

Men's Experiences of Paternity Leaves in Accounting Firms

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Abstract: Accounting researchers and practitioners have made strides in addressing persistent gender inequalities in the accounting profession. However, these efforts have largely sidestepped men and masculinities. Our study considers the role of men and masculinities in gender inequalities by exploring how men in accounting experience paternity leaves. We conduct interviews with thirteen men in audit firms in France. We find that fathers are reluctant to take leaves which they view as vacation periods incompatible with their professional work. They see audit firms as offering less support to fathers than mothers, with support for fathers growing but still marginal. Finally, they experience a variety of emotions, including positive emotions around fatherhood and negative emotions around difficulties in reconciling fatherhood with professional responsibilities and paternity leaves. Practically, our findings imply that to address gender inequalities further, accounting firms need to change the norms around care work, including paternity leaves.

Keywords: paternity leave; men; masculinities; gender inequalities; professional service firms.

I. SYNOPSIS AND CONTRIBUTION TO PRACTICE

Professional service firms (PSFs) in accounting address gender inequalities via schemes (e.g., paternity leaves and part-time work) and programs (e.g., *Wave* at Deloitte). These efforts have yielded results, notably in junior positions, which Big Four firms extensively communicate about. However, gender inequalities remain significant, especially in senior positions (AICPA 2019). Women comprise 19% of partners in U.S. Big Four firms (Rapoport 2018) and 10% to 15% of partners in French audit firms (Jeny and Santacreu-Vasut 2017).

While accounting research has explored gender inequalities from women's perspectives, it has been less concerned with men. This oversight is problematic, conceptually and practically. Conceptually, gender involves women and men (and non-binary individuals); understanding and addressing gender inequalities thus requires exploring not just women's perspectives but also other viewpoints, including those of men. Practically, practices dealing with gender inequalities that focus on women alone are ineffective if men and masculinities are critical for these inequalities yet not considered. Gender inequalities remain problematic for PSFs: they contribute to employee turnover and discourage younger generations from seeking accounting careers, given their interest in work-life balance (Baudot, Kelly, and McCullough 2022; Fields and Illuzzi 2022).

Our study makes two contributions. First, it unpacks men's experiences of paternity leaves and how these experiences relate to gender inequalities, thus bringing men and masculinities further into the conversation about gender inequalities in accounting. Second, it provides practical recommendations for mitigating gender inequalities. PSFs face difficulties attracting and retaining employees, including men who do not embrace the culture of overwork. Our findings suggest that addressing this culture requires attention to gender inequalities in care work (e.g., leaves for childcare). Yet enabling men to do care work remains a challenge for PSFs; it requires that PSFs

re-examine the ideal professional implicit in their employees' work and how this ideal relates to success and care work. Different practices can help change this ideal. For example, PSFs can alter their communications around caregiving and design practices encouraging men to engage in caregiving. Human Resource Departments can integrate more men into policies that balance work and caregiving. For instance, KPMG's four-day parental week, launched in France in late 2022, targets "mothers as well as fathers" (KPMG 2022). Finally, individuals, especially those with power like partners, can act as role models in enacting and discussing caregiving (Hennekam, Kelland, and Dumazert 2023).

II. LITERATURE REVIEW

To date, accounting research on gender inequalities and men remains limited. Accounting PSFs are imbued with masculine cultures (Fiona Anderson-Gough, Grey, and Robson 2005) that promote the ideal professional as a white, heterosexual, and non-disabled man (Rumens 2016) who is enthusiastic, client-oriented, flexible, works long hours, and socializes with co-workers outside of the office (Ashley and Empson 2016; Grey 1998; Jones and Iyer 2020; Kumra and Vinnicombe 2008; Lupu, Ruiz-Castro, and Leca 2022). This ideal was reinforced during the Covid-19 pandemic (Al-Asfahani, Hebson, and Bresnen 2022). Men are represented and valued as breadwinners; they are financially rewarded for parenthood via the fatherhood bonus, whereas women are portrayed as caregivers, experience a motherhood penalty (Frecka, Mittelstaedt, and Stevens 2022; Kmec 2011) and are constructed as fragile (Storm and Muhr 2022).

