JÖNKÖPING UNIVERSITY
International Business School

The decision-making process to leave the audit profession

How female senior managers reach their decision to resign

Master Thesis Within: Business Administration
Number of Credits: 30 ECTS
Program of Study: Civilekonom
Authors: Carita Ly & Ulrika Karsberg
Tutor: Timur Uman & Miguel Gil
Jönköping: May 2022

Master Thesis in Business Administration

Title: The decision-making process to leave the audit profession

Authors: Carita Ly & Ulrika Karsberg

Tutor: Timur Uman & Miguel Gil

Date: 2022-05-23

Key terms: Auditing, Audit Profession, Audit firm, Decision-making process, Female senior manager, Resignation.

Abstract

Background/problematization: The audit industry has historically been characterized by male dominance, and it has long been a problem to succeed in retaining women throughout the work life. Female senior managers are influenced by triggering factors that cause them to consider their continuation in the audit profession. A high number of women opt out audit firms especially at the senior managerial level and choose to restart elsewhere.

Purpose: The purpose of this thesis is to understand the decision-making process of leaving the audit industry of midcareer female auditors. By studying the phenomenon from a life world perspective, it will be described as it is perceived by the women.

Methodology: The study is based on a narrative interview method with an abductive approach where the interviews were conducted with six former female senior managers from the audit industry who left less than 10 years ago. A thematic analysis was conducted in order to analyze the collected data.

Findings: The findings indicate that family, discrimination, heavy workload, job offer and renumeration are influencing factors during female senior managers' decision-making process. Further, the findings show that the factors influence their decision to varying degrees in different stages of the process.

Acknowledgement

First of all, we would like to express our greatest gratitude to our tutors Timur Uman and Miguel Gil for their extensive commitment, valuable viewpoints and support during the process of the thesis writing as well as all the cheerful laughs. With your efforts we have been able to composite our concluding project that marks the end of four educational and insightful years.

We would also like to thank the women who volunteered their time to share their experiences for this thesis. Without your participation, the study would not have been possible to complete.

We would like to extend a final thank to our families for their encouragement and our fellow colleagues for exchanged thoughts and ideas, and for memorable years at Jönköping University.

Jönköping International Business School

May 2022

Carita Ly *Ulrika Karsberg*

Table of Contents

1. Introduction 1

1.1 Background 1

1.2 Theoretical problem 3

1.3 Purpose and research question 6

2. Literature review 7

2.1 Ecological system theory 7

2.2 Institutional practices 8

2.2.1 Parenthood 8

2.2.2 Gender stereotypes 10

2.3 Organizational practices 12

2.3.1 The hierarchical structure 12

2.3.2 Mentors 13

2.4 Gender practices 15

2.4.1 Glass ceiling 15

2.4.2 Tokenism 18

2.5 The decision-making process 19

2.5.1 Kaleidoscope career model 19

2.5.1 The unfolding model of voluntary turnover 21

2.6 Grand model 24

2.6.1 Phase 1 - Shock 24

2.6.2 Phase 1 – Tipping point 25

2.6.3 Phase 2 and 3 26

3. Methodology 28

3.1 Research approach 28

3.2 Research methodology 29

3.3 Selection of respondents 30

3.4 About the respondents 31

3.5 Data collection 33
3.5.1 Narrative interviews 33
3.5.2 Interview guide 34
3.5.3 Interview procedure 36
3.6 Data analysis 38
3.7 Trustworthiness 39
3.7.1 Credibility 39
3.7.2 Transferability 40
3.7.3 Dependability 40
3.7.4 Confirmability 41
3.8 Ethical considerations 41
4. Result and analysis 42
4.1 Phase 1: Reasons behind the decision to resign 42
4.1.1 Family situations 42
4.1.2 Discrimination 48
4.1.3 Heavy workload 54
4.1.4 Job offer from another industry 57
4.2 Phase 2: During the decision-making 59
4.2.1 Evaluation of new jobs 60
4.3 Phase 3: Post the decision-making 64
5. Discussion and conclusion 66
5.1 Contribution 71
5.1.1 Theoretical contribution 71
5.1.2 Practical contribution 72
5.2 Limitations and Future research 73
References 75
Appendices 87
Appendix 1 87
Appendix 2 90

1. Introduction

1.1 Background

In Sweden, the distribution between men and women is still unequal in the work life, it is particularly distinct higher up in the hierarchy where men continue to constitute a majority in top positions (SOU 2014:80). A recently conducted study by the foundation Allbright shows that the proportion of women in leading positions in Swedish listed companies has stagnated at a level of 25 percent in the last five years (2015-2020). According to Albright's forecast, it will take until 2030 before all organizations have at least one woman in the management and 2042 before there will be an equal distribution between women and men in management positions. At this rate, Sweden risks to become the country with the smallest proportion of women in management teams among the Nordic countries (Sellebråten, 2021).

One industry that has been characterized by male dominance for years is the audit industry. It has long been a problem to succeed in retaining women throughout the work life (Wallerstedt & Öhman, 2012). Sweden's leading journal for authorized auditors and accountants "Tidningen Balans", shows in their gender equality survey 2021 that women to a greater extent than men leave the audit profession after a few years and choose to restart elsewhere (Nilsson, 2021). This problem has been discussed in media and science where several factors that influence women's decision to leave the audit industry have been identified.

In an interview in the journal Realtid, Maria Hedenberg, a successful woman, says that she started her career at a big audit firm, but left the firm and industry after 6 years. She expresses that there was a lack of female role models and partners in the audit industry, and she wanted to seek further elsewhere (Johansson, 2019). This is something that Sofia Götmar-Blomstedt, CEO at PWC, agrees with. She emphasizes the importance of female role models and women's access to appropriate coaching which may need to look different for women in order to retain them in the audit profession. Furthermore, when Götmar-Blomstedt attended a mentor program at PWC in 2005, she was told that the firm strived to reach a percentage of 20 percent female partners, even though the distribution between women and men was equal among the new employees (Taltavull, 2020). In the year 2021, the seven biggest audit firms (Aspia, BDO, Deloitte, Grant Thornton, KPMG, Mazars and PWC) in Sweden have passed 20

percent and the percentage of female partners is approaching 30 percent (Lennartsson, 2021). This indicates a direction towards a more equal distribution between men and women. However, many women still resign when they are at pre-partner level (Hammarström, 2021).

In a debate article, Tina Zetterlund, partner at KPMG, writes that the main reasons why female auditors leave the profession are when they have children or experience an imbalance between work and family life (Zetterlund, 2021). In similarity, Lundqvist (2019) expresses in an article that the family situation can impact how they prioritize the time between family and work. To build a career and at the same time nurture family life can be difficult, especially for women who may choose to not pursue their career. Other studies also show the difficulty for women to develop in their careers after they have started a family and find it challenging to combine work and their private life, which leads to women choosing to leave the industry (Parke, 2012; Law, 2010; Collin et al., 2007).

The audit profession is an intensive industry where stress, work overload and burnout are common (Ponomareva et al., 2020). Research has also found that stress can occur both outside and inside the organization and that women experience this to a greater extent than men (Collins, 1993). The increased stress outside the organization is primarily connected to the conflict between family-life and work-life. The stress occurs when the working hours limits the free time to spend on other activities outside of work. Several studies indicate that this imbalance in work-life is associated with the decision to leave the profession. Within the organization, the contributing factor to stress relates to lack of time, limited career opportunities and a high workload. Consequently, the high-level stress leads to female auditors feeling less satisfied with their work and the effect is primarily that women leave the profession and do not advance to higher positions (Collins, 1993). Further, research show that high stress levels are more common among women since they experience different role demands in the workplace, society and family compared to men. Women are expected to take greater responsibility and are exposed to more diverse situations related to stress both inside and outside the work, which are significant reasons why more female auditors leave the profession than men (Stager, 2017; Collins, 1993). Karin Sancho who is a partner at KPMG describes in an interview that being a partner in the male-dominated audit profession implies enormous pressure, sacrifice of sleep and free time to be able to perform well (Sancho, 2021). Furthermore, Sancho explains that the pressure has occasionally been harsh since a woman as a partner can not be who she is but instead need to intake the role of who she is expected to

be. A woman needs to adapt to the male dominated work environment in order to successively climb up to the top positions (Wallerstedt & Öhman, 2012). *"When you are the only woman, you can not have a bad day, because then there is always someone who can think that it is because you are a woman"* (Sancho, 2021).

It has been noted that the number of female authorized auditors under the age of 30 has increased. In December 2021, there where 2751 authorized auditors in Sweden. 36,1% of them were women and the remaining 63,9% were men. Furthermore, statistics show that the proportion of female authorized auditors increases in the younger ages. In the ages under 30, women are even overrepresented (Revisorsinspektionen, 2021). However, according to the Swedish Inspectorate of Auditors (SIA), based on these statistics it is not possible to ensure a change of direction regarding an increased proportion of female auditors in the industry because of the fluctuations in the statistics. An annual report from SIA shows that women leave the profession much earlier than men. There is a clear decline in female auditors already after the age of 40, while a major decline in male auditors does not occur until after the age of 60 (Hammarström, 2021).

As the statistics from SIA indicate, there is no lack of women with the right competences, it is about retaining women in the audit industry and them having the chance to fill top positions (Lennartsson, 2021). In a debate article written by Lundqvist (2019), who is a female partner, mentions the audit industry's inability to maintain the right skills as one of the reasons why women quit and do not reach top positions. She emphasizes the importance of acknowledging women for their competences and skills, and not because of their gender. Lundqvist, herself, has experienced the feeling of wanting to reject an important role due to a male colleague's comment that she got promoted because she is a woman (Lundqvist, 2019).

1.2 Theoretical problem

Studies has shown that a high number of women opt out audit firms especially at the senior managerial level (Kornberger et al., 2010). As already mentioned, it is more common that middle-aged women leave the audit industry compared to middle-aged men (Hammarström, 2021). Previous research has focused on identifying factors that impact female senior managers decision to leave the audit industry. A commonly stated factor is the balance between work and family life. As female auditors get older and advance higher up in the

hierarchy to senior level, their work commitments become greater as well as their family responsibilities. The long working hours and requirements to travel within the audit profession create a stress and complicate the combination with family life, as the non-work role becomes increasingly important when having children (Law, 2010). Women leave the audit industry to seek more flexibility, more evenly working hours, less workload in order to achieve a better balance between work and private life (Gammie & Whiting, 2013).

Research has also found that women who reach the senior manager level and have the ambitions to become partners leave the industry because of the ambiguous time frame and poor communication about their career development towards partnership. They were invested in their careers and expressed to the partners at the firm that they intended to become partners. However, the unclear promotion possibilities and lack of transparency in the progression discussion led the women to resign despite their ambitions and hard work they put in (Groenewald & Odendaal, 2021).

Another influencing factor that previous research has identified is gender stereotypes. The image of a male leader has been normalized for a long time, while the image of a female leader feels unfamiliar to many, even among women (Collin et al., 2007). Marshall (1991) examined in her study why women at senior manager level decided to leave their jobs. It was clear that the organizational culture strongly influenced women's resignation as women were not accepted to the same extent as men at the senior manager level. Women in these cultures felt that they could not fulfill the role of seniors. The stresses that many experienced in terms of stress and pressure were not primarily due to the high demands of fulfilling the role of senior manager, but more of being able to adapt and maintain an image as a female representative in a male-dominated environment to avoid negative stereotypes. Paris (2003) argues that if women do not fit in as the masculine kind of leader, it can be difficult for them to be valued in the same manner as the men, even though they have skills and qualities that are compatible.

Women in higher positions usually constitute a minority, they are regarded as deviant and representatives of a group, rather than as individuals (Lennartsson, 2021), which is identified as another factor contributing to women's exit in the audit industry. Cooper Jackson (2001) instead emphasizes that the higher positions women hold, the more visible they become, and their actions are highly scrutinized, which leads to a greater performance pressure than their

male counterparts (Cooper Jackson, 2001). Women have to prove themselves to be considered to possess the right competences for the position they hold but at the same time they shall not stand out from the group because they are then considered as a threat (Kanter, 1977). This can lead to stress and as previously stated, stress is an important reason for female auditors to leave their profession.

As already mentioned, current research within this area have mainly focused on identifying the factors above to explain why female senior managers resign from the audit industry. What is currently missing is an understanding of the individual decision-making process and experiences that lead to women's resignation just prior to reaching the top in the hierarchy. Even though these women have invested in their career and already overcome several obstacles, they still choose to leave the industry at a pre-partner stage. From an Ecological system theory perspective, an individual occurs in and indirectly is affected by four different environmental systems. These systems constitute the natural environment in which the individual exists in and interacts with. From this perspective it is possible to understand how the environments are affected by each other and influence female auditors in their decision to quit.

Decisions are of a complex nature and in order to capture the complexity, the decision-making process must be interpreted and studied. Traditional employee turnover models have foremost measured job satisfaction to explain employees' resignations (Donnelly & Quirin, 2006), which refers to how their job fulfill their needs, desires, expectations and demands (Gertsson et al., 2017). However, in addition to job satisfaction, the psychological processes need to be explored in order to gain a more extensive explanation on the actual turnover. A theory that examines the aforementioned process of decision-making is the Unfolding model of voluntary turnover. To explain the psychological part of the employees' determination to leave a job, the model suggests that individuals undergo several processes, which can differ depending on what causes that influence the individual to quit. Example of such causes are social expectations, past experiences, observations of other, values, goals and evaluation of alternatives. Based on how individuals evaluate these factors, the process of dismissal looks different, which in turn affects how long it takes for the individual to reach a decision (Donnelly & Quirin, 2006; Lee & Mitchell, 1994).

As mentioned above, the decision-making process is based on individual values, but research has also shown that women's career decisions are different from men (Mainiero & Gibson, 2018). A modern career model that can be applied to gain an understanding of how women make decisions in their careers is the Kaleidoscope Career Model. This model describes how career decisions follow specific patterns according to women's different preferences (Sullivan & Mainiero, 2008). Women tend to seek challenges and invest early in their careers to advance. Later, in their midcareer, the focus shifts to finding a balance between work and non-work (e.g., personal interests, family, friends). In this stage, women evaluate the impacts that her career actions have on her relationships with others, which can complicate women's career decision. Later in women's professional life, they make life and career decisions based on their own will and for their own good (Sullivan & Mainiero, 2008).

In addition to existing literature on factors that impact female senior managers' decisions to resign from the audit profession, research on the decision-making processes would contribute to an increased understanding within the research field.

1.3 Purpose and Research question

The purpose of this thesis is to understand the decision-making process of leaving the audit industry of midcareer female auditors. By studying the phenomenon from a life world perspective, it will be described as it is perceived by the women. This perspective offers the opportunity of understanding how the female auditors' experiences impact their decision to quit (Dahlberg et al., 2008). Through a narrative method, the aim is to gain a further understanding of women's decision to exit.

Based on this purpose, the following research question has been formulated:

How do former female senior managers reach their decision to leave the audit profession at pre-partner stage?

2. Literature review

The following chapter presents previous research and theories that provide a deeper understanding of the topic. The chapter is initiated by the Ecological systems theory which is followed by three parts, institutional level, organizational level and individual level. These three involve factors that previous research has identified as significant in the decision to resign. Lastly, the chapter ends with decision-making process theories.

2.1 Ecological system theory

Bronfenbrenner's (1979) Ecological systems theory suggests that individuals occur simultaneously within several different contexts. The contexts are referred to as four different systems: microsystem, mesosystem, exosystem, and macrosystem. These systems constitute the natural environment in which the individual exists in and interacts with. The process of the interaction between these systems and the individual themselves shape the person. From an Ecological systems theory point of view an individual is affected by different environmental systems and vice versa. Further, the systems are interdependent and therefore do not only individually affect the person (Jackman et al., 2022).

