to engage in low-productivity, low-paying activities and the government recognises that if targets for economic growth and gender equality are to be met there needs to be a shift towards female participation and retention in higher-skilled, professional jobs.

In the 10th Malaysia Plan, the Malaysian Government first signalled the importance of unlocking women's talent. The first step was to increase pre-primary school enrolments, which enabled women to work whilst their children were at school and helped to support the challenges for women of reconciling family obligations and labour market activities.²³ The second step was for the Ministry of Women, Family and Community Development (MWFCD) to enter into a partnership with TalentCorp, which manages the *Career Comeback* programme to encourage professional women back into the workforce after a career break. From March 2015, the MWFCD/TalentCorp partnership offered grants to encourage companies to recruit female employees who had exited the labour force and to offer flexible work arrangements.

²¹ The World Bank Report (2017) predicts that the GDP growth rate is expected to accelerate and points to robust private consumption growth, private investment, stable labour market conditions and continued wage growth, rising gross exports and ongoing government income-support measures as key conditions supporting such economic growth.

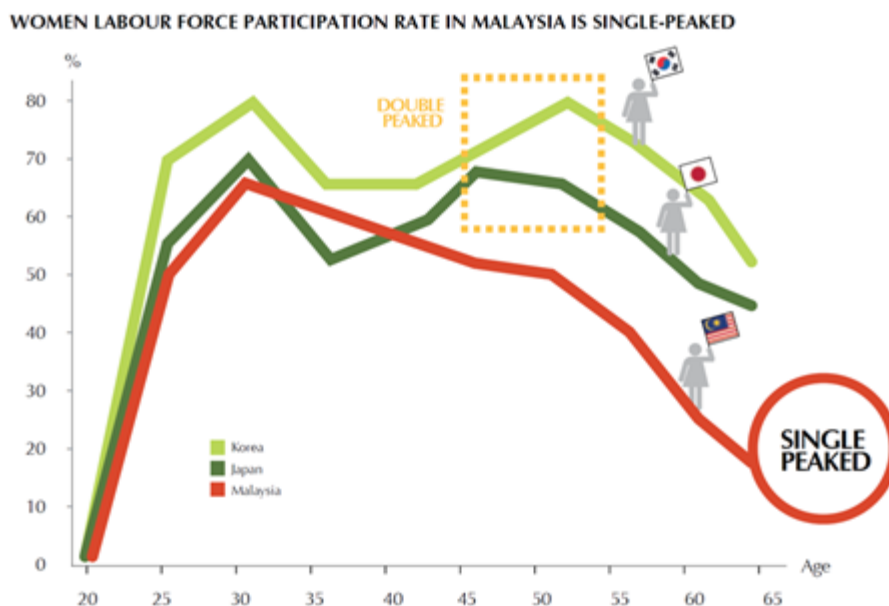
²² The World Bank Report (2017) suggests that these increases were driven primarily by higher levels of education and more opportunities for women in the service sector. This is supported by the findings of the Global Gender Gap Report 2018, which shows Malaysia as joint number 1 (alongside 25 other countries) when it comes to "educational attainment" for women but it is ranked at 103 for "labour force participation" out of the 149 countries (Zahidi et al. 2018).

²³ This has been done by partnering with the private sector to scale up the provision of pre-primary education and child care facilities. Tax incentives and grants were also available for organisations that provided early childhood care and education facilities. "While the impact of these initiatives on women's labour force participation cannot be stated conclusively, they have likely enabled more Malaysian women to enter or re-enter the labour force" (Source: World Bank Report, 2015, p.40).

The stated aims of TalentCorp include: “building Malaysia’s talent pipeline, mobilising and connecting talent to opportunities, and diversifying Malaysia’s talent pool by influencing workplace policies” (TalentCorp 2017).

Two key pieces of evidence relating to the employment of women have been the driving force behind the Government/TalentCorp partnership to address the national under-utilisation of female talent. Firstly, female participation rates in Malaysia stand at 54.3%, equivalent participation figures are 60.4% in Singapore; 60.8% in Thailand and 72.7% in Vietnam (TalentCorp 2017). Secondly, Malaysia is the only country in East Asia without a double-peak in its age-participation profile – the implication being that once Malaysian women leave the work force they tend not to return (a single peak) unlike women from Asian countries such as Japan and Korea which show a double peak (see Figure 1).²⁴ Together these provide evidence of leakage from the workforce that the Malaysian authorities are keen to plug in their attempts to raise the FLFPR (Female Labour Force Participation Rate).

Figure 1: A comparison with Japan and Korea, both of which show the double peak



Source: Malaysia Economic Monitor

What this means is that whilst some women do take career breaks or *off-ramp* as in many other settings, in Malaysia it is more of a “career stop” for many. TalentCorp acts on behalf of the Government to influence and sway employing organisations to adopt practices that encourage

²⁴ In most developed countries, the pattern of female labour force participation over the life-cycle tends to show an initial peak in early years, when women enter the labour force, then a decline as they marry and have children, but then a second peak as they re-enter the labour force after child birth. Figure 1 illustrates this pattern for Japan and Korea, compared with a single-peaked pattern for Malaysia when looking at participation across different age cohorts in 1980, 1990, 2000 and 2010. (Source World Bank, 2012)

and support women's careers.²⁵ The focus is on professional women because whilst 63% of the intake in public universities are women this is not reflected in the numbers in the work force and is attributed to many not returning to work after career breaks. The TalentCorp/MWFCD partnership aims to counter this by raising awareness, influencing HR policy and directly connecting professional women who wish to re-enter the workforce with potential employers. The returnship programme was aimed at professional women who have at least three years of experience in the workplace, taken a career break for more than six months and are considering a return to work. It was publicised through road shows, publications, local radio stations and social media and women returners were supported through a variety of mechanisms, such as workshops on CV preparation, training in interview techniques, establishing a LinkedIn account and the *Career Comeback Networking & Job Fair*²⁶ to facilitate direct networking as a first step back for returners. As Malaysia is a country where family-friendly policies are not universally supported by employers (Subramaniam and Selvaratnam, 2010; Ahmad 2007; Sabil and Marican 2011), TalentCorp also established workshops for employers in order to raise awareness and promote the adoption of flexible working arrangements and established partnerships with major local and global companies.²⁷

“Career Comeback” and Accountancy

The *Career Comeback* programme is intended to encourage skilled and highly qualified women to return to work after a career interruption. Although it is not specific to the accounting profession, the Government of Malaysia has identified accountancy as a critical occupation i.e. those that are “skilled, sought-after and strategic”²⁸ and this has made the Big Four accounting firms in Malaysia key partners for the programme. Prior research examining the career progression of female chartered accountants who were registered members of The Malaysian

²⁵ Although the focus of this study is the return to work, the wider objectives of the government-driven policy are “Retain, Return and Rise”: firstly to retain women in the workforce through awareness of positive work/life practices amongst employers. Secondly, to encourage women to return to work after career breaks, through the programme. Finally to rise to the top, meaning that more women need to be empowered to progress in their careers and to enhance the representation of women on the boards of large organisations in Malaysia through leadership programmes (TalentCorp, 2017).