Although men in PSFs benefit from these privileges, they also face challenges: they can feel powerless to question the professional ideal (Gruson-Wood et al. 2022) since adhering to it signals professional commitment to the firm (F. Anderson-Gough, Grey, and Robson 2006;

Garnier 2020). Instead, they are committed to reproducing and enforcing the rules of the overwork game in which they remain insecure despite their success (Lupu and Empson 2015).

We build on this research to further draw men and masculinities into the conversation about gender inequalities in accounting (Ruiz Castro, 2012). We focus on a practice largely gendered as feminine: taking a leave after the birth of a child. PSFs invest in this area (Kyriakidou et al. 2016), and policies supporting parents generate payoffs (e.g., improving employee retention) (Flynn, Earlie, and Cross 2015; Haynes 2008). These policies are particularly relevant for younger generations aspiring to a better work-life balance (Buchheit et al. 2016). This said, employees who benefit from such policies experience detrimental professional consequences: they negatively affect their informal assessments (Johnson, Lowe, and Reckers 2008); their performance is questioned, and their visibility is lowered (Kornberger, Carter, and Ross-Smith 2010); and their career progress slows down (Cohen et al. 2020; Hardies, Lennox, and Li 2021). Moreover, they are stigmatized, whether they are women (Haynes 2017) or men (Coltrane et al. 2013; Gatrell, Ladge, and Powell 2022).

Because caregiving is viewed as more suitable for women than men (Crompton and Lyonette 2011), men wishing to actively parent risk being perceived as deviating from the norm for their gender (Dambrin and Lambert 2012; Elliott 2016). In their role as fathers, men auditors remain fairly invisible at work, struggling to assert caregiving duties (Burnett et al. 2013). They used to forgo paternity leaves or alternative work arrangements, which they saw as harming their career advancement and slowing their path to partner (Almer and Single 2004; Jones and Iyer 2020). Moreover, men are often dissuaded from accessing flexible work arrangements by their supervisors, who, despite being fathers, act as gatekeepers (Hennekam, Kelland, and Dumazert 2023).

We seek to shed light on men's experiences as fathers by focusing on paternity leaves. Our research question thus is as follows:

RQ. How do men employed in accounting PSFs experience paternity leaves?

III. METHODS

Since we explore how men in accounting PSFs experience paternal leaves, we adopt a qualitative methodology and conduct semi-structured interviews (Malsch and Salterio 2016) with men auditors. Interviews are appropriate data sources for exploring "how" questions (Yin 2014).

Data collection and context

Two co-authors interviewed thirteen actual and former men auditors in three Big Four and two mid-tier auditing firms in France between April 2022 and April 2023. As detailed in the Appendix, France is a rich context for exploring fatherhood in organizations (Gregory and Milner 2008; Tanquerel 2022). Nine interviewees worked in Big Four firms, and four in mid-tier firms. Five interviewees were partners, four senior managers, three managers, and one senior. Eleven interviewees had children ranging in age from babies to teenagers; one was an expectant father, and another had no children. The Appendix provides more details on the interviewees.

The plurality of perspectives enables us to triangulate accounts, with former partners providing in-depth knowledge of the evolution of paternity leaves and current auditors offering experiences of being or becoming a father. Although our study involves a small number of participants and is not representative of all men accountants, each interview provides rich accounts of the different aspects of paternity leaves, which cannot be obtained otherwise.

During our interviews, we used a semi-structured protocol with open-ended questions about paternity leaves, work-life balance, childcare, and careers. Audit firms in France follow legal

requirements regarding paternity leaves. As explained in the Appendix, these leaves allow men to cease working for 28 days within six months after childbirth; before 2021, paternity leaves amounted to 14 days.