A microsystem encompasses the individual's interplay with, among others, family, colleagues and friends in the immediate environment such as at the workplace or home. Bronfenbrenner (1979) defines the system as "*A microsystem is a pattern of activities, roles, and interpersonal relationships experienced by the developing person in a given setting with particular physical and material characteristics*" (Bronfenbrenner, 1979 p. 22). In this system the author believes that all interactions the individual has with the closest, have a continuous impact on the individual's development. The system aims for the interactions to shape the individual through different activities, roles and relationships (Bronfenbrenner, 1979).

The next level is mesosystem, which consist of two or more interrelated microsystems where the individual participates actively, for example the workplace and home environment (Jackman et al., 2022). With other words, the interconnections and links between the microsystems constitute to mesosystems. Example of how the systems influence each other is

when the demands of one system requires so much time and effort that the individual does not succeed in meeting the expectations in another system(s) (Newman & Newman, 2020).

The exosystem is the third level which constitutes of environments where the person does not have an active role. Formal and unformal settings that influence relations and roles in the two aforementioned levels constitute the exosystem. The individual is indirectly affected by them as they impact the other systems where the person is directly participating. Example of a formal setting is institutional regulations that affect the workplace (a microsystem) (Bronfenbrenner, 1979; Jackman et al., 2022).

The fourth and final level is the macrosystem which is the outermost layer. The macrosystem consists of the norms, attitudes and culture that permeate the other levels (Jackman et al., 2022). Bronfenbrenner (1979) explain that the macrosystem "[…] *refers to the content observed within a given culture or subculture in the form and content of its constituent micro-, meso- and exosystems. Like any belief system or ideology that underlies them.* " (Bronfenbrenner 1979, p. 258). Example of a macrosystem is the work and output culture at a workplace in different places.

2.2 Institutional practices

2.2.1 Parenthood

Women have traditionally been seen as the partner who takes care of the home and children. This female responsibility is an institutional practice that forms the expectation of the women until this day, as many women take the greatest responsibility of childcare. According to social role theory, men and women are expected to adopt different behaviors and characteristics that are believed to be desirable for the different sexes. The different sexes undertake different social roles and the gender differences that arise are not due to biological differences but emerge via social constructions. In society, the man usually assumes a role as a breadwinner and the woman is reflected in a role as a housewife (Eckes & Trautner., 2000).

Flynn et al (2015) and Tiron-Tudor and Faragalla (2018) emphasize that women either delay starting a family or lower their career ambitions when they have children while it is generally

accepted that men focus on their career. Similarly, Cohen et al. (2020) indicate that women with children and increased family responsibilities are more likely to change jobs, work part-time or quit their job. In a Swedish study conducted by Isaksson et al. (2006), they found it unusual that women work full time throughout their whole career due to the fact that they start a family. The men on the other hand tend to work full time independently of their family situation. Not working full time results in poorer conditions for gaining work experience and knowledge. Which is an important difference between women and men's professional life, that is grounded on family responsibility at institutional level (Korpi et al., 2004). It is found that it takes a longer period of time for female auditors to become partners than it takes for male auditors. In agreement with this, it is exceptional that women who have children also are partners (Flynn et al., 2015). Women who or have not previously worked full time perceive that it is more difficult to advance in male-dominated industries (Isaksson et al., 2006). This is strengthened by SOU 1997:137 which states that the higher up in the hierarchy the greater are the proportion of full-time employees who are promoted. This can prevent women from holding top positions.

Månsson et al. (2013) researched whether gender-related differences affected women respective men's possibilities to get promoted in the audit industry. 409 Swedish auditors participated in the study. The scholars found that women are in general less likely to advance in their career even though both genders had similar ambitions after they graduated. The distinction between the genders took shape early in the career and could be connected to childcare. Their results indicated that men who were having children could be seen as a positive characteristic. However, if they took great responsibility for the childcare, their possibilities to advance at work was negatively affected, likewise for women except from the positive characteristic. Månsson et al. (2013) concluded that men's chances of getting promoted were more negatively affected than women's, when being highly involved in childcare. For a family this will turn into a question of how to act in order to lose the least (Månsson et al., 2013).

Furthermore, Knudsen (2009) found that female managers have a stronger family role than the men. They identified themselves more with the aforementioned role. As a result of this, women perceive the interference between work and family as psychologically costly and/or serious. The high workload that a manager role implies intervene the work-family conflict that may cause women to ease or restructure their workload to mitigate potential inter-role

pressures (Knudsen, 2009). Parke (2012) instead argues that women who have reached higher positions in the career ladder often leave the profession. This because of organizations' failure to support women by providing greater flexibility during the phase transition when they become parents and the family life takes precedence. Kornberg et al. (2010) also indicate that women at senior manager leave their profession and identify family life as a primary reason for their decision to step off their career.

2.2.2 Gender stereotypes

Traditionally, a man is considered as a more qualified leader than a woman only because of his gender, and this gender stereotypical image leads to preconceived notions and prejudices about women. This institutional preconception about gender roles can prevent women from possessing leadership positions and inhibit them from making equivalent careers as men (Schein, 2007). Leadership has been associated with masculine terms and men have for a long time been considered as better leaders. Why women are not perceived in the same way is because it is not considered feminine to lead and that their temperament is not appropriate in a leadership role. Men are by nature more dominant and competitive in their leadership while female leaders are associated with qualities such as critical, strict and emotional (Kanter, 1977). From this perspective, it can be argued that women are better leaders since they have qualities that make them better at integrating and socializing with other people. However, the gender should not define whether an individual has a certain aptitude or certain abilities to lead, and there is nothing termed "female management style" (Wajcman, 1966). The research by Wajcman (1966) which focused on attitudes and experiences of female and male leaders, did not show any significant difference between the sexes. They worked for the same length of time, had the same background and attitudes, but as there are gender stereotypes that affect people's perceptions of how a good leader should be, women's career opportunities are disadvantaged.

To be firm and a good leader is important in the audit industry, and these qualities are perceived as typically masculine, which is based on institutionalized gender roles. Moskowitz et al. (1994) describe that a man often is considered *agentic*, which means that he has qualities such as attention-seeking, being firm, ambitious and contributes with problem-focused suggestions. On the other hand, a woman is considered *communal*, which means that a woman is caring, speaks tentatively, supports others, nurturant, sympathetic and helpful. The stereotypically masculine qualities, i.e., being agentic, are valued higher than being communal

in the auditing industry (Maupin and Lehman, 1994; Moskowitz et al., 1994). Typically, female qualities are not considered necessary to become a partner or manager in the auditing industry (Maupin and Lehman, 1994).

The traditional perception is that auditing is a profession that is suitable for men and not women (Wallerstedt and Öhman, 2012). Despite this, women are employed in the male-dominated audit industry, which makes it more difficult for them to develop their careers. This is also called "*dead ends*" meaning that women are excluded from certain professions or positions within organizations (Cohn, 2000). Kanter (1977) explains dead ends as "getting stuck" in a workplace or in a hierarchical system. According to Cohn (2000) tradition is the most common explanation for why certain professions are seen as female or male. Another explanation according to Cohn is gender role theory, which means that due to norms in the society men are seen as more suitable for some professions and women for others. For example, men work as managers because they are rational and goal-oriented and women work as leisure educators because they are naturally suited to work with children (Cohn 2000).

Gender stereotypes refer to the general perception of differences in personality characteristics and behavior between the sexes (Lueptow et al., 2001) and can be another explanation to why female senior managers leave the audit industry. Research has shown that women are perceived as less suitable for managerial positions than men (Marshall, 2000). Schein (1975) found that there emerged a conflict between being a woman and a manager when women reached the higher managerial levels. Furthermore, the scholar writes that many managerial women recognized that they, during their early managerial years, identified with the masculine stereotype of what formed success. However, it is shown in a study by Marshall (2000) that senior women manager´s propensity to leave their job is partly due to the dissatisfaction that arises when they work in male-dominated environments. Several women perceived that they did not fit into the stereotypical masculine behavior that prevails at the higher levels which are described as status-conscious, aggressive, power struggles and rude. In these environments, the women felt highly visible and were uncomfortable as they felt a pressure to adapt a behavior that contradicted their own values (Marshall, 2000).

2.3 Organizational practices

2.3.1 The hierarchical structure

The audit profession can be characterized as a highly hierarchical profession with a distinct career structure where the work is arranged in teams. Within these teams a formal rank exists that outlines who is superior to whom, and the auditors are named with different titles. The hierarchical structure may differ depending on the size of the audit firms. The big audit firms that constitute Big 4 (EY, KPMG, PwC, Deloitte) are characterized by a strict hierarchy where the audit team is organized in a distinct career ladder consisting of four different levels (Figure 1) ranging from audit assistant to partner (Carrington, 2014). A subordinate's work is reviewed by a superior in order for the qualified auditor to feel confident when making a statement about a company's financial position. In each level of the audit team a review process is performed, from audit associate to partner (Pentland, 1993). The working tasks various depending on the employees' position in the hierarchy and signals where in the career the employees are (Carrington, 2014).

An organization can be structured as a horizontal organization or a linear organization. The latter means that the organization has a vertical structure with a clear hierarchy, while a horizontal organization has a flat structure where the distance between employees and managers is not distinct. This can be clearly seen in the audit industry where the Big 4 firms are structured as a linear organization compared to the smaller audit firms that are characterized by a horizontal structure. An individual's decision-making and actions can be influenced by the organizational structure of the company. An employee's ability to influence their work situation, commitment and decision-making can look different depending on, among other things, the organizational structure (Lyckevång & Maltesson., 2020).

Only one in ten of the hundreds of graduate economists employed by one of the big four audit firms (EY, Deloitte, KPMG, PWC) each year, becomes a partner (Axelsson, 2017). A common illustration of the career steps in the audit profession can be demonstrated in four levels (Figure 1). A new employee starts as an audit associate, which is the lowest position in the hierarchy. Next step in the career is senior associate (KPMG, 2022). Furthermore, after three years in the audit firm, the auditor can take the auditor exam and become authorized when tests have been performed and approved (Revisorinspektionen, n.d.-a). Next step in the career is manager, followed by senior manager who constitutes the middle position in the

hierarchy (KPMG, 2022). The manager, together with the partner and auditor in charge (AIC), hold the core roles in an audit team. Generally, the partners' involvement in the day-to-day planning and execution of an audit are limited, these responsibilities are delegated to the managers and AICs. The responsibilities involve critical decisions and judgements throughout the audit process; assign audit staff, supervision of the AICs and the other audit team members; mentoring and feedback and review of audit files. Due to a manager's close involvement with the daily operations and audit process, they can have greater influence on the audit than a partner. A manager is usually involved in numerous audits concurrently (Contessotto et al., 2019). Partners are at the top of the career ladder and have the highest positions in the firm (KPMG, 2022). Becoming a partner requires a long time and takes about ten years at the four largest audit firms. The partners are the ones with the outermost authority and responsibility to ensure that the audit process runs smoothly and delivers results. This role involves both great responsibility but also financial risks as the auditor have the opportunity to share profits when the company is doing well, but at the same time they also get drawn with the loss during worse periods. Moreover, the partner's individual status and the internal influence increases. A partner has the possibility to attend the annual general meeting and appoint the board (Axelsson, 2017).

Figure 1: An overview of the hierarchical structure

2.3.2 Mentors

Mentorship at work can be referred to as *"relationships in organizations that enhance individuals' development in the early, middle, and later career years"* (Kram, 1988). According to Kram's mentor role theory, mentorship can be divided in two types of functions:

career development and psychosocial functions. Career development functions involve the individual's advancement within the organization, i.e., coaching, challenging tasks and visibility, whereas psychosocial functions concern emotional and relational aspects between the mentor and the protégé, i.e., role modelling, counseling and social support (Kram, 1988; Single et al., 2018). By implementing mentorship organizations can contribute to the development and retainment of their employees (Drake & Solberg, 1996).

A mentor should provide guidance and support to less experienced coworkers in their personal and professional development. The mentor's experiences and connections are intended to be helpful in the development process (Drake & Solberg, 1996). Cooper Jackson (2001) and Fagenson (1989) suggest that employees who have a mentor versus employees who do not have a mentor are to a greater extent satisfied with their work and career opportunities. However, the mentorship does not have to be a formal one. Which means that the organization has appointed a mentor to guide an employee. Sometimes it is more beneficial with informal mentorship relations since the interaction between the mentor and protégé is a crucial part of the mentorship. Informal mentorship can make it easier to explore and find good personal interaction (Baumgartner & Schneider 2010). Single et al. (2018) found that a combination of mentoring program (formal) and a corporate culture that promotes informal mentoring can lead to stronger career outcomes. The choice of mentor should be considered carefully and preferably be chosen based on the protégé's ambitions and career choice in order to achieve the benefits that mentorship can bring. Since there are few female partners in the audit firms (Lennartsson, 2021), it can be difficult for female managers, with the ambition to become partner, to access a female mentor.

In the audit industry, audit associates are often assigned a mentor who is higher up in the hierarchy and with longer work experience. Gertsson et al. (2017) found that audit associates who had access to a mentor were more satisfied and motivated to work and less likely to leave the profession. As mentioned previously, mentorship can be helpful for employees who seek to advance in their career. In similarity to this, research suggest that mentorship can serve as a great tool for women who want to move up the career ladder. Women who hold senior and partner positions can inspire younger female auditors to pursue their goals. They are proof of that it is possible to break the glass ceiling and take place in male dominated positions. Moreover, female mentors can provide female protégés with significant information and access to useful networks in the industry and firm. Additional beneficial factors that

mentorship can contribute to are strengthened self-esteem and self-confidence. Which together with the previous mentioned benefits can help them to establish in their career (Schweitzer et al., 2011; Collin et al., 2007).

In general, organizations and even women themselves do not consider women as leaders. The image of a female leader is not well established in the society (Collin et al., 2007). Collin et al. (2007) write that female protégés in the audit industry with male mentors can be affected negatively by the mentorship. The differences in interests and preferences can make it difficult for the protégé to identify with the mentor and thus lead to a less beneficial mentorship. Whereas according to Lockwood (2004), the availability of male mentors and informative networks (that excludes women) can positively affect men's possibilities to development and career advancement.

Mentorship can be an important part of the decision-making process to quit. It appears that mentorship is a significant aspect in career development and career choices. Research suggests that as women encounter greater barriers in their career advancement than men, mentorship relations can be essential for women's progression. However, there is fewer mentors available to women since they are underrepresented at top positions in male dominated industries (Cooper Jackson, 2001) and they are less likely to establish such relations (Linehan & Scullion, 2008). This can be a contributing factor to why women get promoted in a slower pace than men. As a result, women's promotion opportunities are limited, and this can be a possible reason to female senior managers exits from the audit profession (Collin et al., 2007).

2.4 Gender practices

2.4.1 Glass ceiling

Benschop and Brouns (2009) describes that the theory of glass ceiling is built on women as a group are withhold from higher functions just because they are women and not because of their inability to cope with the tasks at these upper levels. Thus, there exist invisible obstacles within an organization that many women face when attempting to progress in the hierarchical structure (Boschini, 2004). Glass ceilings can be identified as *"a barrier so subtle that it is*

transparent, yet so strong that it prevents women and minorities from moving up in the management hierarchy" (Kumra & Vinnicombe, 2008, p. 65). In order for them to advance upward to the higher levels in their career development, glass ceilings must be broken (Baumgartner & Schneider, 2010). These barriers mainly prevent women from reaching the highest position such as partnership where women are more or less excluded, even though as many women as men are employed at audit firms (Collin et al., 2007). Hoobler Wayne & Lemmon (2009) suggest in their article that managers at higher levels in organizations are associated with masculinity.

The "glass" is interpreted as invisible because women may not always be conscious that the obstacle exists until they actually reach the ceiling (Johnson Lewis 2017). Oakley (2000) mentions that the glass ceiling does not refer to one specific obstacle at a certain spot, but instead occurs on several different occasions in organizations. Nor is it an individual obstacle based on shortcomings in personal qualities or competences. Boschini (2004) illustrates the glass ceiling with a figure (Figure 2) and explains that women's underrepresentation at the top of the pyramid should not be due to a lack of women with the right skills as the figure shows an even distribution between the genders all the way up to the glass ceiling. The author concludes through this illustration, that it is about discrimination or women not wanting to progress higher (Boschini, 2004). However, there is no definite explanation for why the glass ceiling exists or what is required to remove it. What can be stated is, in order to achieve an even gender distribution at the top of organizations, the glass ceiling must be removed (Boschini, 2004).

