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In or out of the game? Exploring the perseverance of female managers leaving consultancy and its implications

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ABSTRACT

In the Big 4 accountancy/consultancy firms, many female consultants leave their organization at the (senior) management level. Based on 31 in-depth interviews with Dutch consultants and alumni consultants at various senior levels, we analyzed the main reasons why women leave before reaching the top of the organization, the so-called ‘leaking pipeline’. We found two main reasons for female consultants to drop out. First, at manager level, consultants are required to change their role and skillset, such as increasing their internal visibility (presenteeism) by self-promotion, strategies that evidently suit male consultants better, while secondly, the transition to a management function often coincides with a phase in which women start to have children. Since that period often coincides with reaching the function of (senior) manager, more women than men decide to leave the consultancy organizations, because they are not able to balance their work–life with further career progress. These outcomes are not new by themselves, but highlight once again the persistence of the promotion game, based on impression management and visibility. But what is new is that we discuss our findings critically, reflecting and contrasting this promotion game with the current needs of millennials with respect to work, career, and work–life balance. If this generation is not interested in ‘playing this game’, it means that the current HR policy of Big 4 accountancy/consultancy firms is obsolete. We propose a number of new approaches to reflect and reconsider this persistent problem.

KEYWORDS: *leaking pipeline; female manager consultancy; visibility promotion game; Big 4.*

INTRODUCTION

Various theorists have problematized the issue of female managers leaving accounting/consultancy firms before reaching the top of the ladder (Anderson-Gough, Grey and Robson 2005; Kornberger, Justesen and Mouritsen 2011). This occurs particularly at the manager level of the Big 4 accounting/consulting firms (Baker and Brewis 2020; Kornberger, Justesen and Mouritsen 2011). This lack of more equal representation at the top of the large consultancy organizations is not caused by a lack of interest from women in joining these firms. The

influx of female and male consultants at the beginning of their career is more or less equal; they start with similar qualifications and expectations (Covin and Harris 1995; Kornberger, Carter and Ross-Smith 2010). However, the lack of work–life balance within consultancy (Baker and Brewis 2020), related to the limited gender parity is: ‘ideologically shaped both through the invisible and traditional “masculine” ideal of performance to which women are held to account’ (Acker 1990 in Baker and Brewis 2020: 2). In this kind of organizational culture based on the ideal worker or the ideal professional, work

is prioritized and devoted over family, in order to strive for personal status (Reid, 2015; Malhotra et al. 2020). This system is perpetuated by male seniors recruiting and promoting people with similar backgrounds and preferences (Anderson-Gough, Grey and Robson 2005: 487). In the consultancy sector in the Netherlands, female consultants, working at the manager level and higher, are by far in the minority. For example, at the Big 4 accounting/consultancy, the percentage of female partners at the top of these four organizations varies between 12% and 15% (Laterveer and Polman 2019). Yet, despite the growing attention being paid this issue, we know relatively little about the main causes of the leaking pipeline and the extent to which they relate to the importance attributed to the visibility promotion game within the consultancy industry. These deficiencies are particularly remarkable in the light of three distinct developments regarding to what we do know, and concerning specific organizational difficulties that hinder upward mobility.

First, reaching the (senior) manager level is seen as the toughest transition on the career ladder within the Big 4 accounting/consulting firms in terms of workload and the radical shift in expected skillsets compared with the previous function, the senior consultant. So far, we also know that the HR programs have not generally been successful in helping women to 'climb the mountain' at the end of the journey where a good life as a partner awaits. A number of advantages of being a partner is more flexibility, more grip on one's own diary, and a share of the profit by being one of the partners within a partnership structure (Kornberger, Carter and Ross-Smith 2010; Kornberger, Justesen and Mouritsen 2011).

Despite HR initiatives such as increasing flexibility, these have failed to transform fundamental organizing discourses within the firm and instead, merely reinforce gender inequalities (Kornberger, Carter and Ross-Smith 2010; Padavic, Ely and Reid 2020). For example, the flexibility initiatives introduced in one of the Big 4 consisted of a program through which the manager/employee gained more flexibility in deciding when to get the work done, but such measures did not involve a limitation of hours, for example, working up to 32 h and no more (Kornberger, Carter and Ross-Smith 2010). In fact, if female managers were allowed to work part-time, this had direct negative repercussions for their career progress as working part-time meant being less available, and therefore, these women/employees were considered less committed. For example, being involved with large (high status) projects is a necessity for career progress, in order to demonstrate case management skills, but such projects are not allocated to part-timers. As a consequence,

such HR programs have failed to influence the embedded practices and beliefs, namely norms of conduct and professional identity, or everyday interaction (Anderson-Gough, Grey and Robson 2005: 487). An additional reason for the failure of HR flexibility programs in the consultancy industry is that taking part in these programs may be considered as a sign of weakness which conflicts with the 'natural' professional skills of consultants being able to autonomously solve their own work-life conflicts (Wynn and Rao 2020).

An exception is presented by the work-life balance arrangements of consultancy firms, as described by Noury, Gand and Sardas (2017) and Bouwmeester et al. (2021). Both articles describe how work-life arrangements can be successful due to more day-to-day and flexible tailor-made and context-specific approach, rather than based on standard and formal HR policies. Moreover, formal HR initiatives imply that the responsibility for success and failure of the consultant is brought down to the individual level by 'responsibilizing the self' (Baker and Brewis 2020: 3). When female managers experience career setbacks, they tend to blame and reproach themselves, while in fact, the lack of career progression really has to do with socio-structural features within the organization and accountancy/consultancy sector, and operate beyond the level of the individual (Baker and Brewis 2020: 4).

Second, the decoupling of the ideal manager with the family logic (being present for family) at the manager and senior manager levels results more frequently in the decision of female managers to leave the organization, since this career step can interfere as soon as female consultants start to have children. In the work context, the family logic is inconceivable and unmentionable in a competitive partnership environment and affects career progression negatively (Malhotra et al. 2020). As Kornberger, Carter and Ross-Smith (2010) described in detail, promotion failure is individualized toward the singular female manager, who 'decides by herself' to leave the organization. Women who are mothers may experience a double loss; on the one hand, the loss of the fantasy of the perfect mother; and on the other hand, the failure to reach the perfect worker ideal (Baker and Brewis 2020: 10).

Third, the societal need for a more equal representation of top position within the consultancy industry remains. Moreover, there is also the advent of millennials in the workplace and their desire for a more balanced work-life (Buzza 2017). Millennials are known for being smart, hardworking, and resourceful, and are interested in diverse, varied work, and a work environment in which they can learn and develop themselves (Martin 2005; Smit 2010). They are less attracted to work for employers

with leaders who have a directive and dominant leadership style, preferring to work in teams and for leaders with a more coaching leadership style. Millennials are interested in flexibility and entrepreneurship in terms of contracts and thus display an associated eagerness to change employers (Buzza 2017), which could raise the question of whether the linear up-or-out structure within one of the Big 4 is not becoming obsolete over time.