Data analysis

We coded interview transcripts using thematic coding (Fereday and Muir-Cochrane 2006; King 2004). To develop initial codes around paternity leaves themes, the co-author not involved in interviewing read each transcript. The initial codes were aggregated into second-order codes, each referring to and conceptualizing multiple initial codes. The second-order codes aimed to ensure that each code integrates similar experiences from different interviewees and that the codes are distinct from each other. The co-authors who conducted the interviews agree with these second-order codes. The second-order codes form the basis for our findings below.

IV. FINDINGS

Our interviews reveal five themes concerning parental leaves, which we discuss below using fictitious names to protect our participants' anonymity. We show excerpts in Table 4 of the Appendix.

Theme 1. Fathers Are Reluctant To Take Paternity Leaves

Fathers were reluctant to take paternity leaves they were legally entitled to. Their reluctance is reflected in how they approached leaves in multiple ways: some took their leave all at once, right after birth (Baptiste, Emile and Jonathan); others delayed it (Amine, Denis, Emile, Romain, and Sebastien), while partitioning it into intervals (Amine, Emile, and Sebastien); and others did not take it (Adrian, Denis, Philippe, Quentin, and Richard), including two auditors who

became fathers before paternity leave was enshrined in law (Philippe, Richard) and one auditor with three children who only took a leave after the birth of his third child (Denis).

Auditor fathers time their leaves around the peaks and troughs of work. The three who took leaves all at once and right after birth (Baptiste, Emile and Jonathan) did so in the summer, when there is less work, and people take their vacation. The five who delayed their leaves (Amine, Denis, Emile, Romain, and Sebastien) took them during periods of slower work, i.e., the summer (Amine, Denis, Emile); around a holiday in the fall and winter (Emile); and during a slump in between missions (Romain). They sometimes split the leave over multiple periods (Amine, Sebastien, Emile).

Theme 2. Paternity Leaves Are Incompatible With Professional Work

Auditor fathers discussed their reluctance to take leaves in the context of their work, pointing out how work is incompatible with leaves and how work constraints contributed to how they organized their leaves. For instance, they delayed or forewent leaves to accommodate punctual work demands (Adrian, Sebastien) and busy work periods (Romain), typically “the red zone” (Amine)—periods of intense work when auditors are expected to be available. Similarly, those who did not delay their leaves explained their decision around work constraints (Baptiste, Emile, Jonathan). Because their children were born in the summer, once the red zone was over and there was a lull in professional activity, they felt it was unproblematic to take a full leave right away. They spoke of feeling lucky with the timing of the births, suggesting that had the timing been different, it would have been complicated to take their leaves all at once and right away. Jonathan points out that had his daughter been born during the busy season, he would likely have delayed his leave. Cedric, whose wife is pregnant, similarly integrates work seasonality into his leave planning. He expects to take the leave immediately if the birth happens in the summer and

to delay it otherwise, splitting it up over six months. Roman explains that splitting up the leave is easier because taking a whole month of leave is difficult with work. Finally, Quentin was oblivious to this paternity leave right when his child was born in 2009, reflecting how work demands dominated his time.

In sum, interviewees' work demands shape their paternity leaves. Interviewees generally prioritized work, with leaves planned to accommodate work. This is hardly surprising, given the culture of overwork in accounting PSFs (Lupu and Empson 2015). As we explain below, fathers are still expected to comply more with this culture than mothers since PSFs have fewer policies to accommodate fathers than mothers.

Theme 3. PSFs Accommodate Fathers Less Than Mothers

Interviewees explain how accounting PSFs offer less support for fathers than mothers. PSFs have more policies geared toward mothers than fathers (Romain) and focus more on women than men (Adrian, Emile, Luc), perhaps because of the dearth of women partners, which PSFs try to address (Emile). PSFs have various activities and programs that cater to and are taken on by women and not men, like coaching, career fast tracks, and part-time work (Cedric, Romain).