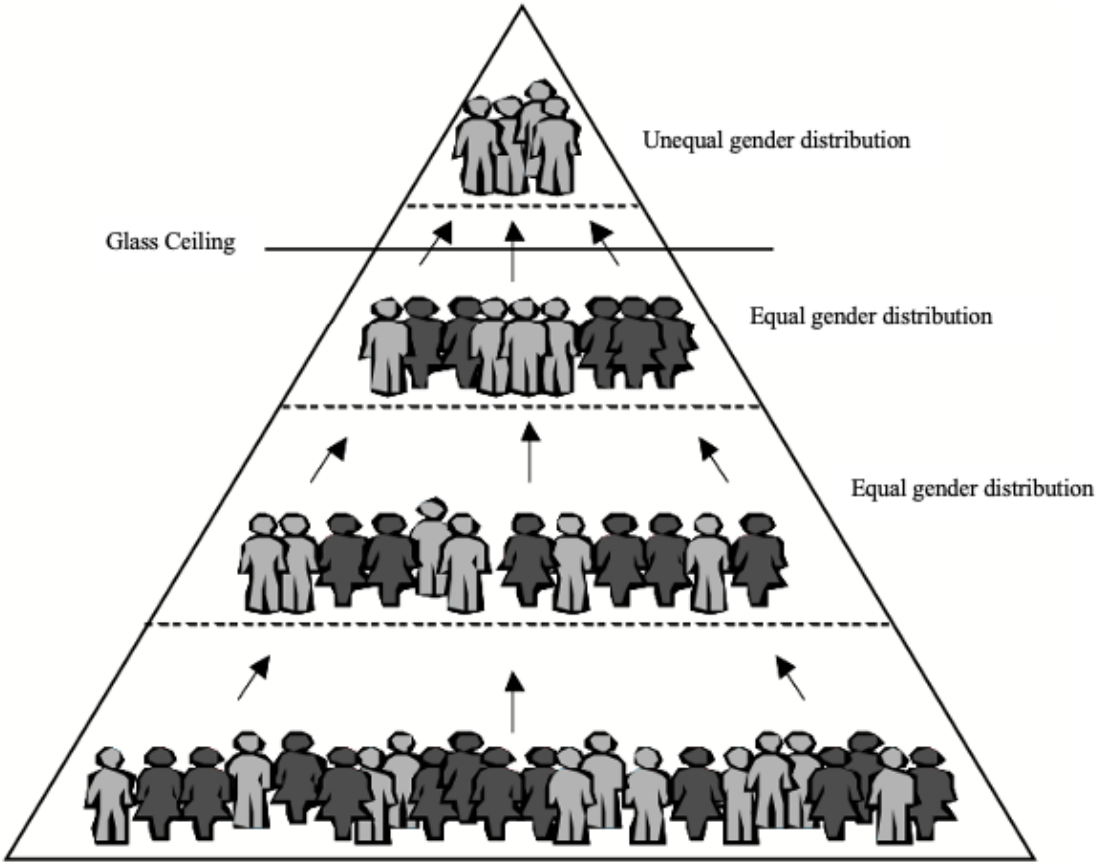

Figure 2: Illustration of glass ceiling. Reference: Boschini (2004, p.77)

There are several underlying factors that affect the existence of the glass ceiling metaphor. Various family-related situations such as mother- and parenthood are one reason for the existence of glass ceilings, which Dambrin and Lambert (2008) discusses. Women anticipate their careers to be discontinued by maternity leave as childrearing responsibilities turns out to affect female auditors' advancement to partner level. Beforehand, they do not acquire the qualifications required to progress in their career and may invest less in trainings for progression (Dambrin & Lambert, 2008). Faragalla et al. (2020) mentions that family ties have an impact on the amount of time women can spend on their career.

Boschini (2004) addresses wage differences as a factor for the glass ceiling. Concerning that women's wage is less than their male counterparts, can be seen as statistical discrimination which means that an individual is assessed and treated on the basis of its group's average behavior instead of its own substances. Additional factors are selective perception and well-established corporate cultures that prevail. These corporate cultures include men who often holds positions of power (Lockwood, 2004). Selective perception means that executives tend

to choose successors who has traits similar to themselves in the context of age, leadership style and gender (Sahoo & Lenka., 2016). Tradition and stereotypes can also be possible obstacles for women to reach the top (Moskowitz et al., 1994).

Female auditors find it challenging and difficult to advance from manager to partner level because of obstacles that they encounter. This indicate that the glass ceiling exists at higher levels in organizations. According to Muthui (2018) female professionals may leave the company due to the debility to overcome significant cultural and structural barriers. Women's limited or non-existing opportunities to reach the top of the hierarchy can make them feel unmotivated to develop which may be a reason why female senior managers choose to leave the audit industry.

2.4.2 Tokenism

Historically, the audit industry has been a male dominated industry. The distribution between the genders is more equal today, however, the underrepresentation of women is more prominent higher up in the hierarchy (Jonnergård et al., 2009). According to Kanter's Tokenism theory, women in leading posts (tokens) end up in a vulnerable position, which can lead to dissatisfaction. This can be a contributing factor to female senior managers leaving organizations to a greater extent than their male counterparts. Kanter´s (1977) theory points to the problem of skewed representation of women and men in work settings. The author suggests that groups where the proportion of men is 65-85% or more are skewed. The dominating group, in this case men, is referred to as *dominant* and the minority group, in this case women, is referred to as *tokens*. Women are considered to have difficulties to establish in workplaces where men are overrepresented with 65-85% or more. The low power and lack of possibilities that women have, causes a vicious cycle and keeps them in a minority position and the position as tokens (Kanter, 1977).

In Kanter's book from 1977, tokens are described to be treated as symbols or representatives for the group to which they belong, rather than being treated as individuals. This is clarified in the book by studying women in leading roles where men constituted a dominant share. The women are found to be in an exposed position which puts extra pressure on them to perform and be accepted by the dominants (men) (Kanter, 1977). In a study by Holgersson and Romani (2020) several senior manager women express that they experience an increased

visibility in relation to the male majority group and feel like representatives of all women. However, the women balance between performing good enough and outperform the dominant. With other words, they have to prove themselves to be considered to possess the right competences for the position they hold but at the same time they shall not stand out from the group because they are then considered a threat (King et al., 2010). Furthermore, the dominants protect the culture and remind the tokens of that they are the ones who are different from the rest of the group. They can do this by exaggerating the differences that separate the minority (the tokens) from the majority (the dominants). Examples of this is men who do not include women in informal meetings and other contexts that would benefit their work or condescending jokes. Kanter (1977) also suggest that token women try to differentiate themselves from other women to be accepted despite their gender and thus do not feel like they can be themselves.

The press that comes from being a female token are found to, in the long run, have a negative effect on women's attitude and feelings (Oakley, 2000). Kanter (1977) has reasoned similar to Oakley (2000) but has also found that tokens' self-esteem can be strengthened by situations that potentially cause stress. The scholar suggests that a token who has managed to be accepted in a context with dominants can be boosted by their achievement. This can be considered as a positive effect of symbolism. However, such situations and achievements presuppose that the person belonging to the minority can perceive and handle the different and contradictory expectations that are set. In addition, support from others affects the individual's ability to handle the pressure and turn it to something positive (Kanter, 1977).

2.5 The decision-making process

2.5.1 Kaleidoscope career model

Previous studies have not considered the complexity of women's subjective decision-making regarding their careers and mainly focused on women leaving their jobs due to family life, child rearing, discrimination, eldercare demands, gender inequalities, poor training opportunities for advancement (Sullivan & Mainiero, 2008). Models for career development have been based on a perspective that is masculine, linear and traditional. Sullivan and Mainiero (2008) have developed a new model of career, the Kaleidoscope career model (KCM), which is a useful metaphor when studying the motives behind women's career

patterns and can provide an explanation to why they leave the workforce in mid-career. The authors describe the metaphor *"Like a kaleidoscope that produces changing patterns when the tube is rotated and its glass chips fall into new arrangements, women shift the pattern of their careers by rotating different aspects of their lives to arrange roles and relationships in new ways"* (Sullivan & Mainiero, 2008, p. 35). This indicates that when a new pattern in a woman's life changes, the focus shift to one aspect while the other aspects sets in the background, but are still present (Lim & Rasdi., 2019).

The KCM model observes careers based on three parameters: challenge, balance and authenticity which change across the individual's lifespan. Changes occur when the individual is affected by both external and internal influences, such as limitations, opportunities and demands in working life, relationships, personal interests and values. Reflections on these aspects are undertaken on the basis of the individual's current situation in life. Reflections can contribute to an adjustment which leads to shifts of the career development patterns in the kaleidoscope's lens and forms a new starting point for further reflection (Sullivan & Mainiero, 2008).

The different patterns that arise through the rotation of the three parameters reflect different aspects of life that shape the woman's decision-making at different times. Challenge corresponds to the first parameter that arise early in the career. At this stage, women are in need of stimulating work (autonomy, responsibility, control), goal achievement, development and advancement in their careers (Sullivan & Mainiero, 2008; Andersen & Vinnicombe, 2015). Balance, which is the second parameter, arises in the mid-career where the primary focus instead shifts to achieving a balance between work and non-work such as personal interests, family and friends. A study by Cabrera (2007) used the KCM model to examine the motives behind women's career decisions about why women chose to leave their jobs and careers to stay home with their children. Lastly, authenticity corresponds later in the career which implies an effort to act in relation to one's inner self, to be loyal and true to oneself and one´s values. All three components are present when decisions are to be made, but depending on where in the career stage, what choices the individual faces, happenings in the individual's life, one parameter expresses itself more prominently than the other two and has greatest influence on decision-making (Sullivan & Mainiero, 2008; Carbrera, 2007).

Furthermore, Sullivan and Mainiero (2008) found that these parameters have different meanings for men and women when they make decisions, which distinguishes their career patterns. Prioritization of balance between work and the private life is greater among women and increases at an earlier stage in the career compared to the men. In the midcareer, women take into consideration the consequences of their career decision on their surroundings and relationships, regardless of whether they have a family or not (August, 2011). As their careers continue, the importance of authenticity increased further for women than for men. Although balance is most important at the moment in mid-career, challenge and authenticity are also taken into account, but as secondary. Unlike men who follow a linear career pathway, women's career paths tend to be more incoherent and fragmented, which gives rise to a complex decision-making process. Because of this, the need for flexibility is greater for women than for men (Sullivan & Mainiero, 2008). Based on how the parameters fit at a certain point in time in the women´s life, leads to a natural decision of "opting out". Female senior managers can thus be in a time in the lifespan where the need for balance is in the main focus and if they do not find this balance, they may leave the workplace.

2.5.1 The unfolding model of voluntary turnover

Lee and Mitchell (1994) argued that an alternative approach to employee turnover would complement the existing knowledge in the research field. In order to gain a more extensive explanation on the actual turnover, Lee and Mitchell examine the psychological processes of the decision. The scholars developed the unfolding model that explains how and why employees voluntarily leave organizations (Donnelly & Quirin, 2006). Even though individuals' experiences and circumstances when leaving are unique, there are four different psychological and behavioral *paths* (Figure 3) that they appear to follow. Individuals fit into one of these four paths that describe the leaving process, which includes how employees perceive the work environment and how they recognize decision options and take actions based on these (Lee et al., 1999). Three of the decision paths are initiated by a *shock*, it is a distinguishable event that makes the employee deliberate his/her job situation, and the thought of resignation. If an event does not produce job-related deliberations that potentially result in consideration of termination, it is then not referred to as a shock. Shocks can be both expected and unexpected changes; involve negative, positive or neutral aspects and be internal or external to the individual. For example, change in martial state, firm merges and job offers (Lee & Mitchell, 1994).

Path 1 is, as mentioned above, initiated by a shock. The individual's immediate reaction depends on their unique characteristics and experiences. These can also become influential when the person moves forward with his/her decision. The shock event causes the individual to match it with either past experiences, observations of others, learned responses or social expectation, which is referred to as a script/preexisting plan of actions. Given that the individual based on his/her past have a script and it suggest that quitting is appropriate, the decision to quit is taken relatively quickly (Lee & Mitchell, 1994). The employee resigns from their job without considering alternatives (new jobs) and job dissatisfaction (Lee & Lee, 1999).

The second path is also initiated by a shock. However, the individual does a search in their memory but do not find a matching script that is relatable to the shock. Instead, the changes in his/her environment leads to that the person compares these to their own values, goals and goals attainment approach (images) and if they are incompatible, the person initiates its thoughts of leaving the job or more rarely change its images and stays with the organization. As in path 1, the individual quits their job before searching for other job alternatives and without further considerations about job dissatisfaction (Lee & Mitchell, 1994).

Path 3 begins in similarity with the second path. However, the person evaluates the compatibility of alternatives and personal images before deciding to quit. If the benefit of staying at the current job are greater than the benefit of starting at an alternative job, the individual will not resign from his/her employment. The opposite of the scenario results in that he/she chooses to move on and starts a new job (Lee & Mitchell, 1994).

Path 4 does not start with a shock, it is instead initiated by a low level of satisfaction which has emerged gradually as the compatibility between the personal images and the organization where the person is employed at decreases due to changes in either of the components (Holtom et al., 2008). The low satisfaction can either lead to that the employee quit without considering job alternatives or that he/she evaluates alternatives and the combability with their personal images and based on an assessment of maximum benefit, as in path 3, chooses to stay or leave (Lee & Mitchell, 1994).

The unfolding model of voluntary turnover has been tested in several different contexts. Research has shown that the model can be applied to understand the voluntary turnover in the audit industry (Lee et al., 1999). Lee et al. (1999) conducted a study with a sample of 229 employees that had previously worked at, that time, the Big 6. Their study resolved certain ambiguities which had emerged in a previous study. In addition, a study by Donnelly and Quirin (2006), Lee and Mitchell's unfolding model of voluntary turnover was tested. The results from interviews and surveys from 84 accountants, including some positioned in auditing, Donelly and Quirin (2006) concluded that the model was applicable in the accounting context. Since the model is proven in the audit industry, it is of relevance in this study, in order to gain understanding of former female senior managers decision to leave the audit industry.