In response to these three difficulties, and in order to advance our understanding why female (senior) managers leave at that particular level, before entering the top of the organization, for example, by becoming a partner, we want to further our understanding concerning the causes and implications of this so-called 'leaking pipeline'. In particular, we want to obtain a more profound understanding of the consultancy culture, as well as to investigate what constitutes the barriers that hinder the progress of female managers. We will take a closer look at: (1) the different coping strategies deployed by consultants (both male and females) to remain in this highly demanding environment. Once we have an overview of the main coping strategies, we can focus on the following issue: (2) to what extent is 'playing' the visibility game a suitable coping strategy? (3) to what extent is family responsibility detrimental to playing the visibility game adequately? We explore these last two questions both theoretically and empirically.

To this end, we focus on changes that occur at the (senior) manager level that ultimately encourage women to decide to leave the firm *en masse*. One way to understand these changes is to focus on two different roles; that of manager and of parent and focus on how the tension between these two roles interferes with the concept of the ideal worker, or the ideal professional, within the context of the consultancy industry and the ideal parent. Based on 31 in-depth interviews with female and male consultants at different hierarchical levels within two large consultancy firms (part of the Big 4 accounting/consultancy firms), we were able to scrutinize these tensions in detail. Male consultants were interviewed to obtain a more profound sense of what is needed for career progression from their perspective and how they perceive their role as parent. The next section contains our theoretical framework, after which we elaborate on the methods and research data. Our findings are then presented, followed by a discussion, conclusions, and managerial implication.

THE IDEAL MANAGER AND FAMILY LIFE

For female consultants, promotion to (senior) manager often coincided with the phase in life when they start

to have children. This leads to conflicting expectations between the ideal manager and the ideal parent.

The context: the ideal manager in consultancy in a 24/7 culture

Consultancy firms, such as Big 4 accountancy/consultancy, are mostly organized in a partnership structure (Greenwood, Hinings and Brown 1990) and characterized by a culture of long working hours (Malhotra et al. 2020). The identity of the consultant is based on the ideal worker is one who is fully committed, is always available for work-related issues, has no external (family) obligations, and conforms to the consultancy culture of 'work hard, play hard' (Acker 1990). The 24/7 availability norms became *institutionalized overtime* as the industry norm, mainly triggered by fierce competition driven by overselling partners, which reinforced mutual expectations between more demanding clients and rapid (over)delivery by consultants in order to impress the client (Blagoev and Schreyögg 2019). In practice, this meant that consultants often work in two shifts: work during the day at the client site with many consultant-client interactions and during the night they work on the analyses to prepare for the next day. Traveling and being away from home is also common. Furthermore, the Big 4 accountancy/consultancy is characterized by a linear up-or-out tournament for promotion to partnership. Those who fail to be promoted and do not become partner in due course must leave the firm. The consultancy sector revolves around continuous development and new knowledge allowing for new solutions at the client's sites (Alvesson 2004; Von Nordenflycht 2010). Therefore, consultancy firms require a continuous stream of highly educated professionals, who are in constant competition, given that the linear up-or-out partnership model is essential to retaining the best professionals on board (Malhotra, Morris and Smets 2010). For each step on the career ladder, the consultant is expected to acquire a different skills-set involving more responsibilities. On average, consultants are expected to attain the next level every three years (O'Mahoney and Markham 2013). From the (junior) consultant to partnership, a gradual shift takes place from a focus on content driven delivery toward managing and sales (O'Mahoney and Markham 2013). The functions of manager and senior manager are the positions between (junior) consultant and partners.

Compared with managers, senior managers are responsible for their team and should develop more extravert skills in order to be visible; they are also increasingly responsible for sales (Kornberger, Justesen and Mouritsen 2011). Managers have to change their skills set

until it corresponds with the set common for the 'ideal worker' (Reid 2015). The image of this ideal worker is created by top management regarding identity and role expectations (Bailyn 2006; Reid 2015). Furthermore, consultancy work is based on a project management working style, with its client-centered nature and at times, unpredictability of work results in a culture of working overtime and long working days. Moreover, it is associated with high-pressure and tight deadlines because of time and budget constraints (Hewlett and Luce 2006; Bouwmeester and Kok 2018).

Moreover, relationship development with clients often takes place outside working hours (McCracken 2000; Taminiau, Ferguson and Moser 2016) and is difficult to combine this with family obligations. The step from senior consultant to manager appears to be difficult for professionals working in large accounting/consultancy firms such as the Big 4 (Kornberger, Justesen and Mouritsen 2011). According to Kornberger, Justesen and Mouritsen (2011), promotion to manager seems to be a rite of passage during which the professional has to leave its previous more content-driven identity and develop a new one. A shift in focus takes place; rather than working directly on projects, managers have to manage the work of others. Managers are sandwiched between (junior) consultants, directors/partners, and clients and have to find a way to negotiate the inherent conflicts of interests between these stakeholders (Kornberger, Justesen and Mouritsen 2011). The manager has to adopt a new identity and increase his/her visibility, network, and take part in political games in order to be effective (Mueller, Carter and Ross-Smith 2011: 560). With the passage to the higher level, the decision for promotion becomes less based on objective criteria such as delivered performance (Heilman 2001; Singh, Kumra and Vinnicombe 2002; Whiting, Gammie and Herbohn 2015) and more political, with a focus on sales, networking, and impression management directed at key decision-makers. According to managers interviewed by Kornberger, Justesen and Mouritsen (2011: 9), the passage to the manager function is the hardest transition within the career pyramid, because managers have: 'to juggle multiple roles, including managing a team of juniors, acting as a point of contact for clients; reporting to partners; and ensuring that projects are on track and being delivered on time and on budget'. The managers who completed this promotion process successfully explained that this passage was disturbing, lonely, and without grip and structure, as the trajectory demanded total commitment to the organization without much guidance, whereas a failure for promotion is earmarked individually (Mueller, Carter and Ross-Smith 2011: 560).

