Mind the Gap – Lived experiences relating to gendered aspects of management control systems

A case study of a Swedish professional services firm

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Abstract

Gender and accounting research has typically studied the logic behind gender skewness within accounting firms. Yet, a more nascent research stream has begun to inspect accounting logics from a gender lens. Building on evidence from bureaucratic organisations, this previous research claims that management control systems (MCS), that are typically concerned with output and results, reflect and reaffirm a masculine conduct to business. Still, little is known about gendered aspect of MCS in decentralised institutes, and close to no study has examined how this gendering of business is perceived by organisational members. With this as a background, this thesis was performed as a qualitative case study within the management consulting division in a Swedish professional services firm, and is based on in-depth interviews with employees. Based on the concepts of technocratic and socio-ideological controls suggested by Alvesson and Kärreman (2004) combined with literature on stereotypical feminine and masculine attributes, this thesis aims to investigate gendered aspects embedded in the control of a non-bureaucratic organisation. Findings reveal that this kind of organisation, featuring flexibility and decentralisation, advocates control systems promoting feminine virtues such as plurality, cooperation and understanding. However, a decoupling between the control for this feminine conduct, and realised business behaviour is uncovered. This is explained by an interplay between technocratic and socio-ideological systems that tightens the influence over employees. As such, it is suggested that the gendered aspects embedded in this hybridisation of control will set the stage for reproduction of gendered behaviour in business operations.

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Acknowledgements

Table of Contents

1. Introduction

"To create a gender equal organisation, you need to find a business rationale for reaching greater gender diversity [...], review your statistics to pinpoint the leakage, [...] and work with awareness, to uncap organisational bias. [...] The forth, and final thing to do is to work with core business processes. In consulting organisations, a typical core process is the staffing process. This matching between supply and demand of intelligence can turn out so well, but also so wrong in terms of giving everyone the same opportunities. [...] Therefore, one must examine and verify such micro-processes at an earlier stage." (Partner 1, Alpha)

Gender research in accounting has largely been focused on the logic behind the rarity of women in senior positions in accounting firms rather than on gendered dimensions within management accounting and control processes (e.g. Adapa, Rindfleish and Sheridan, 2016; Anderson-Gough, Grey and Robson, 2005; Dambrin and Lambert 2008; Gammie, Gammie, Duncan and Matson, 2007; Hull and Umansky, 1997; Komori, 2008; Kornberger, Carter and Ross-Smith, 2010; Kyriakidou, Kyriacou, Özbilgin and Dedoulis, 2016; Lupu, 2012; Özbilgin, Tatlid, Ipekd. and Sameere, 2016). This focus have been well justified, considering that the share of female partners within the seven largest accounting firms in Sweden – a pioneer for gender equality movements – make up solely 21 percent (Balans Equality Report, 2016). However, the potential effect that managerial control may have on unequal gender opportunities within operations also merits researcher attention. This because the controlling of core processes may create different preconditions for different individuals, as was indicated in the introductory quote. Hence, it is argued that if management control systems (MCS), with its inherent role to influence employee behaviour and/or mind-set, is drawn from one gender perspective only, these systems risk to promote homogenisation to business behaviour. From this, a second more nascent research area takes off, asking whether management accounting and control is in fact *gendered*[1].

While knowledge about socially constructed gendered dimensions of accounting control systems is rather limited within research, there is a general consensus among accounting scholars that the orientation of management control systems (MCS) is positioned at the masculine end of the gender continuum (e.g. Buckmaster, 2002; Carmona and Ezzamel, 2016; Efferin, Frisko and Hartanto, 2016; Hines, 1992; Jonnergård, Stafsudd and Elg, 2010; Parker,

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[1] Reflecting the experience, prejudices, or orientations of one sex more than the other. In this thesis we refer specifically to the notion of reflecting more or less of attributes that are socially stereotyped as typically "masculine" or "feminine". We also use the term *gendering* as the act of reaffirming such attributes.

2008; Wittbom, 2015). In particular it is said that stereotypical masculine ideals of objectivity, competitiveness, and excessive rationality can be found in the design of accounting control systems that are typically concerned with the production of output and results. In other words, it is assumed that managerial accounting is privileging traditional masculine values before a female conduct. As such it is also assumed that women as well as men will have to adapt to a homogenised, masculine behaviour to be successful in organisational life.

Nevertheless, due to limited empirical account within the area of gender in management accounting and control, there is still much knowledge to gain on gendered dimensions of MCS (Carmona and Ezzamel, 2016). Firstly, previous literature have generally looked into gendered attributes within elements of MCS that represent a measuring and monitoring approach to control. However, Efferin et al. (2016) also illuminate how organisational values and norms, targeted to influence employee mind-set, may embrace and promote gendered attributes. Hence, it may be of interest to widen the gender perspective to include a holistic set of elements that make up MCS. Further considering the limited empirical evidence within this research area, it is stressed that little attention has been given to the voices of those that are under the influence of this apparently gendering control – that is organisational members (Carmona and Ezzamel, 2016). In detail, it is of interest to investigate whether employees experience reward for adopting a male behaviour in line with the masculine, calculative aspect of MCS, as this in turn would incentivise organisational members to act in line with stereotypical male behaviour.

What is more, there are signs that this masculine construct within control systems may be undergoing change as managers are increasingly required to work with a more diverse workforce and intellectual property (Parker, 2008). This may initiate greater use of a blend of control tools that are built on both masculine and feminine attributes. Recent research has suggested that interactive, transformational MCS promoting communication and coaching, would reflect feminine dimensions that could enhance competitiveness in an ever-changing business environment. However, due to scare empirical background, researchers underline that this suggestion remains to be understood through further empirical gathering (Carmona and Ezzamel, 2016; Parker, 2008). In particular, it is proposed that MCS within decentralised and flexible organisations such as professional services firms merit future researcher attention.

To respond to the above stated research gap, this study aims to examine lived experience relating to gendered aspects of a holistic set of MCS elements within an organisation

characterised by decentralised business activity. To guide our analysis, we develop a theoretical framework, combining Alvesson and Kärreman's (2004a) concepts of socio-ideological and technocratic controls, with inspiration from Bem's (1974) Sex-Role Inventory (BSRI) to add a gender perspective. By applying this frame on a holistic set of elements within MCS, we hope to contribute with multilateral insights to the otherwise one-sided story proposing the presence of masculine virtues alone within the design of MCS. Then in a second step, we aim to compare and contrast gendered dimensions of MCS, with gendered assumptions embedded in the business behaviour that employees in reality employ. This to challenge the common assumption that gendered dimension within MCS reproduce the same gendered jargon within business operation. Consequently, the study aims to answer the following research questions:

> *(1) How are management control systems designed within flexible organisations according to a gender perspective?*
> *(2) How do gendered aspects of management control systems affect the gendering of operational behaviour in flexible organisations?*

To answer the research questions, we have conducted an in-depth qualitative single case study at the consulting division in a professional services firm, here labelled Alpha due to anonymity. Recognising how the nature of consulting services call for much flexibility and decentralisation of decision making, while the overall industry is traditionally male-dominated, this particular firm was considered appropriate for the purpose of this thesis. Also, Alpha was perceived to have achieved many "hygiene" factors to gender equality, such as equal male and female representation in recruitment material. Hence, a clear focus could be dedicated to the complex question of gendered aspects within MCS that ought to govern business behaviour in daily operations. To clarify, this study especially looks at the controlling of practices that occur in project work. All in all, twenty-five semi-structured interviews were conducted on all hierarchical levels of the organisation, with both male and female employees. Moreover, we as researchers worked on site at the case organisation's Swedish head office in Stockholm during almost two months. This created opportunity for direct observations and relationship-building with the interviewees, which was deemed important considering the nature of our questioning.

In summary, from analysing our empirical account we present a three-layered conclusion relating to (1) the design of MCS, (2) the outcome in terms of gendered behaviour and (3) the interplay between a holistic set of gendered elements within MCS. Firstly, looking at the pure design of the controls we claim that theoretically, the design of MCS within Alpha's project

work embody predominantly stereotypical feminine attributes such as trust, reciprocity and inclusiveness. As such, we contribute with new insights on the otherwise discussed male aspects within management accounting and control (Efferin et al., 2016; Wittbom, 2015; Jonnergård et al., 2010; Parker, 2008; Buckmaster, 2002). Secondly, while contributors such as Wittbom (2015) and Efferin et al. (2016) propose a cause and effect relation between gendered dimension within MCS and the reproduction of such aspects in business operations, our study sees no such relation within project practices that embraces female virtues. Instead, typical male success factors such as timely delivery, margins, client satisfaction and career advancement appear to push aside the female conduct that Alpha tries to control. The resulting implication show that employees, men as well as women, will have to adopt a male jargon within daily work in order to develop business. Lastly, the final layer of our conclusion proposes an answer to the first and second observations. By using the concepts of Alvesson and Kärreman (2004a) we demonstrate that it is not enough to introduce femininity within some elements of MCS to create a non-gendered organisation. This because we have noticed how technocratic and socio-ideological systems, building on similar gender dimensions, may compound into a superior control that influences practices outside its direct control. As such we claim that due to the interplay between elements within MCS, gendered aspects risk of being enhanced into one dominating gendered system, reproducing an imbalance between masculine and feminine behaviour within organisational life. Thus, in conclusion, our study proposes that more attention needs to be paid to the interplay between the controls within a holistic set of MCS to fully understand the implication of the gendered aspects within business operations.

Outline

The remainder of this paper is structured as follows. In the next chapter previous literature within the field of accounting and gender will be outlined. In detail, this section will present two separate research streams as a base to articulate the setting for our study. Thereafter, a recount of previous research on management control systems combined with gender research will culminate into the development of our conceptual framework. Chapter three then goes on with presenting the research methods used, including the choice of empirical research design, collection and analysis of data, and how this in turn affect the quality of our study. Thereafter, chapter four lays forward our empirical recount. Following, these finding are discussed and analysed in chapter five using the concepts of Alvesson and Kärreman (2004a) and a gender lens obtained from gender literature. Finally, chapter six will summarise and conclude the contributions of this thesis including limitations and suggestions for future research.

2. Literature review

Aiming to review previous literature within our research field, section 2.1 outlines two separate streams within gender and accounting; gender skewness in accounting firms and gender construction in control. While, the former topic is not in focus in this paper, it depicts the agenda from where research is now progressing. This section then ends in the research gap that is to be elucidated in this study. Section 2.2 presents a theoretical frame combining theory on MCS and gender research. Finally section 2.3 culminates into our conceptual framework.

2.1 Previous literature discussing gender and accounting

2.1.1 Accounting employment and career and an apparent gender skewness

Up until today the vast majority of research within gender and accounting has studied the logic behind female scarcity in top positions in professional accounting firms (e.g. Adapa et al. 2016; Anderson-Gough et al. 2005; Dambrin and Lambert 2008; Gammie et al. 2007; Hull and Umansky, 1997; Komori, 2008; Kornberger et al. 2010; Kyriakidou et al. 2016; Lupu, 2012; Özbilgin et al. 2016). This gender skewness has fascinated scholars as the prevailing skewness was predicted to even out with the rising number of female accounting graduates. While this outcome seems prevalent on entrance level, data shows unequal gender distribution in senior roles (Balans Equality Report, 2016). Thus, three theories have emerged with different answers to why accounting firms are seemingly challenged to retain women to senior positions: person-centred theory, structural theory and bias-centred theory (Morrison and Von Glinow, 1990).

The person-centred theory on why there are so few women within the accounting profession, is a theory that developed from the early socialisation model (Hull and Umansky, 1997). While this model proposes that individuals will not function in situations that are inconsistent with their perception of selves, the person-centred theory proposes that women are simply in misfit with top level accounting positions (Morrison and Von Glinow, 1990). In detail, women are thought to lack innate skills that are deemed necessary in effective leadership, such as determination, interpersonal dominance, and problem solving skills (Hull and Umansky, 1997; Kyriakidou et al., 2016; Parker, 2008). In other words, it is suggested that the problem lies within the nature of womanhood and not within organisational context.

Closely linked to this view is the belief that gender segregation is a product of personal choice. This kind of "preference theory" explains gender inequality as a result of women's decision to suffice their professional advancement halfway through (Hakim, 1991). More exactly, Hakim

proposes in her paper from 2002, that women in general prioritise family over work and as a result they choose to become housewives or part-time workers when they enter motherhood. Thus, similar to the suggestion presented in the previous paragraph, accounting firms would not be favouring men. Instead the answer proposed by these preference theorists is that women ignore promoting their own careers since they are just not as dedicated as men.

Nonetheless, a number of studies have refuted this early set of person-centred theory, suggesting it as too simplistic (Dambrin and Lambert, 2012; Gammie et al., 2007; Hull and Umansky, 1997; Lupu, 2012). For example if number of hours worked can be equated with work commitment, this inevitably implies that part-time workers are less devoted than full time employees. Even more questioning is the fact that if the "preference theory" is right, and women by nature prefer to work part-time, then the mere definition of "commitment" evokes male superiority over women. This because it implies that women will have to downgrade their personal choices, just to adopt the same attitudes as their male counterparts if they are to succeed within accounting firms. Conclusively, this construct on how commitment is measured within the walls of these firms, seems to produce male dominance in itself. Hence, as noted by Lupu (2012) personal preferences should not be viewed in isolation from the social context.

From the above proposition, a second theory emerges. This theory is called the structural-theory and it suggests that women have been placed in an inferior position to men within accounting firms due to the construction of organisational power and control (Morrison and Von Glinow, 1990). Building on patriarchy theory, several studies illuminate how opportunity structures and career trajectory within the accounting profession still reflect men's lives and values, as oppose to women's lives or values (Dambrin and Lambert, 2008; Gammie et al., 2007; Kornberger et al., 2010; Lupu, 2012). More precisely, the prevalent career model within accounting firms follow a continuous upward progression, while women's careers often take many twists and turns, for example as a result of maternity leave (Dambrin and Lambert, 2008; Lupu, 2012). As expressed by Kokot (2015), motherhood may therefore be perceived as a choice with negative consequences within these organisational constructs. To handle this dilemma, research show how female accountants tend to specialise in some set of professional skills or move laterally into the role of supporting staff, thus leaving the straight line to partnership (Dambrin and Lambert, 2008). Then, there is the option to work part-time. Yet, even within this arrangement accountants are expected to act ''agile'' and ''fully engaged'' which are qualities that still conjure with patriarchal expectations of the ideal worker (Edgley et al, 2016). Thus, due to these

conservative structures, flexible workers often end up investing the same amount of hours as full time workers, and as such women may once again be pushed aside (Dambrin and Lambert, 2008; Kornberger et al. 2010). To conclude, under the lens of structural and patriarchy theory, it seems as if historical male dominance within the profession has led to formal career structures being designed in a way so that gender skewness is retained.

Finally, a third theory also emerged from questioning the early socialisation model; that is the bias-centred theory. This theory opposes the notion of "free choice", suggesting that women may actually be *enforced* by social norms to leave their careers for domestic family life. Hence, the bias-centred theory says that gender stereotypes and prejudice that discriminate against women create vertical job segregation between genders (Morrison and Von Glinow, 1990). What is more, they note how women tend to be categorised homogeneously according to previous group performance (Kanter, 1977). Hull and Umansky (1997), for example, noted how male managers would devalue female managers who exhibited dominant i.e. masculine leadership styles, while Adapa et al. (2016) observed a reproductive outcome of such bias. More precisely, it was contemplated that female accountants corrected themselves to conformity as they would only meet resistance when trying to build a different professional identity than the one prescribed to them. As such, this theory acknowledges that the accounting profession and its firms encompass biased conceptions on the female character which may result in devaluation of their performance (Heilman, 2001; Kokot, 2015). Hence, because of bias and the way it influences performance evaluations, being competent may not translate into success and reward in the form of promotion (Heilman, 2001). As proposed by Broadbent and Kirkham (2008) accounting firms seem to *believe* that women are not competent enough to succeed career wise.

All in all, the structural and bias-centred theories oppose the previously presented paradigm saying that women possess a natural, or otherwise called innate misfit with the accounting profession. In contrast, these theories assume that there is either something in the nature of organisational constructs within accounting firms, or in the way that men and women are categorised within the profession, that favour male dominance. Hence, the common denominator within these two theories is that they question the strongly assumed theory that segregation occurs in a *"fundamentally just and fair system"* (Kyriakidou et al., 2016 p.5).

Though each of the above theories contribute with different insights to today's gender skewness, a final lens suggests that analysis of this phenomenon should rather look at the

interconnectedness between these logics (Gammie et al., 2007; Lupu, 2012). While women may personally choose to break their career or work part-time, such a decision may trap them within lower-level positions due to an organisationally approved straight line to partnership. In a second step, Lupu (2012) clarifies that as women get stuck in degraded roles this may impose a view of female accountants as disengaged professionals, unfit for managerial positions. As a matter of course, women might believe that they cannot have it all, leading to a situation where they will never choose to aim for partnership. Like this the interplay between personal choice, structural barriers and gender bias conspire to female rarity within senior accounting positions.