²⁶ More than 300 job-seeking women, including mothers who had previously left the workforce to raise families, attended and were connected to employers from a range of key sectors, such as financial services, oil and gas, construction, professional services, communications and infrastructure (Source: www.talentcorp.com.my).

²⁷ The programme offered grants to employer partners to implement or enhance a programme or campaign to recruit women returnees plus incentives to retain them.

²⁸ The following jobs are specified as critical on the COP List: Certified Accountant, Tax Accountant, Tax Consultant, Liquidator, Management Accountant, Bank Accounting Analyst, Financial Controller, Auditor, Audit and Risk Assessment Executive, Project Accountant, Compliance Analyst, GST Specialist (Published by The Critical Skills Monitoring Committee http://103.10.159.69/TalentCorp_2016_d01/clients/TalentCorp_2016_7A6571AE-D9D0-4175-B35D-99EC514F2D24/contentms/img/publication/COL_List_20170221_v1.0.pdf)

Institute of Accountants (MIA),²⁹ showed that they experience long hours, extensive travel, work in a stressful environment with little opportunity for flexibility and, in this context, the experience is exacerbated by family obligations and societal/family pressures (Abidin et al. 2009). The authors comment that “many of the women consciously choose not to strive for the top as their priorities lie outside the workplace” (p.166) and that respondents consistently suggested that work-family policies such as child care and flexi-time would best serve to increase retention rates in the profession (p.165).

The Big Four firms have been involved in the programme to varying extents and the decision by firms to participate in the programme was taken to help stem the leakage of female talent from their own ranks and support global gender parity policies. As one representative of a Big Four firm noted: *“60% of our graduate hires are womenbut we are left with about 40% at management levels. It is still very good, but what happens to the 20%?”* (Senior Leadership Team Firm X). This firm had introduced initiatives that would raise awareness among existing staff of the opportunities on offer such as extended maternity leave and variations of flexible working arrangements. However, despite such initiatives, firms in Malaysia experience talent loss and representatives viewed the programme as an opportunity to raise their profile as a “good employer”, to re-attract more women accountants and to support a national government initiative: *We have the facilities here, we have a nursing room, we have a car parking base for pregnant women. But, we still had a drop off right. So we have an interest to try to get women who left us, who we had trained, to return, because these are home grown, qualified, either tax consultants, accountants or auditors* (Senior Leadership Team Firm X). This section presents a rationale for the introduction of the returnship programme championed by the Malaysian Government and explains why professional firms were keen participants in the programme. The next section explains how the data was gathered.

5. Research methodology and method

Feminist methodology is distinctive from other research approaches in the social sciences in a number of ways (Hammersley 1992). Firstly, gender is a central concern in this approach, based on the premise that gender differences shape personal experiences and beliefs. Given male dominance in society in general, conventional social science is an expression of the male experience and feminist methodology addresses this gender asymmetry. Secondly, this

²⁹ The study related the following variables to career progression in Malaysia: (i) exclusionary environment; (ii) family responsibility; (iii) workplace benefit; (iv) job flexibility; (v) corporate policies; (vi) job stress; and (vii) demands of the job/workloads (Abidin et al. 2009).

approach emphasizes the validity of the lived experience (as opposed to scientific method), examining women's lives and experiences through their own words and on their own terms. As others have noted: "there is a strong case for taking people's accounts of their experiences as a necessary element of knowledge of gendered lives and actual power relations" (Ramazanoglu and Holland 2002, p.127). Thirdly, this approach is "one which is respectful of respondents and acknowledges the subjective involvement of the researcher" (Letherby 2003, p.5). It advocates that the relationship between the researcher and the researched is a reciprocal one, in which power differentials are minimized. Finally, feminist research seeks to serve the interests of the dominated, the exploited and the oppressed – in particular women (see Hammersley 1992, p.187-190).

Adopting a feminist methodology, the study draws upon data gathered through semi-structured interviews with women involved in the programme and provides a platform for their voices, showcasing their experiences of career continuity and discontinuity. Information about the interviewees can be found in Appendix 1. The returning women were accessed through the researcher's personal contacts and thereafter by asking interviewees if they were aware of others who had participated in the programme.³⁰ Formal interviews were also undertaken with representatives of TalentCorp and both formal interviews and more informal conversations were held with representatives of the firm.

Informed by the literature review, a question guide was prepared aimed at asking the women open-ended question about their interrupted careers. Such open-ended interrogation facilitated an examination of the women's career trajectories and their experience of *Career Comeback*. In feminist methodology, reflexivity generally pertains to attempts to make explicit power relations in the research process (Ramazanoglu and Holland 2002) and for researchers to acknowledge their own role and choices. Practical strategies for achieving reflexivity with integrity were considered prior to conducting the interviews. For instance, the research design was constituted to allow for a more fluid and open approach to interviews with participants as they shared accounts of their experiences, offering up unexpected themes. Alert to the delicate nature of some of the experiences shared, a more gentle, conversational approach was adopted as many women were sharing their private decision making process which was often influenced

³⁰ This approach means that the study is not generalisable but rather owes its "legitimacy and power to the exemplary knowledge" therein (Thomas 2016).

by what was happening in their personal lives. For instance, in one case an interviewee became quite emotional talking about the illness in her family that had contributed to her decision. Short notes were made immediately after the meetings to record contexts and feelings and allow space for some reflexive introspection on the part of the researcher. Many of the interviewees said that they were comfortable and “felt free” to speak to the researcher for a number of reasons. Firstly, the interviewer was not a representative either of TalentCorp, the Government or any particular audit firm. Secondly, the interviewer was not local and that helped provide further distance between the interviewees and their employer. Finally, the interviewer was a chartered accountant, had previously worked as an auditor and had taken a career break - so there was a shared experience in terms of femaleness, a shared familiarity with the working environment in professional audit firms and a shared experience of managing the pressures of work and family life. Such commonalities provided for trust in the interview process and perhaps allowed a richer understanding of and connection with the experiences of the interviewees.