The ideal manager and the game

At the manager's level, social skills such as at networking, sales and the application of impression management strategies to create the desired effect on clients and partners become more important and are intrinsic elements of the business model of consultancy firms (Singh, Kumra and Vinnicombe 2002; Kumra and Vinnicombe 2008; Bolino, Long and Turnley 2016). Presenteeism, visibility, and responsibility of self-management are crucial for career progression. Drawing on the impression management literature (Jones and Pittman 1982), based on a study concerning female/male managers and consultants, Singh, Kumra and Vinnicombe (2002) demonstrated that impression management strategies are necessary for further career development. At each stage in the career, impression management becomes increasingly important. Due to prior socialization which started in childhood, female consultants engage in visibility activities more reluctantly. As we saw previously, from the management level onward, the career progression becomes more political and less formalized, whereas internal networking and relationship developments with superiors and peers become more crucial to qualify for a promotion (Ferris 2011). The self-promotion activities can even go as far as managers investing more time in exposure than in their actual work: 'The importance of getting involved in projects for the sake of visibility, what counted as performance and what constitute "real" performance, did not necessarily coincide' (Kornberger, Justesen and Mouritsen 2011: 15). This is even reinforced by the use of the social media. The advent of media experts at the Big 4 accounting firms has led to an emphasis on the fame agenda in promoting the individual level (in their case, the partner) instead of focusing on the company (Suddaby, Saxton and Gunz 2015). The visibility game involves being seen and selling oneself, especially by the right audience and being seen helping (others) with initiatives (Kornberger, Justesen and Mouritsen 2011). Overall, the nature of the work of the manager corresponds with traditional ideas and role expectations of the male ideal professional: 'While women strive to embody the perfect worker, they inevitably fail to gain proximity to it because of the exclusionary masculinist character' (Baker and Brewis 2020: 5). With this identity, it is difficult to attain a balanced work-life balance when the manager becomes a parent, in particular for women (Richmond and Skitmore 2006; Pinto, Dawood and Pinto 2014).

The ideal parent and the game

The promotion from senior consultant to manager often coincides with the phase in which female consultants begin

to have children (between the age of 30 and 40 years). In the Netherlands, female consultants often start to work part-time once they are mother (Hennekam et al. 2019). Part-time working is in stark contrast with the ideal manager, who is highly committed and always available, as well as physically present at the office and with no other obligations than work. Part-time work also reflects the deeply anchored nature of role expectations of the mother, while in contrast, fathers are expected to work even harder as they are often the breadwinner and responsible for the financial well-being of the family in Dutch society (Hennekam et al. 2019). The legitimacy and basis of attention concerning the partnership logic, which is based on personal expertise and the status of the profession, and the corporate logic (market position of firm and status in hierarchy) do not sit easily with family logics (present for family, love, and support) (Malhotra et al. 2020). Family logics are inconceivable and unmentionable in an up-or-out partnered structure, resulting in women not even talking about children (Anderson-Gough, Grey and Robson 2005; Dambrin and Lambert 2008).

Moreover, working part-time is also problematic within the partner structure and results in the stigma of not being completely committed. This presumed lack of commitment can also be described as the walk of shame: ‘that people used to talk about, you know, when mothers have to leave at 5 p.m. to collect their children ... 50 eyes in the back of your head, “Ah, part-timer, not really committed”’ (Malhotra et al. 2020: 26). The strict linear work hierarchy implies that progression should be made within a fixed time frame; female managers who take maternity leave face repercussions. Such a period often leads to career stagnation, particularly at the senior level which men with children generally do not experience. Having children can even enhance their career development, because their professional authority increases when they become a father (Friedman and Greenhaus 2000; Anderson-Gough, Grey and Robson 2005).

Furthermore, as a manager explains, one can try to educate the stakeholders and introduce in a new narrative: ‘Look I’m on email, whatever, Tuesday, Wednesday, Thursday and my mobile phone all the time. Call me if it is really important. So, if it’s really important they call. But it’s like educating your clients.’ (...) (Catherine, manager) (Kornberger, Carter and Ross-Smith 2010: 786). However, so far this other narrative of successfully educating clients and challenging the rhetoric of being continuously available is considered as a stand-alone approach and has not affected the socio-structural features within the Big 4 organizations, which makes it difficult for female managers with children to progress in a dominant culture in which visibility, presenteeism, self-promotion, and

self-career developments are what counts most. Women are not expected to ‘sacrifice’ their children by being absent from their family (Larwood and Gutek 1987; Kumra and Vinnicombe 2008; Dambrin and Lambert 2012; Malhotra et al. 2020). This has a negative effect on the career progression of women in consultancy (Schein 1976; Acker 1990; Heilman 2001). As a consequence, females are often not attracted to higher management functions or feel less comfortable once they have attained higher positions (Oakley 2000). The combination of the stereotypically male nature of consultancy work and societal role expectations of female consultants with children results in female consultants perceiving that they have to choose between career and family life. The consequence is that advancement to the top is generally left to women who adapt to the male model, or those who do not have children, as they do not have cope with conflicting expectations. In line with the effort to take agency and control by deploying an educating strategy where one de-couples work and family, one could instead re-couple the two roles and emphasize the ‘whole identity’ (Sheppard 1989 in Singh, Kumra and Vinnicombe 2002: 86) or the ‘human wholeness’ of work a family. In the study we carried out among 31 consultants, we discuss the coping strategies of mainly female managers: how do they navigate in this demanding environment in particular, in what way do they play the visibility promotion game, and how do they (de)couple the world of work and family?

RESEARCH METHODS

Data collection

Given the delicacy and complexity of the leaking pipeline, a qualitative approach is appropriate (Bryman 2015; Ritchie et al. 2015). The study took place within two consultancy service lines of the Big 4 accounting firms in the Netherlands (Deloitte, EY, KPMG, and PwC). The data were collected by means of semi-structured, in-depth interviews. A total of 31 interviews were conducted, with 17 women and 14 men, of whom 10 were alumni. The age range varied between 30 and 60, but most informants were between 30 and 40. A normal work week varied between 40 and 80 h. We asked the informants whether they have children and whether they work part-time, which means working 80–90% and still amounts to working as much as 38–40 h a week. Again, as mentioned earlier, it is important to be aware that in the Netherlands: ‘Part-time is perceived as the “right choice,” since mothers are expected to care for their children’ (Hennekam et al. 2019: 916). The alumni left the organization less than five years ago and worked within similar departments to the rest of the sample (see Table 1).