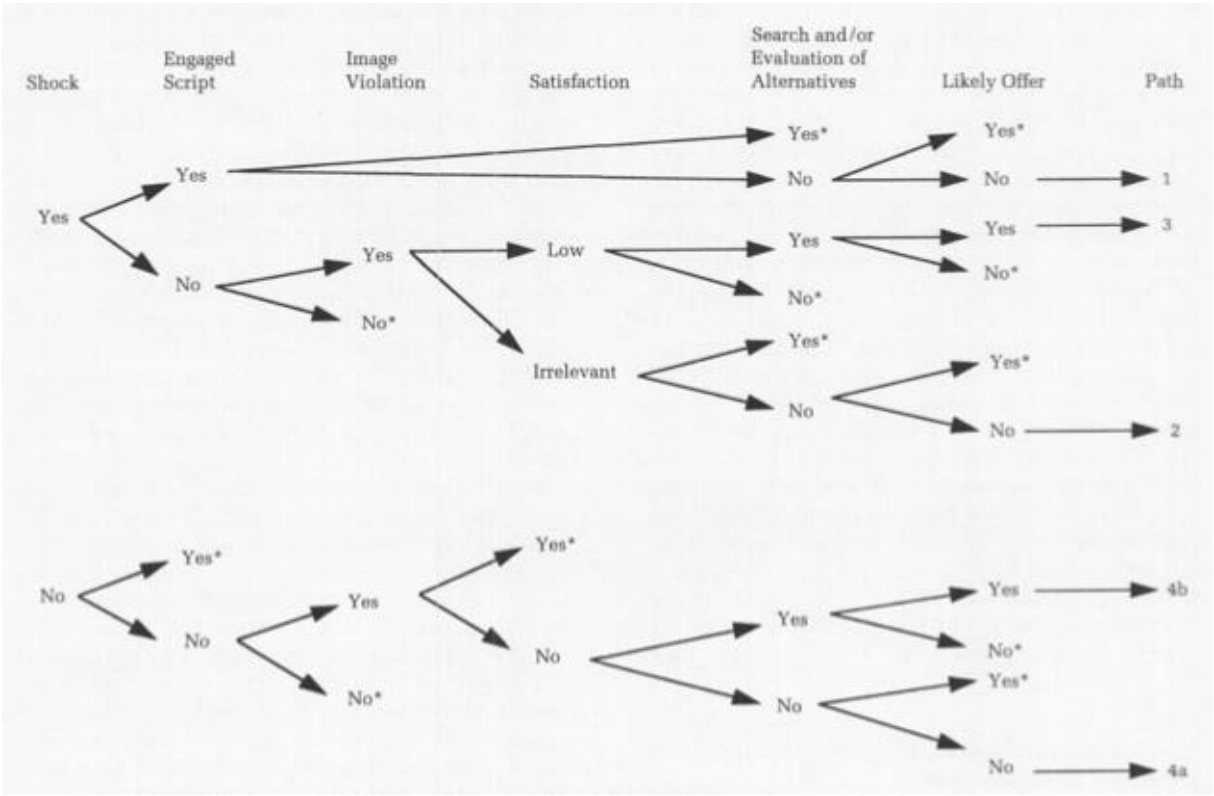

Figure 3: The unfolding model of voluntary turnover: Lee et al. (1999, p. 459)

2.6 Grand model

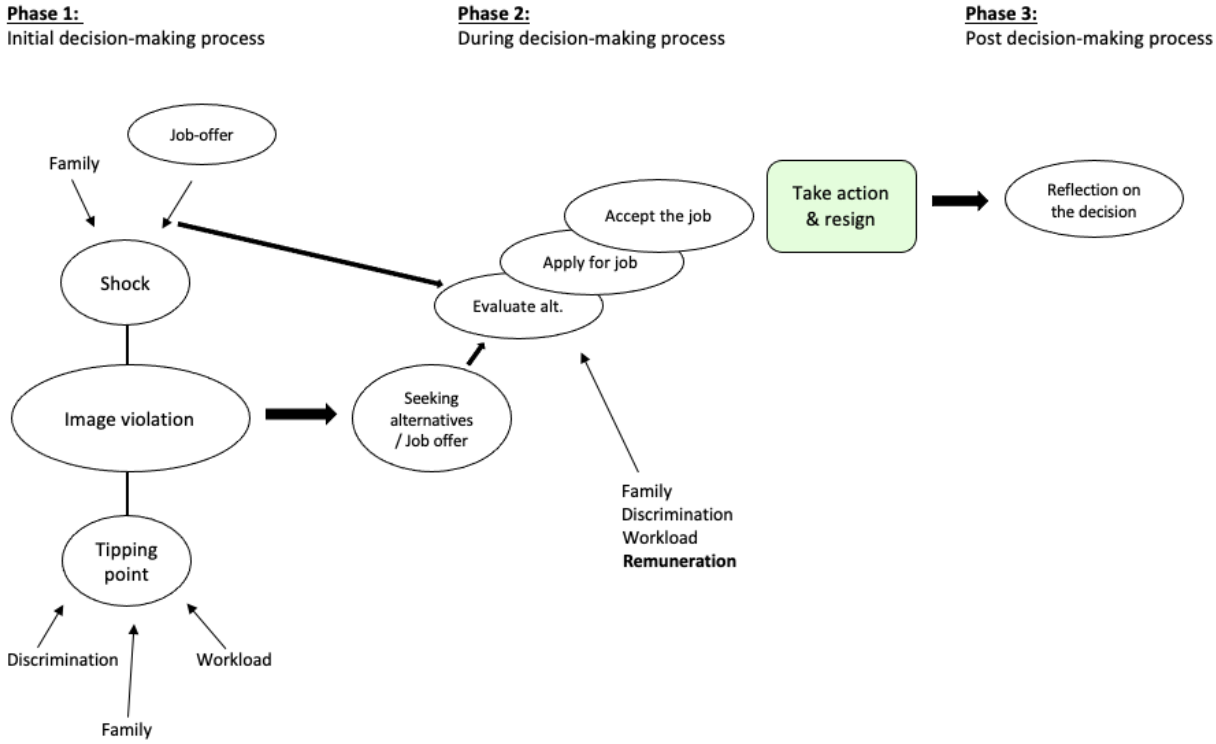

Figure 4: Synthesis of the literature

The literature review of this study contains institutional-, organizational- and gender practices and the decision-making process. The three first sections in the literature review contain information and theories on factors that previous research have found to be important to female senior managers career choices. The last section addresses the psychological decision-making process, how the individual reaches their resolution to resign from their job. The model (Figure 4) illustrates how the process is affected by the various factors that contribute to female senior managers exit.

2.6.1 Phase 1 - Shock

In Phase 1, the thought of leaving the industry arises due to a conflict between one´s values; goals and goals attainment approach and its surroundings, which can be defined as image violation in the Unfolding model (Lee & Mitchell, 1994). The image violation can occur either through a shock or a tipping point. As the unfolding model states, a shock is a distinguishable event that makes the employee deliberate one´s work situation. Changes in female senior managers' family situation can lead to a shock as they reevaluate the relationship between work and family. Women who possess higher positions in the career

ladder and become mothers can perceive that the organization fails to support them with greater flexibility during this phase transition. This shock may lead them to initiate the thought of leaving their profession (Parke, 2012). However, a shock must not always entail image violation as it also can occur due to that female senior managers get a job offer. They may not feel triggering factors that lead to dissatisfaction in the audit industry (Benke & Rhode, 1980). When they then get a job offer, they begin to think about whether it would be interesting to change job and evaluate their current work situation as well as the job offer.

2.6.2 Phase 1 – Tipping point

Tipping point on the other hand entails that aspects cause image violation that emerge over time and eventually results in that the individual initiates the thought of leaving (Lee & Mitchell, 1994). There are three aspects which can influence midcareer women in the audit industry to reach the tipping point. The first one is discrimination which can cause image violation among women. This can among other things occur due to stereotyping and tokenism. Some managerial women recognize that they, during their early managerial years, identify with the masculine stereotype to adapt to the stereotypical leadership characteristics (Schein, 1975). In contrast, some female senior managers may feel that they do not fit into the masculine behavior which can cause the feeling of uncomfortableness and pressure (Marshall, 2000). Due to this, these women eventually reach their tipping point and initiate their decision to resign. Tokenism is another discriminatory aspect that can cause female senior managers reaching their tipping point as they constitute a minority and end up in a vulnerable position (Kanter., 1977). The pressure that comes from being a female token are found to, in the long run, have a negative effect on women's attitude and feelings (Oakley, 2000).

Furthermore, the audit industry has traditionally been characterized by a strict hierarchical structure, especially in the larger firms (EY, Deloitte, KPMG, PWC) (Carrington, 2014). The organizational structure in audit firms, which may create conditions for discrimination, can make female auditors feel excluded from the highest position as only a few reaches the top (Carrington, 2014; Cohn., 2000) and even fewer female auditors are promoted to partner-level (Lennartsson, 2021). This can make managerial women feel that they get stuck in the hierarchical system (Cohn, 2000), which creates the glass ceiling that prevents women from reaching the highest position. As a result, female senior managers may not be able to identify themselves with the role and the motivation to stay in the audit firm may diminish. Female

auditors at senior manager level may feel that their previous achievements have led to advancement in their career, but at this stage the partnership feels unattainable.

The second aspect that cause image violation over time is family. According to previous research, female managers have a stronger family role than the men. As a result of this, women perceive the interference between work and family as psychologically costly and/or serious (Knudsen, 2009), which can build up gradually. Hence, women with children and increased family responsibilities are more likely to change jobs, work part-time or quit their job (Cohen et al., 2020). In the long run, the strain from the family and work conflict, eventually lead to female senior manager reaching their tipping point. Heavy workload is the third aspect that female senior managers experiences that influences their reasoning about their continued career in the audit industry. The audit profession is characterized by a lot of overtime hours and heavy workload (Axelsson 2017). Female auditors with family who experience heavy workload, feel the pressure of being both the responsible parent and an auditor, which can be perceived as difficult to combine and lead to increased stress in the long run. Research show that high stress levels are more common among women since they experience different role demands in the workplace, society and family compared to men. Women are expected to take greater responsibility and are exposed to more diverse situations related to stress both inside and outside the work, which are significant reasons why more female auditors leave the profession (Stager, 2017; Collins, 1993). As female auditors advance higher up in the hierarchy to senior level, their work commitments become greater and family responsibilities as well. Heavy workload can contribute to image violation which cause midcareer women to seek for other alternatives that provides more flexibility, more evenly working hours, less workload in order to achieve a better balance between work and private life (Gammie & Whiting, 2013).

2.6.3 Phase 2 and 3

When the individual has passed the shock or reached the tipping point, the decision-making process continues in Phase 2. In this phase female senior managers start to seek alternatives or receive job offers that are more compatible with their own images to mitigate or prevent image violation. According to the KCM model women in their mid-career have a primary focus on finding a balance between work and non-work (Sullivan & Mainiero, 2008). Further, when midcareer women evaluate the alternatives in phase 2, they consider the consequences

of their career decision and how these will affect their surroundings and relationships, regardless of whether they have a family or not (August, 2011). Depending on the aspect/aspects that led them to initiate the decision-making process, the individual will take these into account when seeking for potential job alternatives. Women compares the new alternatives to each other as well as to their current situation in the audit industry (cf. Lévy-Garboua et al., 2007). During this stage, there are four factors (family, discrimination, workload, and remuneration) that may have a greater impact on the individual´s decision-making. Three of them are included from Phase 1, while remuneration is an aspect that arises in Phase 2. The salary is not a significant reason in female senior managers initial thinking to resign as there are other aspects that affect women more deeply in Phase 1 but become more important later in the decision-making in Phase 2, when they compare the salary that the new job offers with their current in the audit industry. During this comparison, dissatisfaction with the low salary in relation to the workload they were exposed to, is amplified (Gammie & Whiting, 2013).

After evaluation of alternatives, the individual decides to apply for the job if they believe that the benefits of changing job would outweigh the disadvantages. Thereafter, when midcareer women have made the decision to leave the audit industry, they accept the job offer and thus take action and resign. In the last phase, the women reflect on their decision and evaluate the outcome, which is their new job situation.

3. Methodology

The purpose of this chapter is to create a clear understanding of the methodological considerations and why it is considered suitable for this study. The chapter will address the study's research approach, research methodology, selection, information about respondents, narrative interviews as a data collection method, information processing of interviews and trustworthiness. Finally, ethical aspects are presented.

3.1 Research approach

There are three different research approaches: deductive, inductive and abductive. The two most used research approaches are the deductive and inductive one. The third one, abductive research approach, is a combination of the other two (Saunders et al., 2019) and is used in this study.

The abductive research approach is applied to draw logical conclusions and develop theories based on the reality (Bryman & Bell, 2017). The analysis has often a theoretical starting point. However, this research approach allows flexibility between theory and data in the process to develop new or modify existing theory (Awuzie & McDermott, 2017). Through this the understanding of the topic gradually emerge and leads the researcher to the most probable explanation based on the existing data (Walton, 2004). Existing theory can contribute to knowledge and inspiration which in turn can lead to better understanding and analysis of the empirical data (Alvesson & Sköldberg, 2008).

This paper will apply an abductive research approach because it opens for the possibility to discuss the ability of the theories and literature to explain patterns in the empirical data and also makes it possible to find new perspectives that reflect female senior managers' experiences and how these influenced their decision to quit. This research approach allows the authors to first identify a research subject, gain knowledge and understanding of it by studying existing theories and literature and then, if necessary, expand the search in the literature to gain an in-depth understanding of the empirical data (Alvesson & Sköldberg,

2008). The empirical data collected from narrative interviews can be compared with previous research and then either confirm, develop or question existing literature.

3.2 Research methodology

Since an abductive approach will be used, this thesis research method is characterized as qualitative. The qualitative research method has an interpretive approach and is a method where words are valued more than numbers. It is about measuring people's expressions and actions. This differs from quantitative research which instead aims to different forms of quantifiable measurement (Bryman & Bell 2017). However, in the past two decades the qualitative research method has been used in substantial numbers in accounting literature (Basri, 2014).

The qualitative research process attempts to describe events by collecting data from contexts where these events occur. This in order to gain a deeper understanding of occurrences (Basri, 2014). In Basri´s (2014) article, Parker (2003) describes that qualitative methods *"[…] offers researchers opportunities for richly drawn accounts of organizational practices, deep understanding of actors and their worlds, contextual theorizing from field derived research data, mapping of patterns of change over time, and studying issues that are complex and context dependent"* (Basri, 2014, p. 836). By using qualitative method, the researchers are allowed to approach the participants in order to interpret their personal understanding of reality and to pierce their internal logic. It is a way to capture the participants social experiences and emphasize the importance of it (Irvine, 2006).

According to Jacobsen and Sandin (2002), a qualitative design is appropriate when greater understanding of a certain phenomenon is desired, which this study intends to do as different women's perspectives will be collected. Also, in this study openness is of great importance to capture the women's individual experiences and stories, hence the choice of qualitative method (Irvine, 2006). The purpose of the thesis requires that the views of each individual will be captured, in this way a unique understanding of the decision-making process of the female senior managers can be achieved. As stated in Jacobsen and Sandin (2002), a qualitative approach is generally intended to present how individuals interpret and comprehend a specific situation.

Thus, the emphasis in this type of methodology is on understanding how individuals interpret their social reality, which is relevant in this thesis as it will examines female senior managers experiences and perceptions that led them to their decision to resign from the audit industry. Emotions, expressions and subjective aspects may emerge during the narrative interviews, therefore a qualitative design in terms of narrative interviews is a natural choice of methodology to gain a deeper understanding of the decision-making process.

3.3 Selection of respondents

The thesis intends to study individuals who meet certain criteria, of which a purposeful selection has been used. The purpose of purposeful selection is that the participants is chosen based on the objectives of the research and criteria that enable the research question to be answered. In addition to this selection, snowball sampling has been used to get in contact with individuals, which means that respondents are recruited with assistance from selected participants (Bryman & Bell 2017). This study includes 6 interviews with former female senior managers who worked in the audit industry for 7 to 17 years.

Since this research intends to examine the decision-making process of former female senior managers it became evident that the respondents meet the criteria of being a woman who previously worked in the audit industry, possessed the title senior manager and left the audit industry less than ten years ago. This, because women´s prerequisites in the audit industry may have changed over time. Furthermore, all participants were authorized auditors and previously worked at the biggest audit firms in Sweden.

To get in contact with respondents who met the criteria, our supervisor (professor in accounting and management) assigned us contact information to two participants. Additionally, we contacted a university lecturer in accounting who is a former senior manager in the audit industry and participated in this study. Through this respondent we got in touched with the remaining respondents.

3.4 About the respondents

Respondent 1 (R1):

- Working as an accounting manager since 2014.
- Started to work in the audit industry in her thirties in 2001 and left 2014.
- Possessed the position senior manager for 5 years and was an authorized auditor.
- Married and have two children who are both 14 years old. They were born during her years in the audit industry.

Respondent 2 (R2):

- Working as a director of financial control in a manufacturing company since 2021.
- Started to work in the audit industry in 2010 when she was 25 years old and left 2021.
- Possessed the position senior manager for 4,5 years and was an authorized auditor.
- Married and have two twin pairs who are 8 and 9 years old. They were all born during her years in the audit industry.

