

# **BODY BEAUTIFUL?: GENDER, WORK AND THE BODY IN PROFESSIONAL SERVICES FIRMS**

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### **ABSTRACT**

This paper explores the professional identity formation of professionals and its relationship with their embodied physical image, with a particular focus on women in accounting and law. It examines the role of the professional services firm in defining professional body image, socialisation processes which contribute to the definition of the professional body, the role of the client in defining professionalism, the legitimisation of certain types of embodied identities, and the importance of the body in defining gendered perceptions of the self. By examining the development of the professional identity of women in accounting and law, and drawing from interviews with contemporary practitioners, the paper considers whether notions of physical capital remain highly gendered.

## INTRODUCTION

The two professions of accounting and law are the most established and oldest of those encompassed within the professional services sector. Moreover, their identification as a profession, with the attendant notions of public service, client service, technical competence and professional characteristics which accompany this, makes them particularly relevant for study in the context of professional identity.

The nature of managerial identity (Alvesson & Willmott, 2002; Thomas & Linstead, 2002), together with career advancement for professional women in industrialised countries (Davidson & Cooper, 1992), has long been recognised as problematic. Previous research has identified the professions of accounting and law as historically gendered and has acknowledged problems for women in progressing within these professions due to the persistence of a glass ceiling, discrimination, and the combination of professional and family commitments (see, for example, Johnson, Lowe, & Reckers, 2007; Kumra & Vinnicombe, 2008; Nicolson, 2006; Smithson, Lewis, Cooper, & Dyer, 2004; Stumpf, 2002; Webley & Duff, 2007; Windsor & Auyeung, 2006). Although there have been studies on gender and identity in each of the relevant disciplines of accounting and law, very few studies have been undertaken which explore these issues within and *across* the two professions.

More significantly, despite interest in the role of the physical body in popular culture (Shilling, 1993), little is known about the combined relationship of gender, identity and the body within professions and professional service firms. Yet, the physical body is an important facet of professionalism because it is symbolic of aspects of identity and the self, an embodied representation of a perceived identity (Haynes, 2008a). Attitudes towards the body may also be gendered suggesting that ‘the ways in which women’s and men’s bodies are perceived, categorized and valued are undoubtedly important in legitimizing and reproducing social inequalities in the [accounting] profession’ (Haynes, 2008a, p. 345). This paper therefore extends research on gendered identity in the accounting profession into the wider area of professional services, through a comparative study of accounting and law professionals, responding to calls for ‘feminist scholars [to] continue to explore the specificities of women’s embodied experiences of organizational life...for example, women’s embodied identities in particular professions’ (Trethewey, 1999, p. 447)

The paper explores how professional identity is embodied and gendered in professional services firms. Drawing from extensive interviews with accounting and law practitioners in the UK and the US, it explores the perceptions, experiences and professional identities of women practitioners within the two professions, focussing on professional identity formation and its relationship with the body. It examines how the identity of the professional is inscribed on the physical body of women accountants and lawyers. It considers the role of the professional services firm in defining, controlling and legitimising professional body image. The paper also evaluates the importance of the body in defining the individual’s professional perceptions of the self, and the way women manage or utilise their physical body in undertaking professional work. It addresses the interaction of professional work with the physical body in a number of ways, including: dress, body image, weight and demeanour.

The data in this paper is drawn from an international study of professionals in accounting and law firms in both the UK and the US. Although it is acknowledged that cultural contexts may differ in other parts of the world, these geographical areas are where the majority of the largest and, therefore arguably, the most influential, professional services firms originate, and therefore warrant some comparison. By locating the study in the historical context of women in the accounting and law professions, and drawing from interviews with contemporary practitioners in professional service firms, the paper considers to what extent professional embodied identities remain gendered.

In addressing these issues, the paper addresses a need for further research into relationships between the body and the self, the impact of bodily processes at work, and cultural issues affecting the embodied identities of women practitioners in accounting and law. It draws implications for the legitimisation of certain cultural elements of embodied identities, which may have the effect of marginalising groups or individuals who may not conform to accepted bodily norms within a profession. In particular, these bodily norms include gender, which the paper addresses in some detail, but may also derive from other embodied identities, encompassing race, disability, age, or sexuality.