Table 1. Overview of interviewees

Respondent	Level	Organization	Alumnus	Sex	Contract	Children
R01	Director	Organization X	–	Female	Full-time	Yes
R02	Senior Manager	Organization X	–	Female	Part-time	Yes
R03	Senior Manager	Organization X	–	Male	Full-time	Yes
R04	Senior Manager	Organization X	Alumna	Female	Part-time	Yes
R05	Senior Manager	Organization X	–	Female	Full-time	No
R06	Director	Organization X	–	Male	Full-time	Yes
R07	Senior Manager	Organization X	Alumna	Female	Part-time	Yes
R08	Partner	Organization X	–	Female	Full-time	Yes
R09	Partner	Organization X	–	Male	Full-time	Yes
R10	Director	Organization X	Alumnus	Male	Full-time	Yes
R11	Senior Manager	Organization X	–	Female	Part-time	Yes
R12	Senior Manager	Organization X	Alumnus	Male	Part-time	Yes
R13	Senior Manager	Organization X	Alumna	Female	Part-time	No
R14	Senior Manager	Organization Y	–	Female	Full-time	Yes
R15	Senior Manager	Organization Y	–	Male	Part-time	Yes
R16	(Associate) Director	Organization Y	–	Female	Full-time	No
R17	Partner	Organization Y	–	Female	Full-time	No
R18	Senior Manager	Organization Y	–	Male	Full-time	Yes
R19	Partner	Organization Y	–	Male	Full-time	Yes
R20	Director	Organization Y	–	Male	Full-time	Yes
R21	Senior Manager	Organization Y	Alumna	Female	Full-time	–
R22	Director	Organization Y	–	Female	Full-time	Yes
R23	Senior Manager	Organization Y	–	Female	Part-time	Yes
R24	Partner	Organization Y	–	Male	Full-time	Yes
R25	Senior Manager	Organization Y	–	Male	Full-time	–
R26	Senior Manager	Organization Y	Alumnus	Male	Full-time	Yes
R27	Senior Manager	Organization Y	Alumna	Female	Part-time	Yes
R28	(Associate) Director	Organization Y	Alumna	Female	Part-time	Yes
R29	Senior Manager	Organization Y	–	Male	Full-time	Yes
R30	Partner	Organization Y	–	Male	Full-time	–
R31	Partner	Organization Y	Alumna	Female	Full-time	Yes

The aim of this investigation was to identify the main reasons for the leaking-pipeline at the senior manager level, with a focus on expectations and impression management strategies. The leaking pipeline represents here female consultants leaving the two organizations at the (senior) management level, before reaching the top of organization. We chose to focus on this level, as well as the higher levels of directors and partners, since they are responsible for promotion and are often regarded as role-models. We included male respondents in order

to compare their views on the work of consultant at the (senior) manager level, on what is necessary for a promotion within their respective organizations. Ten alumni who left the two organizations at the senior manager level or higher were interviewed to gain a critical perspective on the role and required skills of the ideal manager, and to determine, why they decided to leave the organization. Additionally, we analyzed how the different interviewees cope with possible tensions between their role as manager and their role as parent.

The interviews were conducted by two of the authors between March and May 2020 via a video connection, because of COVID-19. Due to the sensitivity of the subject, the questions were arranged from general to more specific, which made the interviewees feel more at ease and able to explain the depth of the subject. Examples of topics discussed included: could you describe your current position at work and what does your work entail? Other topics involved work–life balance, availability, coping strategies, and promotion criteria in their organizations. If, in their replies, respondents reported falling short, we could focus more specifically with more direct questions in which they would reflect on these topics in more detail with regard to work–life, work load and career progression, and possible motives to leave. With regard to the alumni informants, we asked for the main reasons they left the organization and whether these were related to (the lack) of work–life balance and the role expectations of manager and of parent. The interviews lasted between 60 and 90 min, were audio-taped, and transcribed fully. The transcripts were sent to all the individual respondents for approval. Two respondents provided additional comments, which were added to the dataset.

Due to COVID-19, the interviews could not take place face-to-face, but were conducted via a video connection using applications such as Zoom, Google Hangouts, or Skype. This presented a number of limitations, such as the instability of the Wi-Fi signal, which caused chunks of audio to drop out or problems with the webcam. If the connection faltered, an alternative means was chosen, such as another application. Because non-verbal communication (facial gestures and body language) was sometimes hard to read, this meant that we were not always able to interpret the messages correctly and fully. In cases of ambiguous quotes that we could not fully understand, we carefully inquired what exactly the respondent meant. On the other hand, the online setting ensured that the interview took place in a familiar environment where the respondent could feel more at ease (Bryman 2015).

Data analysis

First, the transcripts were read carefully and coded manually, to acquire a sense of the data concerning the causes of the leaking pipeline. Second, we began open-coding the data with Atlas-ti (Babbie 2008). We considered the background of the respondents, who had been working for one of two firms, and at different levels such as senior consultants, directors, and partners. Second, we gradually moved from a general interest in the lack of promotion of female managers and perceived motives for leaving firms by the different groups, to a more focused approach to the following topics: work–life balance, motherhood, up-or-out,

promotion, shift in skill set, competitive environment, homophily, and role-models. The apparent shift in skill set of the ideal manager, and the importance of visibility for promotion within the consultancy organizations, appeared to be crucial elements. Furthermore, it was striking that the concept of visibility was mentioned 25 times and related to concepts such as networking, foreground, presence, profiling and being proactive, and a self-developed career. The coding process of this study had an iterative nature; there was continuous interaction between data collection and analysis (Bryman 2015). Throughout this process, patterns were recognized, after which all events and situations related to this research were labeled with a code (Strauss and Corbin 1990). This led to a careful analysis of what is understood as ‘visibility’, including other aspects related to or attributed to visibility as part of the changing skill set of the (future) manager. By constantly comparing the data with the theory, we moved from more descriptive codes to more abstract ones. Lastly, in the process of selective coding, we were able to reveal how the expectations, not only with regard to the ideal manager (shift to visibility) but also with regard to parents (in particular, less visible mothers), affect the promotion chances of consultants at the manager level. Furthermore, we were able to distinguish different impression management strategies between the genders and relate these strategies to the role expectations theory (Lynch 2007). We evaluated the existing codes by referring back to the empirical fragments we collected, by comparing them and contrasting the findings based on the sample’s distinction into job level, gender, alumnus, and children, and interpreted them again in abstract terms. In our findings, we did identify male respondents (in particular male alumni) who were critical of the existing culture which favors extraversion, dominance, and visibility, instead of performance and teamwork. For this research, however, we chose to focus mainly on female (senior) managers and contrast this group with male (senior) managers who are more comfortable with how the self-promotion game is played. During the analysis process, the coding was done by two researchers, first independently and subsequently in mutual comparison. During this process, our codes were critically reflected upon, and merged or renamed where necessary. We moved back and forth between the data and our interpretation of it, and our theoretical concepts, until our narrative emerged.

FINDINGS

Based on our analysis of the interview data, we can identify two different themes: (1) the importance of overwork, presenteeism, and self-promotion strategies, as a substantive part of the identity of a (senior) manager, leading to

increased internal visibility and career progression, as well as the difference in effectiveness of these strategies when comparing male and female managers; (2) the different expectations of mothers and fathers in the Dutch context and the consequences with regard to career progression for male (senior) managers and stagnation for female (senior) managers. We have structured our findings according to the following overview (see Table 2).