Respondent 3 (R3):

- Working as a university lecturer in accounting since 2021.
- Started to work in the audit industry in 1996 when she was 23 years old and left 2003. Returned to the audit industry, to another audit firm, in 2011 and then left 2021.
- Possessed the position senior manager for 3 years and was an authorized auditor,
- Married and have two children who are 14 and 16 years old. She did not work in the audit industry when she gave birth to her children.

Respondent 4 (R4):

- Working as an office leader in an accounting firm since 2022.
- Started to work in the audit industry in 2006 when she was around 23 years and then change to another audit firm in 2010 and left 2018.
- Possessed the position senior manager for 5 years and was an authorized auditor.
- Married and have two children who are 2 and 4 years old. She worked in the audit industry when she gave birth to one of her children.
-

Respondent 5 (R5):

- Working as an accounting manager in a manufacturing company since 2021

- Started to work in the audit industry in 2008 when she was around 23 years old and then changed to another audit firm in 2012 and left 2015.
- Possessed the position senior manager for around 3 year and was an authorized auditor.
- Married and have one child who is 5 years old. She gave birth to her child one year after she had left the audit industry.

Respondent 6 (R6):

- Working as a head of controlling in a real estate company since 2020.
- Started to work in the audit industry in 2000 when she was 26 years old and left 2014.
- Possessed the position senior manager for around 4 years and was an authorized auditor.
- Married and have two children who are 18 and 12 years old. She worked in the audit industry when she gave birth two both of her children.

	Current employment	Years in the audit industry	Years as senior manager	Marital status	Children
Respondent 1	Accounting manager	13	5	Married	2
Respondent 2	Director of financial control	11	4,5	Married	4
Respondent 3	University lecturer	17	3	Married	3
Respondent 4	Office leader	12	5	Married	2
Respondent 5	Accounting manager	7	3	Married	1
Respondent 6	Head of controlling	14	4	Married	2

Table 1

3.5 Data collection

To investigate and gain further understanding in the topic, empirical data was collected through narrative interviews with 6 former female senior managers that have resigned from the audit industry. This in order to answer the study´s research question.

3.5.1 Narrative interviews

In order to get a nuanced picture of the interviewees' experiences and capture their stories, narrative interviews are considered as an appropriate approach for this study. The central focus of narrative interviews is to gain understanding for the individuals and to concentrate on their interpretations and stories of phenomena. The common definition of the term narrative is a description of something that has happened, a story in the imagination or in real life (Bergström & Boréus, 2012). Unlike questionnaires and other quantitative methods, narratives provide a closer view of reality and closely representing the integrity of the interviewees (Anderson & Kirkpatrick, 2015).

A narrative approach enables the narrator to connect different events both in meaning and time. In this way, the events do not appear isolated and independent of each other, instead one gets an understanding of how they are related to each other, which contributes to coherence (Anderson & Kirkpatrick, 2015). Furthermore, this approach brings out the interviewee's own perspective rather than objective facts (Bryman & Nilsson, 2011) which is beneficial in this study as it aims to capture the interviewed women's own feelings and experiences.

Narrative methods have been used by a few scholars in the field of accounting when studying stories, illustrating various disclosures and forms of accountability. According to Llewellyn (1999), the narrative method has emerged recently and differs from the traditional research within the accounting research. The use of narratives in accounting allows the research to capture the past but also predict the future. Through narrative analysis of events from the past it is possible to find evidence of which actions that lead to particular consequences (Llewellyn, 1999).

In this study the interviews were semi-structured which means that the interviews cover selected themes which are formulated in the form of questions in an interview guide. The

interviews contain flexibility and enables the researchers to take part of how the respondents experience their lives and their world (Bryman & Bell, 2017).

3.5.2 Interview guide

An interview guide was designed based on three major themes with open questions where the respondents had the opportunity to freely express their answers and develop their thoughts on the topic that the interviewers addressed (Appendix 1). The broadest questions of the interview guide were sent to the participants by email beforehand. In this way the respondents could prepare for the interview and reflect on the questions.

The interviews had a flexible agenda, the respondents were allowed to control the direction, pace and content of the interview. However, the interview guide constituted a support during the whole interview to make sure that all the three themes were touched upon. This in order to obtain answers that touch the areas we want to draw most attention to based on what is found in existing literature and to ensure comparability between the interviews. Follow-up questions to the respondent's story were designed based on the interview guide or were asked for more details. The participants could speak freely about their experiences and feelings and address aspects that were not covered by the interview guide as the answers should not be guided by the thesis writers (Bryman and Bell, 2017).

In the beginning of the interviews, we introduced ourselves, thereafter we presented the purpose of the study and asked for their consent to record the interview as well as informed about their anonymity in the study. After our presentation the interviews were introduced with background questions to connect with the respondents and make them feel comfortable sharing their experiences and feeling. These questions were of a personal character that could be related to the background of each individual respondent. Esaiasson (2012) argues that the use of such questions leads to the interviewer being able to make contact with the respondent more easily and this can contribute to a more relaxed atmosphere. To create this, the following questions were asked:

- *What is your name?*
- *What do you work with today?*
- *How old were you when you started and exit the audit industry?*

    - *For how many years of your time in the audit industry did you have the title senior manager?*
- *What is your family situation?*
- *How do you prefer to spend your time outside of work?*

Thereafter, the theme questions were introduced in a chronological order according to the thesis' grand model. The first four questions concerned Phase 1 (Figure 4) which addresses possible reasons why women start thinking about quitting. These questions were asked for the aim to capture the women´s experiences that formed the basis of the entrance to Phase 2.

- *Could you please tell us why and when you started to think about resigning?*
    - *Was it a specific event/insight or did it emerge over time?*
- *Could you tell us about your experiences as a female senior manager in the male-dominated audit industry?*
    - *Did you feel that you as a woman were treated in a different way compared to your male counterparts?*
- *How did you experience the interplay between work and private life in your role as a senior manager?*

  If the respondent experience difficulties:
    - *Do you think your decision to leave the industry would have been different if you could find a better balance between these?*
- *Did you have a mentor at your workplace? (Didi you have someone who supported and helped you in your development and in your career?)*

  If no:
    - *Do you think your decision to leave the industry would have been different?*
    - *Do you think it would be a difference if you had a female or male mentor? Can you motivate why?*

  If yes:
    - *Could you please describe your mentor of that time and your relationship?*
    - *Do you think it would be a difference if you had a female or male mentor? Can you motivate why?*

Following questions, five to seven, concern the decision-making process and the evaluation of different options, which constitute to Phase 2. This part intended to capture their approach in

their consideration of leaving the audit industry. The last question refers to the respondent's feelings after the decision was made, if they think their decision has resulted in improved satisfaction.

- Could you please describe how you proceeded your reasoning after you started to consider leaving?
    - Did you consider different options after initiated the thought of leaving the audit industry?

  If yes:
    - How did you sort out the different options?
    - Did you compare these with each other as well as with your current job situation?
    - Did the previously mentioned aspects have an impact on your consideration of alternatives?

- Which aspects did you consider most significant in your consideration of dropping off the audit industry?
    - When during the decision-making process did these factors have an impact on your decision?

- How did you reach to your final decision?
    - What did you base your final decision on?

- How did you feel after your decision to leave?
    - Was it a difficult decision to make?
    - In what way do you feel that your satisfaction in your current work situation differs from when you worked in the audit industry?

3.5.3 Interview procedure

The interviews have been conducted in person to the extent possible. In cases where this was not possible the interviews were conducted through video calls. Four interviews were conducted via Microsoft Teams and the other two in person. According to Jacobsen and Sandin (2002), respondents seem to find it easier to talk about sensitive subjects when conducting interviews in person, which contribute to more open and rewarding conversations.

The gender perspective in this study can be perceived as a sensitive subject, thus by meeting face-to-face a confidential atmosphere can more easily be created. However, through a video interview it is also possible to read the respondent's behavior by its body language and mood in a similar way as through a physical meeting. Two disadvantages with video calls that Jacobsen and Sandin (2002) mention are the difficulty to control the respondents´ environment, which according to the authors can have an impact on the result. Secondly, there is a greater risk of interruption in the digital connection which can lead to the respondent losing the thread of the conversation and significant information may be lost. Because of geographical spread and lack of time, four interviews were conducted through video calls via Microsoft Teams. During a period of two weeks all six interviews were conducted. The interviews lasted between 41 and 78 minutes and were conducted in Swedish as all the participants and the thesis writers have Swedish as native language. In this way the essence of the narratives can be captured (Arteaga & Uman, 2020).

During the interviews one of the thesis authors took the role as responsible interviewer and the other thesis author had a more passive role by focusing on the respondent's formulation of answers and behavior. Furthermore, the responsible interviewer focused on the interview guide and made sure that the themes were covered, while the other interviewer asked follow-up questions in order to gain a more comprehensive understanding of the respondent's story. To avoid misunderstanding between the interviewers as well as not confuse the respondent, an active and a passive role were taken.

In the agreement with the respondents all the interviews were recorded. The recordings captured the respondents' answers and thereby facilitated the compilation of the results which then were transcribed the same day as the interviews were held. Additionally, to take notes of the recordings mitigate the risk of missing crucial information. The transcription the interviews were conducted continuously after each interview. The transcription facilitated the analysis and the comparison of the interviews as well as captured a comprehensive view (Trost, 2010).

3.6 Data analysis

Using interviews as a data collection method results in a large amount of data. Therefore, the data from the interviewers were transcribed to make the material more manageable. According to Bryman and Bell (2017) it is beneficial to transcribe the interviews as it can improve the researchers memory of the respondents answers as well as the analysis of the material. Furthermore, it was important that the transcription was performed as soon as possible after the interview to avoid important aspects being missed. During this process, the anonymity of all interviewees was taken into account. Thereafter we performed a thematic analysis which provides a flexible research tool and can potentially provide a rich and detailed as well as complex account of data (Braun & Clarke, 2006). By performing such analysis of the narratives we were able to identify, organize and interpret themes in the transcribed data (Cassell et al., 2018) and highlight descriptive patterns (Floersch et al., 2010). Furthermore, thematization facilitates the analysis and comparison between the respondents narratives. The analysis was conducted in three steps by both of the thesis writers to ensure that relevant data was not missed.

First, we read the transcriptions to get a general impression of the data and mark sections that were relevant based on the thesis' purpose and research question. Secondly, a deeper analysis and interpretation of the marked sections were conducted in order to sort them into themes to capture the essence of the respondents' narratives. Since the thesis is a narrative study and intends to focus on the women's stories, the transcription was divided into large blocks of themes to understand the context and to capture all the content that is major for the story. Then, we identified subthemes within these to enhance the understanding of the women's narratives (Floersch et al., 2010) and obtain a comprehensive view of the data (Vaismoradi et al., 2016). The themes that emerged consisted of factors that influenced the interviewed women's decision making, from the time they started to think about quitting until they took the decision and actually resigned. In the women's narratives during the interviews, several similarities could be identified which makes thematic categorization appropriate for this study. The identified subthemes reflected in what way and to what extent the factors affected the women's decisions. The third step was to sort the themes according to when they influenced the decision making in a chronological order. Based on the interview answers and women's stories, the chronological order of the entire decision making process could be identified. When we analyzed the timeline for the women's decision process, it appeared that

it was possible to divide the themes into three different phases, Phase 1: Reasons behind the decision to resign, Phase 2: During the decision making and Phase 3: Post the decision making.

3.7 Trustworthiness

The quality of this research is assessed based on four different criteria credibility, transferability, dependability and confirmability that constitute trustworthiness (Shenton, 2004).

3.7.1 Credibility

According to Shenton (2004) credibility entails how well the results of the study reflect the realistic view of the participants 'reality and whether this is considered to be relevant in relation to the purpose of this study. The final sample and the interview guide for this research are two aspects that affect the credibility. Through narrative interviews with an apparent selection of respondents that was based on the thesis research question, we assured that the requested information was obtained. As this study intends to examine former female senior managers decision to leave the audit industry, the apparent sample consisted of women with such experiences, which strengthens the credibility of this research. A narrative method is time consuming since a deeper analysis of the respondents' experiences is conducted (Riessman, 2008). Riessman (2008) writes that a few numbers of cases are to be recommended for this type of method. For this reason, the sample of the study was limited to 6 participants.

The interview guide is the other aspect in this study that affects the credibility. There is a risk that the questions in the interview guide do not capture the requested information. Shenton (2004) states that this risk can be avoided by having an extensive theoretical base before starting the data collection process. In this way the scholars are prepared and conscious of what data that will be processed. To achieve this, the interview guide was formed from a compilation of the literature review. Furthermore, throughout the whole thesis process, supervisors and fellow students have read and reviewed the thesis during several seminars and supervision occasions for the purpose of improvement. According to Shenton (2004), this

strengthens the credibility of the study as external parties have a critical approach to the content of the study.

3.7.2 Transferability

Transferability is another criterion that increases the quality of a research. The result is considered to be transferable when it is generalizable to other contexts (Shenton, 2004). In this study the transferability is limited since the sample consists of former female senior managers in Swedish audit firms. The women's stories are based on experiences from Swedish audit firms and thus do not represent an international population. This indicate that the result may not be applicable in other countries where the industry may be different, which Shenton (2004) mentions. However, it was a conscious choice to solely interview in Swedish since it is the native language of the thesis writers which facilitates the communication and increase the convenience.

All participants were women, as these were the target group of the study. Consequently, the results of women´s experiences cannot be applicable on men to the same extent as the audit industry is male dominated and men are overrepresented at higher positions. The transferability of the result to small audit firms may be limited as the working environment and working conditions may look different in smaller audit firms. This limitation was not an active choice since all of the respondents were contacted without the knowledge of that all of them have previously worked at the biggest audit firms. However, the result is transferable between women in higher positions at different big audit firms in Sweden.

3.7.3 Dependability

Dependability is assessed on the basis of whether the methodology is described in detail so that another researcher can conduct the study and get similar results. However, in qualitative research, similar results can be difficult to achieve in repeated inquiry since the participants perceptions may change over time (Shenton, 2004). This risk is mitigated in this research since the respondents' answers are based on their own personal experiences that they have experienced in the past.

Shenton (2004) argues that dependability means that the results presented have not been influenced by the thesis writers' own understanding, prejudices and perspectives. To ensure

the dependability of this study, the data have been analyzed based on scientific research that is presented in the literature review. To increase the dependability, these scientific articles have been discussed between the thesis authors in order to mitigate misinterpretations of the literature review.

3.7.4 Confirmability

The last criterion of trustworthiness is confirmability which refers to the objectivity and to which extent the findings of the investigation can be affirmed by others (Shenton, 2004). A completely objectivity in this study is difficult to ensure as the questions in the interview guide are designed by the thesis authors themselves. However, the personal influence has been diminished as the literature review has acted as a fundamental base of the decisions made by the thesis writers. Additionally, the methodological approaches for this study were supported by existing literature research. This enables external parties to verify the confirmability of this study. According to Bryman and Bell (2017) confirmability in qualitative research indicates that the researchers ensure that they have acted in good faith. No personal values should influence the performance or the outcome of the study (Bryman & Bell, 2017). It is not possible to obtain complete objectivity in the research (Bryman & Bell, 2017), however, the thesis authors have acted in good faith and been objective to the extent possible. The conclusion of the study is based solely on how the empirical data agrees with the literature review. All participants were also compared on the same terms and had the same conditions.

3.8 Ethical considerations

Prior to the collection of data in form of interviews, the respondents were informed about the purpose of the thesis, the procedure and their right to decide on their participation (Appendix 2). During the interviews, the respondents confirmed that they had took part of the information and gave their oral consent.