The paper is structured as follows: firstly, the paper outlines the nature and significance of the professions and professional services firms, before secondly discussing the particular institutional structures of accounting and law, and thirdly providing a brief review of the nature of embodied identity in professional services firms. After a methodology section, the paper discusses how women professionals experience various aspects of professional embodiment, including professional socialisation, professional demeanour, interaction with the client relationship, embodied expectations and control. Finally the paper discusses the nature of embodied gendered physical capital and its implications for professional services firms.

## **THE NATURE AND SIGNIFICANCE OF THE PROFESSIONS AND PROFESSIONAL SERVICES FIRMS**

To understand the significance of professional services firms in defining the professional embodied identity of practitioners, it is helpful to understand the nature and evolution of professions, their impact and the role of the client relationships.

The early 20<sup>th</sup> century role of the profession was as a body offering a public service. Under modern capitalism, professions were deemed a major force capable of opposing the rampant individualism of the acquisitive society, through their promise to advance the community interest (Tawney, 1921). Professional organisations acted as a form of moral community based on occupational membership (Durkheim, 1957), while simultaneously serving the twin themes of altruism towards the public good and the service ethic (Carr-Saunders & Wilson, 1933). According to Greenwood (1957), members of professions are generally deemed to have attributes of professional competence, which brings about public recognition and community sanction, through a recognised code of ethics, embedded in the culture of the profession.

However, professions are also seen as a form of occupational labour market with specialist qualifications, acting as distinct modes of occupational organisation and

segregation (Sommerlad & Sanderson, 1998). Their supposedly distinguishing characteristics and technical expertise are used by professions to justify their often monopolistic provision of specific services offered (Abbott, 1988; Johnson, 1972). It is this ability of professions to exclude outsiders from the technical and legal basis of their practice, which enables skills to be both materially and symbolically rewarded, that maintains the power of the profession (Larson, 1977).

The term 'Professional Services Firm' refers to firms which apply specialist technical knowledge to the creation of customised solutions to client's problems (Empson, 2001). Traditionally the term has been used to apply to firms working within formally regulated professions, particularly accounting and law, although it may also be extended to those within advertising, consulting, or investment banking (von Nordenfycht, 2010). The Professional Services sector represents one of the fastest growing economic segments of most Western economies, expanding at an annual rate of 20% per annum in the 1990s (Boojihawon & Young, 2002). Many firms within the sector have expanded into extensive global organisations through growth and international acquisition and merger activity. Several of the largest international law firms have revenues of over \$1bn<sup>1</sup>, whilst the largest global accounting firm, PricewaterhouseCoopers, with revenue of over \$26.2bn<sup>2</sup>, currently employs over 163,000 people in over 150 countries. Such firms play an increasingly significant role not only in the economy but also in society. Many accounting or consulting firms may be as large as the clients they seek to serve, often deeply embedded in client firms through long-term and broadly defined relationships, including the out-sourced activities of their clients (Empson, 2007). Hence, the professional services sector, specifically law and accounting, is a significant player in the servitization of western capitalist economies, and a major employer of skilled professionals.

## **INSTITUTIONAL STRUCTURES OF ACCOUNTING AND LAW**

A distinction needs to be made between the professional accounting bodies, as institutions of social regulations, and the professional accounting firms, as sites where accounting takes place. Similarly, in the law context, distinction needs to be made between the Law Society in the UK and the bar associations in the US, which regulate law practitioners, and the law firms, themselves. Accounting bodies, or the professional institutes, emerged as political bodies to defend members' interests (Willmott, 1986). Accounting bodies and law societies regard themselves as professional. Institutionally, they are controlled and organised in similar ways to other groups deemed as professional in society, largely through self-regulation and professional standards of ethics and conduct, such that almost all conceptualizations of professionalism tend to concern issues of knowledge or expertise, and more particularly control and licensing of specialist knowledge or expertise in the public interest (Abbott, 1988; Johnson, 1972; Sikka, Wilmott, & Lowe, 1989). Accountants and lawyers are not simply regarded as professional for undertaking accounting and law work, or for using accounting and law techniques or specialist knowledge; rather, only those who are professionally qualified with one of the professional bodies are regarded as professionals. The stringent qualification and experience requirements act as a barrier to entry and maintain the technical basis of membership. The

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<sup>1</sup> [www.law.com](http://www.law.com) The American Lawyer, *Am Law 100*, May 2007