Summarising female rarity in accounting roles and introducing an idea of gendered MCS
The above section has tried to map what seems to be the most prominent conversation within the domain of gender in accounting: female scarcity within senior accounting roles. More precisely, it has been shown that this academia adopts three theoretical lenses when trying to give rationale to this gender skewness: person-centred theory, structural theory and bias-centred theory. Yet, a final perspective suggests that this gender inequality in career progression within accounting firms should rather be explained by a complex relationship between all theories. Ergo, it may be necessary to acknowledge contextual constraints, gender bias as well as personal choice when investigating professional accounting firms under a gender lens.

While this discussion topic is of great importance as can be seen by the number of contributions made since its emergence, this paper will not be targeted towards this particular research conversation. This is partly due to the coverage already made within this area, but mostly it is motivated by a call for more research within a second branch within the general domain. As can be noted in the past section, the former subject area oriented to investigate differential treatment within accounting *firms* solely (Kyriakidou et al., 2016). Specifically, this research branch does not investigate gendering influences from the accounting subject as such, though that kind of influence may also merit researcher attention (Parker, 2008). From this a second prominent research area takes off, by focusing the gender lens on strategic management and accounting processes such as planning and controlling tools. Hence, the question posed within this set of literature is whether accounting micro-processes such MCS reflect stereotypical gendered attributes, and whether this in a second step reaffirms similar gendered behaviour in business operations. In other words, this orientation moves the agenda towards the design of accounting processes and the associated behaviour they produce within *all* occupational categories, and not solely within accounting firms.

2.1.2 Gender construction in management accounting and control systems

As mentioned above, this second focus to accounting and gender research debates whether accounting and control is drawn from a masculine perspective. It also questions whether this in turn implies that elements within MCS may be gendering business practice, since the fundamental idea with MCS is to influence employee behaviour and/or mind-set (Anderson-Gough et al., 2005; Carmona and Ezzamel, 2016; Efferin et al., 2016; Jonnergård et al., 2010). As such, this branch may be interpreted as a zoom-in from the general domain on accounting and gender, bringing managerial accounting and control under the gender spotlight. Moreover, this track can also be interpreted as an extension to a body of work that has criticised the traditional view of financial and managerial accounting as a *neutral* set of techniques (Tinker, 1991). That being said, the number of scholars who have actually extended this critical perspective with gender theory remain sparse, even if this area of research may represent an "*important potential future research agenda that can move the present gender research in accounting beyond its focus on professional accounting occupations*" (Parker, 2008).

Despite limited investigation of gendered aspects within management accounting and control, we have managed to pinpoint a couple insightful research papers discussing this topic. While spring boarding from somewhat different angles, three discussion topics seem to recur across these papers. In detail these themes propose that: (1) managerial accounting and control is built on stereotypical male attributes; (2) gendered aspects within control tools will result in a reassertion of similar gendered behaviour within business operations; (3) it is necessary to introduce feminine aspects within MCS as a means to counterbalance male behaviour as normative business behaviour. These propositions will be presented more in detail in the remainder of this literature review, together with a discussion on potential research gaps.

Proposition 1: Management accounting and control is built on stereotypical male virtues
As the introductory section above mentioned, there is a set of critical voices that challenge the idea of accounting as a neutral set of techniques that passively and objectively evaluate economic reality. In detail, this judgment seems to be grounded in the fact that accounting measures reality through quantification, thus leaving out qualitative aspects in its evaluation (Buckmaster, 2002). From this, it is argued that accounting information, both financial and managerial, will privilege certain interests, such as commercialisation rather than societal well-being, as these techniques can only remark on the easily measurable (ibid.). Noticing this, and seeing that a monitoring and measuring approach to organisational control builds on similar

number based assessment, researchers have moved on to question the neutrality of MCS. In detail it is argued that success factors that may be considered strategically important but not measurable, will never be monitored due to this notion of quantification within managerial accounting and control (Wittbom, 2015). As such this calculative, objective and rational character of MCS is considered problematic as it may leave out meaningful accountability.

Moving on, it is interesting to see that the above mentioned attributes have been categorised as typically male by a number of researchers investigating gender in management accounting and control, where Hines (1992) represents one of them. In a poetic paper, he investigates polar opposites within Chinese (Ying and Yang), Indian (Shakti and Shiva) and Western philosophy (Universal Masculine and Universal Feminine) only to recognises that accounting values of rationality, logic and analytics correspond with what our society classifies as male qualities. Hence, he categorises financial as well as management accounting and control as a masculine subject. This idea is then agreed on by Buckmaster (2002), who encircles this masculinity by comparing traditional accounting discourse with the philosophy of non-profit organisations (NPOs). More precisely, her findings point to the fact that NPOs engage in a female ideals of community, compassion and plurality since these organisations aim to improve societal well-being. However as traditional measuring and monitoring techniques of control embrace opposing virtues such as a tight results orientation, competitiveness and rationality, she too categorises accounting control systems as being built on masculine ideals.

As a contrast to the voices above that acknowledge masculine virtues alone within the design of result and outcome focused elements of MCS, Parker (2008) as well as Carmona and Ezzamel (2016) speculate on whether one can find MCS elements building on female virtues. For instance, Parker (2008) suggest that there are signs for a more interactive, understanding and communicative control within organisations that build on human resources and intellectual property. In other words, he proposes a presence of female control systems within knowledge intensive firms. Agreeing with this anticipation that flexible and decentralised firms necessitate a type of control that promote feminine virtues such as plurality, cooperation and understanding, Carmona and Ezzamel (2016) call for further investigation of this theme within non-bureaucratic organisations. Like this, both Parker (2008) and Carmona and Ezzamel (2016) pinpoint an important hypothesis that presumably should be illuminated: the possibility that gendered aspects of MCS look differently in less bureaucratic contexts. Conclusively, this suggestion has to be examined and understood with more empirical gathering and investigation.

Proposition 2: Gendered control reaffirms gendered behaviour within business operations

The previous discussion sheds light on the fact that observations relating to gendered aspects in management accounting and control are rather unilateral. As a result, researchers' current state of knowledge of the subject reflect a general consensus that accounting and control processes are built on masculine pillars. Having established this, discussants such as Parker (2008) recognise a need to look into the resulting influence gendered MCS has on organisational behaviour and discourse. Especially since he predicts that feminine characteristics, such as encouragement, support and development of personnel, risk being marginalised if there exists a cause and effect relation between masculine MCS and gendering of business conduct.

Wittbom (2015) is one researcher who contributes with empirical accounts on behavioural related effects of gendered MCS. In detail, she explains that a reliance on quantifiable measures direct managers' attention to short-term performance, indicating little understanding of sustainable business development. This claim stems from insights following the implementation of gender equality initiatives within two governmental agencies. Through this study, Wittbom (2015) saw that while statistics could track the share of women present in decision-making, they could not evaluate how the agenda was set, which questions that were welcomed or any other aspects relating to power relations. Hence the argument goes: embedded masculinity within a measuring and monitoring approach to control hampers the creation of a responsive business steering. And as a result, Wittbom (2015) noticed how technical norms within the agencies created a strong gendered order, where career opportunities would only be granted to those who adopted this norm. In summary she illuminates how a control system that was built on male qualities, could reaffirm the same gender norm within business conduct.

In a similar manner Efferin et al. (2016) reveal in their case study how a fundamentally masculine MCS created "masculine" employees within an Indonesian construction company. For starters, it was noticed how employees acted in agreement with core values that reflected male attributes, such as obedience, fulfilment of deadlines and commitment to work above personal matters. What is more, control arrangements such as clear separation of duties, and incentives linked to personal performance, created individualistic and tightly results focused employees. Despite this, employees did in fact engage in cooperation, which Efferin et al. (2016) see as typical feminine behaviour. However, at a closer glance it was revealed that such practices only existed due to the high workload faced by the employees. Hence, although feminine characteristics were found in practice, this behaviour only acted as complement to the

masculine norm. Thus, also Efferin et al. (2016) saw how masculine MCS promoted masculine uniformity, as women and men were required to follow assumptions about male rather than female conduct. As such, both Wittbom (2015) as well as Efferin et al. (2016), accentuate a relationship between gendered pillars of MCS and the promotion of gendered business conduct.

This claim is further supported by Anderson-Gough et al. (2005) as well as Jonnergård et al. (2010). Focusing on the element of performance appraisal within MCS, they too discuss how an ingrained attention to outcome and results apparently promote masculine behaviour. For example, Jonnergård et al. (2010) saw how newly licensed auditors predicted performance appreciation for behaviour considered as "hard work" and that would lead to high "billing rates". Hence, they argue that employees would act in line with commercialisation rather than focusing on soft aspects such as ethics and well-being. Interestingly though, women under this monitoring and measurement control, also felt incentivised to engage in self-promotion. Recognising a similar outcome of a performance evaluation tool, Anderson-Gough et al. (2005), argues that this kind of pushiness and competitiveness also follow assumption about male rather than female conduct. Naturally, they claim that if the performance, that firms try to control for, in reality promote employees to blow one's own trumpet, one can easily conclude that gendered attributes within MCS reaffirm similar gendered behaviour. In summary, these researchers also tag on to criticising the neutrality of MCS by revealing that such control tools may potentially sustain and enhance gender bias within business.

While the above voices are clearly in agreement on the fact that there is a concurrent relation between gendered dimension within MCS and the reproduction of such aspects in business operations, Carmona and Ezzamel (2016) recognise that little is still known on how gendered MCS impact the identity of employees. Especially they acknowledge that little empirics elucidates what this gendering of business means from the perspective of organisational members. In other words, they ask how employees, who agree to self-transform and play according to homogenised rules, actually perceive this transformation. Thus they recognise another important gap in existing literature that no doubt could be investigated. That is, the necessity to investigate lived experiences relating to proposed gendered aspects of MCS.

Proposition 3: Feminine MCS as antidote to normative masculine business behaviour

Building on this idea of a clear relationship between gendered pillars of MCS and realisation of gendered business conduct, a final discussion topic argues for a need to integrate female aspects within MCS as a means to promote femininity within business (Buckmaster 2002; Hines, 1992; Parker, 2008; Wittbom, 2015). Like this, these advocates recognise a potential in allowing for mutual influence from both gender aspects, especially given that today's managers are increasingly being called upon to develop employee expertise and creativity. In other words, the modern organisation is challenged to not only control for masculine aspects of profitability and commercialisation, but also for feminine aspects such as long term improvement of human capital (Parker, 2008). As such this standpoint advocates new, innovative ways to MCS in a pursuit to reach better integration and balance of the two gender perspectives.

This new way to MCS should supposedly include a more dialogic and narrative approach to the otherwise conventional "measure and monitor"-control, as a means to integrate femininity in MCS (Buckmaster 2002; Wittbom, 2015). Arguably this would entail a more responsive control with the ability to pick up on traditionally marginalised perspectives relating to feminine virtues of plurality, cooperation and understanding (Wittbom, 2015). Alternatively, we as researchers recognise room for integrating feminine values of trust and reciprocity in the cultural foundation of MCS, given that Efferin et al. (2016) encircled employee conformity to company values. Either way, with this kind of integration, business behaviour would potentially turn more team focused and receptive to employee needs, given the proposed cause and effect relation between control and conduct. As so, proponents of this topic suggest that research looks deeper into organisational steering, to explore room for introducing femininity to control (Parker, 2008).

However, as a critical perspective to the above suggested antidote of traditional primacy to the easily measurable, we as active researchers recognise an apparent gap in the literature. In line with what Carmona and Ezzamel (2016) consider as a limited empirical account within the area of gender in management accounting and control, we see no empirical evidence of the sought outcomes from introducing female attributes in MCS. Expressed in another way, this idea that gendered MCS will eventually result in gendered business behaviour is drawn from analysis of inherently masculine control systems. Thus we ask ourselves: will this apparent relation stay intact when introducing femininity to MCS? That is, will feminine gendered MCS result in the adoption of feminine behaviour within organisations? Ergo, we also propose these questions for future research within the area of gender in management accounting and control.

Summarising the discussion on gendered aspects of MCS and spotting the gap

The above section has presented existing research within the area of gender in management accounting and control, through what we have encircled as three recurring claims. Firstly, we have noticed a general consensus saying that traditional monitor and measure approaches to control reflect stereotypical male attributes of objectivity, quantification and rationality. In a second step, research has demonstrated that this masculine steering in turn promote the same gendered behaviour within organisational life. That is, discussants within this research area are in clear agreement of the fact that there is a concurrent relation between gendered dimension within MCS and the reproduction of such aspects in business operations. Built on this idea, a final discussion theme suggests a need for integrating femininity within MCS. This as a means to counterbalance an otherwise masculine, individualistic and results oriented business conduct.

The above summarised claims are of great insight as they contribute with understanding of gendered dimensions of MCS and what this implies for business practice. That being said, this literature review also illuminates several gaps in the existing literature that merit researchers' attention. In essence it is argued for a need to investigate whether non-bureaucratic organisations embrace femininity in their control, but also for a need to gain insight on lived experiences relating to gendered aspects of MCS. Finally, we as active researchers also question whether the advocated introduction of feminine aspects to control in reality will generate business behaviour of cooperation, openness and understanding. This because no study to our knowledge has encircled such a cause and effect relation concerning feminine control systems. Based on this literature review, we therefore, define our research questions as follows:

(1) How are management control systems designed within flexible organisations according to a gender perspective?

(2) How do gendered aspects of management control systems affect the gendering of operational behaviour in flexible organisations?

In the following section, we will present management control theory along with a definition to generic elements and components of a holistic MCS. We will also present alternative academia stemming from feminist theorising within the accounting domain but also from sociological gender literature. This final conceptual framework connecting MCS literature and gender academia will then be used to investigate gender attributes within Alpha's MCS, as well as lived experiences relating to the realisation of gendered behaviour within the organisation – this as means to answer our two research questions.

2.2 Management control systems through a gender perspective

2.2.1 Management control systems and its components

Management control systems (MCS) are tools that aid management in steering an organisation toward its strategic objectives and competitive advantage (Anthony, 1965). In other words these sets of control systems are viewed as means to maximise the work of organisational members for the benefit of organisational objectives. Hence, the right set of MCS may directly contribute to the organisational success (Simons, 1995). Based on this, it is not surprising that a multitude of studies have examined the mix of such processes, trying to categorise their orientation and influence on employee attitudes and behaviour (Alvesson and Kärreman, 2004a; Malmi and Brown, 2008; Merchant and Van der Stede, 2007; Otley and Berry, 1980; Simons, 1995). Yet, as indicated by the literature review on gender in management accounting and control, there is limited empirical account that has categorised their orientation according to gendered aspects; asking whether components reflect and reaffirms a particular set of gendered attributes, especially within flexible organisations. Aiming to fill this gap, it is therefore interesting to define components of a holistic MCS, so that we then can examine these under a gender lens.

From reviewing management control literature, we find numerous propositions on the components of MCS. Still a recurring separation of these control systems appears to be one between technical and social control. For example, Merchant and Van der Stede (2007) separates forces within MCS between those that are to influence employees' actions - *result* and *action* control - and those that are to align the mind-set of employees with organisational objectives - *personnel* and *cultural* control. Another pair of researchers who follow this separation of MCS is Alvesson and Kärreman (2004a; 2004b). They label these two groups as *technocratic* and *socio-ideological* control. According to their definition, technocratic control involves management's attempt to control behaviour by direct means such as arrangements, rules and reward systems. Naturally, technocratic control systems are typically concerned with the production of output and results and can be exemplified with key performance indicators (KPIs), standardised work methodologies and supervising. As such thus type of control is associated with top down steering by a powerful social group (Alvesson and Kärreman; 2004b). Socio-ideological control on the other hand represents attempts to control the mind-set of organisational members. Explained in another way, these control practices target identity formation and ideology through norms, emotions, beliefs and values; and aims to affect

behaviour indirectly. Hence, Alvesson and Kärreman (2004a) agree with Merchant and Van der Stede (2007) on this general categorisation of MCS.

That being said, Alvesson and Kärreman (2004a; 2004b) introduced yet another insight relating to this categorisation, saying that technocratic and socio-ideological control feed upon each other. Having examined this interplay in a similar context as the one under investigation in this paper, i.e. a management consulting firm, they demonstrated how technocratic tools would not only influence employee behaviour, but also feed upon socio-ideological tools such as corporate culture and employee self-identity. This was noted as Alvesson and Kärreman (2004a) recognised a surprising high level of compliance to targets and goals, when compared to the rather standardised technocratic and socio-ideological controls in place within the investigated firm. Anticipating an explanation to this behaviour beyond these obvious controls, the researchers noted how values and norms were created and spread also through technocratic control as employees identified themselves with the evaluation they received, the promotional level they were given etc. Like this, they illustrate how technocratic and socio-ideological control may interact with each other and tighten the level of control, when the fundamental behaviour that these systems control for – directly or indirectly – align and matches.