The interviews were held in workplace of the participating women and were conducted in English (the lingua franca for business in Malaysia). They were scheduled for one hour, although several went over this time limit as the women felt that they had more to say. The interviews were digitally recorded, with the express permission of the interviewees, and the recordings were professionally transcribed. Whilst the lived experience is a central tenet of feminist methodology, analysis of the data is also a key process in the research if it is to act as a conduit for the voices of others (Ramazanoglu and Holland 2002). In the first instance, care was taken to become familiar with the recordings through careful listening and the transcripts/notes through careful reading. The transcripts were manually coded on a line by line basis using categories determined by the researcher, taking a lead from the data itself and its relation to the research aims and the literature discussed earlier. The codes were organised into potential themes and sub-themes by sometimes grouping similar codes together. The themes that emerged as being relevant to the decisions being made by the women are presented in the next section, supported by exemplary quotations.

In addition to interviews, the study draws upon documentary sources and data gathered through observatory participation. The use of documentary sources and participatory observation have permitted triangulation with the interview data gathered in order to “drill deep using different methods and drilling from different directions” (Thomas 2016, p.67). The documentary

sources accessed include World Bank Reports, reports and policy documents produced by the Government of Malaysia and TalentCorp (see Appendix 1). Further data was gathered by participating in a Job Fair hosted by TalentCorp and aimed at professional/skilled women. Although all of the Big Four accounting firms were represented at the event, there were also other major employers and government representatives. This participation allowed the researcher to attend panel sessions discussing issues relating to career interruptions and returning to work in the Malaysian context.³¹ It also presented an opportunity to connect with attendees, employers and presenters, which was useful as such encounters offered more informal insights - these exchanges were recorded in note-form only and analysed alongside the interview data. The findings are presented in the next section.

6. Interrupted career paths: the experiences of women in professional accountancy

The literature notes that the differential experiences of men and women in work environments derive from a combination of the unequal division of responsibilities in the home/family space and gendered practices in the workplace (Acker 1990; Fenstermaker et al. 2002). In accountancy, regardless of whether they have equal qualifications and experience when compared with men, the ability of women to rise to the highest echelons is more restricted (Roberts and Coutts 1992; Lupu 2012) and their career paths are prone to interruptions and discontinuity. For women with caring responsibilities in professional accountancy, *pull factors* (centred in the home space) and *push factors* (centred in the workplace) impact upon and are key contributors to discontinuity decisions (Hewlett 2007). This study focused on the particular case of a government-driven returnship programme in Malaysia. Within this context, this section presents the experiences of women in accountancy, in their own words, as they made decisions to both interrupt their careers and later to return to employment.

6.1 Off-ramping: Family-centred pull factors

Inequalities in the home environment have particular implications for the career decisions of professional women accountants in Malaysia, because it is a country with a traditionally patriarchal society in which the onus for the arrangement of childcare provision remains with almost entirely with women. Family-centred *pull factors* were, therefore, strong for all of the

³¹ The panel members included very senior women from large organisations in Malaysia, who had progressed to their positions after a career break and were willing to share their experiences with attendees and the researcher.

participants and in none of the interviews or informal conversations, did the women say that their husbands had considered either leaving their job or going part-time to manage family and caring responsibilities. Many of the *pull factors* identified in the conversations bear resemblance to those encountered in western settings and some women used the term “juggling” (Nelson and Lyubomirsky 2015) to illustrate the pressures of concurrently managing work and family life. This comment from interviewee G, a professionally qualified auditor, is just one such example.

Because it's very hard to have a flexible working hours in this country. So, I discussed with my husband and said “No, I think the balls that I'm juggling are falling apart!” I said, “I just can't do this anymore because it's emotionally very taxing on me”. So, I think that it's just too much to bear. So, I did... The next day I tendered my resignation. (Interviewee G)

When detailing their career experiences, the women talked about their professional identity and what it meant to them: meeting the needs of their clients, being part of a team, “looking professional” and meeting the expectations/norms of the firm. In being a professional, the women accepted and recognised the very specific demands of the professional accounting environment such as long working hours, travel and the need to be available to clients (Anderson-Gough et al. 2005), but they also emphasised how they equally identified strongly with their immediate family roles as mothers and carers and as members of an extended family. The literature suggests that professional and organisational processes within accounting firms significantly shape professional identity (Anderson-Gough et al., 2005) and that such professional embodiment may clash with other forms individual identity, for instance caring roles such as motherhood (Gatrell 2013; Haynes 2012). For many in the study, this clash between the professional and the personal manifested as a daily emotional conflict that required constant negotiation and ultimately shaped interruption decisions, as noted by Interviewee E:

So when I decided to quit I wanted to focus on the two kids. I was still sending one to school, I had to send one to pre-school in the morning, so I found it too difficult to organise the whole thing with work. At lunchtime I had to come out and pick up the kids from school - so all those things were, yeah, making me stressed out – so I took a career break (Interviewee E).

For most participants, given the lack of flexibility in work arrangements in the country, working was only feasible if there was adequate support for childcare. In Malaysia living in extended families and kinship childcare or live-in maids are common sources of childcare (Marican et al. 2011). Domestic help in Asian countries is generally more accessible and more

affordable to even middle class families compared with western countries, so it is commonplace for professional women to appoint maids (mostly from Indonesia or the Philippines)³² to assist with childcare responsibilities and some of our interviewees had done this. Other participants had engaged grandparents (often the woman's mother) to help with looking after pre-school children or dropping off children at school or nursery. In many cases, those that engaged maids also asked a grandparent to be present in the home during the working day as there were often trust issues with maids.