<sup>2</sup> PricewaterhouseCoopers, 2009, Global Annual Review. (2007 £25bn, 146,000 people)

professional, as an individual, is defined through membership of a profession and adherence to its rules and standards, so in the case of accounting:

‘being a professional accountant would refer to accredited competence in the specific skills and knowledge associated with particular professional bodies. In short, on this view, a professional is someone who has passed the exams’. (Grey, 1998, p. 572)

Hanlon (1998) suggests that the key concepts of professionalism within the accounting context are technical ability, managerial skills, and ability to bring clients into the practice. Grey (1998), however, suggests that, while qualifications and knowledge are taken for granted factors legitimating the accountant as a professional, the predominant way in which professional accountants *themselves* use the term ‘professional’ in discursive practice is more concerned with appropriate forms of behaviour, or ways of conducting oneself, rather than with issues of accreditation to practise or the possession of technical skills. In the accounting context, the locus of this behavioural aspect of professional identity, and the key source of its influence, is the socialisation process undertaken within the professional services firms itself, in which the individual is moulded into the archetypal, desirable accountant, such that he or she possesses both the technical *and* the behavioural attributes required (Anderson-Gough, Grey, & Robson, 1998b, 2000, 2001, 2005). Similarly, in the law profession recruits are socialised into career expectations (Collier, 2005) as the large law firm is increasingly emerging as a primary locus of professionalization whereby professional priorities and objectives are increasingly supported by organisational systems and initiatives (Faulconbridge & Muzio, 2008).

### **EMBODIED IDENTITIES IN PROFESSIONAL SERVICES FIRMS**

Historically, the opportunity for women to become accountants was problematic, as gender conflicts restricting women’s access to the profession persisted since the early 1900s and women were seen by some as both physically and intellectually unfit for such a role (Lehman, 1992). Their oppression within accountancy interacted with the development of power and influence in the profession itself and the constitution of its knowledge base in terms of gender (Kirkham, 1992). Until the latter half of the twentieth century, the professional echelons of accounting were a male preserve, as the masculine qualities required of accounting professionals ‘contrasted markedly with the image of the weak, dependent, emotional “married” woman of mid-Victorian Britain’ (Kirkham & Loft, 1993, p. 516). Similarly, in the law profession women have been historically subjected to significant barriers to entry (Schultz & Shaw, 2003; Sommerlad & Sanderson, 1998).

However, recent decades have seen significant increases in the numbers of women attracted to the professions and professional service firms each year. In the case of law, the percentage of female students enrolling with the Law Society in the UK consistently reached around 63% in the years from 2001 to 2007 (Law Society, 2008), whereas within accounting, worldwide female student members of the six major UK accounting bodies between 2002 to 2007 was consistent at 48% (Professional Oversight Board for Accountancy, 2008).

Yet, despite the increasing numbers of women entering professional services firms, many newly qualified accountants exit the profession at an early stage (Accountancy, 2008) and the possibility of widening the demographics of those pursuing careers in

professions remains problematic (Nicolson, 2005). Women attempting to progress to the higher echelons of professional services firms may find their within progress inhibited by the need to fit a prevailing masculine model of success (Kumra & Vinnicombe, 2008). The professional and organizational discourses forming the socialization processes within accounting and law exercise a significant degree of institutional power in the shaping of the individual (Anderson-Gough, Grey, & Robson, 1998a; Sommerlad, 1998) which may have significant gendered effects. For example, forms of organisational and professional embodiment may clash with other forms of gendered embodied self, such as that experienced during pregnancy and in early motherhood, leading to disillusion and disengagement by women accountants with serious implications for the future of the profession (Haynes, 2008a). Professional identities may also be gendered due both to stereotypes associated with masculine and feminine social and cultural norms within professional services firms. In addition, identification as a professional accountant or lawyer, as well as any other form of individual, is also subject to moral, social and cultural pressures inherent within wider society arising from gender, class, race, parental status (Haynes, 2008b). An issue arising from these earlier studies was the significance of the physical body in the definition of the personal and professional self, where the body becomes a vehicle for displaying conformity, or indeed non-conformity, to gendered social norms, which affects embodied practices, emotions and identities (Haynes, 2008a).

## **METHODOLOGY**

The data associated with this paper forms part of a two year funded research project involving professional services firms. This paper draws from semi-structured interviews carried out with fifteen female practitioners in the US and fifteen in the UK. The legal participants ranged in their experience from second-year associate lawyers to equity partners, two of whom had up to 25 years experience working in law firms. In accounting, the participants were all professionally qualified accountants, ranging in experience from those with three year's post-qualification experience, to equity partners in large firms, including Big 4.