These insights highlighted by Alvesson and Kärreman (2004a; 2004b) are interesting also from a gender investigation of MCS elements. Because as was just indicated, it appears as if technocratic and socio-ideological controls may become stronger and more influential over employees, when both control systems aim to create *similar* attributed behaviour. Interpreting this from a gender perspective, this would tentatively mean little room for integration of the two opposing gender perspectives, which was sought for by advocates of Proposition 3: *Feminine MCS as antidote to normative masculine business behaviour*, presented earlier in this review. As stated by Parker (2008) "*it is the blending and relative balance or imbalance between masculine and feminine characteristics of the processes that requires investigation*".

Grounded in this interplay between technocratic and socio-ideological control systems, as suggested by Alvesson and Kärreman (2004a; 2004b), as well as the suggestion by Parker (2008), calls for an investigation of both technocratic and socio-ideological elements of MCS. This together with the fact that socio-ideological control may be especially significant in knowledge-intensive firms (Alvesson and Kärreman, 2004a), motivates us to move away from an either-or perspective. Finally and maybe most importantly very few studies to our

understanding has adopted such a holistic approach when investigating MCS under a gender perspective, and as we know it, no study has done this in a knowledge-intensive firm. Conclusively, aiming to study different forces of MCS from a gender perspective, within a management consulting firm, we categorise MCS elements as *socio-ideological* and *technocratic* controls, in accordance with Alvesson and Kärreman's (2004a) definition.

Having established this, we do recognise a possibility to problematise that fact that we chose to define MCS in accordance with a classification developed by two white men (Alvesson and Kärreman, 2004a), when we are investigating a subject prompting for integration of a mixed gender perspective. Yet when revisiting the most cited management control literature, it is clear that options for a varied perspective is highly limited as this area is clearly dominated by white males (e.g. Anthony, 1965; Merchant and Van Der Stede, 2007; Otley, 1999; Simons, 1995). As such, only by leaving room for this reflection we argue for a widening of this otherwise homogeneous framework. What is more, it is important to recognise that this frame is predominantly to be scrutinised in our analysis, and will only secondarily guide results. Hence, we stand firm with this choice to define MCS as *socio-ideological* and *technocratic* controls.

2.2.2 Socially constructed gender attributes acting as a gender lens

In order to understand this phenomenon of gendered aspects of MCS within flexible organisations, as well as the gendered behaviour that this may suggestively result in, the section below aims to define what constitutes stereotypical male and female virtues. For this purpose, we turn to feminist theorising within the accounting domain but also to sociological gender literature, as a means to transform existing theory relating to the orientation and impact of MCS.

While the notion of gender stereotypes and norms has been highlighted as a pervasive phenomenon in our society (Buckmaster, 2002), the question of what is "masculine" and what is "feminine" is highly provocative. This because it often demands a standpoint to whether there exists "real", or as otherwise suggested "innate", gender differences relating to behaviour and preferences. Yet within sociological literature that investigate gender questions, one framework seems to be recurring. This framework is called the Bem Sex-Role Inventory (BSRI) (Bem, 1974) and it is made up by a list of 20 male and 20 female characteristics, as well as 20 "neutral" traits (see Appendix 3 for the full list). This list was first extracted from Stanford undergraduates' interpretations of socially desirable virtues for each sex in 1974. As such the original study tried to capture collective beliefs on gender norms, which resulted in the

inventory where masculinity is defined with virtues associated with "dominance" and "instrumentality", while feminine features build on notions of "nurturing" or "social warmth", as well as "expressiveness" and "understanding". However, despite this rather objective purpose of the original study, some critics have interpreted the tool as an invitation to stereotyping, stating that it suggests that a "typical" man or woman actually exists (Hoffman and Borders, 2001). What is more, the BSRI has also received criticism in concern to the validity of the process that was used to extract the list of feminine, masculine and neutral characteristics (Hoffman and Borders, 2001). Also, Hoffman and Borders (2001) suggested from their replication of the original BSRI study, that modern-days college undergraduates do not agree with the suggested scale of male and female attributes. In fact, they found that "masculine" was the only element of all BSRI items that showed a 75% agreement level to be classified as masculine, and "feminine" was the only item to be qualified as feminine.

To contrast these findings, the masculine and feminine characteristics of the BSRI do in fact seem to recur when reviewing similar literature. As such the BSRI attributes may in fact reflect socially constructed stereotypes, despite the bias that was suggested by Hoffman and Borders (2001). For example, in a study on women's absence from senior roles in small and medium sized accounting firms in regional Australia, Adapa et al. (2016) observed how women were said to lack men's ability to integrate responsibility, power, networking and technical skills - virtues classified as male in the BSRI. What is more, Buckmaster (2002) too described a similar list from her own literature review, saying that masculine ideals are those of rigor, rationality, competitiveness, objectivity, while feminine characteristics embrace mercy, subjectivity, compassion and plurality. Also Heilman (2001) stated that "*men are characterised as aggressive, forceful, independent, and decisive, whereas women are characterised as kind, helpful, sympathetic, and concerned about others*". And lastly, Hines (1992) contributed with further evidence of these stereotypical notions, by classifying attributes such as hard, logic, analytical and quantitative as universal masculine, and virtues such as receptive, personal, qualitative and nurturing as universal feminine. Furthermore, since Bem's (1974) study has been widely cited (3800 citations, Scopus, 2016-12-02) with 109 citations only this year, and due to the fact that is often suggested as the "the most widely accepted and used" measure for masculinity and femininity, we argue that despite the contested methodology behind the BSRI, there is evidence that gender stereotypes similar to the items in this inventory are a social reality and used by many scholars.

From the above discussion together with the fact that the domain theory views stereotypes as contested obstacles in our society and within organisations, we recognise the importance of the above presented categorisations of gender attributes even though such sex role categories may be problematic in themselves. Conclusively, the BSRI with influences from feminist theorising within the accounting domain will only be used to measure and reflect social stereotypes within MCS. Below follow a table summarising the categorisation that we will refer to henceforth when talking about gendered attributes.

Qualities and attributes of socially constructed masculinity and femininity	
Masculine items	**Feminine items**
Rationality	Receptive
Competitive	Sympathetic
Objectivity	Subjective
Analytical	Expressive/narrative
Dominant	Sensitive to need of others
Quantitative	Qualitative

Table 1: Feminine and masculine attributes inspired by Bem, S. (1974) and feminist theorising within accounting,, e.g. Adapa et al. (2016); Buckmaster (2002); Heilman (2001); Hines (1992)

2.2.3 The conceptual framework – an integration of gender theory and elements of MCS

In summary, our theoretical frame has provided us with several recurring themes which we argue as important for our study. Firstly, by revisiting the most cited management control scholars we recognised a separation of control systems between technocratic and socio-ideological control, which helps us to take a more holistic perspective. Next, a discussion regarding the gender literature resulted in an overview of a commonly used categorisation of gender attributes inspired by Bem (1974) and feminist theorising within accounting research. While contested in certain areas, this BSRI framework was argued to provide insight on socially constructed gender stereotypes, making it relevant for the purpose of our study.

Based on this, we have developed a conceptual framework (see Figure 1) that will serve as a guiding tool when investigate gender attributes within MCS as well as lived experiences related to the realisation of gendered behaviour within operations. The framework includes a two-step

analysis in order to incorporate a more holistic perspective to contribute to the research gap. The first level represents an investigation of the design of controls, which are divided into technocratic and socio-ideological (Alvesson and Kärreman, 2004a). Another important takeaway from their framework is the possible notion of an interplay between the controls, which is illustrated by the dotted arrow connecting technocratic and socio-ideological controls in our framework. What is more, we examine the gendered aspect of the controls based on gender attributes primarily inspired by Bem's BSRI (1974). Then in the second level of our conceptual framework, we try to depict how we are to add a perspective from lived experiences in our analysis. This as a means to compare and contrast materialised gendered behaviour with our findings in the first part of the analysis. In other words, this second step will look at the proposed relationship between gendered MCS and gendered business behaviour; hence the connecting arrows in our model. All in all, the conceptual framework will guide our analysis in order for us to take in all aspects that was deemed important by the literature review.
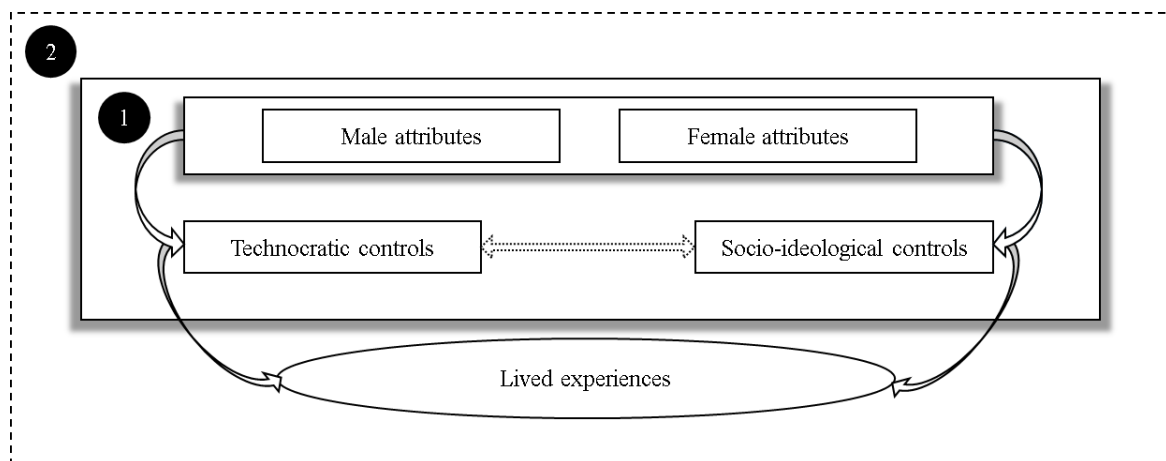

Figure 1: Conceptual framework developed by the authors

3. Method

This chapter aims to present and motivate the rationale for our research method. Section 3.1 discusses the study design, as well as pros and cons of this method. Choice of case organisation is also illuminated in this section. Next, section 3.2 narrates our data collection process, followed by a recount of the data analysis process in section 3.3. Lastly, section 3.4 discusses overall quality of the study via the concepts of credibility, transferability, dependability and confirmability, as well as actions endured to secure and enhance this trustworthiness.

3.1 Research design

3.1.1 Empirical method

This study is designed as a single case study adopting an in-depth qualitative research approach. This method was deemed appropriate considering the nascence of our research area, but also with regards to the nature of our research questions. Aiming to understand how gendered MCS may result in a gendered business conduct, the qualitative approach is suitable as it allows for exploration of behaviour and the underlying factors affecting it (Merriam, 1994; Yin, 2014). In detail, we argue that the in-depth case study suits our study since it "*...offer us the possibility of understanding the nature of management accounting in practice; both in terms of the techniques, procedures, systems, etc. which are used and the way in which they are used*" (Scapens, 1990, p. 264). As such this in-depth method may enable us to carefully interpret a distinction between the formal processes that accounting systems aim to control for, from actual application and outcome of these systems, which is just in line with the nature of our research.

Having presented the rationale for adopting a single case study, one could ask why the closely related multiple case study-method was rejected. This in particular, as there exists a critical trade-off between single and multiple case studies, where the former option allows for deep understanding of a particular social setting (Dyer and Wilkins, 1991), while the latter lead to comparative insights and generalisable results (Eisenhardt, 1989). That being said, we recognised multiple reasons for choosing a single case study rather than a multiple case study considering the purpose of our study. First, as argued by Dyer and Wilkins (1991) the single case study focuses more on depth rather than width which is what we aspire to achieve with our study since we want to pick up on the lived experience of our interviewees. What is more, extensive single case descriptions make it possible for the reader to take the rich context surrounding the case into consideration, which was deemed important when relating back to the gap asking for more empirical evidence from specifically flexible organisations. Thus, to

truly understand the context of our case organisation we argue for a single case study. Then, we also aim to transcend insights on a complex subject such as gender aspects within MCS, hopefully in an interesting and relatable fashion. Based on this we see clear benefits with the single case study as it opens opportunity for storytelling. As such we argue that this method helps us describe a general phenomenon in a manner so that the general audience can relate the subject to personal experience and research: *"We return to the classics because they are good stories, not because they are merely clear statements of a construct"* (Dyer and Wilkins, 1991, p.617). Hence we hope to give the reader food for thought with regards to gender issues.

3.1.2 Research approach - systematic combining

When combining previous literature to the empirical findings in a case study, there are two main contrasting approaches to use: the inductive or deductive approach. The inductive research approach applies when the researcher chooses the case to study in advance and in a next step develops the theoretical frame, thus using the empirical data to steer the analysis. In contrast, the deductive approach develops the theoretical frame before collecting the empirics, putting the theoretical aspect, including previous research, in centre of the study (Trost, 2014).

As an alternative of the polar opposites presented above, Dubois and Gadde (2002) argues for a combination of these standardised approaches; an approach they call systematic combining, or more commonly known as an abductive approach. The starting point of this combination is the preliminary theoretical framework that is supposed to guide the design of the study. Then the method welcomes iteration between different phases of research writing. Like this, empirical findings from the first interviews may be used for readapting theories and frameworks and vice versa. In this respect, our study began with an in-depth literature review where we observed several angles form which to address our chosen research area. Having encircled, what we saw, as two possible theoretical frames, early interviews in the form of a pre-study helped us to narrow this framework which then served as support in the following data collection process. Yet while the work progressed, themes and tensions became clearer, and so did our theoretical lens. As such continuous review of theories and concepts, in combination with ongoing analysis of empirical findings, finally resulted in our combined conceptual framework, presented in the previous chapter. Like this, we clearly argue for having adopted systematic combining in our research.

For us this method fitted perfectly, as we found it difficult to set a clear hypothesis from the beginning as was just explained. So through this method, we were never chained to initial assumptions. As such, we clearly experienced the advantage with using systematic combining as it enabled us to retrieve and consider knowledge during the course of the study. Yet, on the other hand, the limitation of this approach is that one needs to be cautious not to include too many new discoveries and interdependencies, as the empirical world has no natural boundaries which can lead to the study being too extensive (Dubois and Gadde, 2002). Hence, it is said that authors should make a deliberate choice on how far back in time one wants to trace the processes in question. To handle this dilemma, we decided in forehand that we would set a steady focus as soon as we found interesting tensions, meaning we would not continue to investigate additional tensions to widen the scope.

What is more, the notion of surprises and twists and turns are the foundation of an abductive approach. We encountered several surprises along our research which influenced the progression of our work. For example, our primary plan was to investigate how employees experienced the gendering of MCS depending on how this control was presented and used within teams with different gender constellations. However, it soon came to our attention that project arrangements within a consulting firm seldom have a clear beginning and end, leading to an ever-changing set up of team members. As such we deemed it difficult to say that differences in lived experiences relating to gender dimensions of MCS could be traced to the gender distribution within project teams. Nonetheless, while this meant that we had to adjust our primary idea, interviews had brought forward interesting tensions with regards to the interplay and linkage of different controls. As such, this surprise led us to pursue our final framework based on Alvesson and Kärreman's (2004a) concepts.

In conclusion, based on the description above we argue for having applied a research approach in line with systematic combining, as suggested by Dubois and Gadde (2002). This because we clearly followed an iterative process during the thesis writing, with surprises and successive evolvement of the theoretical frame parallel to gathering empirical data.

3.1.3 Selection of case organisation

When doing a qualitative study, the selection of the case organisation becomes inherently important. Maxwell (2012) calls this *the purposeful selection*, meaning that a careful choice should enable the researchers to collect data that are appropriate and likely to provide deepened

knowledge to the research topic and hence contribute to a successful study. In comparison to a quantitative research method, the selection is not only a process of choosing a representative sample of the population, but it should rather be more fitted to the research interest of the study.

Taking notice of the theoretical guidance above, we ended up conducting our study at Alpha, a professional services firm, where we specifically chose to investigate our research questions within the management consulting division. We thought that this setting was of interest considering that Alpha operates in a traditionally male-dominated industry while the nature of its services calls for a more female business conduct. In particular, management consultancy often promote flexibility and the exercise of professional judgement, thus making Alpha a suitable candidate with reference to the research gap that we aim to fill. What is more, we got indications from literature and from the organisation itself, saying that Alpha is considered having integrated many "hygiene" factors relating to gender equality, such as equal numbers of women and men on stage during company kick-offs or in a recruitment brochures. Hence, since this was already in place distracting noise was considered eliminated, leaving us to focus on the complex question of gendered aspects within accounting micro-processes and their influence on everyday work. In this respect, the primary work form in Alpha is the client projects and it was also here that our pre-study gave indications to where the main tensions exists. With this is mind, the scope of this study is structured around the practices present in projects.

Finally, our choice to conduct our study at Alpha also had clear pragmatic reasons, grounded in the fact that the organisation welcomed students to conduct research on their site in exchange for data access. Considering that the essence of a successful qualitative study is an extensive empirical backbone, as well as the fact that it is particularly called for further empirical contribution to our research area, we deemed it truly helpful to have mandate from within the organisation when trying to access interviewees as well as formal documents. Further, since we saw a risk for employees interpreting our research focus as a means to dig out critique specifically directed towards Alpha, we found it beneficial to have support and acceptance from seniors in the organisations. In detail, we hoped that this would help interviewees feel permitted to talk freely about their lived experiences. On the other hand, we did recognise a risk in gaining this close of an exchange with Alpha, as it may limit our academic freedom in an attempt to satisfy the case organisation. Yet, this is a fact that we tried to mitigate by raising this concern with our contact person at Alpha as a means to clarify that we will act as objective researchers.