So two of them are at pre-school now. The baby is with my mother and I have a maid but she's with my mum and I put her there because the baby is going there and she looks after the baby under my mum's supervision – then they have to collect the kids. I could not leave work. (Interviewee G)

Whilst these, often complex, arrangements created opportunities for the women to continue to work after having families, in the absence of opportunities to work flexibly or part-time many women also made various ad-hoc arrangements for continuous care of children on a daily basis. From the stories that interviewees relayed during the course of the research, it seemed to be the case that decisions to leave work altogether were precipitated when these continuous or ad hoc care arrangements seemed to “fall apart” or when there was a major emergency or event that forced them to decide that the balancing act no longer worked. Examples of such precipitation are shown below: Interviewee B was dealing not only with behavioural issues with her son, but also childcare and illness and Interviewee D could no longer “manage” the long hours she worked alongside care arrangements involving her mother:

The reason I took the career break, a few things happened at that point in time. First was my elder son. He was having trouble settling in school, he was crying every day ...and the other thing was we have two Siberian Huskies and I suspected cancer and someone just had to deal with all that. So, that was me. It was a decision I made because I thought between my husband and I, probably I would be more capable in this area. (Interviewee B)

So, I took a career break because of my kids it was time for them to go to kindergarten so my mum was actually taking care of them due to my long hours. Before I could leave early because my mum stayed with me and they were quite young so they didn't need to be sent anywhere for school. Actually my department was such that there was no flexibility. So I couldn't release my mum at any time and

³² Maids in Malaysia have low wages and little legal protection. Although they are seen as an integral part of the family, there are sometimes issues of trust and there have been some cases of abuse. Malaysia is one of the largest importers of labour in Asia. Domestic workers come from Myanmar, the Philippines, Vietnam, Bangladesh, Laos, Cambodia, Sri Lanka and Thailand (<https://www.bbc.co.uk/news/world-asia-43049684>).

my husband used to travel all the time. The whole childcare was on me so because of that and I had to give my mum free time to take care of my dad. (Interviewee D)

Although society is changing, Malaysia is a traditionally patriarchal society in which a male is the head, the main provider and the decision-maker for the household. The home, too, is an ostensibly gendered site for many women and in this study all of the participants were married and had husbands who also worked. Although prior works have commented on the dual-career couple in professional accountancy in western settings (Dambrin and Lambert 2008), our participants emphasised that, in the Malaysian context, spousal support³³ was a key factor in determining whether it was possible for the woman to work once they had started a family – that it was not an individual decision in most cases. During informal conversations at the TalentCorp Job Fair, many professional women related anecdotes of friends/colleagues whose husband had “*forbidden them*” to work after marriage and confirmed that in some families to continue working after having children was considered to be “*undesirable and unacceptable*” and the decision to leave work would “*be expected*”. The interviewees, too, emphasised the importance of spousal support:

The one thing probably I would just highlight is the support. I think at the end of the day, I wouldn't be able to do it without the support of my husband. I think a lot of my accountant friends, they probably get stuck at that part..... So, the husband either really would like them to stay at home to take care of all of this. Not encouraging them in any way to go and look for a job. (Interviewee B)

I do hear this, that many of them, because their husbands are earning, they may not be encouraged by their family to return to work. They come from very strong family backgrounds, where husbands or in-laws perhaps won't allow them to come back to work. (Interviewee A)

In many western countries, where there are well-developed feminist movements, there has been pressure and political lobbying for change in paternity leave to improve gender inequalities in the home environment and allow for the possibility of shared leave to assist career continuity for professional women. Although not a key theme in the study, it was interesting to note that the participants did not believe that paternity or shared leave would be helpful for them. This was also a question considered when TalentCorp established the

³³ All of the participants were married mothers in heterosexual relationships. Komori also notes that in Japan, the role of women is historically defined by their interdependent relationship with their husband (Komori 2008).

programme and it is significant because it helps to create a picture of home life for many Malaysian women:

They said it (paternal leave) is a double burden for them, for the husbands to be at home. Because they have to cook the curry, take care of the husband, plus they have the new-born child. Because the husband isn't going to lift a finger to help them with the new-born child! (Interviewee A)

Many of the *pull factors* influencing the decisions of the interviewees were similar to those identified in the extant literature in western settings, for instance balancing demanding, “extreme” careers with home-life, managing daily childcare routines and reliance on kinship care or domestic help. However, other issues were specific to this particular setting. For instance, virtually all participants commented on how the lack of flexibility in their previous workplaces meant that family-centred *pull factors* were not alleviated or mitigated in any way, forcing them to prioritise the home domain over work. Further, as the evidence shows, in this cultural setting the role of women is traditionally located in the home environment, making family-centred *pull factors* stronger than they may be in western settings. Although the interviewees in this study were returnees and had spousal support, several alluded to this as the strongest pull factor and cited cases of professional colleagues/friends they knew of where this was either just accepted by both husband and wife or it became a serious source of tension. Additionally, this was a common theme in conversations with women encountered at the Job Fair, who also explained that families with more traditional values would not consider allowing their wives or daughter-in-laws to work after having children. Such values and beliefs are commonplace and recognised by the Government as a key determinant of the loss of female talent from the workforce and relatedly the scarcity of professional women in higher positions. This was a key rationale for the Government involvement with TalentCorp to encourage women to return to work after career interruptions.

6.2 Off-Ramping: Organisation-centred push factors

The literature suggests that workplace organisations are not gender-neutral (Acker 1994) and that professional firms have gendered hierarchies, practices and norms. Being a professional accountant requires not only passing examinations and attaining professional designations as evidence of technical competence and knowledge, it also involves a socialisation into the norms of operation within professional firms (Anderson-Gough et al. 2001; Grey 1998; Sian et al. 2020). Professional accountancy also falls within Hewlett’s classification of *extreme jobs*: well-paid jobs in which employees work at least 60 hours per week; unpredictable and fast-

paced work under tight deadlines; inordinate amounts of responsibility; work-related events outside work hours; availability to clients; responsibility for profit/loss; responsibility for mentoring; large amounts of travel; large number of direct reports; a requirement for physical presence at workplace.