The game and the gender differences

The interviewees reveal that ‘being present’ or being visible in several ways becomes increasingly important at more senior levels, in particular from the manager level. One has to be extravert and outgoing in order to show off. If a manager consultant does not feel comfortable with this role, then one is expected in the end to internalize this skill with practice. Mere physical presence during meetings is insufficient, it also involves being articulate, contributing to discussions and taking the front stage by giving presentations to a larger public. Visibility is regarded as one of the main characteristics of the ideal consultant in general and of the manager in particular.

Yes, I still think that the ideal consultant should be very visible. And present. I think people attach a lot of importance to it.—R6, male, Director (X)

Another form of ‘being present’ is to be in the informal network and not only connect to those higher in rank, but also at informal settings with peers, such as drinks after work, and also organizing (or helping organize) social activities or trainings. As Friday is, the day most consultants are at the office, it is an important day to socialize, connect, and be visible.

The interviews reveal that while the previous promotion steps (from consultant to senior consultant) can be largely attributed to hard work and commitment, this is not the case at the manager level, and even less so at the senior management level. For example, one should not hesitate to forward a compliment from a client to the WhatsApp group of the department. There is even a name for such a tool: the cheering-App.

A good example is of course the cheering app. In a way that is very good, showing that you have done something right, but it also has something like: look at me!—R19, male, Partner (Y)

Moreover, most of the consultants want to have prestigious assignments at large clients to show what they are capable of (e.g., to showcase). Male consultants perceive an element of gameplay in the competition, which they can win. If they do not win this round, then there might be a next round. ‘(...) I think men see it more as a game.

Table 2. Overview of role expectations (as (senior) manager and as parent) and self-reflections

(Senior) manager expected identity and deviance from the norm due to family obligations	The game and gender differences	Leaving or staying in the game: role expectations of parents
The norm	<ul style="list-style-type: none"> • Visibility, be present, give your opinion and go on stage. • Self-promotion (share your successes). • Internal networking (relate to superiors). • Self-developed career strategies (I am worth it): ask for promotion. 	<ul style="list-style-type: none"> • Female (senior) managers: choice to work part-time, confirming culturally defined role expectation of good mother, while male (senior) managers are still more related to work and the breadwinner role. • Invisibility of females at social events and meetings at the end of day. • No longer able and/or willing to work extreme hours.
Gender differences	<ul style="list-style-type: none"> • Female (senior) managers: less inclination to use self-promotion (does not feel right). • Female consultants: tendency to use <i>exemplification</i> (hard working). 	<ul style="list-style-type: none"> • Male (senior) manager: positive effect on authority of manager being parent. • Have more leeway to integrate the father role narrative in professional setting.
Reflections on the implications	<ul style="list-style-type: none"> • The one who is ‘most present’ and confident is not always the one who delivers the best work. • Team composition is not balanced (too many extraverts). 	<ul style="list-style-type: none"> • Why focus only on special programs on facilitating working mothers and not also focus on working fathers? • Manager role is almost impossible to fulfil for mothers/manager due role-conflict peak.

“Okay, I hit a wall, I’ll try again tomorrow”—R1, female, Director (X).

One interviewee describes the work of a consultant (in general terms) as tough, because it consists of two jobs:

Yes, you have to be especially visible. It is of course very difficult as a consultant, because you have two jobs. You have a job with a client, where you have to deal with the most difficult problems. Those are very difficult files. And then you also have your job at X. So, you also have to show what you do at the client, otherwise they (the superiors) won’t see you.—R1, female, Director (X)

In contrast to male consultants who consider the career progression as a game, the female consultants are driven more by the content, in line with the exemplification strategy. They do not appreciate the political side of work, preferring to concentrate on high performance and commitment.

Well, that (the game) is what women don’t like at all. They think, “I’m doing my job well and that’s what matters.” And I have heard many times from others that they are overshadowed by others and cannot compete against them. That they feel they are not being seen.—R1, female, Director (X)

The female respondents explain that they prefer to focus on the work content and work hard, they are more service-oriented and provide more latitude for the combined performances of their team, instead of receiving compliments for their own individual achievement. They tend to use their network less strategically. If something unexpected happens, female managers often blame themselves instead of moving on in the game.

We (female consultants) go home and we think, “Oh, we did it wrong” or “what could I have done differently?” and we are almost ashamed of it. I think you should just keep going. (...) But the higher you get, the more uncomfortable and unfair it gets. The more political games you get and you should just try not to take it personally.—R1, female, Director (X)

It is vitally important to have internal supporters (in particular partners and directors) within the higher ranks. Therefore, one needs to invest in socializing, by walking around at the floor, where mostly male consultants feel very comfortable. Supporters can take different roles such as internal sponsors or mentors. They are the ones who

will provide support when the decisions are made regarding promotions. Therefore, the internal network needs to be up-to-date. One needs to be proactive and persevere, for example, by asking to be invited at specific meetings, and positioning oneself in such a way that superiors do you favors, such as passing on challenging but high-profile assignments.

Another inherent feature of the function of a manager is to demonstrate ambition; requests for promotion have to be made explicit, by showing proactivity and self-management. Male consultants simply ask for a promotion; they say they deserve it. This is less the case for female consultants, who expect good work to sell itself and therefore, they will receive promotions. However, as a female partner explains:

If you sit and wait for the opportunity to come along, you will probably have been passed by your three colleagues a long time ago (...) In general, men do not find it difficult at all to ask, because they also often have the idea that they are already entitled to it because they work so hard—R8, female, Partner (X)

Male managers seem to be more confident, by just stating their worth and threatening to leave should promotion be refused. At the (senior) manager level, the competition becomes fiercer and the rules of the game change, due to the up-or-out-system, not everyone is expected to make promotion.

I think guys are more likely to say “I’m good”. “I am standing here and I raise my hand faster, if there is something to do” or “I join quickly, then I have a chance faster and I can take advantage of it” (...) during the call or at meetings: “here am I”.—R1, female, Director (X)

With proactivity comes the expectation to self-manage one’s own career and to be entrepreneurial (take initiative) within a broader setting and engage in many (internal) initiatives, which again enhances visibility. As the dominant culture is based on the logic of visibility, female managers simply have to adhere to it:

I do feel that being visible in a consultancy is important. Why? The internal network is just as important as your external network, because people need to know where to find you for high-profile jobs.—R5, female, Senior Manager (X)

As visibility is directly linked to career progress, both intensive self-monitoring with regard to self-promotion

and self-managed career progression are required. One needs to bring oneself to the attention of superiors and basically demand promotion. If this is not done explicitly, promotions can be missed, because female consultants were not explicit and aggressive enough.