3.2 Data collection process

3.2.1 Primary data

In line with Edmondson and McManus (2007) recommendations for research in a nascent area, our primary data collection consists of in-depth qualitative semi-structured interviews. In detail, we started out performing eight pre-interviewees with a broad interview guide building on theoretical discussion topics. This method allowed us to stay within our topic without being too bound to the script, as emphasis was put on deepened follow-up questions which are *"...the true art of analytical interviewing"* (Kreiner and Mouritsen, 2005). Also, since both co-authors were present during all but two interviews, one could steer the interview and the other could pay close attention to development areas and articulate follow-up questions (Eisenhardt, 1989). In the cases when one of the co-authors were by one's own, the other one listened and transcribed the recording to mitigate potential subjectivity. Thus, via this method of deep-diving into areas of interest, we could further narrow our discussion transcript and theoretical framework. In the end, the guide was adapted three time as a means to aid us gain even deeper understanding of the apparent tensions rather than spend time on non-problematic areas.

Our choice of interviewees were decided on via three sets of criteria: first we wanted to meet employees from all hierarchal levels; secondly we wanted to talk to at least an equal amount of women as men; and thirdly we wanted participants from project teams with an equal gender distribution, but also partakers working in gender skewed teams. Having encircled potential participants based on this criteria, Alpha offered to initiate contact with these employees as a strategy to increase willingness to participate in our study. This was proven helpful as all employees agreed to partake, and in the end the total number of interviews amounted to twenty-five including the pre-study, with employees in all hierarchical levels.

The interviews were held between September and November 2016 and lasted between 40-65 minutes. All of the interviews except two were conducted face-to-face at the Stockholm office with the benefit of being able to observe body language, which can both be critical for understanding nuances in the answers of interviewees (Bryman and Bell, 2007). Considering the fact that we saw this benefit as particularly important for our research topic, as the subject of gender may be perceived as diffuse and difficult to talk about, we first reasoned that it was not optimal to conduct to interviews over telephone. Yet, as one of these telephone interviews were more focused on gathering information on the theoretical design of control arrangements,

this was not really an issue, while to other was considered important enough to motivate this suboptimal arrangement. As such, the quality of the interviews was not considered affected in the end. Moreover, all interviews were tape recorded with the help of a mobile phone to mitigate erroneous quotations. Lastly, but very importantly, interviewees were assured total anonymity and also informed that the recording would be deleted from the mobile phone as soon as it was transferred via e-mail to limit the risk of exposure in case of theft or similar (Yin, 2014).

Since our topic can be perceived as sensitive, and many of the tensions are created through unconscious behaviour we wanted to create an interview guide inspired by the analytical interview concept, in accordance with proposals made by Kreiner and Mouritsen (2005). The authors suggests that the interview should be a collaborative effort by both the interviewer and the interviewees to create new knowledge of an existing phenomena. In more detail, *"The analytical interview aims to make the respondent think and consider. It aims to get findings 'beyond' common sense, and it aims to create new insight rather than confirm what was already known before the interview."* (Kreiner and Mouritsen, 2005, p. 160). What is more, researchers should be aware of the fact that organisations develop routines that over time erase the rationale behind certain behaviour and creates ignorance by the interviewee. This means that the interviewee may have tacit knowledge that is hard to articulate with others, which creates questions of validity. Also, the notion of opportunism may create an incentive to use the interview as an opportunity to present a favourable image of the organisation, rather than the true picture. Based on these factors, the answers from the interviewees should not be taken as the ultimate final answer but rather something to spark an analytical conversation with. This is where we saw the benefit of the analytical interview as we considered the information as inputs for exploring new knowledge (Kreiner and Mouritsen, 2005). This became useful in our study as we first saw hesitations to deliberately express the presence of any form of discrimination. Yet many interviewees after some time highlighted that certain characteristics were rewarded, showing that the analytical interview concept made them reflect over their first answer. It should be said however, that this approach depends on the interviewee being willing to collaborate and participate, otherwise the interview becomes useless. In our case, the analytical approach was proven successful by statements from the interviewees including *"Interesting question!"*, *"I did not reflect on that before…"* and *"Let me think about that for a while…"*.

3.2.2 Secondary data

In addition to our primary data, we decided to engage in triangulation by comparing and contrasting our primarily findings with secondary data points. In more detail, we received access to internal documents such as the company's gender equality plan for 2016-2018, a project method chart, values and visions statements. We were also given company computers and were able to gain full access to the intranet where we could search for relevant documents. The document depicting the project method was especially useful as it helped us articulate Alphas use of control systems on a project basis. Basically, this helped us formulate interview questions as we understood company specific designations and could always refer to the project method chart, thus allowing us to limit interview time reserved for descriptive information.

What is more, we were able to gain insight on secondary data through observations, as we were granted total access to the premises of Alpha's head office in Stockholm. Resultantly, we spent almost two months on site during the course of our study, working side-by-side with research participants, mingling with them in the coffee room as a tactic to build trust and acceptance. While not actually being present during specific meetings or in other closed work settings, our presence at the office helped us to gain better understanding of the working environment and the corporate culture. It also created more informal relationships with employees, which resulted in increased trust and familiarity.

That being said, several authors have debated the notion of benefits in triangulating qualitative research. For starters, Lincoln and Guba (1985) argue that triangulation should only work as a crosschecking feature to secure a "true" picture rather than something that provides new perspectives. However, Dubois and Gadde (2002 and 2014) dispute that this argument is closely related to positivistic research ideals. In more detail, they argue that in an abductive approach, triangulation contributes to new dimensions of the research problem that can redirect the study. In this aspect, we agree with Dubois and Gadde (2002 and 2014) since we experienced that the triangulation contributed to new insights and also generated new questions for our interviews.

3.3 Data analysis process

In line with the systematic combining approach, data analysis was made parallel to data collection. All interviews were recorded and transcribed and then read by both authors as soon as possible after the interview. This enabled us to discuss the findings directly, as recommended by Eisenhardt (1989), so that we could adapt the interview guide and the theoretical framework

for coming interviews in order to explore interesting topics. In more detail; this stage of the analytical process involved looking for tensions in the empirics collected thus far, as a means to categorise themes of interest.

In time, when the majority of the interviews were completed, we went through over 250 pages of transcriptions in total and summarised them more thoroughly down to 3-4 pages per interview. More exactly, we mapped these literal recounts into the themes discovered above together with selected quotations that were identified as relevant for the study. Also, the data that was regarded as less relevant were excluded in order to reduce the noise and focus on the relevant parts necessary to answer the research question (Miles and Huberman, 1994). Finally, the last step of the analytical process was to categorise and analyse the findings according to our developed theoretical framework by combining Alvesson and Kärreman (2004a) with gender studies and lived experiences.

3.4 Research quality

In quantitative positivistic studies and to some extent qualitative studies with a positivist spirit, research quality is commonly evaluated on the criteria of validity and reliability. However, these are not relevant for assessing the rigour and quality of qualitative constructivist studies, which our single case study belongs to, because there are differences in ontological and epistemological assumptions (Lincoln and Guba, 1985). Namely, qualitative studies with a constructivist spirit favour depth and believe that reality is socially constructed. As a result, Lincoln and Guba (1985) suggests that researchers using a qualitative approach instead validate their results measuring the trustworthiness by using **credibility** to replace internal validity, **transferability** instead of external validity, **dependability** instead of reliability and **confirmability** as a replacement for objectivity.

3.4.1 Credibility

Credibility establishes whether or not the research findings represent plausible information drawn from in-depth interviews and if these findings reflect correct interpretation of interview participants' original views. According to Lincoln and Guba (1985) credibility can be ensured by adopting several strategies. One of those is prolonged engagement on the research site as this helps researchers gain insight into the context of the study. It also creates a level of trust and openness with the respondents which is said to increases the credibility of their answers. With reference to these recommendations, we decided to spend the majority of our work time on site at Alpha's head office, after having been granted access to the organisational premises,

in order to increase our own visibility and secure natural exchange with the interviewees. Further, Lincoln and Guba (1985) advocates use of peer debriefing to gain credibility, where the researchers discusses the progression of the study with other professionals such as members of academic staff. Here, we had an ongoing dialogue with our tutor throughout the thesis writing process to get a second opinion on the findings, and thus increase the credibility of our findings.

3.4.2 Transferability

Transferability refers to the degree to which the results of qualitative research can be transferred to other contexts with other respondents (Lincoln and Guba, 1985). According to Bitsch (2005), transferability can be achieved by providing "thick descriptions" and "purposeful sampling". They say, that such thick descriptions, including details of methodology and context, will make it easier for recipients to judge whether the findings fits with other contexts. Knowing this, we have put in a lot of effort into this method chapter to increase the level of description when explaining the rational for our research method, which hopefully will support the possibilities of transferability from our study to coming research. In a next step, we have carefully selected our case organisation and interviewees in accordance with the specific purpose of our study as a means to enhance its transferability, as suggested by Bitsch (2005). This part was further discussed above in section 3.1.3 Selection of case organisation and section 3.2.1 Primary data

3.4.3 Dependability

Dependability refers to stability of findings over time, meaning that the findings and interpretations of the study are in line with the data that has been collected from informants (Lincoln and Guba, 1985). To attain this level, we used stepwise replication, meaning that we as researchers analysed the transcribed interviews separately at first, so that we in a next step could compare and contrast interpretations. This to assure that there were no room for different types of interpretations. Finally we made sure to keep an audit trail online, where all the raw data, transcription, notes and documents were kept throughout the whole process. By doing this you increase dependability since you can account for how and where you collected the data (Lincoln and Guba, 1985).

3.4.4 Confirmability

Confirmability is a degree of neutrality where the findings of the study are free from researchers' or respondents' bias, motivation or interest (Lincoln and Guba, 1985). Studies suggests that confirmability can be somewhat reached through previously mentioned triangulation and an audit trail, which we already argued to have achieved. Nonetheless, what

is clear is that eliminating all of the influence of the researcher in a qualitative study is impossible, but we need to understand it so that we can use it productively (Maxwell, 2012). However, since we have argued and acknowledged the pros and cons of qualitative single case studies throughout this chapter, we argue that we have understood the risk of bias and tried to limit it. Furthermore, we have used our own interest in the subject to spark the conversation with the interviewees by contributing with examples or thoughts of our own.

4. Empirical findings

This chapter reflects the study's empirical account. Section 4.1 starts off by introducing the case company, Alpha, its equality initiatives and a set of influential overarching socio-ideological controls. Section 4.2 presents structured work practices within projects, and their associated technocratic and socio-ideological controls. Each of these controlled practices are also contrasted with lived experiences relating to realisation of this conduct, to illuminate equal or unequal opportunities for all. Lastly, section 4.3 sums an empirical overview before moving into the discussion on gendered aspects within, and gendering behaviour of, these controls.

4.1 The case organisation and overarching controls

Alpha is a global professional services firm that offers services in different areas such as assurance, tax, consulting and corporate finance. However since the study is scoped around the consulting department, this division is presented in detail henceforth. Thus, when referring to Alpha from here on, we talk about the consulting department in isolation.

Alpha has under its current construct, engaged in consulting services for circa ten years and has grown rapidly during these past years. Currently, Alpha has <500 consultants in Sweden, where the vast majority resides in the Stockholm office where our study was conducted. The department is organised according to a matrix structure (see figure 2) with industries crossing competence areas, such as IT, Risk Management, Supply chain and Outsourcing. While, every employee belongs to one competence area, each project usually has a mix of team members representing different competences, thus giving evidence for collaboration between these areas.
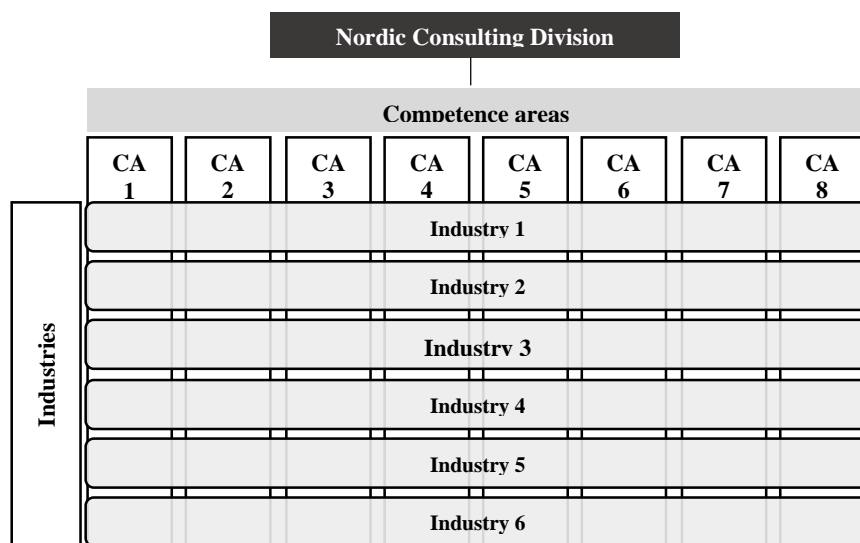

Figure 2: Organisational map of Alpha's consulting division

The organisation follows a classic consulting hierarchical pyramid ranging from consultant to partner (see figure 3). This reference to a pyramid is due to the organisation's large base of juniors that gradually declines with seniority, through what is known as the "up-or-out" model. The pyramid model is beneficial for the profitability of the firm as junior consultants contribute to a higher profit margin.
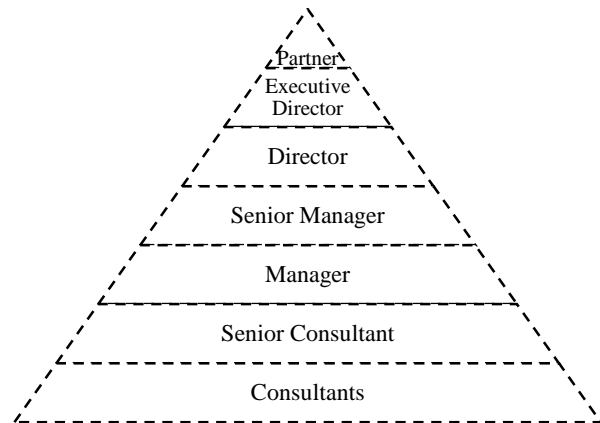
Figure 3: Hierarchical structure in Alpha

Alpha operates in a traditionally male dominated industry, but has managed to achieve an equal gender distribution on intake level and through the more junior levels. However it is quite clear that they do not manage to retain the same distribution higher up in the hierarchy, making it an interesting case organisation for the purpose of this study. That being said, Alpha has a documented equality plan with several numerical goals in order to increase the number of females in senior positions in the coming two years. In addition to that, the organisation has had several equality initiatives over the years such as female career networks and coaching programs in order to retain more female employees. While some initiatives have been perceived as successful by Alpha, equality is still considered a top priority as it is said that there is still much to do: *"I believe that number based goals contribute to awareness of gender related questions, however, there is no one here internally that would say that they are unaware of the fact that Alpha has an ambition to work for increased equality… But you only reach thus far with numerical targets, and what you really want is to reach full understanding of inequalities within our core processes. Unfortunately, I would say that we do not have much focus on these processes. We lack the "how to" in attaining permeating gender initiatives."* (Partner 1, male)

Strong overarching socio-ideological controls create values, norms and identity in Alpha
When investigating systems in place aimed to control employee behaviour within Alpha's business operations, namely within project work, data revealed that the influence from a set of overarching controls also seeped down to project level. In detail, these were explained as controls in the form of values, norms and ideas that aimed to guide employee behaviour indirectly by spreading an idea of the type of conduct that is considered praiseworthy within the organisation. Hence, these arrangements seemed to influence employee mind-set, making

us recognise them as socio-ideological controls. Particularly, two overarching socio-ideological controls were found to influence project conduct: *core values* and *hierarchical structures.*

To start with, core values were found to promote teamwork and respect, as well as relationship building with clients, via a set of formally documented normative codes.[2] While not constantly recited by the employees: *"...basically it's common sense."* (Senior Manager 2, male) they seemed to hold a tight grip over employees. This, because the concepts appears as recurring themes in connection with explanations and recounts on Alpha as an organisation; the organisational culture; success factors and value-add: *"I would describe [the culture] as team based, high ceilings, inclusive but at the same time the performance orientation makes it results-oriented."* (Partner 2, female). What is more, words like teamwork and development, and performance and results were referred to when explaining a guiding light within project work.