In terms of leaves, there is an imbalance between paternity and maternity leaves. Legally, maternity leave is for 16 weeks, remaining much longer than paternity leave, which lasts five weeks. PSFs anticipate and plan for maternity leaves more than paternity leaves while not advertising paternity leaves to men as they advertise maternity leaves to women (Emile). Men often do not give PSFs a sufficient heads-up about their leave plans (Philippe).

Interviewees have diverging views on how fatherhood is seen and accommodated in PSFs. On the one hand, accommodation for fathers is seen as marginal (Baptiste, Luc) since making partner requires being career-focused, rendering difficult investments in parenthood (Luc). The

theory of accommodating fatherhood differs from the practice: according to the official discourse in PSFs, fatherhood is supported; however, the daily practice of enacting fatherhood is different since auditors are often reluctant to be involved fathers (Baptiste). This said, even the fairly marginal place of fatherhood in PSFs represents an evolution: fatherhood is becoming more accepted, with PSFs now pressuring fathers less to prioritize work (Luc). This evolution occurs as generations change (Denis), with partners, including older colleagues, still often viewing care work as a practice that is (and should be) done by women rather than men given the time investment required for making partner (Emile, Jonathan). Nowadays, fathers assert themselves more (Luc). Some talk about fatherhood at work (Jonathan), while others don't (Romain, Baptiste) because they worry about repercussions (Baptiste). Some fathers experience fatherhood as being well regarded (Adrian), part of life in a PSF, and integrated into habits at the PSF (Amine, Philippe).

Interviewees express a desire to see PSFs accommodate fatherhood more. They point out how it is crucial that practices already in place for women are duplicated for men (Adrian); otherwise, men are prevented from investing in parenthood and being present in their children's lives as much as mothers and are thus discriminated against (Emile). They want to be involved and not just help out their wife, which may, however, be difficult given their work responsibilities (Cedric).

Overall, our discussion illustrates that views on fatherhood are evolving, with fatherhood now more accepted than it used to be. However, fatherhood remains less supported in PSFs than motherhood, which interviewees deplore. The lack of support makes it difficult for them to be involved in caring for their children, including during paternity leave and, in fact, they often see paternity leave as a vacation from work, as we will see next.

Theme 4. Paternity Leaves Are A Vacation

Fathers often view paternity leave as a vacation, a period they spent with their family to relax and be together (Amine, Baptiste, Denis, Romain, Sebastien). Also, at work, colleagues of fathers view paternity leave as vacation (Emile). Vacation time, in turn, is seen as the equivalent of paternity leave (Adrian, Jonathan). Fathers do not necessarily feel the need to ask for leave if the child is born around the summer holidays (Adrian).

Overall, interviewees consider paternity leave not as a period when they provide intense care for their newborn children but as a period when they do no, or less, paid professional work for the PSF. While on paternity leave, some interviewees continue to do some professional work, generally punctually, since they are easy to reach at home (Emile, Romain), especially if the paternity leave falls outside of vacation periods (Emile).

Interviewees are not clear on how much paternity leave is useful. Sebastien points out that he does not consider paternity leave to have helped him become a father since the two weeks of leave are too short to do so. On the other hand, Baptiste had a different experience. He had longer periods away from professional work since he combined his paternity leaves with holiday periods, which enabled him and his family to lay the groundwork for a balance as a family. The experiences of Sebastien and Baptiste suggest that the temporality of paternity leave, particularly the duration of the time spent with the child and family, is important for how leaves are experienced. However, because of work demands, interviewees may be reluctant to take the longer leaves they are now entitled to, as illustrated in Theme 2.

One interviewee, Emile, who stands apart, also speaks to the temporality of the leave. He was careful in planning his leaves around not just slow periods at work but also his wife's need for help. He talked about doing care work during his leaves and pointed out that paternity leave is

about being actively involved in care work, not about vacation, which his wife also emphasized. He was annoyed by interruptions to paternity leave that his punctual work demands caused and that he mostly complied with. Fathers other than Emile also did not necessarily have positive experiences reconciling leaves with work, as we explain below.