In addition to asking about their family situations, the research also interrogated the women about how work impacted upon their career decisions, asking them to focus on the organisational and professional norms that they considered to be incompatible with their family responsibilities. As noted, flexible working is not commonplace in the country and many employing organisations in the country have not previously had to consider the needs of working women with family responsibilities (Subramaniam et al. 2010; Marican et al. 2011; Ahmad 2007). As in most global professional accounting firms, there is an expectation that audit and consultancy staff who are in client-facing roles are expected to be present and available for client meetings and dealing with client questions as and when they arise. The participants identified this as a key *push factor* and said that they “*felt bad, unprofessional*” when they could not meet the expectation of being constantly available, as noted below:

I was in consulting. I was doing change management and process work in the areas of merger and acquisitions so with consulting, because it's very front-facing as well so there were a lot of client meetings. But then with my second son, I couldn't be always there. (Interviewee B)

So, I didn't stay also because of the unpredictability. The job, in nature, itself requires you to see clients and I thought it wasn't quite fair to the family in some ways because, in the end, sometimes Friday (my day off), I still needed to do work. I needed my mum last minute or my husband to take time off again last minute because I have to do work and there was a lot of disruption again. (Interviewee D)

The literature shows that professional accounting firms are driven by a strong client service ethic (Grey 1998; Anderson-Gough et al. 2001) and the related economic rewards. The business model in professional accountancy is one of “hyper competition” that demands absolute commitment from teams and from individuals (Dambrin and Lambert 2008). In such a model, visibility within a team is paramount and non-visibility represents a disengagement of the individual. Although, flexible working is not commonplace in the Malaysian professional environment, in some cases participants said that they had worked for organisations that offered some limited flexibility. In such instances, the women commented that even when the employing firm was supportive, they were faced instead with concerns raised by clients who did not embrace the concept. As the quote below shows, explaining to a client why an audit

team member is not always available may be an awkward conversation for the partner to have with some clients:

The clients themselves may not have flexible arrangements right, so for us if you are client facing, to say oh I am an auditor but I only work three days a week, and it is not a conversation our people are ready to have with the clients because the expectation of the clients is: I pay you very high fees, what do you mean you are only available certain days in a week? (Interviewee A)

In order to satisfy the service of clients, both men and women working as professional auditors and consultants tend to work long hours, take on heavy workloads and travel extensively to attend meetings or undertake other work (Barker and Monks 1998; Windsor and Auyeung 2006; Ruiz Castro 2012). These working conditions are normalised throughout their training and define the identity of professional accountants. For working women with family responsibilities, competing with these norms is the notion that motherhood, too, is a part of their identity (Haynes 2008) and for many it became impossible for both to co-exist. Our participants identified these conflicting tensions as factors that they considered when making decisions about career interruptions and continuity:

In our part of the world, people tend to work long hours. During performance review for example, (they) say: oh she is always staying late in the office, she works very hard. From those comments you can see that they still value people who put in the hours. (Interviewee A)

I was traveling a lot and working all the time and hardly saw my kids – even at weekends and I missed out. So that made me decide personally (Interviewee B)

In this study, the participants cited the inability to balance the, sometimes extreme, pressures of their work commitments with their family commitments as the main reasons for taking a career break. What seemed to be evident was that they projected their decisions in very personal terms, assuming responsibility for their individual decisions and the ensuing consequences for their careers. At a personal level, they acknowledged the family-centred pull factors and cited the “norms of operation” as very practical reasons for leaving and, in our conversations at least, did not find the employing organisation culpable or nod to its contribution in this decision making process. However, in reality the career continuity and discontinuity experiences of women accountants in Malaysia are very much shaped by push factors emanating from the

gendered practices and norms in operation within the organisation within which they work and these are evident regardless of the specific setting.

6.3 On-Ramping: the experiences of returnees

Experiences of on-ramping

The returnees interviewed for this study had previously worked within the profession or industry, many had lost contact with their networks whilst on extended career breaks and some had not considered it possible to go back to work due to skills loss. The *Career Comeback* programme and the TalentCorp Job Fair were cited as being instrumental in facilitating re-entry to the profession for our participants as noted below:

So I went in to see what's happening (at the TalentCorp Fair) so I spoke to someone at the booth and I was thinking "Should I go back?" Because when I left Firm X it's not because I didn't like the firm, I was happy, and I actually grew up here, so I went to the booth and talked to one of the recruiters and, yeah, so it just happened from thereon. (Interviewee E)

There is evidence that the majority of highly-qualified women who take career breaks do plan or wish to return to their careers (Hewlett 2007) and this was also the case amongst the women that participated in this study through formal interviews or informal conversations at the Job Fair.³⁴ The literature suggests that decisions regarding *on-ramping* are diverse and influenced by personal circumstances including financial reasons, career satisfaction, regaining status and power or changes in personal circumstances (Hewlett 2007). In line with this (and summarised very briefly in Appendix 1) the women participating in the study, offered a variety of reasons for wanting to re-enter the workplace:

Do something for myself. I think at the end of the day, I want to... I want to have my stories to tell to my children about my journey in life, my achievements and whatnot. So, rather than just doing the everyday work, caring for them, planning meals and whatnot, I wanted that professional life where one, it's for my own growth and secondly, it's also to be able to help the family I think, for my children as well. (Interviewee B)

Salary was important. And, of course (Firm X) seems to be like, you know what, one of the better employers in Malaysia – I don't quite enjoy being a stay at home mum. (Interviewee G)

³⁴ Although obviously this study set out to capture those that did wish to return to work via the programme.

I had studied a lot and worked hard and keeping my career was important to me. (Interviewee F).