Moving on, data also showed proof of how employees were influenced to perform in line with Alpha's standard of quality within project work, through prescribed roles embedded in the pyramid structure. Ergo, it appears as if this hierarchical control has technocratic dimensions to it since it directly guides employees' behaviour through explicit descriptions and responsibilities linked to each step of the ladder, as well as through a clear path to promotion. That being said, there were also indications of a socio-ideological control linked to the hierarchical structure that indirectly contributed to an even stronger form of direction to operational behaviour. It was said that the pyramid structure made employees set high expectations on themselves because of the competitive setting that constitute the up-or-out model. As such it was explained as difficult to work no less that other colleagues: *"If someone puts in 60 hours a week and I just put in 40 hours, then I have to be Superwoman to compete with that person. It's just the way it is."* (Senior manager 1, female). Hence, this norm to strive for constant development and progression seem to promote a sense of high-achievers within Alpha, and there seem to be little room for contrasting this norm. In general, both core values and the hieratical structure appear to spread, on the one hand, a team based norm within Alpha, but maybe most notably a strict belief in results and progression.

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[2] In order to assure anonymity, the core values have been rephrased to find the essence of them instead of stating them correctly

4.2 Project based technocratic and socio-ideological - design and application

Employees in Alpha almost exclusively work in project form, and the key organisational unit is the team, thus every project and client encounter is constructed around it. Since each project differs in scope, client and execution, it is difficult to have a "one-size-fits-all"-guide to how the project should be run. Instead, Alpha has developed a comprehensive project method, ranging from contract signing to closing, as a means to control employees to perform, behave and deliver according to Alpha's standards. Included in this project method are four practices that permeates the vast majority, if not all projects; *the staffing process, the personal quality plan [3], continuous feedback* and *client consultation and delivery*, together with several technocratic and socio-ideological controls in place to support these practices. As mentioned before, technocratic controls are structured control systems that attempt to directly control worker behaviour through plans, arrangements and systems focusing on behaviour and/or measurable outputs. Socio-ideological controls, on the other hand, indirectly influence behaviour through the creation of norms, values and beliefs. Having repeated these definitions, the remainder of this chapter will lay forward the practices included in the comprehensive project method, together with their associated controls. This presentation will follow the chronology of when these practices occur during the project lifetime, depicted in Figure 4. For additional quotations supporting our empirical account, see Appendix 2.
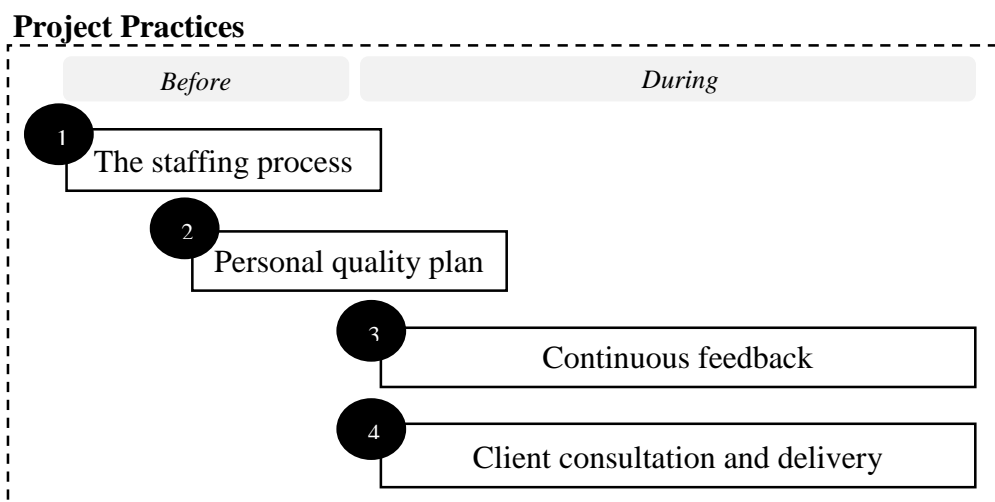
Project Practices

Figure 4: Main practices in projects in Alpha

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[3] This is a designation developed for the purpose of this study.

4.2.1 The staffing process

The design of control systems that are in place to ensure a successful staffing practice

The staffing process is at the heart of the project as it decides the team set-up; that is the people who will deliver services to the client. As such, there is an elaborate process in place to guide the staffing arrangement, but also as a means to ensure that the interest of all stakeholders; the client, the firm, the consultant and the project leader, are taken into consideration. However, when asking Alpha's staffing manager which interest that is given the highest attention, she names the consultants' interest and needs: *"We put a lot of weight in assuring satisfaction amongst our employees to ensure that they feel motivated to stay with us."* (Staffing manager). As such data reveal a clear belief that the staffing process should ensure development of internal intelligence. Hence, if relating back to the above presented overarching values and norms, the staffing manager and her responsibilities seem to be controlled by the so called "team based culture" in which personal preferences are lift and respected.

Besides the above mentioned norm, there are also technocratic controls in place, in the sense that they decide how employees should approach within the staffing process. In essence, this technocratic arrangement is represented by a clear work methodology that aims to secure that all stakeholder perspectives are taking into account during this matching of supply and demand of competence (though a particular focus is marked to the preferences and needs of the consultants – *everyone should be given the opportunity to develop their competences*). What is more, this step-by-step procedure is also backed by a set of rules and policies.

More precisely, these rules and policies obligate employees to fill in their availability into a computerised system. In addition there is also a system in which employees are told to upload their resumes with their specific competencies for everyone to see. With this in place, the standardised work method then takes on. In more detail, this ruling procedure decides that project leaders should in a first step make judgement to the competence needed within their particular project. Then based on this information, together with information on the time range of the project, Alpha's staffing manager should screen both the availability portal and the system with employee resumes. At this stage, she also weighs in the employees' personally desired development areas, which she attains through informal meetings: *"I urge our consultants to maintain close contact with me, so that we can talk about their experiences and what competences that they want to build further on."* (Staffing manager).

Once a possible team candidate is found, the staffing manager is obliged to contact the concerned consultant(s) as a means to verify his or her interest, thus highlighting the focus on employee preferences and agreement. When this is done, she sends a proposal back to the project leader who requested it in the first place and when it is decided that it is a good match and the project is sold, the final step is to approve the staffing. This is done during a weekly staffing meeting held between all Nordic partners. However this step is merely formal and the decision has in almost all cases already been made as the right competence has been found, while the particular consultant has accepted the project.

While data clearly reveals a staffing process with associated control arrangements in place as a means to secure that everyone is giving an opportunity to develop their competences, thus pointing towards an "open" and "understanding" control, there is no control or policy in place that ensures a gender perspective within this practice: *"I have questioned our staffing process a number of times, because as it is structured today is has no gender perspective. I asked the question already a year ago, when we staffed a large project with a total of eight roles solely with men. I sent the issue to our staffing manager: "But wait here, we cannot staff a project with 8 people and just put men on the team, it is of course strictly against what we want," and then I got the answer "Ah, no, we had not thought of that." So I think we need a gender lens in our staffing process."* (Partner 4, female). This somewhat surprising lack of control element was also noted by more junior employees. Yet, while the previous data point clearly shows a critical view of this fact, we noted another attitude amongst the juniors with regards to the non-existing gender lens within the staffing practice. In detail, this was not considered a problem, as junior consultants in first hand felt that they had been given the staffing opportunities they had been promised. The following quote from an informant who was part of an all males team reflect this apparent neutrality: *"I have no idea why we were only men staffed on the project! I just don't think that Alpha puts any weight on whether you are a man or a women [in the staffing decision]. Now if you think that this is a problem; that we don't see this as a problem, well isn't that just a question of the perspective one takes?"* (Senior Consultant 3, male).

Lived experiences relating to the realisation of conduct within the staffing practice
Moving on, interviewees also contributed with insights from lived experiences of the control processes that are to support the staffing process. What caught our attention when discussing these systems from this angle, was the fact that informants revealed a conduct different from the one that Alpha apparently tries to control for. Instead interviewees told a story of how people

normally bypasses the formal system, especially after the first year of employment, and then more and more with seniority. As such they highlighted the existence of an unstructured process in which employees had to take charge of their own opportunities: *"There is quite a lot of "hallway staffing". Now I know quite clearly what I want to do and even more clearly what I do not want to do […] so this guides me in what I need to do to get there. So now I know the people I should talk to when my project is ending, because I know who is working with what."* (Senior Consultant 1, male). This was perceived as an unexpected realisation of conduct in comparison with what appeared as an otherwise just and fair process for staffing competence to projects. Even so, project leaders seemed to be motivated to act in this manner, and take the staffing practice into their own hands, as a means to secure a smooth work situation with the project: *"If you look through [the project leader's] eyes, I was a popular choice because it was low risk, he knew I could deliver. Because, this is what they are looking for since "the higher risk, the higher return" is not really true in the staffing process."* (Senior manager 2, male).

Looking further into this bypassing of the structured staffing practice, the utmost motivational drive seemed to be the securing of a satisfied customer, rather than ensuring development opportunities for consultants: *"I think there is always a step were you call up people to check "Do you know this person?" […] since one needs to ensure that this potential team member is a suitable candidate. Because in the end it is a lot about the personal meeting; you have to click and understand how to act and behave with the client in front of you."* (Senior Consultant 5, female). Hence, the primary value driving employee actions within this relational staffing procedure contrasts with the socio-ideological control that was found as a guiding light for the work conducted by the staffing manager. While the former version of the staffing practice sees to client needs, which potentially could lead to add-on sale and monetary results, the prime goal in the latter version was to fulfil personal preferences and development. Relating back to the overarching controls, it seems reasonable to say that conduct within this relational staffing process is influenced by the set of socio-ideological core values that promote relationship building with clients and focus on results, rather than the value of team spirit and mutual respect.

To shed light on further evidence of this materialised behaviour, that seem to be in direct conflict with the conduct that Alpha originally tries to control for, interviewees contributed with insight on what it meant to compete within this relational staffing system. When touching upon this subject, it became clear that informants were in agreement of the fact that a certain type of person will be rewarded with development opportunities and advancement in this relational

process: *"If you are very driven, committed and forward, and grab on to people as a means to ask for work, people will of course see you. [...] As such, you can of course grab projects more easily. So it is definitely more beneficial for the driven or socially skilled person."* (Senior Consultant 7, female). As the quote demonstrates, this unstructured version of the staffing practice clearly promote "outgoingness" and "raising of one's profile". As such, this data point can be interpreted as evidence of that fact that if you do not adopt these attributes you will not be given the same preconditions in the staffing process when compared to a more "pushy" colleague. This was especially highlighted by female interviewees who explained that as a means to succeed you would have to *"give no excuses for yourself, whatsoever"* and also shield yourself for tough competition: *"You need to be like Teflon, so everything rinses of you."* (Senior Consultant 5, female). Hence, in line with the virtues connected with success, it was implied that especially senior women had felt a need to adapt their behaviour during their career as a means to compete for opportunistic projects within the relational staffing practise:

Interviewer: *"Do you often feel that you have to adapt to the male way of being?"*
Interviewee: *"Yes absolutely! Continuously. It is very interesting that you ask. Nowadays I am so extremely annoyed at it, and tired of it."* (Partner 2, female)

Thus from lived experiences, it came to our attention that employees confirmed to a set of ideals as described above as a means to develop individualistic career opportunities via relational staffing. And though, opposing characteristics such as being tender, including and receptive to the needs of others in general appeared as attractive virtues, this would not necessarily help consultants to move forward in the career ladder. More precisely, this behaviour would not aid consultants to grab onto the most developing projects as the relational staffing practice only premiered the self-promoting person. Instead these attributes were said to contribute to a "nice atmosphere" which facilitated the work stream for the project leader, as depicted below:

Interviewee: *"I almost feel that it is more pleasant to work with girls, precisely because they are not too 'pushy", and you know that although everyone has their own responsibilities they will check whether they can help someone else. Guys are more: "This is my area!" [...] Girls are more... inclusive. Which then makes my job easier.*"
Interviewer: *"Do they get rewarded for it?"*
Interviewee: *"No, probably not, but I'd rather work with mixed teams than just all girls or all guys."* (Manager 1, male)

In line with this, it was indicated that as a means to compete within this unstructured staffing practice employees could find a strong leader to follow. *"It's a game. If a strong partner chooses you, and you work well together, the partner will put a lot of responsibility on you, and the more you work together, the more you'll want to keep working together. The partner will never choose anyone but yourself when you are available [...] So if you're not one of those people who tags on to another, you can get a little behind "* (Manager 1, male). Like this, building a relationship with a partner appears as a tactic to become exposed to relevant projects. Yet in line with what was described above, one has to be forward and quite pushy to build this kind of relationship. Thus it became evident that not all employees are given this opportunity.

When asking more concretely whether men and women get the same possibilities in the staffing process, answers were a bit vague, and there was a resistance to indicate that there were any sort of discrimination present in the staffing process. Simultaneously, it was discussed that men in general were considered better at finding partners to follow, and that this in turn can create different preconditions for men and women. *"However, I think the guys are better at finding the partners to follow. To read the game. They are better at fronting what they want to do and try to bond with partners in a whole other way. Girls hang around waiting for opportunities to come to them while guys are pushing for it."* (Manager 1, male). In addition, several partners also implied that this might indeed happen, remembering occasions when it happened in the past. *"To go from senior manager to director to partner you need to have a close relationship with a partner so that you are given the chance to work with larger clients. What I mean is that when women quit at this level of seniority, they complain about the fact that they were not given enough opportunities, and from this I can see that we don't give the same opportunities to women, because I think we assume that women just can't do it."* (Partner 2, female).

In conclusion, there are elaborate technocratic controls, such as databases and a deliberate work methodology, in place as a means to attain a standardised staffing process giving the same preconditions for all employees. However, the above recount shed light on the fact that lived experiences relating to the staffing process evidently differ from the formalised process. In more detail, the social aspect of staffing seem to become increasingly important, as results oriented socio-ideological controls surpass team focused controls. Moreover, since this relational staffing practice seems to benefit people with certain characteristics there is a risk that not all employees are given the same opportunities in attaining challenging projects.

4.2.2 Defining personal quality plans

The design of control systems that are to ensure commitment via personal quality plans

When the staffing process is complete and the team has been formed, each team member are supposed to *define* their *personal quality plan*, which represents a practice in which employees formulate individual project goals. The aim with this practice is to create internal commitment and development opportunities on project basis. Hence, it is easy to say that overarching norms of development and respect for individual needs seep down to project level as they guide behaviour within this practise. Besides this socio-ideological control, Alpha also has a step-by-step arrangement in place to control for the realisation of this practice. In other words, since this latter control constitutes a policy that is supposed to directly influence employees to materialise their personal quality plans, it is easy to say that these work-method-guidelines represent a technocratic control system. In detail, this step-by-step model says that employees should, in a first step, formulate goals on their own, secondly these should be discussed with the project leader; and thirdly the plan should be saved for future reference.

Looking further into the first stage of the above mentioned technocratic guidelines, this step tells employees to self-reflect and personally formulate a set of development areas that will guide them towards an internal engagement. Yet, to our knowledge there are no rules or examples to what constitute suitable goals: *"No one has informed me of what kind of goals one should have nor what level of quality that is considered reasonable […] there are no example goals."* (Consultant 5, female). In this way it is clear that Alpha gives room for individual differences in needs, as there are no top-down regulations or limitations with regards to themes or format of the personal quality plan. On the contrary, in this first step, it is completely up to the individual consultant to self-reflect and evaluate the level of quality he or she considers reasonable to strive for within project work: *"In the end I set up goals that are relevant for me personally."* (Senior Consultant 2, male). That being said, many consultants explain that they often start off from Alpha's performance expectation matrix, which is traditionally used in the more structured yearly performance development. However, even though this matrix may function as a helping hand when structuring goals within the personal quality plan, its dimensions – customers, people values, quality and operations – are arguably quite qualitative in their fashion. Hence they still leave a lot of room for personal interpretation and judgement when formulating the personal quality plan: *"I really think you should start from [the matrix],*

but then again they are very high-level, and quite generic, so you need to interpret them." (Senior Consultant 8, female).

Progressing into the second and third stage of this technocratic work-method for defining personal quality plans, these steps call for discussion, verification and documentation of goals and action points. In detail it is said that the consultant should discuss his or her personally formulated quality plan together with the project leader and revise them if necessary, before the goals are saved for future reference. With that, it is clear to us that Alpha tries to control for a conduct that reflects understanding and reciprocity in this practice that constitute the setting of personal quality plans: *"I believe it's all about soft characteristics, and how we use them to mediate that the [quality plan] is for my own sake, and for my personal development, rather than a situation where we would be moulded in accordance with some pre-set standards, and evaluated in accordance with some performance curve with associated punishment if you would underperform. No, our system is about being motivated by a carrot and not a stick."* (Senior Consultant 7, female).

Lived experiences relating to the materialised method for defining personal quality plans
The above account clearly demonstrates how Alpha has implemented arrangements to control for a behaviour that involves offering employees flexibility and support to feel enthused by their project work. It was also stated that the overall purpose with this practice was to create internal work commitment and development opportunities on project basis. To the contrary, perspectives from lived experiences recount that organisational members more often than not deprioritise the formal process for defining personal quality plans, indicating that this particular behaviour rarely materialises: *"It's correct that we should follow this process…but imagine entering a new project, with a very intense start in which you need to understand the customer, the project scope; and you need to get to know the team, learn the systems etcetera… The client focus is very important in the start, so then you skip the internal stuff, or postpone it for later. And then, a third way through the project, when you begin to regain control, you return to the quality plan, but is it worth doing then?"* (Manager 1, male).