The lawyers in the US were all professionals working in large international law firms in west coast states of the USA. The accountants in the US were drawn from a range of firms, including Big 4 and medium sized firms in the same west coast geographical area. Within the UK, interviewees were sourced from a number of large and medium sized professional services firms spread geographically across the UK. Interviewees were initially sourced through personal contacts in the two professions and through contacting professional women's networking groups, followed by snowballing techniques (Bailey, 2000, 2001), whereby additional interviewees were referred to me through contacts. Snowballing is invaluable when the potential participants are few in number, difficult to ascertain, or where some degree of trust is required to instigate contact (Atkinson & Flint, 2001). In this case, the fact that I am a former accountant enabled me to utilise some personal contacts from academia, accounting and law, and develop some degree of trust with participants through shared experience of the sector.

The participants were not intended to form a representative sample of practitioners from professional services firms in accounting and law, as the research was designed to explore and interpret the experiences of professionals, rather than sample a specific population. The interviews intended to ascertain how they perceived the importance

or otherwise of the physical presentation of the self, the body and its interaction with their identity as lawyer or accountant, and to examine the circumstances and effects of the presentation of their professional physical body. Due to the nature of the two professions of accounting and law, and their requisite professional identity, participants may have had embodied experiences that were potentially or to some extent similar, but how they dealt with them and felt about them may be different. Moreover, it is a mistake to assume that people with similar profiles can provide an easy basis for generalization because they must have been achieved via similar biographies. Even with the same profiles and biographical similarities there can be significant differences in meanings for people (Hockey & James, 2003).

The interviews ranged in length from one to three hours and took place either in the firm's offices, in a public place or in the participant's home. All were recorded with the permission of the participant and were then transcribed. On receipt of the transcripts I listened to the tape whilst scrutinising the transcript to correct for any errors. The transcripts were read for a second time whilst listening to the tape, and annotated with significant examples of emotion, changes of tone and emphasis, 'as emphasis, mood, intonation and so on, can crucially elaborate meaning' (Jones, 1985, p. 58). Further interpretive narrative analysis took place in subsequent readings by drawing out any references or inferences to the body or embodiment. Cross references could then be made between the comments and experiences of the participants, which were enhanced by 'focusing on the ways in which different people relate their experiences according to the circumstances they found themselves in' (May, 1997, p. 126). In this way I could use theory to make sense of experience in an 'interpretative and synthesising process, which connects experience to understanding' (Maynard, 1994, p. 24).

While the sample of participants is not intended to be generalisable, the analysis provides some insight into the relationship that professionals in professional services firms have with their bodies, and the interaction of professional work and identity with the body, which allows for the drawing of some implications for the embodiment of the professions. I now turn to the analysis of the interviews.

### **'WHAT IS PROFESSIONAL?' – PROFESSIONAL APPEARANCE**

The participants interviewed in the study expressed awareness, as Grey (1998) found, that the nature of professionalism goes beyond technical attributes to also incorporate aspects of behaviour, embodied in the form of required attire, dress and presentation. Certain aspects of professional presentation are a given:

"I think everyone keeps a jacket behind their door for Court and things like that, I do. You know people have whole outfits behind their door." (Associate Lawyer A)

"We won't let our junior associates, you know, go to Court without a jacket. They know they have to have a jacket at the office, even if it is a simple two second, you know, put an uncontested motion on the record in front of the Judge." (Partner A – Law firm)

It is common for professional services firms to inculcate and reinforce professional identity and the required embodied behaviour and appearance through socialisation mechanisms such as in-house courses and training programmes:

"The whole group of first level people will go up to our Headquarters and there will be two or three days training, now 90% of it will be technical, you know, how to

audit, how to do that, but they often throw in something light, like business etiquette or how to present yourself, and appropriate dress and appropriate behaviour and how to eat properly.” (Partner A - Accounting firm)

In addition, individual practitioners learn acceptable appropriate behaviour and appearance by mimicking the behaviour of others:

“You got it just from being in the office environment, a lot of it, you saw people and you tended to dress in particular ways or turn up at certain times or be prepared for meetings in certain ways, I think it was more a mimicking thing” (Audit Manager A)