Whilst there are many personal motivations for returning to work, in this study the single most cited reason for joining the programme was that it promoted flexible working arrangements amongst its partner employers. Offering flexible work arrangements are an example of an organisational practice that can be instituted to help to support career progression and retain female talent (Kornberger et al. 2010; Dambrin and Lambert 2008). In this study, flexible working was seen by participants as their “best chance” of re-entering the profession as it allowed them to concurrently manage their childcare arrangements and work commitments:

(With flexible hours) it's manageable now because I work nine to three so I can prepare the kids in the morning, like I can do it totally on my own without my mum's assistance so I'm just managing well. I can just leave at three and of course I can try to beat the (traffic) jam, so I can pick them up on time, get them home, prepare dinner and make sure they get to bed early so it's quite balanced. (Interviewee D)

Visibility to managers and partners is also important (Kornberger et al. 2010) because they are the gatekeepers who will formulate views on who will and who will not progress upwards in the hierarchy. However, working flexibly means that employees are not present in the office or at the client at certain times and therefore not visible. What emerged from the interviews was the real difficulty for returnees to return to perform client-facing roles when on flexi-time or reduced hours in a professional accounting firm. For example, Interviewee B was an experienced qualified CPA (Certified Public Accountant) and before her career break she was a consultant, specialising in change management in mergers and acquisitions - she highlighted the problems with that arose with absence in a reduced working week:

“so there were a lot of client meetings. But I was on that three days a week arrangement (and off on Fridays).... So, it was difficult especially if your clients want to have sessions or a meeting on Fridays, especially if you are pitching for a deal and you want to see some of the key stakeholders and it's very difficult to see them. My partner (at the firm) was very supportive - then he would present it on my behalf. But nonetheless, I still feel there's a bit of a disconnect because I want to be there. I prepared the materials. I was part of the team. (Interviewee B)

Whilst, the participants noted that joining an organisation that offered flexi-time was important to them, they considered it equally important to work for a manager or partner who

would be understanding of their specific requirements. Although, firm representatives said that all employees within the hierarchy were made aware of the flexible work policy and underwent training, the lived experience of the participants seemed to indicate that the degree of support from managers depended very much on the individual and at times entrenched attitudes to flexible working were difficult to shift, as shown in the quotations below from Interviewees C and E:

I think the most vital thing about a person returning to work is the direct report, the person who that person reports to they have to be really understanding and supportive of that person's situation, for example the family commitments. Of course not everyone would like to go the extra mile to cater for people who have additional demands - like me. (Interviewee C)

There are some partners who talk the talk, who will say that "Yes, you can leave," you know, and "I understand," and nothing will happen and it will not be brought up during appraisals or things like that, but there are also some partners who still do not embrace it. So even if it's seven o'clock, you know, you are looking at your watch and you carry on and you know it's important, work is important, you know, there's a deadline. When you are single I think that's fine but when I have three kids at home it's not fine at all. (Interviewee E)

In western settings, the gender and accounting literature has identified the tension that can exist when those on flexible work arrangements are perceived as lacking commitment because they are 'not present' and have prioritised family life over work and such arrangements are frowned upon (Putnam 2014; Barker and Monks 1998). Although flexible work arrangements represent organisational attempts to promote gender equality in the workplace, they may inadvertently impact on how the women are perceived and have the effect of reproducing and re-enforcing subordination (Sanderson 1994; Crompton and Sanderson 1990; Kornberger et al. 2010). In this study, many of the women commented that at a personal level they "*felt pressure*" to be "*seen to be present*" by staying in at lunchtime to work, taking fewer breaks generally and taking work home with them to ensure that all deadlines were met. The participants said that they were very keen to be seen to be committed in the hours they were supposed to be at work as a means of staving off negative comments from colleagues. Some offered evidence of instances where they were confronted by colleagues who felt that they were bearing the burden of the "special arrangements" offered through flexible work and they showed an acute awareness that being identified as a returnee seemed to imply that they had less commitment to the job. Despite the stated HR policy on flexible work arrangements and

various attempts to educate staff, there were many comments from interviewees highlighting the tensions experienced and the perceptions/expectations of peers and colleagues. The interviewees felt that these tensions became visible in everyday informal interactions with full-time peers:

Oh, the women themselves, they just beat themselves up for that right, because they have to then slowly, slowly tiptoe out of the office when their colleagues are all still working, and they feel bad about it. So even if you have a supportive superior, but the people around you – the team - may think that they then have to put in the extra effort right. Like hey what about us? We have to then put in more hours to make up for our colleague! (Interviewee A)

I work three days and some of them say, 'Oh you have such a nice long weekend' but they forget the fact that I'm not being paid. Just recently, like two days ago, a colleague said, 'Hey, don't work on your non-working days, you're making us look really bad'. (Interviewee C)

They prefer to promote those singles and young instead of career mums because we do not have ... I mean because commitment and the singles they can work long hours, they can spend a lot of time in the company and we need to go back to our family. (Interviewee F)

The women re-entering the profession had turned to the *Career Comeback* programme to connect with employers. There is evidence in the extant literature that such re-entry is associated with a lower status or “occupational downgrading” (Crompton and Sanderson 1986, p.12), lower salary levels (Theunissen et al. 2011; Lyonette and Crompton 2008) and lateral moves to staff departments (Dambrin and Lambert 2008). In this study, many of the interviewees acknowledged that they had accepted a position that they considered to be lower status. The participants were qualified professionals and had commanded commensurate salaries and bonuses prior to their career breaks. Such client-facing roles are often associated with higher status because they have a direct connection with income generation. As shown in the exemplary quotations below, most of the women had applied for positions in support or specialist departments such as Learning and Development, Risk and Quality, Technical Tax, Assurance Technology, Business Development or Research – in fact, almost anything other than client-facing roles. Although they commented negatively on the lower salary and a “*more inferior*” position, this loss of economic advantage and prestige seemed to be readily traded for flexibility and a more compatible work-life balance.

(I am) in L&D - Learning and development now. I could better manage time - to still come back and pick up the kids. So, I took actually a lot of steps back and sort of did some mind shifts. If I want

predictability, I have to be very honest with myself and take a step back so I can do the type of work that gives you that predictability. (Interviewee B)

(There is) a reduction in prestige - And in consulting (where I was previously) ...it was income generating so usually income generating departments pay better so are their bonuses and increments. The current salary that I'm drawing it's already poor because of the number of days that I'm working, three out of five. (Interviewee C)

The women were positive about their decisions to return to work and although the government programme had reconnected them back to the workforce and enabled them to locate a supportive and willing employer, many of the professional returnees recognised that their roles did not always match their skill-set. Importantly, this was viewed as a trade-off in exchange for flexibility, they saw it as a temporary phase until their children were older and they could be released to some extent from childcare responsibilities – a kind of ‘*submarine strategy*’ that allowed the women to remain in lower-profile roles with a view to re-surfacing and returning to a higher-profile role in the future. For some, such as Interviewee B this prospect of future opportunity was the main reason for joining the programme and Firm X:

And that was one of the reasons I came back (to work) in general because of how the company evolves and with all the projects ... there's the opportunity for me to come on board. We have so many initiatives that's happening and it's up for grabs...but at this point in time, I can't take it up. I chose this firm because it's a big organisation....there's opportunity for a career path in the future. It is quite a compromise now though, I would say. (Interviewee B)

The rationalisation of their positions through such a *submarine strategy*, shows that whilst the jobs provided through the programme did indeed increase their agency, it also created constraints in agency as the job opportunities did not necessarily represent a true “comeback” to the roles that they might have performed before their career interruption. In this temporary phase, some saw themselves as preparing for future roles by taking advantage of training offered by the firm, developing their skill-set, networking and becoming “known within the firm” as good workers. This was also a message being delivered at the Job fair, where the researcher attended a presentation in which senior women from the business world (who had themselves taken long career breaks) shared stories of their “journey to the top” post career break. This notion of transitioning in the future is an interesting development in the study and is an issue worthy of further examination – is professional accountancy a setting where women who take non-client facing roles after a career break can make a successful transition back into roles they might have occupied before leaving?

Finally, the interviewees in this study were asked if they had any thoughts about how the organisation could have helped more or made their return and transition back to work easier. The one point that was raised most often was the need to be able to work from home more and utilise technology to perhaps facilitate that.

Actually allowing us to work from home would be very helpful. I could probably come back to full-time. I work on many projects right now and I am also working on my non-working days that's why she (my boss) asked if I wanted to come back full-time but I said that it would be very tiring for me to come five days (Interviewee C).

If they were allowed to work from home, participants suggested that they would be able to increase their hours significantly and, in fact, many took work home with them and did it after children had been put to bed. The ability to work from home was raised by several of our interviewees because the (often long) time taken to travel to and from the office, given the traffic situation in the city, was seen as “dead time” when the participants felt that they could actually be working. What this shows is that the odds are stacked against the returners, who invariably end up working more hours than they are contracted to work and working late into the night when children are asleep. These interviews were conducted prior to the Covid19 pandemic and it is interesting to note that nearly all participants, at that time, suggested that increased paid homeworking using technological aids to remain connected with work would be a beneficial arrangement.

7. Discussion

The empirical motivation for the study was to give voice to the women who had taken career breaks and joined the *Career Comeback* programme in order to return to work in a professional accounting firm. In a country where flexible working arrangements are not commonly found, the stories detailing the reasons for leaving the accounting profession were highly pertinent. As noted in other studies, gendered practices are embedded within organisations and operate at both formal levels (such as promotions and appraisal reviews) but also at the informal everyday social interactions, such as the interactions with full-time peers described above. In combination, such practices present obstacles and reduce opportunities for those that do not “fit the mould” - the women with family commitments who need to strike a balance between their work commitments and family commitments. The data showed that many of the *push factors* were similar to those found in western settings, which implies that gender regimes are in operation in the big professional accounting firms regardless of the cultural setting.

Gender is a social construct and beliefs on what it is to be female in Malaysian society have changed as both opportunities for education and employment for women have increased significantly in recent decades. Despite this, gender inequalities in the home space in this traditionally patriarchal society can make it difficult for some women to work after having families because there is a strong presumption that the woman will adopt the role of “homemaker” and primary carer not only for young children but also for elderly parents. The data suggests that such expectations extend across segments of society to include women in accounting firms, making their experiences of work and career progression significantly different from equally qualified males. Further, their agency to make career decisions was strongly influenced by spouses and sometimes families, showing that in settings such as Malaysia, the combination of push factors originating in what is categorised as an “extreme” job along with the very strong family-centred pull factors outlined above, help to explain why so many women leave the profession and do not re-enter. This also presents a rationale for the Government-driven *returnship* programme as a means of addressing the “single peak”.

The study examined an instance in which the state involved itself in actively supporting *on-ramping*. Like many Asian states, Malaysia has adopted a more expansive and regulatory role generally (Chua et al. 2019) and its involvement with *Career Comeback* sought not only to create opportunities for the returning women but also to address societal attitudes through advertising and social media to support professional women to return to the workforce. The engagement of the professional accounting firms with the initiative is also pertinent because in Malaysia, accountancy is on the Critical Occupations List (2016-17) and deemed significant for national economic development and growth. Involvement with the programme is therefore relevant for the global firms as they seek to redress this imbalance and to implement global policies on parity of pay and opportunity. The evidence presented suggests that the TalentCorp/Government partnership has been successful in its task of connecting women with potential employers. Drawing on the success of government intervention to aid the career progression of female talent in countries such as Norway, recent studies have linked the under-utilisation of female talent with the use of quotas in emerging economies.³⁵ It is identified as

³⁵ Tatli et al. (2013) examine the potential for the implementation of quotas in five Asia-Pacific economies to aid the loss of female talent: China, Singapore, Thailand, Hong Kong and Taiwan, all of which manifest labour shortages, untapped female talent potential and major changes of socioeconomic, cultural, institutional and demographic nature.

an area of potential government involvement because of concerns about aging populations, declining birth rates, feminization of higher education, increased economic migration and regional shortages of skilled labour (Tatli et al. 2013; Hewlett and Rashid 2011). Although not venturing as far as legislating for quotas, the motivation behind the programme in Malaysia has been positioned as a progressive development in women's rights in the workplace, although it is not yet possible to conclude whether there has been a national sea-change. On the one hand, advocating flexibility in the workplace has had some negative impacts for the women in the study such as creating division between those on flexible arrangements and full-time employees. However, on the other hand, without such national initiatives and related change in organisational policies, the capacity of professional women in accounting firms to return to work after career interruptions is diminished and flexibility, in all its forms, will not be normalised in either in the workplace or in the national psyche.