Evidently, even though there are apparent systems in place to ensure that employees formulate their personal quality plans, employees feel incentivised to concentrate on other practices within the project scope. As was indicated by the data point above, customer satisfaction seems to be the number one priority that has to be reached above all other matters, thus motivating people

to suppress the personal quality plan: *"The performance of the project is always the number one priority. It sounds very harsh because it's very short-sighted… because in the long-run, a lacking support from employees is obviously not so good."* (Senior Manager 1, female). Seeing this, and noting that there is no outcome and result orientation within the design of the controls that are to direct employees to define personal quality plans, one can logically say that employees are influenced by something else. In detail, data points toward the possibility that overarching socio-ideological values, prompting for customer satisfaction, and in a second step results and revenues, seep down also into this practice. This illustrates that while development is important, outcome orientation is always prioritised in case of a trade-off.

In conclusion, the above insights have illuminated how Alpha uses both a socio-ideological control, namely the core value relating to personal development, as well as a technocratic control in the form of a step-by-step work method to materialise the personal quality plan. Nonetheless, after unfolding perspectives from lived experiences, it is easy to say that this practice is deprioritised in daily operations, due to a stronger socio-ideological control that indirectly stresses a focus on client delivery and results.

4.2.3 Continuous feedback

The design of control systems for giving and receiving continuous feedback

Since the most valuable assets of Alpha are the employees and their intelligence and competence, continuous development and feedback is highly considered within the organisation: *"I see projects as something that develops us, and therefore one should not start at point A only to exit at point Z, without anything happening in between. You need indications on how to improve yourself, especially if you have done something wrong, or so, during the course of the project."* (Senior Consultant 8, female). As such this conduct is all about discussion, and it functions as an aid to those that need a little extra guidance. Having established this, it is interesting to note that we find very few and quite unelaborated control systems in place that ought to secure that this practice actually happens. In full, when investigating the practice of continuous feedback, interviewees solely talk about one official policy saying that employees are required to give and receive structured feedback during the course of the project, only when the duration of the project exceed three months. According to these guidelines this feedback should then be given every third month between the project leader and the consultant and the feedback should ideally connect back to pre-set goals from the personal quality plan. Obviously, this policy represents an attempt to directly influence

employees to adopt this feedback conduct, proving it as technocratic control systems. That being said, informants talk of no such formalised system in place for projects shorter than three months, where the feedback has to follow in a shorter timespan: *"There are different levels of continuous feedback. Yes, we do have the formal policy, but the daily feedback is more of an intuition, than something that is designed and structured."* (Senior Consultant 1, male).

As was insinuated by this notion of an intuition, data points to the fact that within this practice Alpha relies more than ever on socio-ideological controls that promote development in the firm, and that these values constitute the tool that actualises feedback on a continuous basis within projects. Returning once again to the overarching controlling values, we remember that they did talk about team and development on the one side. Knowing this and seeing that employees talk about a "feedback culture", makes us recognise this set of beliefs as the most prominent tool for securing practice of continuous feedback.

Lived experiences relating to the real story of the so called "feedback culture"
Interestingly though, much like we saw within the personal quality plan, empirics from lived experiences show that the above presented structures relating to the practice of giving and receiving feedback are highly theoretical and not practical. Said in another fashion, employees witnessed that continuous feedback often suffered due to the fact that there are no clear guidelines on how and when to give and receive feedback other than the three-month policy and the so called "feedback culture". Because of this, a number of teams introduced their own initiative to structure the feedback process. Some employees had scheduled meetings every week to give time for a review of the performed work thus far, while others had introduced a policy of always giving two feedback points after each client meeting or presentation. With that, one may think that employees really tag on to the ideals of team, respect and development found in the core values. Yet, there were recurring indications of the fact that people in reality did not feel influenced from this set of overarching controls. In fact, all these versions of sub-structured feedback were rather explained as necessary means due to the fact that this so called "feedback culture" was not fully integrated in the firm: *"If we really want to achieve a feedback culture where we give and receive feedback you need to practice, it's not just something you do naturally. […] It is very much an exercise thing, and that's why we have created a framework for practicing it, so that it will truly stick."* (Senior Consultant 5, female). This was further highlighted by another interviewee who agreed that the "feedback culture" is not as strong as it should be. He especially underlined that, as of today , the purpose for giving continuous

feedback is too focused on results oriented targets, rather than on development: "*[We run our own initiative] to develop and create a stronger feedback culture that is <u>not</u> linked to targets, because we think it should rather be about giving a meta-picture of how we are progressing.*" (Consultant 2, male). Like this, it appears as if the overarching values of team and development may be weaker than expected as employees believe that more structure is needed if continuous feedback is to be naturally materialised.

To summarise, the feedback practice is considered very important by Alpha for the development and success of its employees. However, data points to a technocratic control in the form of an unelaborated policy saying that feedback should be given every third month for longer projects. Hence, it seems like Alpha rather relies on socio-ideological control of the so called "feedback culture" to assure that this practice is correctly performed within projects. In contrast though, lived experiences reveal that the influence from this "feedback culture" is rather weak, which result in a somewhat suppressed practice and employees asking for more structured controls.

4.2.4 Client consultation and delivery

The design of control systems that are to ensure high quality client consultation

The final and maybe most recognisable practice that permeates project work within Alpha, is the actual client services; that is a delivery of client consultation. Since these actions are the ones that directly generate revenue to Alpha, there are of course control systems associated with this practice. Then again, since every project in Alpha is unique and differs in scope, it is very difficult to control every single action involved in the practice of delivering client consultation. The nature of project work calls for flexibility and for employees to exercise professional judgement, leaving only partial imprints on behaviour in terms of MCS. As such, Alpha only monitors and measures a set of quality indictors as a means to assure that the client consultation and delivery is up to their standards. Hence, they use technocratic systems within this practice as this monitoring and measuring-approach directly influence actions as they cause employees to be concerned about consequences of their behaviour.

In essence, these technocratic systems are made up by individualistic performance evaluations. That is to say that personal achievements within each of the four dimensions of the performance expectations matrix - clients, people values, quality and operations - is assessed as a means to control that employees do their outmost within the practice of delivering client consultation. These dimensions in turn are the same regardless of level, but then specific expectations and

difficulties varies with rank, moving the evaluation process from more interpretable and qualitative to more quantifiable with seniority. A clear example of this is the fact that employees after two years within the firm, receive a grade for their project work performance, varying form the lowest of 1, and the highest of 5. What is more, with seniority comes the responsibility of leading projects. Hence, within this rank and in the position as an engagement partner the performance evaluation will also include delivery of clear statistical KPIs such as *project gross margin*, *client satisfaction* and *sales targets*. Like this it seems reasonable to say that the notion of the performance evaluation changes somewhat with seniority as there is an increased focus to deliver on quantitative measures: *"Exactly, you are evaluated on a number of different parameters depending on where you are in your career […]. However, with seniority you will clearly have a larger focus on networking with potential clients, selling new project and project leading."* (Senior Manager 2, Male). However, while the individualistic performance evaluation is perceived as more qualitative in the lower ranks, this evaluation still boils down to an objective assessment that separate good performance from bad. As such this tool appears as quite rational and objective within all ranks.

What is more, the above presented control tools that are supposed to guide employees to strive for highly qualified work within the practice for delivering client consultation, is further strengthened by associated financial incentives. Expressed in another way, it came to our attention that this individualistic performance, rather than group performance, should lay as a base for financial reward. However, we noted some concern of the fact that if you get evaluated on your individual performance, there is little incentive to perform as a team: *"...I think that now that we are growing, we may have to change the objectives to maintain the team culture. I think that's because you don't know everyone anymore."* (Partner 2, female). Hand-in-hand with this statement, there appears to be a match between this behaviour that Alpha tries to directly control, and the mind-set that they promote via the client aspect of the core values as well as the hierarchal structure. This because both control for a clear results oriented behaviour. Thus, we acknowledge that employees are also controlled by these socio-ideological values as they have unmistakably embraced a high-achiever, output focused attitude: *"Here in Alpha we appear to feel satisfied or dissatisfied with our work depending on how we are promoted and compensated. Because it is surely the biggest motivation really, to be appreciated for your performance. Because otherwise I can take my time and energy and put it somewhere else."* (Senior Consultant 7, female).

An embedded result orientation and what this means according to lived experiences

As the above section showed, Alpha control employees to deliver client consultation in line with company standards through a combination of technocratic control, prompting for output and results, and socio-ideological control that promote a high-achieving mind-set. Now when comparing this ambition with actual outcome, employees do seem to put a lot of effort in delivering client consultation. Proving this was the fact that several interviewees indicated that they had been very satisfied with their grades thus far – i.e. they had behaved as high achievers and consequently they had been granted high scores in their evaluation. In other words, controlled behaviour and realised behaviour is aligned within this practice.

Nevertheless, via lived experiences interviewees shed light on pros and cons of this control system and the conduct it results in. Firstly, when looking exclusively at the design of this monitor and measure-system employees expressed a perception that not all their contributions would be highlighted due to a general focus on quantifiable targets (especially with seniority): *"I think it is negative that we don't take into account the contributions that individuals can make, which may not be as measurable. Such contributions will not be presented. For example, all my involvement connected to internal initiatives are still barely visible in my evaluation. […] It is more important with sales, income, revenue, margins, occupancy!"* (Partner 4, female). More exactly, this was highlighted as a problem since it would not give fair evaluation of the amount of work one might have invested in. Alternatively, it was discussed as problematic since it implied little incentives for engaging in less credited conduct, such as team enhancing activities, or even in difficult sales: *"I believe it's important to ask about the level of quality in the sale you do; either you are just picking up someone else's crumbs or alternatively you run it yourself... unfortunately this does not shine through [in the evaluation process].* (Senior Manager 2, male).

In line with the above, interviewees expressed feeling torn when progressing in seniority due to high pressure to reach the aforementioned results oriented goals. Because outside the project they also have to engage in internal activities, participate in meetings, represent a sector or a competence area, while never budging on ones deliverance of high-qualified customer consultation. While this may be challenging for all senior employees, female representatives talked about adding the aspect of motherhood on top of all these expectations. Resulting from this was often a feeling of being unable to retain the same standard in work practices as had been possible within lower ranks, which may end up in women leaving the firm: *"...many of us*

are anxious to feel that we are doing a good job, and if we don't feel it here, I think you go somewhere else where you do." (Senior Manager 1, female). Consequently, while the above mentioned results oriented controls did lead to employees feeling incentivised to aim for high quality customer consultation, this pressure also seemed to backfire amongst women, making them feel insufficient: *"I think it relates to the fact that women feel a need to do everything at once at this stage, which is not possible. This in turn creates frustration as we are all very ambitious individuals who always want to be best and deliver in everything we do."* (Consultant 3, female)

Conclusively, the unique nature of each client engagement makes it difficult to exactly control employees' behaviour and performance. Instead, Alpha uses KPIs and evaluations linked to bonus programs to incentivise employees to perform favourably. Additionally, Alpha uses the results-driven norm and self-identities of employees as high-achievers, as a means to control the behaviour indirectly. In this case, lived experiences witness of a close connection between the design and the actual doing. However, it has been highlighted that there are pros and cons to the control system as it is perceived to lack nuances, but also because it makes it difficult for employees to balance work when entering parenthood, and especially motherhood.

4.3 Overview of empirical findings

With that we have presented the four structured practices that Alpha tries to control for within project work; that is *the staffing process, the personal quality plan, continuous feedback* and *client consultation and delivery*. In turn, we have presented data relating to the design of both technocratic as well as socio-ideological control systems in place within each of these practices. What is more the empirical recount has been compared and contrasted with lived perspectives on their actual realisation. As such we conclude this empirical account with an overview on the following page, before moving into the discussion on gendered aspects of this MCS and the gendered norm it may potentially reaffirm in everyday work.

4.3 Overview of empirical findings

	MCS design		Lived experiences relating to the realisation of controls and conduct	
	Technocratic controls	*Socio-ideological controls*	*General*	*With regards to men and women**
0	n.a.	▪ Core values ▪ Hierarchical structure	n.a.	n.a.
1	▪ Formalised work method of the Staffing manager ▪ Database for availability ▪ Database for competences	▪ Core values highlighting teamwork	▪ Informal staffing processes prevalent ▪ Different preconditions and opportunities ▪ Certain characteristics rewarded: bold, forward and calculating	▪ No formalised gender perspective ▪ Especially women had to adapt to succeed ▪ Soft features were appreciated, though not rewarded ▪ Indications of men being better at following strong partners leading to more opportunities
2	▪ Work-method for setting individual project goals	▪ Core values highlighting development	▪ Deprioritised by many because of ambiguous guidelines and an overtaking client focus	▪ **No direct discussion**
3	▪ Unelaborated formalised feedback sessions every third month for longer projects	▪ Relying on the perceived "feedback culture"	▪ Expressed need to formalise the feedback practice, indicating that the "feedback culture" is not as strong as it should be	▪ **No direct discussion**
4	**KPIs:** ▪ Gross profit margin ▪ Client satisfaction index ▪ Sales targets **Formalised evaluation process:** ▪ Rating system (from year 3) ▪ Bonus program ▪ (Year-end review)	▪ Core values highlighting results	▪ Indications on less nuanced measures ▪ Larger focus on quantitative measures with seniority	▪ Increased focus on quantitative measures difficult to combine with parenthood, especially for women who usually takes more time off

0. Overarching controls
1. The Staffing Process
2. The Personal Quality Plan
3. Continuous feedback
4. Client consultation and delivery

*as oppose to "masculine" and "feminine" stereotypical attributes

48

5. Discussion

*In this chapter we will discuss and analyse our findings through previous literature and our developed framework, in order to answer our two research questions: (1) **How are management control systems designed within flexible organisations according to a gender perspective?** (2) **How do gendered aspects of management control systems affect the gendering of operational behaviour in flexible organisations?** In detail, section 5.1 analyses case findings through a gender lens, in three steps looking at; control design, gendered behaviour and the interplay of gendered controls. Section 5.2 concludes the discussion by relating back to our conceptual framework and summarising our findings.*

5.1 Female dimensions downgraded by a superior masculine control

5.1.1 Overhanging female pillars within the design of MCS in flexible organisations

When looking at our empirical account of the control systems in project work within Alpha, we recognise a set of theoretical observations regarding what gender dimensions these systems are built on and what gender attributes they reproduce. Focusing as a starter on the gender dimensions present in Alpha's major technocratic and socio-ideological control systems that secure standard practices on a project basis, it is interesting to see the emergence of quite a different story than the ones present in existing research relating to gender and MCS (Buckmaster, 2002; Efferin et al., 2016; Hines, 1992; Jonnergård et al., 2010; Wittbom, 2015). While previous studies have highlighted the presence of masculine virtues alone within the design of similar elements of MCS, we would like to argue that Alpha controls their staffing process, the way employees define their personal quality plan and continuous feedback predominantly through qualitative, and hence feminine, techniques. The only practice on a project basis that is controlled through masculine virtues is the act of delivering client consultations. As such our findings support the proposition made by Parker (2008) and Carmona and Ezzamel (2016), saying that organisations featuring flexibility and decentralisation control their operations not only with typical masculine means, but also through feminine attributed control.

To start with, empirics reveal that the overarching socio-ideological control of "teamwork" from the core values influences the staffing practice. What is more, the technocratic controls that are in place to assure a functioning staffing process adopts a notion of reciprocity and trust rather than top-down demand and control. For example, it was explained that the staffing

function is supposed to collect information from subjective narration where project managers are given confidence to judge the competences needed for a particular project. In this way Alpha secures a functioning staffing practice partly by trusting the experience and professional judgement of project managers. In a similar manner consultants are given confidence to personally narrate the competencies they possess through the résumé portal. In other words, they do not have to prove their proficiency with objective tests, or similar quantitative evidence, highlighting further presence of faith embodied in the control over the staffing practice. What is more, observations reveal a final factor that influences the selection and placement of organizational members to projects; that is employee preferences. In fact, it is indicated that employee satisfaction and contentment with project placements constitute the most important norm within the staffing system. As such, the design of controls within this practice does not only embrace feminine virtues as suggested by gender literature (see Table 2 for repetition from chapter 2), but it also encompasses a long-term perspective in terms of employee retention and satisfaction, which Parker (2008) acknowledges as a female focus necessary for sustained competitive edge. From this it becomes evident that this systemised allocation of competences is built on feminine virtues such as trust, understanding, inclusiveness and subjectivity (see Table 2). Hence, we assume that these controls are situated on the feminine end of the gender continuum.