Cultural codes in firms are disseminated through informal discourse and networks of common understanding that act to reinforce informal rules and norms:

“You’d just go in the office and see people so you’ve got an idea of what you had to wear, and yes people were pulled up about things, and you’d think hmm that’s obviously, for example they would never say boys can’t wear ear rings, but if one of the lads went in with an ear ring he’d be told and everybody would know about it and it was like oh well, you don’t do that type of thing. (Audit Manager B)

The exact nature of required professional self – presentation, through dress and appearance, however, is difficult to define and is not always explicit. For women, in particular, this form of professional embodied identity may be difficult to negotiate because the informal rules governing women’s attire and appearance are not as explicit or traditional as the archetypal professional male suit:

“I have had a series of ongoing discussions in the firm where we have some younger female associates who, you know, the way that they are dressing has kind of sparked all this conversation and people are trying to figure out who really cares about it, but some of them either dress too casually and some of the dress too trendy so in both cases it is not quite professional enough, but then it sparked this whole conversation of *what is professional?*” (Partnership-track Lawyer)

Women have to present themselves in a way that exudes their status and ability as professionals, and adds credibility to their competence:

“I certainly find that with women they have got to understand the consequences of the way that they are dressing but if they dress in a way that is not traditionally professional, or too casual, or too sort of trendy that veers away from the business look, I think it effects their credibility and I think it is hard, you know, the Junior Associates are already struggling with looking young, with not having a lot of experience, maybe not having a lot of confidence yet, and then on top of it your appearance is not emanating this...” (Partner B – Law Firm)

Moreover, non-conformity, or some kind of faux-pas, in terms of appearance can affect acceptability as a bona-fide professional, as this comment from a partner describing a recruitment situation demonstrates:

“The two men were dressed in suits and the two women had a kind of pant suit and a skirt type suit on but then one of them had gigantic shoes on and it was kind of like, okay, you were almost there honey, I almost would have taken you seriously... I never saw her again” (Partner A – Law firm)

## **‘PROFESSIONAL DEMEANOUR’ AND THE CLIENT RELATIONSHIP**

The role of the client in professional services firms is central to defining the nature of professionalism and how this is embodied. The expectations of the client impact on the requirement of a professional image:

“There is a reputation issue and an image issue, and everyone is so freaked out about what is the client going to think? If I question someone’s credibility because of their appearance or anything like that then you know the client is going to question it even more”. (Partner B – accounting firm).

“Presentation – it is just a decorum and a respect thing” (Partner A – Law firm)

Some clients may even expect a particular form of self-presentation from their professional services professionals as indicative of the status, value and professionalism of the firm:

“I can remember very early on I went out to a client and they had casual Friday and the staff that I was with was casually dressed and the owner who was a wonderful lady but very in your face said to me: ‘You know we are not paying you so many hundred dollars an hour to look like we do, we expect you to dress up!’ I said ‘okay I have got that one down right now!’” (Partner A - Accounting firm)

Professional presentation is related to the credibility of a professional in the eyes of the client, as this senior manager involved in recruitment explained:

“How they present themselves, their dress, *demeanour* and so on, is in the mix as well because we have to consider, you know, you are going to be going out to a client, would you be presentable to a client? so if they do not carry themselves very well or say they are not very dressed up..., it's kind of like, okay, do they not understand or, you know, do they not *care*?” (Senior Manager A– accounting)

Here the ethic of care from a professional to their client is related to embodied conduct, or ‘carrying oneself’, as if the degree of expertise and professionalism is encapsulated in the physical body.

However, the exact nature of professional embodiment and professionalism is elusive and ephemeral, relating to conduct, self-presentation and demeanour:

“The other things that we look at is certainly professional presence, is this person someone that we feel comfortable we could send him [*sic*] out to the client and they would be able to articulate things clearly, they present themselves in a professional way, that they would be able to, you know, show that sort of professional *demeanour*”. (Senior Manager B – accounting)

“You know a lot of it is the social interactions they will have...how do you conduct yourself in a conversation...how someone carries themselves, you know, how confident they look and how they appear when they are talking, are they maintaining eye contact, are they speaking with some sort of impact? I would say those are the sort of things we look for, certainly appearance is, you know, important, just the fact that you are groomed, certainly not what are they are wearing *per se*, but it's just, do they look professional?” (Senior Manager C – accounting)

Professional embodiment therefore involves meeting the expectations of clients and fellow professionals by looking the part to maintain credibility, and conducting oneself with gravitas and appropriate body language.