In this study, all material has been treated confidentially to take into account the individual's integrity, thus the research results are presented solely in anonymous form in congruence with the Data Protection Regulation (GDPR) (Appendix 3). Prior to the interviews, respondents were informed of their anonymity and rights. The material collected has only been used for

the stated purpose of this thesis and has not been available to unauthorized individuals. By applying anonymization, the respondents can feel more safe and comfortable with sharing their experiences and feelings. Bryman and Bell (2017) also emphasize the importance of anonymity in a qualitative study in order to eliminate the risk that the participants will be harmed because of their participation in the study. All respondents have been titled "Respondent" and a number to be anonymized. Which company or city they worked in are also not stated which enable the respondents to open up about their feelings and feel confident with their participation. This also prevent the concerned parties from being harmed.

4. Result and analysis

This chapter includes result and analysis that consists of the respondents' answers from the interviews. The material is presented based on phases and themes that are generated from data analysis and the literature review. The collected empirical data are analyzed with essential parts of the study's literature review.

4.1 Phase 1: Reasons behind the decision to resign

The women's narratives about how they came to the insight that they did not want to continue their career in the audit industry differed. There were different aspects in their lives and environments that influenced them to varying degrees. These certain aspects appeared to be of importance prior to their actual decision making that made them start to think about quitting. This is their initial decision making about their resignation, which constitutes Phase 1. In this phase, five different themes were identified based on the aspects that the women reflected on. The themes *family situation, gender discrimination, high workload and job offer from another industry* proved to be the biggest triggers that pushed them to their decision making.

4.1.1 Family situations

The starting point for some women that considered a career change laid in the evolvement of changes in their lives. These changes could be family related which made them reflect on

their life and continuation in the audit industry. Reflecting on family situations, some respondents narrated that the family life was important but felt that they could not spend enough time with their children because of the great amount of work. The respondents expressed that they could not be a present parent when they were in the audit industry. It appeared that some of the women wanted to take the greatest responsibility at home with the children, which is the traditional view of the role of married women with children. It seems that the women voluntarily take this role and build up their own expectations of themselves even if their surroundings do not have those expectations of them. Due to this, it is possible that the women experienced a clash between being a familiar wife and a career-oriented auditor. Some women seem to find it difficult and demanding to maintain both of these roles. One reason why they found this problematic when they worked in the audit industry may be because it is an intensive profession that requires a high level of presence. Hence, in this job it was not possible to work less and get more family time as they were required to devote a lot of time to work. As this was important for the women, the family aspect constituted a significant part prior to the decision making. They felt that it was even more difficult to maintain the two roles when the children got sick, as it required additional time off work. One woman narrated:

> *[…] I wrote in the application, and I said in the interview several times that I have a family, I do not want to work full time, but I can agree on maybe 80% or 75%. "Yes, there are no problems" they said "you have small children, of course you have to work part time" *imitating*. At my previous audit firm, it was really nice but dealing with people who needed to take time off to care for sick children did not really exist so I asked, "how does it work here?" because here it is still a bit more stable, it is a smaller town and so. *Pauses* "yes yes we have resources so there are no problems" they said *imitating*. But it can for example be that *pauses* I have two children and if they get chickenpox and you are home two weeks with a child, there is a father too, but he travels a lot, if it would be like that I need to be home for two weeks and then the next child gets sick so it will be a total of 4 weeks that I will be at home... "yes yes we can make it work!" they said *imitating*. But they said that because they wanted me to work there but it was just empty words *emphasizes*. It turned out to be quite the opposite and it was like they put it on me to solve it *disappointed voice* and then it led to that I had to be both at home and work. Now it was not 4 weeks chickenpox, but it was the principle of it*

> **laughs*. I thought I had done a background check but did not really get the truth, it was a pure lie and that is where I really started *pauses* even though I then worked at the firm for 9 whole years, it really started quite *pauses* I did not know that at the interview, but only one or two year later I could feel there was not what we said so that was very sad (R3).*

Respondents maintained that spending time with their family and children were important. In their position as senior managers in the audit industry, some women found it hard to get enough time together with their children. If they would advance further in their career, they felt that they would have to give up even more family time which they were not willing to do. One woman expressed:

> *I never saw it [the partnership] and I said it in my performance appraisal too, I want to do a good job, I will give 100% of the time I will be here, but I do not invest in becoming a partner because I did not see that I would do the sacrifice that I saw that all the partners there had made. […] the partners who were there were actually almost only men, and they did not seem to have balance in their life. My experience was that they do not seem to meet their children, they did not do it, like they were constantly at work so when would they meet them? So yeah, I thought it was sad *giggles a little*, and I would not want to be there. I want to be with my family as well, which I saw they were not. So, it was such things that has influenced my choices, a lot of this was the family aspect and I did not see the scope for this (R3).*

It appeared that some women were discouraged from advancing when they saw what other partners at the firm were sacrificing. The partners dedicated a lot of time at work and rarely met their children, which the women could not identify themselves with. One possible reason why they saw this as a sacrifice they did not want to make, may be because they thought family time is valuable especially when their children were small and grew older. Henceforth, their career advancement was guided depending on how their family situation changed. Since there is a distinct career ladder in the audit industry and the intention is to develop and climb upwards, it is possible that some women contemplated about their continued career in the industry when they felt that they did not want to advance higher when they considered the family aspect.

Reflecting on the family situation, some respondents who did not have children at the time but were thinking about starting family also expressed their concerns about combining career advancement and children. They narrated that when they started their career in the audit industry, they had the ambition to advance to higher positions. However, when they reached the point in their life where they wanted to have children, they reflected on the interplay between work and family life. Which made them to reconsider their continuation in the audit industry. It seems that the career development is easier to predict and imagine than life paths. This because career opportunities in the industry follow a predetermined pattern compared to life which is more dynamic and unpredictable. It is when the life changes occur that they realize how these will affect their lives and thus take them into account. One respondent explained how she revaluated her job situation when she started to think about having children:

> **Thinks a little* My thought was that I would reach the next level but *pauses* then the third year [as a senior manager] at spring then I kind of got tired of it, then I probably started to think a bit like, that if you are going to have a family, it's possible but then it applies that I have a man who wants to take the greatest responsibility and I did not have that, he wanted to take half of the responsibility * laughs* and that is reasonable, but it would not really work and that is what you mostly see, the women who have succeeded [in their career] they have a man who does not make career and not everyone has to do that, absolutely not but *pauses* and you also see that, most are men and their wife is either housewife or they do not make career at least, they work part time or yes * pauses* then I felt like* naah *(R5).*

The same respondent explained that she had to spend a lot of time working and if she would have children, less focus would be addressed to the job, which would prevent her from advancing in her career. She noticed that those who tried to interplay work and family and hence worked less, were not given equal *development* opportunities. Since the audit industry entails intensive work and strict deadlines to meet, the firm wants to ensure that the employees meet these no matter what. Non-work aspects such as family can be considered a risk that the work will be deprioritised. Consequently, the women may be given less time-consuming work assignments that are not as developing. One woman narrated:

[...] It was probably some who still tried to do it [combine family life with work], then you get no new or fun assignments, I mean there are less fun and more fun assignments, then they were kind of rejected or how to say it, and then they could not make career either so no it was not possible, but as I said, it is easier without children and if you also are single oh my god then you have nothing that stops you and then you have no one to take into account, then you can just work, but then the question is, if it is right [R5].

Other respondents also expressed the difficulty of being on parental leave in the audit industry. This was not due to lack of support from the audit firm, but because of how the industry functioned. Since the women as authorized auditors still had to be responsible for their clients during their parental leave in order to not lose them. If they would hand over the customer to another colleague, it would not only be a cumbersome process but also a cost to the customer. Thus, in order to avoid this, the women felt that they still had to be responsible and available to their customers even though they were on maternity leave. Since it is out of the ordinary for auditors to hand over their customer to a colleague and then get it back, the women probably felt that this was not a possibility. This indicates that there is a need to change the legislation in order to make it possible for auditors to have a continuous parental leave without having a negative effect on their careers. One woman narrated:

[…] It is sad that you cannot give up the title, [she wished] that you could have a substitute auditor when you were away [parental leave]. Because if I were about to give up the title, I would lose it [the customers], but you can give it away [the customers], but then you will not get the customers back. But, *there is no possibility with substitute auditors, if this were possible it would be something that would simplify a lot for women in higher positions (R4).*

The same woman stated:

No, but it is like, if you are an authorized auditor then you should sign the audit report. It does not matter if you are on the other side of the earth or on parental leave, it is still you who need to sign and then you are responsible. If you are on parental leave, you must continue to keep track of your customers and sign. Then it is like, yes of course you can delegate so that someone else does as much as possible

> *[of your work], but then it is like that I still want to keep track, so then I still* have to *check it [the work] *emphasizes this*. So, let us say that there would be possible to be on parental leave for a year and* say *"this is Niklas he will be the substitute auditor for me" and then take over my customers when I return from parental leave [this is what she wished for] (R4).*

When the women went on parental leave, they felt that this became a major problem for their continuation in their careers in the audit industry. As responsible for their customers, they felt they needed to make sure they could endorse what they signed. At the same time, while taking care of a child, they did not find enough time to have control over the work and then started to consider whether this would be tenable. While some women narrated that they could combine work and child rearing since they had the opportunity to bring their child to the work or adapt the work to the need for childcare. However, for the respondents who experienced this difficulty this was the main reason why they initiated their decision making to switch industry. These women's experiences are mostly in accordance with previous research which argues that women who have reached higher positions in the career ladder often leave their profession. This because of organizations' failure to support women by providing greater flexibility during the phase transition when they become parents and the family life takes precedence (Parke, 2012). In contrast to previous studies (Parke, 2012), the respondents mentioned that they felt that the industry did not provide appropriate conditions for maternity leave and not because of the organization´s failure of support. Due to the laws regarding the early change of responsible auditor for a client, there is no possibility for auditors to be completely disconnected from work. Although they have the possibility to take enough weeks for parental leave.

The women who narrated that they needed to spend hours of overtime and expressed this in a negative sense, felt that they could not spend as much time with the family as they wanted. This made them start to reflect on whether this is how they want to live their life, if it is possible to combine a career in the audit industry with the family life (cf. Parke, 2012; Law, 2010; Collin et al., 2007). A reason for this may be that some women are more familial and prioritize family responsibilities more than others. According to Tiron-Tudor and Faragalla (2018) the family aspect can lead to that some women lower their career ambitions in the audit industry when they start family. This appear to be in accordance with the stories of the interviewed women. However, they did not lower their career ambition in general, they still

wanted to develop and make career in another industry that better matched their requirements. Furthermore, according to Cohen et al. 2020 women with children and increased family responsibilities are more likely to change jobs, work part-time or quit their job. Similarly, Knudsen (2009) indicates that the high workload that a manager role implies, intervene the work-family conflict that may cause women to ease their workload to mitigate potential inter-role pressures. Which may be applicable to the interviewed women as they were in a senior manager position and wanted to dedicate less time on their job in order to be a present mother or future mother (cf. Cohen et al., 2020). However, it appeared that specifically in the audit industry the workload of managers was more demanding compared to manager roles in other industries. Therefore, it was possible for the women to ease their workload and still keep a manager role when they changed industry.

While the family situation had a significant impact on some women prior to the decision making that triggered them to think about quitting, other women did not consider the family aspect as a reason to consider resignation. This may be because the women did not have to work as many overtime hours and therefore could devote more time to their family. Other possible explanations to the respondents' diverse opinions are that they are different as individuals as well as the division of responsibilities between their partner and themselves may look different from couple to couple. Due to this, the women have different ways of finding balance.

4.1.2 Discrimination

During the first years in the audit industry, some women felt that it was equal between men and women in the industry. Later on, when they had worked for a few years and began to advance in their careers, they noticed that men and women were treated differently. It appeared that the male dominance was more distinct higher up in the hierarchy and the women was given less space. Throughout their continued years in the audit industry, they experienced several occasions where they as women were discriminated because of their gender. Some of the women narrated that a frustration and dissatisfaction grew over the years. One woman expressed:

> *When I started the second time as an auditor, I already had children. I might have worked for a year, it was possibly my first salary negotiation I had and then I just*

*got it in my face that *sighs* I did not get the salary increase I expected and then he said that, when I was home with my sick children, it was a concern. I had only been home two days and it was very *emphasizes* hard blow and he made it very clear, "two days it does not work". Although, they have been* sick *many times, but thank goodness my children have been very healthy […] The salary conversation we had, made me feel that I do not want to be here * sounds sad *. That he could bring it up in a salary conversation * pauses * not everyone is like him, but it turned out that many were like him, there were a lot of such comments over the years […] I have talked to my female colleagues* and also *male colleagues, I had a male colleague who had the same role [senior manager] and said "What? No, he would never say that to me" and this is a clear example, can you imagine that one can lowering oneself that low and bring it up *pauses* ah it was very* strange *and I had really performed, I know that. I did well at all the* customers *and I noticed how I advanced, so what he said was a way to keep the costs down and push me on the ground ... very sad *low voice* (R3)*

Some respondent felt that no matter how hard they worked it was never enough. Their male managers always found something to complain about, that they could have done better. They perceived that it was a way to disparage them because they were women. They further expressed that it felt like the men were threatened by them since they performed well and was assigned big customers. The distinct hierarchical structure of the audit industry in combination with the male dominance can lead to that men´s position of power strengthens, which increases the risk of discrimination. Other respondents also shared similar experiences of how the male dominance were expressed. They as women experienced that their colleagues had preconceived notions about them, which hindered their work. To be chosen to various assignments and deserve their place, they felt that they needed to make a greater effort than their male counterparts. One respondent narrated:

*It is a problem to be a woman in the audit industry *pauses* and I discovered this quite early on. I was 26 years old when I started at the firm and then my husband and I were cohabiting then and later we got married after a couple of years and the speculation spreads, then they were like "but maybe we do not want to risk* to have *her in this assignment because she will probably get pregnant soon" *imitates*. At the office where I worked, the experienced auditors were almost exclusively men, it*

*was very common that men chose men *pauses* so you had to constantly stand up and show your commitment, it was not obvious that you would be chosen for the various assignments. So, it was like something that you constantly, during all the years, it was always in the negative balance if you say so and it did not really get better. […] then it was also, it was an incident where I was not elected or like where they put kind of an overcoat *laughs*, they put a man over me in an audit offer, although it was not* really needed *lower *voice* and that was probably what was perhaps the most triggering factor that got me to look for new jobs * laughs a little*. But* a number of *such things had happened where I felt rejected or not chosen. So, that incident was probably more like the tipping point, in combination with the fact that I was tired of auditing (R6).*

The respondents who had experienced distinct gender discrimination stated that men in higher positions often chose male colleagues over female colleagues and men were therefore offered better opportunities. This was something that they experienced repeatedly, and they made it clear that men were more benefitted. A possible reason why the men in higher positions opt out women is because they tend to choose like-minded individuals as their successors, which is other men since they can identify themselves with men more easily. Consequently, this creates a vicious circle where women constantly feel excluded, and the men remain dominant (cf. Kanter1977). There were several situations where the women felt that they had been discriminated. One example that was outrageous was that no matter how well they planned their assignments, higher positioned men could always come at any time and control as they wanted. It was always the men who were dominant and had the final word since they hold position of power in the industry and many women are often underrepresented. They felt that they had no voice and constantly had to adapt to the men, which was wearisome. One woman expressed the frustration that arose because of how the men could come up with sudden changes in her plans:

Although I made such clear plans, they will still be "yes, but you have booked these three people for two weeks, but we need them for something else, you cannot have them for yourself for two weeks". Yeah, but I have booked them since May and I need them for my assignment otherwise I will be without, I said. "No, but we must have them", and then I was left with half of the resources so basically, I had to work, and my children were not allowed to meet me because someone else had not

*planned well in advance. Yeah, but I need them, and I have booked them. "Yes, but you know the king beats jack", I was told *ironically*. Like partners decide, *pause* king also beats queen, although they never said that *annoyed*. But *pause* like, it is so many times during my time that you have heard the king beats jack. I had no other resources, because I was not a* king *so I had nobody to take. But I was always inferior. And I cannot say that it was because I was a woman but *pause* I think it was because I was a woman (R3).*

When the women talked about the gender discrimination they were exposed to, their stories could also be linked to stereotyping and tokenism. Some women in the senior manager position described that they did not feel comfortable adapting to the stereotypical role that they saw that others in higher positions took. They felt that they needed to violate their original personality, adopt on a role and act differently to benefit something from it. One respondent described that in order to advance and fit into a partner role, she needed to adjust her behaviour. She further says:

*[…] I do not want to be someone who beats jacks *giggles a little*. No but no, I cannot. As the structure was, I had to be in a completely different way and pushing myself forward in a different way. And it is not me, no I could not have been like that. Or I could have, been but I would not like myself then (R3)*

In similarity, another respondent also described the discomfort of adjusting her personality and not being able to be herself:

[…] you have to *adapt your behaviour. Eh, I do not really have a need to be seen and heard, but I could still choose* say *something just to be seen. It could be, for example *pauses* let say we would have an education in the office with all experienced employees then it could be like my coach had given me a task that I should ask some questions during the education just to be seen and heard […] I do not think I liked it then *thinking* (R6).*

They also expressed that a challenge for them was to take space among the men as the men can shoot from the hip and sound very confident even though they were not. While it was not as obvious for a woman to have the courage to take that place. Women expressed that they

needed to mark their presence and prove their commitment which put extra pressure on them. Some respondents felt that the press was underlying while others experienced it repeatedly and felt that they had to prove themselves unnecessarily much. It appeared that women in general need to do more and perform better to stand out and prove themselves, which placed extra demands on them. This may be a consequence of the fact that men's instinctive thought is to choose other men and in order for them to notice the woman, it requires that the women catch their interest by remarkable performances. One explanation to this may be due to homosocial reproduction which means that men tend to choose to recruit other men over women because they prefer to work with others who are similar to themselves, that is other men (Tharenou, 1999). The homosocial behavior was a negative aspect that followed the women through all the years at the firm and can be identified as an effect of tokenism (Kanter, 1977). Kanter (1977) writes that women in leading positions in male dominated industries are found to be in an exposed position which puts extra pressure on them to perform and be accepted by the men, which is in accordance with some women's narratives. Consequently, this can be a contributing factor to why female senior managers leave the organization to a greater extent than their male counterparts (Kanter, 1977). The pressure that some women felt, along with other discriminatory acts, contributed to their consideration of leaving the audit industry.