I ran Y's largest portfolio. It had been discussed: I was going to become a partner. But in the end, my name was not on the list. I honestly thought that was a mistake. It also turned out that choices had to be made and that I had just moved on for a year. That led to a lot of discussion, I was really about to resign at that point. They said: "but [name], we did not know it was important to you" And then you come to the big difference between,—and I learned that too—you have to indicate very clearly what is important to you in this environment. Men do that much more pro-actively and in this case, two colleagues of mine had indeed been promoted and I therefore not, because they thought: "nah, for [name] that does not count at all."—R18, female, alumna, Partner (Y)

In the case of a missed promotion, instead of seeing the competition as a game with several rounds, women tend to take it more personally and reflect much longer on what went wrong or leave the firm.

The lack of interest in playing the competitive game at the highest level makes women leave even before reaching the highest level.

Reflections on the implications of playing the game

A number of interviewees question whether it is wise to recruit large numbers of the same type of people in terms of character. One of the male respondents wonders if 'the shouters' or the extraverts are not attracting too much attention. One of the male alumni complained that internal visibility seems to be more important than listening to the client.

(...) Let me put it this way, the shouters with a big mouth, they still get a disproportionate advantage. But too much weight is given to it compared to introvert qualities: a really good understanding of what the problem is, not holding unnecessarily long meetings when you have heard the same thing from a dozen people, and not wanting to keep the floor to yourself. That has its value but there is less weight attached to it.—R6, male, Director (X)

Additionally, one of the informants questions whether it is wise to recruit too many similar people, as 'with only strikers you will not win a match.'

I wonder whether an organization should not take a closer look at this, because every talent adds value. Look, if we were all big mouths, people who just want to stand in the light, that doesn't work either. Like the metaphor of football. A team with only strikers, won't win many games—R4, female, Partner (Y)

Overall, that women present themselves in a less visible manner than their male counterparts appear to have a negative impact on their career success. At the core, mostly male consultants are praised for their impression management strategies and 'self-promotion'. Conversely, the impression management strategy female consultant feels more comfortable with, exemplification, seems to be less suitable for climbing the career ladder. To fulfill the ideal type of consultant/manager, female consultants should adhere to the dominant model, and be entrepreneurial (self-management) and work the network, not only external but also internally, and climb the stage.

Leaving or staying in the game while having obligations as a parent

As mentioned, the transition to a (senior) manager function coincides, as a rite of passage, with the acquisition of a new set of social skills, which are more difficult for female consultants to internalize, as they feel less comfortable with it. This passage often coincides with the phase in which consultants have children. Often, these are young mothers who work part-time and have less opportunity to work on self-promotion, to work on their internal network, steer their own career, and play the promotion game. The interviewees confirm that the activities related to taking care of children are not divided equally between men and women. The traditional role division between men and women is still common practice in the Netherlands. As one of the male partners describes: In a very general way of speaking: 'Mothers are still considerably more concerned with their children than fathers.'—R9, male, Partner (X). The traditional parent role expectations are still deeply ingrained in the organizational culture, as one of the female directors described. The difference is that men are still regarded as most responsible for providing the income of the family.

For men, it is perceived that your work is your most important responsibility and you provide the income, while for women, it's more like it's 'nice' if you like your work, but the family comes first for you. So, women fall short and then you end up in last place with regard to promotion and work—R22, female, Director (Y)

The role of parent, and in particular the mother's role, conflicts with a number of characteristics and expectations related to the ideal consultant. In particular, the expectation to be physically present, perform long working days as a form of commitment, conflicts with the expectations of being a good parent.

They (male colleagues) rather choose to be in the foreground, and also more the meetings at the edges of the day. These are often rush hours at home. Women are more inclined to make a different decision. (...) A lot of bonding also happens at X by drinking a beer after work, after all that hard work. If you have children, that element disappears or stops for a while. What is left? Then it is just your job and you are more 9–5 and you are very quickly marginalized.—R2, female, Senior Manager (X)

The female (senior) managers with children often start to work 'part-time', which still often means that they work 36–40 h a week. The reason they prefer to work part-time is that they feel less guilty if they are not working on a specific day and feel free to say 'no' if work calls. However, in practice, it's not always easy to achieve a strict separation between work and private life.

Something else. Whether you work part-time or not. A lot of partners don't like it, not knowing for sure whether you are free on Wednesday; they just call you. "Oh yes, sorry, I forgot!" Yes, and then you answered that phone again. It is difficult to monitor work and private time.—R7, female, alumna, Senior Manager (X)

One of the female interviewees (alumna) explains that at the time, she worked at her former employer, doing her work at the clients with colleagues was perfectly feasible, but the extra work related to internal networking and self-promotion seemed almost impossible given her responsibilities at home.

My children were also a lot smaller at that time, and I really enjoyed doing projects with clients and teams. I really liked my colleagues, but the extra things that I had to do to take that next step, I was not so enthusiastic about. (...) There are many events in the evening. I didn't feel like it anymore. (...) But at some point, when you have children, you have to go home at five o'clock or even earlier. Then you are still busy all evening, although it is actually kind of expected that you still live up to that bar thing that you have become used to. (...) While that does not mean that others

are necessarily better because they work more hours. But that is how it often seems to end up. (...)—R4, female, alumna, Senior Manager (X)

Overall, the organizational culture seems to be one of high pressure in which women, once they start to have children, do not seem comfortable and no longer want to play the game. A number of former managers described how good they felt after they quit their managerial function, since they no longer felt intense pressure to conform to the expectations of the (senior) manager: 'I am now [in a new job] and no longer feel the pressure to perform all the time.'—R4, female, alumna, Senior Manager (X).

There is always so much pressure on your shoulders, at X, because you always have to be billable and then you also have to show yourself internally. And when you are on your assignment, you are often in the right place, but then you finish and you have to arrange something for yourself again.—R13, female, alumna, Senior Manager (X)

The feeling of intense pressure was also articulated by an alumnus who attained the director level.

So, there is just always a lot of stress. That was just 24/7. That's an exaggeration, but I think I worked 6 days a week and then from 9 in the morning until 11 at night and I did not want that anymore. Certainly not with regard to the family. So that's why I left and I could go to a client where I had already worked for Y. That opportunity just came along so I thought: gosh, this doesn't work and it won't get better and I can't manage to make it better in terms of work–life.—R28, female, alumna, Director (Y)

Not only intense workload (and continuous pressure to perform), but also the need to be visible seems to be one of the cornerstones of the identity of a (senior) manager. For female (senior) consultants, besides the fact that they do not feel comfortable with the explicit forms of self-promotion, they are disadvantaged once they choose to work part-time (four days or four and a half days a week) once they start having children. With this choice they start to have difficulties being fully present and active in informal meetings. The extra activities are regarded as too difficult to combine and balance with their private lives.