### **WOMEN NEGOTIATING ‘PROFESSIONAL DEMEANOUR’**

For women professionals, however, not only do they have to negotiate their attire and dress, but also how they manage this elusive ‘professional demeanour’, which encapsulates speech and manner. While promotion committees and recruiters are looking for ‘speaking with some kind of impact’, women’s experiences of speaking authoritatively are met negatively as overbearing. In this quote, the participant recalls a promotion committee meeting discussing a female candidate for promotion to partner status:

“We disagreed with the hiring partner on a candidate and I think we were the two women on the committee and it was interesting because after the fact I sort of heard back from our recruiting manager his reaction... to the way that she was speaking,

because she does have this very authoritative manner of speaking, is that she was strident and he couldn't get past that and listen to what she was saying because she was so strident and he felt attacked" (Associate lawyer A)

Women found that to assert their authority in professional services firms and in the traditionally male-dominated environments of the law and accounting professions, they had to tread:

"...a very fine line between assertive and shrill and you can't go over the shrill line".  
(Partner C – Law firm)

They were aware of the need to be assertive but not perceived as overly aggressive even though the nature of the job, particularly when advocating in court, required a degree of physical presence and authority:

"Some people talked to me about my manner of speaking and, you know, maybe you need to tone it down a little bit you know, it is ridiculous because I had to do it [be assertive] to kind of give me authority in Court, to have authority to be among the men, and yes and then I does it and the men are like, 'we're feeling defensive and scared'". (Associate Lawyer C)

Society's cultural expectations are that women embody softer, feminine attributes, whereas in law, the nature of the work sometimes involves powerful advocacy which requires a much more masculine form of assertive behaviour:

"In a courtroom you walk in with the expectation that the man is someone to be trusted and advocating for his client and someone who has a lot of credibility, and you walk in with a little bit of a prejudice against the woman, thinking she is not, but then you also walk in with a concept of how a woman is going to behave and a woman has to be very careful not to step beyond that, so you can't be, you know, super aggressive because then you have stepped out of role, whereas if a man did the same thing, that *is* his role, and they might not presume that you are there as a strong advocate for your client because they don't think of women as advocates, so you have to really establish that by being assertive but not aggressive. So I think there is a very fine line there". (Partner C – Law Firm)

Women who are deemed as acting contrary to femininity and embody more masculine attributes required by the law profession are subject to negative characterisations:

"If a man had made the same arguments, in the same manner, in the same way as a woman, you know they were just protecting their clients' interests or whatever, but if a woman does it, she is a bitch, So that is one of the things for women, at least in litigation, it is more of a problem for women to be taking strong positions and arguing forcefully and striking that balance. If you do it too much you are a bitch, that is how you would be characterised and you know with some people if you do it at *all* you are a bitch". (Partner A – Law Firm)

So that elusive and ephemeral professional demeanour which encapsulates body language, manner and speech may have differential sets of criteria for men and women, so that what is regarded as professional for a man may be regarded as too masculine for a woman.

## **GENDERED EMBODIED EXPECTATIONS AND CONTROL**

Within popular culture there is a strong emphasis on managing the body, reinforced by media such television programmes, magazines, and advertising. Women's bodies, in particular, have become increasingly commodified through an emphasis on dress, weight, size and age. This involves individuals being conscious of, and actively concerned about, the 'management, maintenance and appearance of their bodies' together with a 'practical recognition of the significance of bodies; both as personal

resources and as social symbols which give off messages about a person's self-identity' (Shilling, 1993, p. 5).

The women in the study were conscious of how they utilised, maintained or developed their bodies in order to fit more successfully into the masculine culture of professional services. Sometimes this involved the use of natural attributes which enabled them to fit more easily within the symbolic order of professionalism:

"You may have noticed I am extraordinarily tall and I think it has actually served me very well in Law and in a male dominated profession because I think that I do get accorded a lot more credibility because of that. For whatever reason because I am tall people think that I am older or more experienced or more confident or sure of myself or whatever it is, you know, that has always been the case but I think that does work to your advantage in Law". (Associate Lawyer A)

At other times they were conscious of compensating for their apparent 'lack' of fit and professional demeanour by altering their self-presentation through the management of their body. This includes simply out-dressing others, using clothes as a cloak of professionalism:

"I sort of think that if you go to a meeting and you are the only women in the room you better be the best dressed one there, and if you go to a meeting with clients and you are the accountant you better be dressed one notch above the client". (Senior Manager D - accounting)

Some aspects of physical appearance, such as size, race, age, or physical disability, cannot be disguised. Individuals may feel marginalised on a number of fronts due to their physical appearance, which cause them, such as in the case of the woman lawyer being described here, to feel the need to compensate in order to adopt some of the characteristics of professionalism:

"She is a minority, she is extremely petite, 5ft maybe, maybe smaller and also very, very, small, I mean she has got to be less than 100lb, and she looks young too and because of all of that she dresses very formally, she wears really these fantastic suits and dresses and you know high heels and things, but she is very dressed up for work and she also has an authoritative manner of speaking and it is clear that she has adopted these things with her dress and her manner of speaking, it's clear she has adopted these things to overcome her size and the fact that she looks so young" (Associate Lawyer A)

While obesity and size are issues for both men and women in modern capitalist societies, the need to control body weight is an issue that pervades popular culture in terms of women's embodiment. Being overweight, suggests an apparent lack control of one's body:

"I think there is still the misconception as far as body image goes that if you are fat it is your fault, you are fat because you choose to eat too much... so I have always been aware of it and they do sort of say the last acceptable discrimination is weight and I think there is this very predominant opinion about that". (Partner A – Law firm)

Control of the body and its outward display, through being physically fit, healthy and an appropriate weight, can be said to be indicative of being in control of one's rationality and corporeal presence, central to the embodiment of the professional in accounting and law:

"They want you to appear fit and healthy and you know you cannot be overweight, they encourage you to be healthy... they do encourage that, they have health programmes and I know there is a group of ladies that meet once a week for like weight watchers club, they help each other take the pounds off, they meet for lunch

which I always find is a little odd but supervision I guess.... for the most part they [lawyers] are fairly fit people”. (Associate Lawyer B)

Being overweight is contrary to a professional body image largely premised on a masculine norm of rationality, discipline, assertion, and control. Those that do not conform to this norm struggle to attain the professional demeanour and professional embodiment so prized in professional services firms:

“A colleague, she looks young, she tends to act young, she is sort of overly friendly, and she is also very heavy, and it is interesting because I have seen her struggle throughout her career with difficulties with being taken seriously, and unfortunately I think some of it has to do with her weight, and, you know, it was hard for her...she didn’t like to wear certain types of clothes because they didn’t fit. I think she really struggled with her appearance and her weight and how to kind of work all that together, and she had all her own issues about it already and then I think on top of it she was being judged for it, which is unfortunate, but I think law firms in a lot of ways are kind of shallow”. (Associate Lawyer A)

This need for bodily control is despite the fact that the actual practice of professional work often puts significant strain on the body which is difficult to manage and might be construed as weakness:

“I lose enormous amounts of weight starting 2 - 3 weeks before trial because my stomach is just in knots all the time that I just can’t bear the thought of eating”. (Associate Lawyer C)

“The worst part is the stress, I mean I don’t look like that anymore, in terms of the photograph they took after I [made partner] you know, so on the whole, you lose some part of yourself”. (Partner D – Law firm)

## **DISCUSSION – GENDERED PHYSICAL CAPITAL**

The preceding sections have identified that concepts of professionalism within the accounting and law professions relate not only to technical qualifications but also to the more ephemeral concepts of professionalism, encapsulating dress and self-presentation, speech and manner, which might be termed ‘professional demeanour’, and which relate directly to the body.

Bourdieu (1984) suggests that the body has become commodified in modern societies and has become central to the acquisition of status and distinction. The body is a comprehensive form of *physical capital*: a possessor of power, status, and distinctive symbolic forms, which is integral to the accumulation of various resources. There is also an interrelationship between the development of the body and people’s social location, such that the *context* in which the commodification of embodiment takes place will clearly influence the outcome. Organizations as a context have long been termed masculine enterprises (Acker, 1990; Kanter, 1977) in which the woman’s body is experienced as marginal, (Brewis & Sinclair, 2000; Swan, 2005; Trethewey, 1999), all the more so when women are experiencing pregnancy and childbirth (Gatrell, 2009; Haynes, 2008a). At the same time, the competency of a manager is often perceived in his or her ability to display the body in a manner that is acceptable to the organisation’s bodily code in terms of dress and physical appearance (Kerfoot, 1999).