In the women´s narratives, there are other examples of experiences that agree with the theory of tokenism, which suggest that female tokens who stand out from the group are considered a threat by the men. As previously mentioned, the women expressed that the men could feel threatened by them. They felt that the men therefore treated them unfairly and in various ways tried to keep them down. This was expressed by some women who narrated that even though they always wanted to perform their best and succeeded well, it was never enough which drained them, and the feeling of hopelessness evolved. Something that may also have caused these negative feelings may be because of the dominants (men) who exaggerate the differences that separate the minority (women) form the majority (men) by for example excluding women from context that would benefit their work (King et al., 2010). The women demonstrated examples of this when they narrated that the men used their position of power to highlight other men and male colleagues were given material items that the woman did not obtain even though they asked for it. This indicates that they wanted to mark their position of power and the women were reminded of their vulnerable position (cf. Kanter, 1977).

Since the men often are dominant and are usually assigned the higher positions, some of the women felt that they would need to acquire male attributes to fit in among the high positioned men (cf. Marshall, 2000). For some women, this was not perceived as an issue and they saw the adaption as a challenge. While other women perceived that they did not fit into the stereotypical masculine behavior that prevails at the higher levels and thus did not want to adapt to it. In these environments, the women felt highly visible and were uncomfortable as they felt a pressure to adapt a behavior that contradicted their own values (cf. Cooper Jackson, 2001). They did not see that they would change themselves or their lifestyle to fit in and thus did not strive to stay and advance in the audit industry. In line with previous studies, Schein (2007) mentions that a man is considered as a more qualified leader than a woman only because of his gender. This gender stereotypical image leads to preconceived notions and prejudices about women, which can prevent them from possess leadership positions and making equivalent careers as men. Which can create dissatisfaction among female senior managers who work in a male dominated environment. The dissatisfaction is a reason why they choose to leave their job (Marshall, 2000). An interesting point that appeared in this study which differed from previous research, was that some women expressed that it was not strenuous to adapt to male attributes. A possible reason why the women experienced the adaption differently may be because they are different as individuals, and it differed how much they needed to change their personality to fit into the masculine behavior. Some women may find it easier to identify themselves with the male attributes and thus felt that they did not have to violate their personality to adapt.

While some women experienced discrimination to a great extent which strongly affected them overtime, others found this as challenging and motivating to exceed the prejudice or expressed that they had not been exposed to discrimination at all. The women who were motivated by this, narrated that they received stereotypical comments and were treated differently compared to the men in a negative sense, which made them feel more pressured and that they needed to prove themselves much more. However, they could find strength in these unfair conditions. The respondents' way of dealing with the pressure is in line with previous research about the positive effect of Tokenism, which implies that a token can be boosted when they manage to adapt and be accepted in a dominated environment (Kanter, 1977). A possible reason why the women experienced varying degrees of discrimination or none at all could depend on how different offices work with equality and how they counteract discrimination. Some women who mentioned that the distribution between men and women

was equally distributed were the women who had not experienced discrimination in the audit industry. While the ones who were affected the most, were also those who stated that it was mainly men who were partners at their offices. This indicated that the women who worked in male dominated offices were at a greater risk of being discriminated, which in turn constituted a major trigger in their reasoning about their continued career in the audit industry. Which can be supported by Wahl's (1992) study, that suggests that the gender distribution in the organization is important for the experience of discrimination. Women who have several male colleagues experience discrimination to a greater extent than the women who have as many or more female colleagues.

4.1.3 Heavy workload

Another aspect that some women raised as a significant reason prior to their decision making to resign is heavy workload. The high amount of work that some respondents experienced in the audit industry led them to feel stress, and imbalance between work and private life as well as family life. As mentioned before, some women tend to take the greatest responsibility for child rearing, and their dual roles as both present parent and senior manager enhance the heavy workload. Since they had to dedicate a lot of time on their work and also had a great responsibility outside of work, they feel additional stress. Some women narrated that already when they started in the audit industry, they needed to work very hard and long hours. The work was stressful to keep up with and they did not have much time for other things than the work. As the women then advanced, the heavy workload remained while their responsibilities increased when they acquired their own customers. This made them consider whether it is worth to dedicate so much time of their life to work. One woman addresses the issue several times:

> *[…] it was also a lot of work, between January and midsummer. We worked around 80 hours a week all the time, and you can do that […] but it is unreasonable to think that people want to work under those circumstances, I think it's a bit old-fashioned I think it seems like most companies nowadays are trying step away from this, "it's not cool to work a lot" so no one is impressed by it, you have to work smart and you have to do good stuff but I mean everyone wants leisure time today or at least more people want it *serious voice* (R5).*

Some women maintained that deadlines and billable hours made the work very intense. These were stressful factors that contributed to the high workload. They emphasized that working as a consultant differ from other jobs as you always work with customers and need to be available whenever they contact you. One woman expressed her stress over billable hours like following:

> *The workload, it became part of * pauses * it is the one [the workload] that makes you have to work so much and then it will probably also be that you have different fees per customers, per assignment, and if you then get an assignment with a low fee then you only have a certain amount of hours and then you may know that you get 15 hours to revise this company but you know that it will take 25 then you can of course [pauses] you can report that you have worked, you can only charge billable hours, you can only have 15 billable hours then but you may have worked 25, so then you have to think like, if I would report 10 hours as internal time, then someone will shout "you cannot have as much internal time as you have". You should have billable hours only and then I could instead choose not to report them [10 hours] but then you have worked for* free *and it is also wrong, it is like the big firms, they can do it because they find new assistants or what to say, there is always someone who wants to do the job (R5).*

Since the women seem to constitute a minority in position of power in the male-dominated audit industry, it is possible that they felt that there was less room for them to make a mistake and execute a lower performance. This creates a pressure and under heavy workload this can increase further, which in turn strengthen the stress. The stress and pressure that women experience is not only due to the high demands of fulfilling the role of senior manager but also of being able to adapt and maintain an image as a female representative in a male-dominated environment (cf. Marshall, 1991). Additionally, the more customers they were responsible for, the more stress they experienced as they needed to adapt to the customers and be familiar with each of their businesses to be able to advise them. Consequently, it led them to lose their control which one woman expressed:

> *[…] It was a bit like this that I felt this pressure to take more and more customers which made me considered* naah*... I was worried that the time would not be enough and just the fact that I lost control a little, I felt like how* should I *keep*

> *track of everyone [customers], there is a limit, you do not have to keep track of everyone in every small detail, you have great teams and I had that too but like *pauses*. And then I think my history of stress strain, it was good [that she left] […] The negative thing was the responsibility and all the rules. Incredibly much is more and more put on the auditors that they* have to *document an incredible amount which the customers never see, as they be like "why should we even pay that much?". Because there is a lot you* have to *document just because of the* rules *and I thought it got tighter and tighter [the time] […] it is expected that the auditors should do so incredibly much and find so incredibly much. So that was the negative thing, I felt like am I really going to fix this? (R1).*

The women expressed that they began to feel anxious about taking responsibility over more customers and then began to reconsider whether they wanted to continue their careers in the audit industry. A possible reason why some respondents felt this way about taking more responsibility may be that they had a stronger need for control. As the workload increases, it becomes more difficult to have full control over all working tasks and responsibilities, which can contribute to more stress and anxiousness, which previous studies also have indicated (Collins, 1993). Furthermore Collins (1993) suggested that high-level stress leads to auditors feeling less satisfied with their work and the effect is primarily that women leave the profession and do not advance to higher positions. High stress levels are more common among women since they experience different role demands in the workplace, society and family compared to men. Women are expected to take greater responsibility and are exposed to more diverse situations related to stress both inside and outside the work, which are significant reasons why more female auditors leave the profession (Stager, 2017; Collins, 1993).

In addition, the majority of the women narrated that they needed to complete a great amount of work within a too short timeframe. This is another factor that some women mention is a significant cause of stress. Within the organization the stress relates to lack of time, limited career opportunities, heavy workload and the vulnerable position as a woman in the audit industry. However, the increased stress outside the organization is primarily connected to the conflict between family-life and work-life. The stress occurs when the working time limits the free time to spend on other activities outside of work (Collins, 1993). In accordance with previous research (Collins, 1993), some women found it hard to imagine how they would find

balance in their lives. For them, it was important to fulfil their quota of family time and spare time to feel good and find motivation to work. On the other hand, men are more career-oriented. In society, the man usually assumes a role as a breadwinner and the woman is reflected in a role as a housewife (Eckes & Trautner., 2000). The imbalance between work and private life that the women experience, can be associated with the decision to leave the profession. Hence, women leave the audit industry to seek more flexibility, more evenly working hours, less workload in order to achieve a better balance between work and private life (Gammie & Whiting, 2013). This is in line with the respondents' expressions when they described this aspect as a trigger in their consideration prior to their decision making.

In contrast to the women who expressed that the high workload influenced them negatively, there were some women who worked a lot and were satisfied with the high pace and the working hours. They saw the job as part of themselves and expressed that the distinction between work and spare time was diffuse. Reasons why they felt comfortable in the high workload may be because their family situation enables them to work a lot, since they get support by their partner who takes greater responsibility in the home, which enables the senior female managers to combine family life with heavy workload (cf. Entricht et al., 2007). Additionally, some respondents expressed that they had not experienced heavy workload during their years in the audit industry. This may be because these women did not feel the pressure to sign up for excessive assignments to prove themselves and be accepted by the men. While other women may have felt the pressure and had it more difficult to refrain when they received requests for assignments. It did not matter if it was big or small assignments, the women may still have felt that they needed to accept them all in order to give the impression that they can handle a lot of work and to be assigned prestigious assignment.

4.1.4 Job offer from another industry

The previously mentioned triggers and environments that pushed some women to start thinking about not continuing their career, were not experienced by all women. Some of the women were satisfied with their job situation and did not mention specific reasons that made them initiate a thought of resigning. In other words, they had no active thoughts about leaving the audit industry but the idea of working in another industry, could cross their mind. The development opportunities, customer contact and variation in the work, were some factors that contributed to that the respondents´ stayed in the audit industry. They enjoyed the high

pace and did not see the high workload as a burden. However, when they were offered to apply for a position in another industry, they started to consider whether it would be valuable to change job and industry. One woman narrated:

> *I never thought about resigning *laughs*.* Ehh, *it was one of my biggest audit customers for quite a few years and they asked me if I wanted to start working here [the new job].* Actually, they *asked me already the year before *laughs* but then I was not quite ready and then the chance appeared again, because the person who got the job then [the year before], chose to leave quite shortly after and then they asked me again. […] I was so determined that I would become a partner *pauses* but I felt, in my last year that "damn now I have not done anything new in the last year" I just sat and reviewed working papers and handled *pauses* you know like, if you are the boss of a several juniors [associates] *pauses* they change all the time [the juniors resign and new ones are employed] *laughs*. So, the idea [of changing job] was somehow there *pause* but I have not actively looked for other jobs *pauses* but yes, the idea has crossed my mind before (R2).*

As stated in the quote above, the respondent received a job offer from her customer, that she had worked with for a long time. Another respondent who also were offered a job, but initially did not have the intention to leave, received the offer from her customer. The women explained that it was quite common for them to be contacted by customers who were interested in hiring them when they had worked at the firm for a few years. It appeared that auditors who conduct a good job at customers are likely to receive a job offer from them (cf. Beasley, 2000). Since responsible auditors often work with the same clients for several years, they construct a perception of each other and can build a customer relationship. Taken this into account, it seems like some female auditors who received such opportunities may reconsidered their current job situation and noticed disadvantages that they had not considered before. Although they did not have active thoughts about leaving the audit industry, they quickly changed their minds when they got the offer (cf. Benke & Rhode, 1980). A contributing reason to this may be that some women had underlying triggers that were not active but were taken into account when decisions were made, which reinforced the benefits of leaving the industry. Another possible reason why women are prone to change industry may be due to that the partnership feels distant. Several women expressed that men usually

were the ones who became partners and thus the women felt that they had a greater change of advancing and developing in another industry (cf. Jonnergård et al., 2010). In contrast, other respondents who had more distinct thoughts of leaving the industry due to aforementioned aspects maintained that they were requested to start working for their customers. Which further led them forward in their initial decision making to leave. Hence, the job offer worked more as a catalyst in their decision making.

The existing literature on why female auditors in higher positions leave the audit industry do not reflect external unexpected job offers as a contributing factor to female auditors' resignation, which some of the interviewed women emphasized. However, this factor has been addressed in the audit literature on voluntary turnover where it appears to be a significant factor to auditors who consider resignation. In such case, the reason might not have been due to lack of job satisfaction, but instead because the new job offer is more attractive (Lee et al., 2008). Some of the interviewed women's stories were consistent with previous studies (Lee et al., 2008). Since they worked with many different customers and gained insight and knowledge about them, their interest could arouse quickly when they received an offer from a company that they considered attractive.

4.2 Phase 2: During the decision-making

Some women had reached the point where they felt that it was not worth continuing their career in the audit industry because of the aspects in Phase 1 that had emerged over time or arose from a change in the life. Hence, they started to seek a way out from the firm, and they began to look for different job alternatives that better matched their preferences, which is the beginning of Phase 2. In contrast to these women there were other who did not have an active thought of leaving, but the thought arose after they received a job offer (Phase 1). When they received a job offer, they evaluated this and compared it with their current job situation in the audit industry to determine if the offer provided better conditions (Phase 2). The evaluation of their job situation in the audit industry and the new job(s) was important to all women in order for them to reach their final decision to leave the industry. In addition to the previously mentioned themes in Phase 1 (family, discrimination and high workload), some respondents took a new requirement into account in Phase 2 which was remuneration.