I have the impression that women tend to think: I am going somewhere else and the guys see it more as a game in which you have to win. Yes, I think there is a difference.—R1, female, Director (X)

Overall, the organizational culture is characterized by high work pressure in which women, once they start to have children, do not seem comfortable and are no longer willing to play the game. This game seems more suitable for outgoing and extravert personalities.

Reflection on the implications of role expectations of parents

Fixed ideas and expectations about ‘what is a good parent?’ and ‘what is a good mother?’ seem to be widespread in the two consultancy firms. The idea that mothers are much more involved in the upbringing of their children is widespread, while fathers are generally not questioned by their colleagues regarding how their children are doing. Due to the fact that most female consultants in our sample have children and mostly chose to work part-time, they miss out on informal information about colleagues and new assignments, which can be detrimental to their career progression. Female consultants/managers with small children even seem to ‘disappear’ (in effect become invisible), and when they come back from maternity leave, they are often marginalized, and fall outside the social circle. The interesting and attractive assignments have been given to others and the fact that the male peers have been promoted in the meantime can be demotivating and induce females to leave the organization.

Women have to work harder when they have a child, because they have been out of the running for a while. They just have to catch up on those flying hours. You miss half a year or something, compared to someone who has run projects that half year and has made contacts on an internal and external level. Yes, then you are lagging behind.—R5, female, Senior Manager (X)

Generally, the female managers have decoupled their work and family life, they have it all well-organized at the office, and do not annoy the employer with their responsibilities regarding their family life. For women, being ‘too involved’ with children can be detrimental for career progress, whereas fathers can play the ‘parent card’ without negative consequences. Even though a male senior manager complains:

(...) they never ask me how I am doing with the children? They do ask my female colleagues. Then I think: ‘Why don’t you ask me that question?’—R3, male, Senior Manager (X)

Overall, we found clear evidence of two drawbacks for female managers in their career progress, which relate to two kinds of expectations: (1) the increased focus on visibility at the (senior) manager level and (2) role conflict

due to expectations of the (senior) manager and that of motherhood. These two changes reinforce each other. Once female (senior) managers start to work part-time, they become less visible and at times even invisible. This lack of visibility, even though temporary, can have severe negative effects on the career of women in consultancy and is one of the main reasons for females to leave the company, because of stagnation, demotivation, and being unwilling to play the game, in particular the visibility-promotion game.

CONCLUSION AND DISCUSSION

Within the Big 4 accounting/consulting organizations, with career advancement, the function of (senior) managers often coincides with the phase of having children. Yet, precisely at that stage of their careers, they are expected to put themselves more in the foreground, in order to be seen and heard, and by doing so invest in visibility, internal networking, and self-promotion. In general terms, this can be described as the *consultancy visibility promotion game*. However, female (senior) managers prefer exemplification as an impression management strategy instead of self-promotion. For women, the strong requirement of visibility for career advancement is a major obstacle to their personal growth and career prospective. If female (senior) managers choose to spend more time with their child/children and work part-time, and hence be more absent from the consultancy firm, this has severe negative consequences for their career development. Female (senior) managers are thus confronted with the classic role conflict. This is significantly less the case for male (senior) managers who are confronted with lower expectations with regard to their role as a parent. For a male manager, being a parent is a positive factor, as it is considered a sign of stability. Female (senior) managers on the other hand, if unable to cope with the challenging ‘work’ and demands of being a good parent, often choose to leave the consultancy firm, which explains the persistence of the leaking pipeline at the manager level. Moreover, as the standard norm of working overtime (up to 80 h a week, being available 24 h per day), it seems to be easier for male consultants to organize this type of extensive (over)-working. If they do have children, their partners take on most of the family responsibility and work part-time. As a consequence, the men in the organization, and the females who are able to adapt to this model, progress and survive in this highly competitive environment.

A number of influential articles (Anderson-Gough, Grey and Robson 2005; Kumra and Vinnicombe 2008; Kornberger, Carter and Ross-Smith 2010; Kornberger, Justesen and Mouritsen 2011; Padavic, Ely, and Reid

2020) carried out in the consultancy sector provided similar findings. More than 15 years ago, female (senior) managers were already leaving at the manager level before reaching the top, because they did not flourish in a culture characterized by a traditional male-based model (men as breadwinner) of up-and-out competition where there is no time to rest and there is no way to achieve a more balanced work–life balance. The women in the Big 4 either have to conform to a game (fit the mould and play the self-managed promotion game which is not theirs) or leave. Our findings reinforce the tenet that the leaking pipeline, and therefore the waste of talented females, cannot be addressed without looking at the fundamental socio-structural features which are deeply inherent to the large accounting/consultancy firms. Moreover, given the need for talent on the part of consultancy firms ('war for talent'), and the rising presence of millennials on the labor market with different and even opposing values, we need to discuss our findings in a broader sense, and thus elaborate four different themes further: (1) the visibility game; (2) the possibility of straying; (3) processes of coupling the whole identity; and (4) beyond self-responsibility and self-blame.

The visibility game

The work of Ballakrishnen, Fielding-Singh and Magliozzi (2019) shows that female professionals working in a nonprofit environment opt to be intentionally invisible, as it creates the following advantages for them: low risk, conflict avoidance, and stability. They make sure the work gets done, deadlines are met, and they associate visibility with aggressiveness which does not align with their authenticity and ethical norms. By being invisible, they navigate between their work responsibility and responsibility at home. What they seem to value most is stability, even though they are trapped in a middle-management position with few prospects of promotion to a leadership role. This work sheds new light on the context of visibility and invisibility, as in certain professional contexts, some professionals aim to be as invisible as possible. This study provides a more nuanced picture and shows that visibility is related to a wider range of economic and social contexts. This raises the questions of whether the alumni, the managers who chose to exit, were longing for more stability or were lacking recognition in their work. This brings us to the possibility of straying.

The possibility of straying

The workload of the ideal manager is perceived as extremely heavy, as Reid (2015) explains with respect to the concept of the ideal worker, by making a distinction between expected and experienced professional

identity. The expected identity is equal to that of the ideal worker, but the experienced professional identity can be described as follows: 'People, however, have their own preferences about their identities, and these do not always match those expected of them' (Reid 2015: 998). The experienced professional is allowed, by him or herself, to stray by *passing* or revealing. 'Passing and revealing are ways that people control others' beliefs about who they are' (Reid 2015: 998). Passing can be defined as concealing the true identity, while revealing is the other way around, as it consists of disclosing the true identity or deviance (Reid 2015: 999).