Theme 5. Fathers Have Various Emotional Experiences

Fathers experience a variety of emotions around paternity leave and fatherhood. Emotions can be negative and include dislike (i.e., doing carework or bringing up private matters at work) (Denis), frustration and stress (i.e., difficulties encountered when requesting paternity leave; being on paternity leave, notably in terms of being solicited for professional work; being evaluated without fatherhood commitments being considered; or PSFs supporting mothers more than fathers) (Amine, Baptiste, Emile, Jonathan), and regret (i.e., missing paternity leave, or missing out on family life because of work) (Adrian, Baptiste).

Emotional experiences can also be positive and include empathy towards mothers in particular and parents in general (Baptiste, Cedric, Emile, Sebastien) and happiness (i.e., announcing fatherhood in PSF, taking paternity leave, or how attitudes in PSFs regarding paternity leaves are changing) (Adrian, Jonathan, Romain). Fathers value being able to live a life consistent with their values, which include having work-life balance (Amine, Baptiste, Jonathan), doing child care work (Baptiste), prioritizing their relationship with their wife (Baptiste, Emile), their children (Baptiste, Emile, Sebastien), or their work (Quentin).

In sum, experiences of fatherhood in PSFs are complex and involve negative emotions, mostly around professional responsibilities that interfere with fatherhood, and positive emotions around being a father and being involved with children and childcare work.

V. DISCUSSION AND CONCLUSION

We explore how men in accounting PSFs experience paternity leaves. Our findings illustrate how caregiving norms remain gendered: PSFs do not expect nor encourage men to do care work. Instead, men prioritize professional work, reluctantly taking paternity leaves they often view as vacation and organizing around professional availability expectations. Their experiences of paternity leaves are complex, combining negative and positive emotions.

Men's reluctance to take paternity leaves, coupled with the absence of organizational policies geared toward them, maintains gender inequalities. Because men are less expected and enabled to do care work than women, they have more opportunities for advancing their careers, which comes at a price: they may not experience fatherhood as they wish, as their negative emotions illustrate. Men may thus sidestep a crucial part of their humanity—their desire to act as fathers.

PSFs aiming to address gender inequalities should question the ideal professional they promote. What is this ideal, and how does it define success? Does it make room for care work? Is it gendered, with different expectations for women and men? How can it be rethought?

Different practices can contribute to changing this ideal. PSFs can alter the overwork culture that tells auditors, especially fathers, that taking paternity leave is incompatible with the ideal. Research cautions that the availability of organizational policies alone cannot change how men engage in caregiving (Hennekam, Kelland, and Dumazert 2023). Accordingly, PSF, through their Human Resource Departments, could better integrate men into policies that balance work and caregiving. Finally, individuals, especially those with power like partners, can play a crucial role in facilitating the combination of being a father and an auditor. They can act as role models in

enacting and discussing caregiving. Do partners take paternity leaves? How do they talk about leaves and care work? Do they encourage men to take leaves?

More broadly, partners can model masculinities in richer ways than traditional masculinity, defined narrowly in terms of professional success. Men are often treated homogeneously despite their diverse experiences of masculinity, especially given intersections with class, race, sexuality, and disability (Ghio and McGuigan 2021; Scambor et al. 2014). Our findings emphasize the need to embrace more diverse forms of masculinity, for example, masculinities that include the different emotions we show fathers experience.

We focus on paternity leaves while excluding other practices relevant to how men and masculinities relate to gender inequalities in accounting. The Covid-19 pandemic forced many parents to find new ways of integrating professional work with caregiving. It reinforced the professional ideal in accounting PSFs (Al-Asfahani, Hebson, and Bresnen 2022). It also strengthened gendered norms for women while pushing women back into traditional roles (Perray-Redslob and Younes 2021). Overall, the COVID-19 pandemic thus illustrates how PSF efforts to address gender inequalities were insufficient (Ghio, Moulang, and Gendron 2022). It remains to be seen how mothers and fathers have experienced pandemic-induced adjustments and how these affected their careers. We leave these questions for future research.

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