Whilst the TalentCorp programme was a positive means of drawing attention to the issue of *on-ramping* in the country and was successful in managing the immediate return to work for these women by matching potential employers with those seeking a return to work, a career is a long-term construct and the "return" is only one moment therein. For the women seeking a return to work through, it meant accepting a position that was: in a support department rather than client-facing; associated with lower income and lower status; at times a source of friction with full-time colleagues; often involved taking work home; working more hours than contracted and dependent on the support of immediate line managers. The literature suggests that women often have little agency with respect to career paths as they are influenced by what is possible at a particular time in their life, depending on competing responsibilities and opportunities (Cabrera 2007). Whilst the *Career Comeback* programme successfully helped to create opportunities for the re-inclusion of professional women, they accepted the trade-off between taking a role with flexible hours against career discontinuity. The adoption of the *submarine strategy*, perhaps allowed the women to negotiate a very present conflict between their gender identity and their professional identity. However, this too comes with its own risks: there is a danger of perpetuating the notion that professional women should, and willingly do, accept lower-prestige roles when they return to work and, further, what happens if life circumstances change before the submarine can resurface? Therefore, perhaps this example is less a case of inclusion, but more of "included exclusion". The findings concur with prior work that examined an initiative "that was designed to challenge the status quo (but) was, in practice, translated into a mechanism that actually reinforced gender barriers" (Kornberger et al. 2010).

Perhaps one small chink of light may offer hope for change. It is interesting that nearly all participants in the study suggested that more homeworking could help them to balance their careers alongside their caring responsibilities. This, of course, became a reality for many during the Covid19 pandemic in 2020. For a profession that has in the past perhaps not offered much work-related flexibility on the grounds of operational needs and instead has emphasised the need to “be present”, enforced homeworking for auditors during the Covid19 pandemic presented a dramatic departure from the traditional audit work model (Sian 2021). The experience of homeworking during the pandemic has demonstrated that the expectation of being present is not as entrenched as the literature suggests and global firms have indicated and that more homeworking or hybrid working will be possible in the future (Reeves 2021).³⁶ Although this should be balanced by the assertion that allowing people to work from home has a negative impact on careers because it compromises their visibility (Kornberger et al. 2010, p.784), it is a particularly significant development for women seeking a return to work after a break in professional accountancy.

As noted, the study was theoretically motivated by the extant literature pertaining to the marginalisation and exclusion of women in the profession. Acker’s work highlights how organisations are gendered spaces characterized by gendered processes and there is also ample evidence of this in the accounting literature. The study set out to examine what was, at first glance, an unusual story highlighting a Government-driven programme that fostered the re-inclusion of professional women in accounting firms. In reality, although the programme did successfully connect women with potential employers in the profession, it did not ostensibly address, circumvent or challenge the many gendered practices and norms commonly encountered in accounting firms. Although, the question of what would facilitate real career continuity for professional women accountants so that they do not “lose traction” through *off-ramping* and *on-ramping* remains, drawing attention to the experiences of the women is important in helping to create a narrative about work/home gender inequalities in the search for more nuanced solutions and programmes to alleviate these imbalances.

³⁶ However, this is balanced by research which shows that the pandemic also amplified gender stereotypes in homeworking households (Rudnicka et al. 2020) as working women shouldered much of the burden of organising family life, cooking and home-schooling (Chung et al. 2020; Hjálmsdóttir and Bjarnadóttir 2021; Perray-Redslob and Younes 2021). In the developed world, some reports suggest that senior professional women are more likely than their male counterparts to consider leaving work or scaling down their work commitments in the wake of the pandemic (Coury et al. 2021).

APPENDIX 1: Sources

A. Documentary sources

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B. Informal conversations

- Informal conversations with applicants, attendees, presenters and employers at the Career Comeback Networking & Job Fair
- Informal conversations with various senior staff in leadership roles at accounting firm

C. Formal interviews

- See table below providing details about participants.

Interviewee	Age	Work background	Family circumstances and career break	Reasons for taking a break	Reasons for returning
A	Early 40's	Has a senior leadership role in the firm.			
B	33	Prior to break was in audit assurance, worked in industry as an accountant and then as a consultant with an audit firm.	Has three children and took a 3 year career break after her second son. Took a shorter 3 month break after third child. Has family help.	Managing children and work, illness at home.	Mainly the flexibility on offer but also said "I think at the end of the day, I want to... I want to have my stories to tell to my children about my journey in life, my achievements."
C	32	Prior to break was an Assistant Manager in tax advisory which was client-facing.	Took a career break for just over a year for family and health reasons.	Management of work and personal circumstances, health reasons	Already employed at the firm and enjoyed work so wanted to return. They offered flexible work.
D	44	Previously had various management roles mainly in the banking industry.	Has 2 young children. She had a career break for 2 years before returning to work. Has family help.	Lack of flexibility in previous job to manage family and work.	Mainly salary loss but also said "the first one was flexibility...so that's why I had to go for a lower salary."
E	41	Previously worked as an auditor for the firm, has tax experience, went into industry as an internal auditor.	Took a six month break after second child and started her own small business, so was away from employment for just over 2 and a half years. Now has three children. Has domestic help.	Wanted to focus on the children; feeling stressed out because little flexibility at work.	"Because I was bored at that time" and the TalentCorp programme offered flexibility at work.
F	34	Previously worked as a finance manager in the retail industry and in audit.	Had two shorter breaks, one lasting 1.5 years and the second lasting 11 months. She has three young children. Has domestic help.	"it's too hectic and I need to juggle between family and work life"	"First of all, because of finance pressure.... I prefer to have some flexi arrangements ...instead of like staying home full-time taking care of children."
G	40's	Previously had various senior roles, specialising in regulation and compliance.	Had a 14 month break. Has 3 children under the age of 9. Has domestic help.	Conflict between family pressures and working hours.	"I don't quite enjoy being a stay at home mum... financially it will help." Also cited ability to

					work from home as city traffic makes travelling difficult.
H	30	Previously an assistant audit manager.	Has two children and took a career break for just over 2 years.	Lack of flexibility in previous job.	Financial commitments
I	35	Has had various audit-related roles and was an assistant manager.	Has two young children, under the age of 9. She had a three year career break. Has domestic help.	Unable to cope with “long hours” and manage family life.	Salary considerations and flexibility.
J	Early 30’s	Was working as an internal auditor in industry.	Has two children under the age of 5 and had a two year career break. Has support from her mother.	Lack of flexibility and family commitments.	“I heard about it through TalentCorp and I needed a job that allowed me to manage my kids...so yes the flexibility.”
K		Representative of TalentCorp			
L		Representatives of TalentCorp			

Note: All returnees were of Chinese ethnicity, with one exception

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