Gendered attributes	
Masculine items	**Feminine items**
Rationality	Receptive
Competitive	Sympathetic
Objectivity	Subjective
Analytical	Expressive
Dominant	Sensitive
Quantitative	Qualitative

Table 2: Adapa et al. (2016); Bem, S. (1974); Buckmaster (2002); Heilman (2001); Hines (1992)

Moving on, the purpose of the personal quality plan seems to originate from the team and development side of the overarching core values, thus showing feminine traits. In addition to this, the directly attributable technocratic structures relating to this practice also seem to be built mainly on feminine virtues. Since the quality plan should function as a directory guiding to where employees should developing during a project, it is said to create personal engagement and development opportunity on project basis. Traditionally this kind of creation of work commitment would be attained through a top-down model, where leaders demand development areas from organisational members (Alvesson and Kärreman, 2004b). Alpha on the other hand controls this commitment by leaving the responsibility in the hands of employees. Indeed, thanks to the performance expectations matrix Alpha can control that employees formulate goals that align with company expectations. So on the one hand, the process for defining a

personal quality plan is partly controlled with top-down, objective and impersonal dimensions. However, taking into accounting that these dimensions - clients, people values, quality and operations - can be interpreted as qualitative, together with the fact that employees are *trusted* to formulate their own quality plan, we argue for an overhanging feminine approach to this technocratic control, in accordance with our review on gendered attributes (see Table 2). This argument is also supported by the final step in the predetermined arrangement for setting up personal quality plans. In this step, it is said that consultants should discuss and verify goals with their project leader. Hence, once again Alpha's way of controlling the practice for formulating personal quality plans is sought via relational processes, and not on outcomes and related incentives. Resultantly, since authors such as Wittbom (2015) and Parker (2008) argue that a feminine approach to management accounting and control involves a dialogic rather than a calculative approach, it appears as if also this part of the control is in fact feminine.

Finally, as was presented in the introductory paragraph, we also find that Alpha adopts a feminine control style as a means to influence employees to give and receive feedback on a continuous basis. Looking firstly at the technocratic control in place, these were exemplified by a policy saying that employees should be assessed on their work every third month, *if* the project is considered long enough. While this policy may appear as masculine in terms of quantifying and ticking off a number of feedback sessions during the course of a project, in reality there is no measurement and verification of this occurrence. Hence, this type of control drastically contrasts the masculine type of monitoring that Efferin et al. (2016) found in their study, as the latter seemed to be grounded in an assumption that employees tend to make mistakes if not meticulously monitored. That being said, empirics reveal that employees are rather driven to give and receive continuous feedback based on what they refer to as an intuition. Knowing this and the fact that Alpha has overarching values that guide employees to become team players who develop and coach each other, we argue that this continuous feedback practice is mainly controlled through this feminine socio-ideological control. In detail, this control element advocates understanding, inclusiveness and a sensitivity to the needs of others which are all items qualified as feminine according to our literature review on gendered attributes (see Table 2). Thus, we categorise continuous feedback as being controlled with feminine norms.

On the other hand, in contrast to the above practices, the empirical account demonstrates how Alpha controls the practice of delivering client consultation mainly through masculine technocratic control. More exactly, objective individual performance assessments were

highlighted as the main system in place to secure that employees deliver services of high quality. These evaluations were also explained to be explicitly linked with financial and promotional incentives. Hence, despite the requirement for collective efforts in delivering client consultation, the performance measurement is more individual than group-based, thus resembling the control that Efferin et al. (2016) classified as masculine. This is also supported by our gender perspective where virtues embedded in the performance evaluation, such as calculability, objectivity and rationality, are all considered as masculine attributes (see Table 2). Furthermore, this notion of masculinity is even more enforced in the higher levels of the organisational pyramid. With a lot of time pressure together with intensified number of targets to tick off, focus seem to move further away from team development towards a clear performance and results orientation. Thus in summary, the controls in place that ought to secure a successful client consultation is built on quantification of individual performance within aspects such as timely delivery, margins, and client satisfaction, rather than team spirit, inclusiveness and understanding. Grounded in these observations we argue for an overhanging masculine approach within this control system.

Conclusively, in line with the first level of our developed framework, we have pinpointed gendered dimensions within a set of control systems on project basis within Alpha. Having established feminine control within the staffing process, the setting of personal quality plans and within the process for giving and receiving continuous feedback, the above analysis shed light on an overhanging femininity within controls. Thus we claim that theoretically, that is when investigating the design of Alpha's MCS in isolation from actual realisation, these control systems embody predominantly stereotypical feminine characteristics such as trust, reciprocity and inclusiveness (see Table 2). Notably, the only practice that Alpha seem to be controlling with a traditional monitor and measure approach is the act of delivering client consultation. In this way, our findings support Parker (2008) and Carmona and Ezzamel's (2016) suggestion that organisations featuring flexibility and decentralisation are more likely to advocate control systems promoting feminine virtues such as plurality, cooperation and understanding. Hence, there is evidence in our empirical account that contribute with new insights on the otherwise discussed male aspects within management accounting and control (Buckmaster, 2002; Efferin et al., 2016; Hines, 1992; Jonnergård et al., 2010; Wittbom, 2015).

5.1.2 A decoupling between gendered aspects of MCS and gendered business behaviour

The above argumentation has encircled that femininity is embedded in the systems that control the staffing process, the formulation of personal quality plans and the practice of giving and receiving regular feedback, while deliverance of client consultation is controlled by masculine means. From this it seems reasonable to assume that the first three practices will contribute to a feminine business jargon within Alpha, while the final practice will result in a masculine mentality. This because both Wittbom (2015) and Efferin et al. (2016), as well as Anderson-Gough et al. (2005) and Jonnergård et al. (2010), found that gendered dimension within MCS reproduce the same gendered act within business operations. While this seems to hold true within the delivery of client consultation, recounts from lived experiences demonstrate that employees often bypass or downgrade the feminine practices that Alpha tries to control for. So, empirically we contribute to the area of managerial accounting and control, since we note that there is not always a clear relationship between gendered pillars of MCS and the promotion of gendered business behaviour. Hence, to understand what gender dimensions employees in reality exhibit within project practices, we look deeper into the lived experiences of employees.

When contrasting lived experiences relating to the gender dimension of the staffing system, it is interesting to see that empirics highlight "hallway staffing" as the rule rather than the exception. This in turn indicates that the structured staffing process functions as a support system to this "unstructured", relational driven staffing process. In other words it appears as if employees do not behave in accordance with pre-set standards that were built on feminine virtues such as understanding and inclusiveness in the staffing process. On the contrary they bypass this model based on a motivation to secure a low risk staffing for the purpose of attaining a high client satisfaction and measurable results. Consequently, characteristics such as forwardness, boldness and the ability to calculate and plan your career were perceived as attributes deemed to result in precedency in this relational staffing process. Hence, when comparing this with the theoretical framework on gender attributes we conclude the actual behaviour observed within the staffing practice embrace male attributes (see Table 2). Ergo, these observations reveal that the control systems that are built on feminine virtues such as trust, understanding, inclusiveness and subjectivity, do not culminate into a similar feminine business practice. Instead it is apparent that individuals who agree to self-transform in accordance with this stereotypical male approach are the ones who will get the most possibilities through this relational version of the staffing system. That is, even though a majority of employees believe there to be no gender discrimination within the staffing process, the system in itself seem to

direct women as well as men to behave in accordance with the male end of the gender continuum, thus contributing to Carmona and Ezzamel's (2016) call for more insights on homogenisation of behaviour within business operations.

In a similar manner we note a suboptimal materialisation of the feminine behaviour that Alpha tries to control for in the practice of setting up personal quality plans. But also in the process for giving and receiving feedback during the course of projects. This is also illuminated in employees' lived experiences of how behaviour actually looks like within these structured practices on projects basis. First of all, these accounts reveal a widespread neglect of prescribed arrangements relating to the development of personal quality plans. And secondly, it appears as if employees are of the opinion that the so called "feedback culture" could and should penetrate further in the organisation, considering the recounts on self-initiated attempts for making this norm more embedded in daily operations. As a contrast, it is said that employees rather focus on achieving a successful client consultation, which in itself is not particularly surprising considering the fact that this act generate revenue to Alpha. Yet from a gender perspective this compromise has interesting implications. In detail observations suggest that the formulation of personal quality plans, that promote competencies such as understanding and cooperation, is overshadowed by a behaviour that is characterised by result orientation, impersonality and economic rationality. It also suggests that organisational members within Alpha may be more strongly influenced by a results orientation rather than the proposed feedback and team based norm. In other words, while Alpha do have female control systems in place to secure and promote female aspects within project work, these actions are rarely actualised. In summary, also within these practices we notice how control systems with feminine pillars in the end do not result in feminine business practice. Instead employees correct their commitment towards measurable results above personal matters, thus reflecting a behaviour that is fundamentally masculine, according to gendered attributes (see Table 2).

All in all, with an extensive empirical backbone, the discussion above contrast previous findings relating to the outcome of gendered aspects in MCS. While, contributors such as Wittbom (2015) and Efferin et al. (2016), as well as Anderson-Gough et al. (2005) and Jonnergård et al. (2010), advocate for a concurrent relation between gendered dimension within MCS and the reproduction of such aspect in business operations, the above arguments sees no such relation within project practices that embrace female virtues. Instead, empirics shed light on the fact that the only practice that Alpha controls for that actually materialises has a clear focus on

typical male success factors such as timely delivery, margins, client satisfaction and individual advancement. What is more, this materialisation seems to occur at the expense of the practices presented above that promote personal development and team spirit, which rather embrace feminine characteristics (see Table 2). Implications of such a compromise mean that employees, men as well as women, will have to adopt a male conduct within operations.

Based on the above-presented insights relating to actual gendered outcomes within project work, it is interesting to investigate why feminine processes become suppressed when there are clear control systems in place to secure their act. In order to understand these loopholes we need to look more closely at the interface between Alpha's gendered technocratic and socio-ideological control systems. Because, as proposed by Alvesson and Kärreman (2004a) these systems may feed upon each other which would tighten their influence of control. And if this enhanced element of control is built on male attributes this may result in an imbalanced promotion of stereotypical gendered behaviour within Alpha's operations.

5.1.3 Interfacing masculine control systems result in gendered business behaviour

While existing literature has highlighted the importance of incorporating female attributes within MCS to control for the integration of femininity within business operations (Parker, 2008; Wittbom, 2015), our findings from above shed light on the fact that feminine behaviour is bypassed, suppressed or just not as influential as employees' apparent results focus. As such there appears to be a widespread belief that client delivery, satisfaction, results and promotion weighs stronger than values relating to team building and engagement. Comparing this results oriented norm within controls associated with project practices (staffing, personal quality plans, continuous feedback, and client consultation) it is apparent that it matches with the masculine controls present in the client consultation process. The controls of the other practices, on the other hand, that promote female attributes such as team building, understanding and inclusiveness, do not match with this strong result orientated norm. Knowing this, and knowing from the previous discussion that female behaviour rarely materialises within Alpha, it appears as if this masculine, outcome orientation holds a dominant grip over employees. Hence, in line with insights from Alvesson and Kärreman (2004a), we claim that this powerful influence could be explained by an interplay between Alpha's results focused technocratic and socio-ideological controls. This because such an interplay would in turn create a tightened and highly influential system (Alvesson and Kärreman, 2004a) which is just in line with empirical findings.

More precisely, we note how employees express that they are strongly influenced by a belief that client delivery and results always come first, even within acts that are to promote trust, teamwork, and understanding. In detail, empirics underlined that the rationale for adopting relational staffing before the structured system was to secure so called "low risk" team members within projects. Because, as was explained, high-risk team constellations do not correlate with high returns within management consulting. Clearly, this expression underlines a motive to reach for customer satisfaction and measurable results with little reference to the people focus that Alpha also tries to control for. What is more, this proposition seems to hold true also within the practice of setting up personal quality plans. As already explained, employees evade this practice to give room for customer delivery, guided by a perception of client satisfaction and performance as the number one priority. Hence, values promoting effectiveness, results and customer satisfaction seem to have employees in a strong grip also within this practice. In summary, lived experiences reveal how employees are tightly controlled by Alpha's socio-ideological values that promote a result and outcome focus within the staffing process and the practice for setting up personal quality plans. Because, as was suggested by Efferin et al. (2016), also socio-ideological values and norms may be gendered and gendering of business practice.

In a second step, the proposition we make with reference to the high level of control that seems to be embedded in these result oriented values, is further highlighted by the fact that employees express room to enhance the so called "feedback" and "team culture". In other words employees mediate the fact that they perceive an insignificant influence from these aspects of company values. That being said, there is of course a lot of cooperation within projects. Yet on the other hand, tight schedules in combination with the notion of making the "holy" customer satisfied *requires* mutual help among employees. Grounded in this data, it seems reasonable to say that values circling performance and results hold a stronger grip over people within Alpha when compared to values relating to teamwork and respect of individual needs. Thus in conclusion, it appears as if the female behaviour that Alpha tries to control for within staffing, the setting of personal quality plans and in continuous feedback is rarely materialised due to an overtake from socio-ideological values prompting a result focused norm within business operations.

In order to understand why employees seem to comply so strongly with this performance orientation, we take inspiration from Alvesson and Kärreman (2004a). Because similar to them, we too recognise that employees are directed with conflicting sets of instructions. On one hand they should develop and care for their peers, but on the other they should maximise efficiency

and work hard and long hours as a means to maximise project returns in the form of high client satisfaction, add-on sales, and high margins. And then in reality, lived experiences reveal that employees end up listening to the latter socio-ideological control. Such seemingly irrational compliance to one type of socio-ideological control could be explained by the fact that it is enhanced by similar technocratic controls, in accordance with Alvesson and Kärreman (2004a). Grounded in this, and the fact that the only practice within projects that unfolds as expected, is the one that builds on a clear result orientation (the delivery of client consultation), we recognise a triumph of technocratic as well as socio-ideological controls that are built on similar masculine virtues (see Table 2). As such, we propose that these control systems speak and feed upon each other, thus tightening employees' result orientation, which in a second step would explain why the feminine behaviour that Alpha tries to control for rarely materialises. In other words, our observations are in agreement with Alvesson and Kärreman's (2004a) suggestion that "*the combined effects [between technocratic and socio-ideological controls] cover greater terrain, thus regulating and influencing a broad spectrum of organisational members' activities, feelings and thinking".* But in addition to this, we also add a gender perspective to this interplay, suggesting that the gendered aspects embedded is this hybridisation of control will set the stage for reproduction of gendered behaviour. Hence, if this enhanced element of control is built on male attributes, as in the case of Alpha, this will likely result in an imbalanced promotion of stereotypical gendered behaviour within business operations.

Thus our study contradict suggestion from Parker (2008) and Wittbom (2015)as it demonstrates that it is not always enough to introduce femininity within some elements of MCS, if organisations wish to embody a more feminine approach to business operations. This because we have noticed how technocratic and socio-ideological systems that are built on the same gender dimensions may hybrid into a "super control" that in a second step influence practices outside its direct control. As such we claim that due to the interplay between elements within MCS, as suggested by Alvesson and Kärreman (2004a), gendered aspects risk of being enhanced into one dominating gendered system. Resultantly, this may reproduce an imbalance between masculine and feminine behaviour within organisational life. Thus, in conclusion, more attention needs to be paid to the interplay between gendered aspects within a holistic set of MCS in an attempt to balance masculine and feminine business behaviour.