Passing and revealing differ importantly in that they are motivated by a need to manage perceptions of 'one's membership in an external defined, favored group' (Reid 2015: 999). The sociological term passing means the ability to be part of a member a group while in fact the identity of the group is different or one does not really identify with the group. Passing is often done as a form of self-protection and in order to be successful one needs to be accepted by the others of the group/community. Revealing is more about openly pushing back or criticizing specific work-related demands. An example of passing is the following: 'I skied five days last week. I took calls in the morning and in the evening, but was able to be there for my son when he needed me, and was able to ski five days in a row'. He clarified that these were work days, not vacation days: 'No, no one knows where I am...' (Lloyd, Senior Manager) (Reid 2015: 1006). The example shows that in a digital working environment, one is able to perform to expectation, while at the same time remain true to the experienced professional identity. An example of revealing is the case in which a manager openly questions the need to overdeliver to a client (2015). 'Thus, the strength of consultants' assumptions that success required embracing the expected identity, passing to the firm's senior partners, and being marked by them as successful enabled passing to the broader audience of the firm' (Reid 2015: 1010).

These two strategies show that consultants do have leeway in the way they relate to the expected norm, the ideal professional. In terms of career progression, the passing (hiding) strategy seems to be the best option. Here, again we see a decoupling of frontstage and backstage performance. For real change to occur though, we observe that impression-management strategies directed at the right (senior) audience fall short of triggering structural change. By contrast, processes of coupling seem to be a better way forward than the continuous act of decoupling. In other words, could incremental changes be triggered by processes of (re)-coupling? Or in other words, could

a massive grass roots movement of millennials through (re)-coupling tactics bring about the necessary change?

Processes of coupling the whole identity

To address the socio-structural features, we should take a closer look at the processes decoupling the different roles of managers. As evident from the literature, it is not considered appropriate or professional to talk about children (Anderson-Gough, Grey and Robson 2005; Malhotra et al. 2020) on the work floor. The dichotomy between being the ideal professional or the ideal parent is similarly clear in our own research. In line with previous findings, talking about children can have negative consequences for career progression. In our case, consultants do seem to talk about their children, but this is determined by gender. Female (senior) managers take on the role as parent and are well organized in decoupling their two roles, but when they start to work part-time and gradually seem detached and decoupled from the culture of ‘work hard, play hard’ (Kornberger, Justesen and Mouritsen 2011) and spend less time at informal social gatherings after work, the problems begin. From the perspective of the organization, part-timers are perceived as less committed. For fathers, there seems to be two narratives: (1) decoupling, during daytime the fathers are the ideal workers and during the evening the father, then possibility switching again to the work role later in the evening and (2) young fathers are allowed to combine their parenting role at work without being punished, for example, coming in late because of parental responsibility.

Another interesting example of decoupling and role enactment is the case labeled ‘education strategies’ by Kornberger, Justesen and Mouritsen (2011) in which a client calls the female consultant on the day she is free, and she politely asks him to contact her another day, on a day she works. This is an interesting example of the agency the individual manager has in terms of not fulfilling role expectations. She puts into question the role expectations of continuous availability for the client and legitimizes her decoupling of work and private life (being present for family) by signaling clear boundaries. In our case, one of our respondents was demotivated by the fact that a partner called her on Wednesday, her day off. This call intervened with her effort to strictly separate and decouple the two worlds, and she was not able to influence and convince her superior, through role enactments. In line with the effort to take agency and control by deploying an educating strategy directed toward her superior, one could instead couple or re-couple the two roles and emphasize the ‘whole identity’ (Sheppard 1989 in Singh, Kumra and Vinnicombe 2002: 86). She could for example reply: ‘How nice that you called. I can now

tell you about what just happened just here: my son just took his first steps’. This reaction seems to be more appropriate than the common reflex of managers to jump into a working-mode. The proposed reaction instead can have several effects: first, it reminds the partner he is calling at the wrong time, specifically, the respondent had her day off. At the same time, enabling the partner to witness this special event, demonstrates that for younger managers, there is another life out there beyond work. The proposed reaction is in line with the values and expectations of millennials, who appreciate working in an environment with room for flexibility, work–life balance, and openness to talk about more private issues (Buzza 2017).

Beyond the self-responsibility and self-blame

Our research shows that the choice to have children should not be considered a completely private choice nor the sole responsibility of the individual female manager. The individual, as master of his/her own universe, implies that consultants have to solve their own problems in the case of combining their professional and parental roles (Baker and Brewis 2020: 6). ‘Education strategies’ (Kornberger, Justesen and Mouritsen 2011) could also be directed toward peers and superiors, in order to gradually change role expectations. What is important is that leaders must be open to role adaptations as well. Considering that many talented females leave the consultancy sector, one could debate whether it is in fact the responsibility of the consultancy firms to solve this important problem at the structural level, by reconsidering the different profiles, functions, and career paths and pace at which people/women access top positions within consultancy firms.

The need for institutional and organizational measures to reduce waste of talents is accentuated by the demands of new generations. For example, millennials are less interested in the fixed linear path leading to partnership, and instead appreciate flexibility, especially in terms of work–life balance. In their eyes, this current career structure can be regarded as obsolete (Buzza 2017; Malhotra et al. 2020).

A number of solutions could relate to the following: (1) the perceived link between impression management and promotion should be decoupled and the importance attributed to the fame agenda reduced. A stronger coupling is needed of ‘real work (contribution) and actual results’ and rewards and promotion. This could be one way to reduce the corporate rhetoric of ‘visibility equals success’. Second, career progression should not be considered an individual responsibility and could involve more stakeholders in order to encompass the way females work or feel comfortable (with team work and real performance). One example is to enlarge the number of

stakeholders in the evaluation process for promotion to the top, so that such decision does not rely excessively on visibility (exposure of performance) to the key partners. Last, but not least, applying reverse mentoring could be one of the ways to close the gap. Reverse mentoring entails pairing 'younger employees with executive team members to mentor them on various topics of strategic and cultural relevance' (Jordan and Sorell 2019: 1). This is a way for the top of the organization to learn from the younger generation and a way to bridge the gap in understanding, as well as dealing with changes from below and from above.

Implications for further research

Our research reveals a number of research perspectives. First, the question arises as to whether with Covid-19 and the introduction of new norms of working at home will make employers more flexible in time, which would constitute a positive effect on career progressions for female managers. Second, another interesting research question is to look into the amplifying effect of social media on impression management and how it affects the self-representation of consultants as specialists and even gurus. Furthermore, one could investigate more critically the special HR programs directed at keeping female managers on board, as a number of studies have shown excessive decoupling from day-to-day practices, while not addressing the structural deficiencies within the Big 4 accounting-consultancy culture. Lastly, to make the issue on managers leaving the Big 4 less a binary gender issue (male versus female), a closer look at the position and coping strategies deployed by more introverted men, within a culture that prioritizes and promotes more outgoing and extravert personalities, could also provide a deeper understanding of the challenges that prevail within these large organizations in making their organizations more diverse.

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