However, the question arises as to whether professional embodiment, in the context of professional services firms within accounting and law, has a particular connotation and form of commodification arising from the very nature of the professions. Accounting and law are not homogenous as a profession, but they are requisitely

similar in many aspects of history and development. While barriers to entry for women have largely been overcome within accounting and law, the professions as a whole remain male-dominated, particularly at the higher levels. Moreover, despite different training requirements in the different accounting professional bodies and in the different bar associations, both accounting and law engage in similar processes of professional socialisation. Both accounting and law firms, as professional services organisations, are dominated by the concept of the client and the client interest, which forms part of this socialisation process. The concept of client service within professional services can be distinguished from other forms of inter-active service sector labour which rely on an exchange of service at the point of consumption (McDowell, 2009), by being a relational or producer service which typically inputs into further stages in the production process and is usually built on longer term relations than a single instance. The client, then, is powerful in defining the form of this relationship and the socialisation processes which inform it.

Bourdieu argues that all social action is embodied and the body is a bearer of symbolic power, through its form of physical capital, and in its 'embodied states, as modes of speech, accent, style beauty and so forth' (Bourdieu, 1984, p. 243). Bourdieu's concept of *habitus*, a socially constituted system formed in the context of people's social locations and inculcating in them a view of the world based on, and reconciled to, these positions (Shilling, 1993), suggests that the habitus of a profession such as accounting and law is encapsulated in 'the generation and structuring of representations which can be objectively regulated and regular' (Bourdieu, 1977, p. 72). The socialisation processes within professional services firms in accounting and law form what Bourdieu refers to as a 'structural apprenticeship, which leads to the embodying of the structures of the world, that is, appropriating by the world of a body thus enabled to appropriate the world' (Bourdieu, 1977, p. 89). In other words 'there is a dialectical relationship between the body and the context in which it operates, each informing the other, such that the rules, hierarchies and metaphysical commitments of professional culture are inscribed on the body, and the body reflects this back' (Haynes, 2008a, p. 343).

Professional identities may also be gendered due both to gendered stereotypes associated with masculine and feminine bodily forms, and also with professions themselves. The mapping of social attributes onto gendered bodies becomes crucial in constructing divisions of labour and hierarchical evaluations of worth (McDowell, 2009), so women professionals find it difficult to negotiate the territory of dress, appearance, and self-presentation. Through the commodification process, women may be encouraged more than men to develop their bodies as objects of perception for others (Shilling, 1993) so that they feel compelled to compensate for a lack of 'natural' masculine characteristics but are equally criticised for asserting themselves too much. Bodies are subject to controlling rationality in maintaining their embodied characteristics in relation to weight and self-presentation such that professionals are positioned as more or less suitable to perform professional work, suggesting that, as Grosz (1994, p. 13) points out, that:

"A convenient self-justification for women's secondary social position... [is to] contain them within bodies that are represented, even constructed, as frail, imperfect, unruly, and unreliable, subject to various intrusions that are not under conscious control".

## **CONCLUSIONS**

Drawing from interviews with professionals in accounting and law firms, this paper, therefore, examines the relationship between the body and work in professional services firms and suggests that concepts of professional identity and gendered embodiment are inter-linked. The physical body is an important facet of professionalism because it is symbolic of aspects of identity and the self, an embodied representation of a perceived identity. The professions have come under scrutiny in relation to opportunities for entry and career development for professionals for many decades. In the UK, the so-called Milburn Report on fair access to the professions recently commented on ‘the frequent practice of professions recruiting from existing cultural circles and thus exclude many potential candidates who are regarded as being from ‘outside’ the circle’ (Panel of Fair Access to the Professions, 2009, p. 50), acknowledging that gender, race, disability, and social background remain tangible issues in allowing equality of opportunity within professions. This paper suggests that, in terms of gender, historical challenges of gendered body image and fitness to practice also remain an issue. These issues might equally apply to other forms of embodied identity involving race, disability or class. If only certain forms of embodied identities are regarded as legitimate, there are serious implications for human and physical capital, and for the careers and identities of individuals. These are important issues to consider within a rapidly changing sector in a period of global economic uncertainty, and they are also problematic if individual professionals are to secure equal access to status, career progression and affirmation.

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