5.2 Summarising the discussion using the conceptual framework

The previous discussion has led up to a three-layered conclusion as an answer to our research questions. In line with our conceptual framework we started with the first step of the analysis regarding the design of the controls through a gender perspective. This analysis showed that controls in flexible organisations are predominantly based on female attributes according to stereotypes (see Table 2), thus answering our first research question in line with what has been proposed by Parker (2008) and Carmona and Ezzamel (2016). With this as a background, and based on indications that gendered aspects of controls are closely linked to organisational behaviour (Anderson-Gough et al., 2005; Efferin et al., 2016; Jonnergård et al., (2010); Wittbom, 2015) the controls should therefore *not* reproduce male dominance. However, by moving on to the second step in our theoretical framework, we showed that this was not the case. Despite an overhanging female presence in the controls, lived experiences witnessed of a male jargon and behaviour permeating the organisation. Thus, our findings contradict previous research by saying that the gendered design does not always create similar gendered behaviour, and with this we have answered our second research question. Yet the discussion went on in order to try to explain why this phenomenon appeared to occur. In detail, this final layer of the analysis demonstrates how technocratic and socio-ideological systems that are built on the same gender dimensions get increased influence in the firm thus permeating the whole organisation, which resulted in enhanced male dimensions in Alpha. In conclusion, we claim that the interplay between the controls, as suggested by Alvesson and Kärreman, 2004a, should be highlighted as an explanatory factor for why introduction of feminine virtues in the design of controls is not always sufficient to create a gender-balanced MCS. Hence we highlight this connection in our conceptual framework below, to illustrate that more attention needs to be paid to this interplay when reaching for integration of both gender perspectives in business conduct.
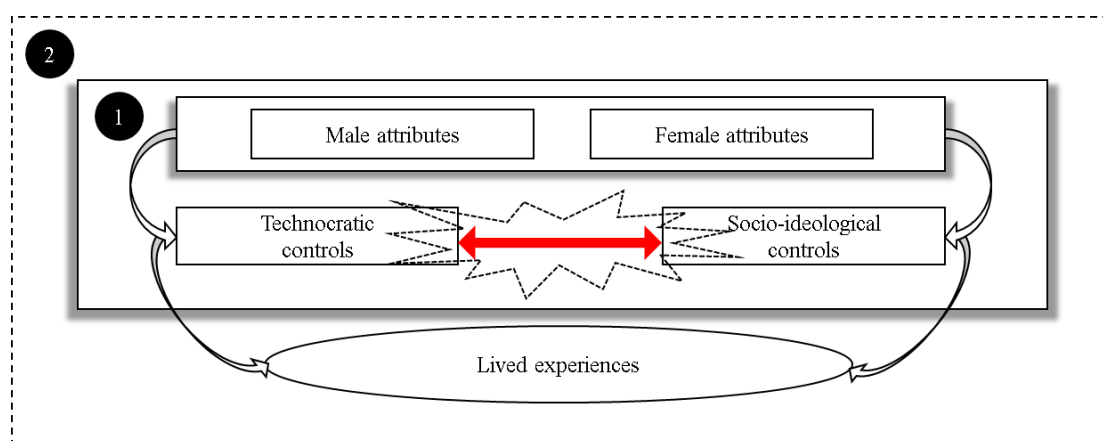

Figure 5: Conceptual framework with highlighted interplay

6. Concluding remarks

6.1 Lived experiences of the gendered aspect of the MCS

The purpose with this thesis was to fill out clear gaps within the research of gender in management control. This gap was represented by limited knowledge on gendered aspects of MCS within flexible organisations, such as professional services firms, but also by a call for more insights from those that agree to conform to a gendered conduct – that is employees. As such, this paper has examined the MCS of a management consulting firm through a gender lens, in an attempt to pinpoint gendered attributes and gendering behaviour of MCS, this according to lived experiences of organisational members.

Following a two-layered conceptual framework, combining MCS literature and gender academia, the analysis lead to three claims that all culminate to an explanation on why it is not sufficient to investigate gendered attributes of a particular element of MCS in its own isolation, when trying to understand gendering of business behaviour. In addition, the study showed some contradicting findings compared to three propositions made by previous research within this domain. For starters, the first layer of the analysis contributes with new insights to "Proposition 1" discussing a presence of mainly male aspects within management accounting and control (Buckmaster, 2002; Efferin et al., 2016; Hines, 1992; Jonnergård et al., 2010; Wittbom, 2015). Instead, our study showed that the design of the controls within Alpha, which is a flexible and decentralised organisation, embodies predominantly stereotypical feminine virtues like trust, reciprocity and inclusiveness as predicted by Parker (2008) and Carmona and Ezzamel (2016).

In a next step, previous literature had in accordance with "Proposition 2" suggested a concurrent relation between gendered attributes within MCS and realisation of business conduct building on similar gender norms (Anderson- Gough et al., 2005; Efferin et al., 2016; Jonnergård et al., 2010; Wittbom; 2015). However, our study showed no such relation within project practices promoting feminine attributes, and hence the connection between gendered control design and gendered behaviour was questioned. Instead, insights shed light on the fact that the one practice that Alpha controls for that is fully realised has a clear focus on typical male success factors such as timely delivery, margins, client satisfaction and individual advancement. Moreover, this materialisation seems to occur at the expense of the practices that promote feminine features. This compromise, in turn, implies that female and male employees will have to conform to a masculine norm to be successful within business operations; that is within projects inside a management consulting firm.

Lastly, our study implies contradicting findings regarding "Proposition 3", advocating for a potential in allowing for mutual influence from both gender perspectives within MCS, as means to counterbalance male behaviour as normative business conduct. However, we saw that it is not always enough to introduce femininity within some elements of MCS if organisations wish to embody a more feminine approach within operations. This because we claim that the materialised gendered behaviour will depend on the level of influence that such feminine control elements may withhold. In detail, having established that control systems speak and feed upon each other, we propose that when two gendered systems match that may take over other control elements. And as such, it seems as if gendered aspects embedded in this hybridisation of control will set the stage for the creation of gendered business conduct.
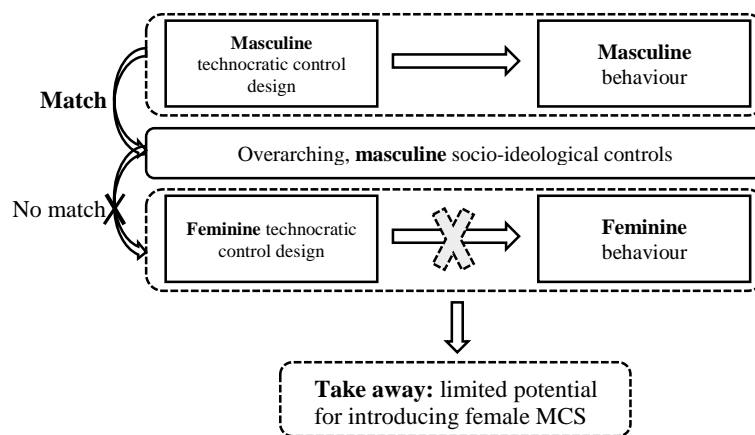

Figure 6: Explaining the contradicting findings

In summary, our conclusion says that while flexible professional services firms may contribute with a more nuanced story to the proposed embedded masculinity in the design of MCS, this does not necessary reassert similar gendered behaviour within business operations. Instead, as illustrated in the figure above, we note that when technocratic controls that embrace and stimulate female behaviour, is not matched with an influential set of socio-ideological control prompting for a similar attributed mind-set, they risk of being overridden by another match of masculine controls. As in the case of Alpha, a strong set of socio-ideological systems together with technocratic systems building on the same masculine attributes may hybrid into a "super control" that in a second step influence practices outside its direct control. As such, we note a take away relating to limitations of the proposed potential for integrating femininity in MCS. In the end, this illustration explains why it is not sufficient to investigate gendered attributes of a particular element of MCS in its own isolation, when examining gendered business conduct.

6.2 Limitations and suggestions for further research

Having summarised theoretical and empirical contributions of our research, it is important to acknowledge that these finding should be viewed in light of the study's limitations, accounted for here. First, since the scope of our paper only permitted us to study and interview current employees and not those who had left the case organisation, we run a risk of missing some important insights from lived experiences. In detail we speculate that data from such perspectives could have contributed with deeper understanding of whether particularly women may be challenged from having to conform to a male norm prompted for by masculine attributed MCS. Yet, we have in fact received stories relating to prior colleagues, but still we believe direct interviews with them could have enhanced the level of analysis in our research.

Also, the study's comparability with other male dominated industries e.g. banking, construction, IT etc. may be questionable due to differing operational practices and control setup. Thus, attempts to generalise our study and its findings within other traditionally "male" contexts should be made with caution. Especially considering that Alpha was not only investigated due to its gender skewness but also because the firm was deemed flexible and decentralised. On the other hand, we think it would be interesting to draw our methodology and conceptual analysis to other agile organisations to gain deeper understanding of female MCS.

Further on, we call for future research to investigate the interplay between different types of control in relation to lived experience of these aspects from a longitudinal perspective. In detail, we think it would be interesting to over time follow lived experience in an attempt to pick up on possible implications that gendered MCS may have on men and women's career advancement. While our study shed light on MCS as building on and reaffirming gendered attributes within business operations, we can only discuss and contemplate what this means for gender skewness within professional roles. Hence this is a gap to be filled by other scholars.

In addition, we have argued that the gendered behaviour that finally materialises within organisations depend on the grip that gendered elements within MCS has over employees, as it was shown that this influence can be enhanced due to an interplay between controls. Yet, for the purpose of this study we did not dig *deep* into the question as to *why* this happen; that is *why* some controls hybrid into a "super control", leading us to propose more research and discussion of this phenomenon. Having said that, we are still of the opinion that this study offers food for thought to traditional, established management control theory, as we have added a gender lens to MCS and hence, contributed to a more nuanced picture of accounting and control.

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Appendix

Appendix 1: List of interviewees

#	Interviewee	Gender	Date	Communication medium
1	Partner 1	Male	21/9	Face-to-face
2	Partner 2	Female	27/9	Face-to-face
3	Partner 3	Male	6/10	Face-to-face
4	Partner 4	Female	18/10	Face-to-face
5	Partner 5	Male	26/10	Face-to-face
6	HR Director	Female	18/10	Face-to-face
7	Staffing manager	Female	25/10	Face-to-face
8	Executive Director	Male	21/10	Telephone
9	Senior Manager 1	Female	8/11	Telephone
10	Senior Manager 2	Male	27/10	Face-to-face
11	Manager 1	Male	26/10	Face-to-face
12	Senior Consultant 1	Male	31/10	Face-to-face
13	Senior Consultant 2	Male	28/10	Face-to-face
14	Senior Consultant 3	Male	28/10	Face-to-face
15	Senior Consultant 4	Male	28/10	Face-to-face
16	Senior Consultant 5	Female	2/11	Face-to-face
17	Senior Consultant 6	Female	8/11	Face-to-face
18	Senior Consultant 7	Female	4/11	Face-to-face
19	Senior Consultant 8	Female	1/11	Face-to-face
20	Consultant 1	Male	26/10	Face-to-face
21	Consultant 2	Male	2/11	Face-to-face
22	Consultant 3	Female	4/11	Face-to-face
23	Consultant 4	Female	28/10	Face-to-face
24	Consultant 5	Female	27/10	Face-to-face
25	Consultant 6	Female	2/11	Face-to-face

Claim	Supporting quotations
Informal staffing process	*"When I think of staffing, I think of the staffing manager who is very talented and all that, but I do not feel I can really connect that process with putting together a good team or development. We are many and to have a person who will keep track of all and what they want is too difficult."* (Senior Consultant 1, male) *"Then I have to say, quite honestly, I use [the formal staffing process], but I can probably go internally to my competence area first especially if I know it's a project related to our area."* (Senior Manager 1, female) *"... Then you end up always in the formal process in some ways since you contact the staffing manager to let her know about your need and then it needs to be approved in the partner group. So we have always followed those guidelines, but then I always believe that there is an informal measure where I call my internal network and ask if "they know someone like this or that". I have used my own networks and asked around, especially since we are a pretty big team, I need to see if the person would fit. Obviously, it is important to have knowledge and drive but above all is the personal meeting. [Our client] is very much a customer that you have to click with and understand."* (Senior Consultant 5, female) *"Men handpick or select the most important positions in the project based on the people they know so the internal network has an impact and it affects what role you get. And if there are few women, then they would not be as present in these networks."* (Partner 5, male)
Certain characteristics rewarded	*"It comes with time, but I still feel that you hear a little "try to be a little this and that". So I think it can be difficult to take it in when you are new, and everyone does not dare not to be like this: "Ah, but I'll just pull a hold of someone? Should I send an email? Should I just call someone?" It might be a little scary."* (Senior Consultant 7, female) *"So certainly zero excuse for yourself, you really need to be rock solid in all situations, do not hesitate for one second!"* (Senior Consultant 5, female) *"And I think that is one thing [my forwardness] that has changed me from before I started working at Alpha. And I do not know if it's good or bad, it's like nothing to hide, but it's just interesting that there is a difference."* (Senior Consultant 5, female)

Project goals deprioritised due to customer focus	*"The reason why I have not set project goals, is that when you come into a project, you have a thousand things to do, and you need to get to know the client […] then you have very little time, and then you priorities other things."* (Senior Manager 1, female) *"For me it is completely unimportant. It's just administration, but I know that many junior employees likes it."* (Senior Manager 1, female) *"I remember in a project where I would have my goal meeting, and my project leader said to me: "Well [his name], I see that you have made two pages with stylish goal ... Screw that. You should have satisfied customers and satisfied employees, that's it, goodbye!" […] They're important goals, but they are very difficult."* (Senior Manager 2, male)
Need to formalise feedback since the socio-ideological control is not strong enough	*"If we have a formalised process it will get done, and I think that is definitely good."* (Consultant 2, male) *"So what we want to do is to create a process that allows [feedback] to not be such a big deal. And it should make you stop thinking that feedback is something you keep to yourself until the end so that you then have something to say, so it will not come as a surprise when you you're your project evaluations."* (Senior Consultant 5, female)
More quantitative measures with seniority	*"It is clear that the deal is very, very important. And the higher up in rank you are, the more goals you might get which means that you have to work a little more in that dimension. Or you have higher requirements in the dimension I would say. And in the project the quality and how you deliver to the customer is the most important thing, rather than you put in many hours of work internally which may be less important in the long term."* (Senior Consultant 3, male) *"I think it is true that it becomes more important, and there is less focus on occupancy rate, and more focus on sales, or if you run a large project with many people. So the higher up in the hierarchy, the more you should push the deal, and the deal means the amount you sold for."* (Senior Manager 2, female)
Less nuanced measures	*"One can check in the end how good I performed [in the project], but then you might want to check on both the qualitative and quantitative measures in the process and ask "when did [his name] do something different, or something he does not usually do." Because I think these are things we need to think more about in the future - how we manage to change lanes, how much we break the old mind-set to become more innovative. Then you probably have to look at process measures and not outcome measures."* (Senior Consultant 1, male)

	"For example, to be a counselor, is something that I feel is very important in how I want to build my career. [...] And then I wonder the little, how valued is it really? For example, I'm still a coach for newly hires, but I had a colleague who asked me, "why should I do that? It just feels unnecessary to spend a lot of time on it" and the worst thing is that he was probably right in this that you may not get as much credit for it as you should." (Senior Consultant 5, female)
	"There should be other ways to contribute to a firm's success than just selling, and I think that the role of the counselor is an important part ..." (Consultant 6, female)
	"Sometimes I think we are a bit lazy so we ... use this expectation matrix, and everyone should fit in the damn shape and then we judge people how they perform based on the matrix, but it is a little too blunt." (Partner 5, male)
	"So I'm not a huge fan really of ratings. I mean "you were this good at this, so you got a 3", or "here you were this good, so you got a 4". Well, it's like a thousand things playing a part in the rating. Like maybe the customer was really happy, and we had a good relationship, but then I might be late to two meetings and that is very important for my project leader and she is meticulous, while another may think completely different. So how your performance is boiled down to a figure, will be very arbitrary." (Senior Consultant 7, female)
Females feel more pressure	*"It's interesting and I think perhaps you can include in your study, but it is something I have noticed, that is often young women who are experiencing burnout at this company I think there is something structurally linked. Exactly what it is, I do not know, but it's something to think about."* (Senior Manager 1, male)
	"And one reason why I think it is tougher as a woman is, in my opinion, one must always be at least 110% to be compared with a man." (Senior Consultant 5, female)
	"And if I really scrutinise, the sales goals stresses me somehow, even though I actually reach over them by far already... But I just don't like to have the targets outspoken, which I have reflected around with a female partner. And then I have probably realised that it is because I have always been happy to be the underdog, for then I cannot fail." (Senior Consultant 5, female)
Performance orientation	*"As long as my customers are happy and I'm satisfied with my performance, I'm happy. But if I have done a poor job, I'm hard on myself. So I put up harder goals for myself than anyone else does."* (Senior Manager 1, female)

	"I find it a little strange that we do not have [ratings] until the third year since they still put qualitative feedback on us. However I have not heard any more detailed feedback from the Round table where they calibrate our feedback, more than that it was good. So it's hard to know how one is performing when there is no number or rating and of course you want to know if you perform well… (Consultant 1, male)
Strong socio-ideological controls	*"Yeah... or [the core values] not really discussed. But at the same time, I think everyone who works here have strong values, so they are right there"* (Consultant 5, female) *"They [the core values] are right there and sure you could put those as part of your goals but you do not really do it. However, they are of course there when you get and give feedback; then there is the back of the head. So they permeate the feedback you give. I do not know what is right or wrong, whether they should be set in writing the project goals or if they'll be a kind of "culture/religion" factor."* (Senior Manager 2, male)

Appendix 3: The Bem Sex-Role Inventory

Items on masculinity, femininity and neutral scales of the Bem Sex-Role Inventory		
Male items	**Female items**	**Neutral items**
Acts as a leader	Affectionate	Adaptable
Aggressive	Cheerful	Conceited
Ambitious	Childlike	Conscientious
Analytical	Compassionate	Conventional
Assertive	Does not use harsh language	Friendly
Athletic	Eager to soothe hurt feelings	Happy
Competitive	Feminine	Helpful
Defends own beliefs	Gentle	Inefficient
Dominant	Gullible	Jealous
Forceful	Loves children	Likeable
Has leadership abilities	Sensitive to other's needs	Moody
Independence	Shy	Reliable
Makes decisions easily	Soft spoken	Secretive
Masculine	Sympathetic	Sincere
Self-reliant	Tender	Solemn
Self-sufficient	Understanding	Tactful
Strong personality	Warm	Theatrical
Willing to take a stand	Yielding	Truthful
Willing to take risks		Unpredictable

Bem Sex-Role Inventory, Bem, S. (1974)