4.2.1 Evaluation of new jobs

Evidently, those women who felt that they did not have enough time for family life when working in the audit industry, highly valued the family aspect in their evaluation of the new jobs. They expressed that their, of that time, job situation was not tenable in the long run when having children or going to have. Hence, some women narrated that they either applied for part-time jobs or requested it in their application in order to avoid the strain between work and family life. One woman narrated:

> *The biggest reason why I left was that it was very difficult to keep a balance [between family and work] *pauses* no, so it was very difficult. It was like, I have said several times I want to work part time and my family is very important to me. […] I read the application or the job advertisement and thought that the employment seemed very interesting, and it sounded so free, and it was a part-time employment so then I thought that this is completely different, and it is a freedom. And I really perceived it like I get to plan a lot more by* myself but *you are still part of a team and it seemed to be so positive here [new job] (R3).*

Furthermore, when the women searched for new jobs, some of them expressed that they limited their job search geographically for various family reasons. As many of the women had children, they wanted to get to and from work efficiently. This was important for them in order to easily take their children to work, if needed, as well as not waste time on transportations. In some of the women's stories, it also appeared that they took the discrimination aspect into account when evaluating job offer(s). When seeking for job alternatives, it was important for them to do research of the working environment in the workplace to try to avoid a similar discriminatory culture to what they experienced at the audit firm. One respondent expressed:

> *Yes, but I started to look a bit in the autumn, but then* ehm *I probably never sent any applications in the autumn of 2020. Among other things, I came across a job advertisement in the finance department here [her new workplace]. So, I contacted X, and asked "do you know how the working climate is in the finance department?", because it was a small background check I did *giggles* because I am thinking about changing job. "Yes, but it seems good you would probably enjoy it" he wrote back. Yeah, but then maybe I should apply for it […] So I did*

not look at that many jobs, but I was thinking about what I wanted to apply for, something that felt free and a company with a good culture. So, I would not apply for anything (R3).

Reflecting on culture, another respondent also narrated that before she applied for a job, it was important to her that it was a pleasant work and social environment, which she explains:

Then I also know that I had some kind of wish *that the talk at the coffee machine should be enjoyable. And that is very difficult to know beforehand. […] Then it was like this, one day one of the CFOs I worked with who was a customer of mine called me, so we talked about the annual report and a few other things etcetera. And then she ended the conversation by saying "and yeah, by the way, you can know that I will resign". And then she had worked there for 22 years, so it was really like this oh! *emphasizes*. Ehm, and so I went, it was in the afternoon one day, so I went* home *and I thought "oh that job sounds interesting" *enthusiastic*. Because, since it was a customer, I knew it was an interesting industry and I also knew that there was a good talk at the coffee machine (R6).*

In accordance with what the respondent expressed above, other women who received an offer from their customers maintained that they had formed an opinion about the corporate culture, which they found important in their evaluation of the job offer. Another aspect that was of significance in some women´s decision making was the amount of workload. They experienced high workload in the audit industry and sought more balance in their life. Further, they talked about their long working hours and that the high pace of work was very demanding. These working conditions was something that some women felt was common in the audit industry but not as normal and not accepted in many other industries. One respondent who considered the high workload in the audit industry when evaluating job offer expressed:

*[…] But especially the thing to not feeling the pressure of internal and external time, I mean billable time and *thinks* a little more reasonable working conditions *pauses *, a* little more normal working weeks. *I can* definitely work *60-hour weeks now and I have probably worked up to 80 as well. But like not every week all the time. If you work like 80 hours one week, then maybe you work*

a half of a normal week the week after, you sort of compensate […] I think it is unreasonable to think that people want to work in that way, I think it is a bit old-fashioned, I think that it seems like most of the companies are trying to take it away now and that it's not cool to work a lot, so no one is impressed by it, you have to work smart and you have to do good things (R5).

While some women maintained this, other women had a different idea about it. They felt that they had such many work assignments going on at the same time and many unexpected things could appear, which made them feel stressed. For this reason, they were looking for jobs that entailed slower pace where they could focus on one task at a time. One woman described:

*But then I felt, I want one single manager *emphasizes* and it can happen so much in the different companies, different things happen and then you* have to *be able to adapt. It was like you had 33 managers depending on which customer it was, and it [the work] gets very split then it is like "eh nah I just want to take it easy for a while", just give me one manager who says, "now we should do ABCD and E, that is what are we going to do first [A] and then we do it and then we wait with BC and D. And if I will not be able to finish this today, I will do it tomorrow then. So that was what I was looking for (R4).*

Hence, to avoid the same working conditions as they had in the audit industry, some women considered the high workload in their evaluation of job alternatives. In addition to these themes mentioned (family, discrimination and high workload), it is interesting that one additional theme that played a role in their decision making to leave, appeared in Phase 2 when some women evaluated job alternatives. The new theme that emerged was remuneration which some respondents valued in this phase. Several women expressed that the salary was too low for the work they did. However, they did not consider the salary aspect significant to their decision making until they compared the new job offer with their employment in the audit industry. The salary appeared to have a greater significance for some of the women who began to consider resignation when they received a job offer than for those who were influenced by the previously mentioned aspects as well. This because the latter valued the triggers more in their job evaluation than the salary. However, the respondent did not further reflect on this subject since the new jobs offered higher remuneration as well as less working hours. Some respondents narrated that they would take this aspect in greater consideration if

the job offer would entail a significant salary reduction. The fact that some women considered salary in their evaluation of a job change is not in line with previous research, which indicates that women just take other factors (working conditions, balance between private and working life) than salary into account (cf. Borkowski & Welsh, 2016). Although, the women did not mention the salary as one of the greatest reasons in their decision making, several women expressed that the salary was low in relation to the workload they were exposed to in the audit industry and expressed their dissatisfaction with this (Gammie & Whiting, 2013). Hence, it appeared that the salary had an impact on their decision making to resign.

During the evaluation, the women weighed pros and cons with their position in the audit industry as well as with the new job and compared these to determine which job that seemed to best match their requirements (cf. Lévy-Garboua et al., 2007). When the respondents performed the evaluation, they took all the aspects into account that they valued as important. Based on this, they were able to conclude that the benefits of leaving the audit industry and accept the new job outweighed the disadvantages. Further they believed that their satisfaction would increase with the working conditions at the new workplace. This led them to take the step to apply for the job they were offered or searched for. There were some women who expressed that they had decided to take the job and leave the firm if they were given the employment they applied for. While other women were uncertain whether they would accept the position they applied for if they were offered it. It was not until these women received the response that they got the job, that they decided to take it and thus took the final decision to leave the audit industry.

This part (Phase 2) of women´s decision making to quit, has not previously been addressed in the audit literature. However, it has been reflected in studies that addressed job satisfaction, and how this is connected to resignations. Individuals who consider to quit, compare the experienced preference of their current job with the available alternatives to make a decision that they believe can provide the greatest job satisfaction (Lévy-Garboua et al., 2007), which is applicable to the women´s deliberation. Since it appeared that the women experienced offensive situations to a greater extent than the men in the audit industry, triggering factors emerged that then were considered in their decision making. These were important in their decision making in order to achieve a better job satisfaction.

4.3 Phase 3: Post the decision-making

After the women had taken the step to leave the audit industry, they felt that it was the right decision. All the women described that their well-being and satisfaction were enhanced at their new workplace. They emphasized that the aspects and requirements that they valued as important to them, were better fulfilled when they switched job. At their new workplace, the workload has been reduced at the same time as their salary has increased, which contributed to the women's´ enhanced satisfaction. Some women also reflected that they now had more spare time and could spend this with their family. One woman narrated:

> *[…] But I feel much better now! **sounds *happy** I feel great now *pauses** I'm very happy that I took the step [away from the audit industry. […] Now I also work in parallel as an economist at* X *so I prepare their consolidated accounts, so I only work half time at Y and 40% at X, and then I have 10% to just be a mother and take care of the family and so on. My family is very important to me. […] Once I had made the decision to leave, it felt* easy *and it was a freedom * sounds relieved *. Joy is very important when I* have to *choose things. And it turned out great [the new jobs], it is really* really *fun, and I can control my own life *sighs easily* (R3).*

This gave them joy which they also noted in their work motivation. Furthermore, some women expressed that they were pleasant with the corporate culture and work environment. They did not feel unfairly treated because of their gender and felt as equals with their male colleagues. Some women even expressed that they found it advantageous to be a woman in the industry they changed to. In addition to that the previous aspects have been improved at the new workplace, they enjoyed their new working tasks and found the job developing. This is described by one woman:

> *Yes, it is much better [satisfaction at the new job], much better*sounds convinced**.* Yeah, *but it is more like, it is like a much freer role, and I can shape my work much more by myself. So, if I do not want to develop, I can choose to not do it, but if I want to develop, I can do it. So, it is not as controlled as in the audit industry. Auditing is what auditing is (R5).*

Although the decision to leave the audit industry was not easy to make, the women felt relieved and did not see that they would return to the industry again but expressed that they could miss certain parts of the job in the audit industry. When the women started their new job, they did not seem to reflect deeply on their decision more than to state that they were much satisfied today. This may be because their job situation was significantly improved, thus they did not feel the need to reflect on their decision as they did not doubt that they had made the right choice.

The women's narratives from that they started to think about quitting, to actively thinking that they will quit, and finally take action to leave the audit firm have both similarities and differences. Several of the women touched on many common factors that influenced their reasoning in Phase 1 respectively in Phase 2, which led them to their final decision. In line with previous studies, it appeared that family, discrimination and heavy workload were significant factors behind the women's decision to resign. In addition to these factors, it was interesting that some women mentioned two other important factors, job offer and salary, that had an impact. For some women, job offers were the triggering factor for resignation as they had not experienced any other provoking aspects (cf. Benke & Rhode, 1980). It was also interesting that mentorship was not mentioned as a decisive factor, which previous studies have mentioned as an important aspect which can lead to fewer auditors leaving the audit profession, as good mentorship contributes to increased satisfaction and motivation to work as well as opportunities for advancement (Gertsson et al., 2017). Some of the interviewed women touched on the subject, they mentioned that mentorship is a beneficial guidance but did not express that it influenced their decision to leave. Thus, this indicates that mentorship can be an important aspect of women's advancement but does not have an impact on their decision whether they should stay or leave.

To round off, it was individual in what way the women were affected by the aspects and to which extent. Due to the dissimilarities and different experiences, the women told different stories. When the women for example talked about family, the family aspect had different interpretations in their decision-making depending on their family situation but also because they are different as individuals in general. However, the respondents concerned the same aspects, which made it possible to identify a pattern in their decision-making.

5. Discussion and conclusion

In the final chapter, the study's discussion and conclusion will be presented, which is based on the analysis of the empirical result and the study's model in order to answer the study's purpose and research question. The chapter ends with contributions, limitations and suggestions for future research.

This thesis focuses on how female senior managers reach their decision to leave the audit profession and intends to understand the decision-making process behind it. During these auditors' decision-making process, they undergo three different phases that begins with the initial decision-making (Phase 1), during the decision-making process (Phase 2) and ends with post decision-making process. The overarching frame of the decision-making process were embedded in the overarching of the Ecological system theory. The theory suggests that individuals occur simultaneously within several different contexts which is referred to as systems (Bronfenbrenner, 1979). These influence the person both individually and interactively (Jackman et al., 2022). Which for example can reflect in how midcareer women's work life and family life interplay and hence have a simultaneously impact in her life. Further, the three phases in the model were derived from the literature that relied on the KCM model and the Unfolding model. The latter model intends to explain the voluntary turnover in general while the former one focuses on women's career choices throughout their adult lives (Lee & Mitchell, 2004; Sullivan & Maneiro, 2008).

Female senior managers' decision-making process is initiated in the first phase which emerged from the Unfolding model. In the first phase, the major aspects that influence them to start thinking about quitting are family, discrimination, heavy workload and job offer (cf. Benschop and Brouns, 2009; Knudsen, 2009; Lee & Mitchell, 1994; Stager, 2017). The three first aspects cause image violation that occurs through a shock or a tipping point, while job offer constitutes a shock but does not involve image violation (cf. Lee & Mitchell, 1994). According to Lee and Mitchell (1994), image violation that results from a shock is due to changes in an individual's environment that leads to that they deliberate their job situation and conclude that this is incompatible with their own values, goals and/or goals attainment

approach. Our findings indicate that midcareer female auditors who experience changes in their family situation may reconsider their job situation in the audit industry. Since they then value to dedicate more time with their families, and therefore wish to reduce the workload. As the audit industry is intensive and their role as senior manager involves great responsibilities, they do not see the possibility of stepping down from work if they continue in the industry (cf. Ponomareva et al., 2020). When midcareer women come to this realization that the conditions provided in the audit industry are not in accordance with their own values, this can be identified as an image violation (Lee & Mitchell, 1994). Job offer, which is the other factor that can lead to female senior managers experiencing a shock, also implies a change that makes them start to consider their continued career in the industry. However, the shock does not lead to an image violation since the change of getting a job offer does not cause them to question their current job situation, instead a curiosity about the new job develops. For this reason, female senior auditors start to evaluate the job offer without considering other alternatives, which is part of Phase 2.

Furthermore, image violation can also emerge over time which lead female senior managers to eventually reach their limit of what they are willing to accept, which then make them to start think about changing job. This is referred to as the tipping point and like shocks, it is derived from the Unfolding model (Lee & Mitchell, 1994). Tipping points are initiated by a low level of satisfaction which has emerged gradually as the compatibility between the personal images and the organization where the person is employed at decreases due to changes in either of the components (Holtom et al., 2008). When it comes to the family, this aspect has been considered significant for midcareer women's choices in the working life. Previous research indicate that female managers have a stronger family role than the men. Due to this, midcareer women perceive the interference between work and family as psychologically costly and/or serious (Knudsen, 2009), which can emerge gradually. Hence, midcareer women with children and increased family responsibilities are more likely to change jobs, work part-time or quit their job (Cohen et al., 2020). In this study it is shown that female auditors who find it important to spend time with the family can experience image violation in the audit industry as the profession requires a lot of working hours and high attendance at the workplace. The longer midcareer women experience the conflict between work and family time, the more the dissatisfaction grows since they experience the strain during a long time. Eventually, the dissatisfaction becomes too extensive which causes women to reach their tipping point. However, the dissatisfaction that leads women to the

tipping point is rarely caused by solely one factor. In addition to the family aspect, discrimination and heavy workload are two factors that can cause image violation over a longer period of time. Together these three factors in different combinations can lead to women reach their tipping point.

As mentioned in previous literature, the audit industry is characterized by a strict hierarchical structure where the top is dominated by men (Carrington, 2014). In organizations where there are few women at the top, it is noticeable that gender discrimination against women is more intense at higher levels. Midcareer women also face obstacles in getting promotions compared to the men and this increases as they move up in the organizational hierarchy (Baxter & Wright, 2000). Due to this, female auditors in management positions feel that they need to adapt to the masculine stereotype that prevails at higher levels, which can cause the feeling of uncomfortableness and pressure (Marshall, 2000). At the bottom of the hierarchy, there is no evident difference in how men and women are treated. However, as female auditors advance, they are increasingly exposed to discrimination. Throughout their careers in the audit industry, they experience several occasions where they as women are discriminated. Based on the empirical findings, the discrimination can be expressed in different ways but is recurring for the women who are exposed to it. An example of this is that men in higher positions often chose male colleagues over female colleagues and the men are therefore offered better opportunities. Thus, the female auditors are given less space and constantly feel excluded. In order for them to fit in among the high positioned men and be noted, they feel that they need to acquire male attributes and violate their original personality. When female auditors are exposed to discrimination for a long time and feel that they need to adapt masculine behavior a frustration and dissatisfaction gradually arises as they experience image violation. Eventually, it leads to that the midcareer women reach their tipping point, and they initiate their intentions to seek alternatives away from the audit profession.

Another aspect that creates dissatisfaction over time and influence the women to start thinking of quitting is heavy workload. The audit profession is characterized by a lot of overtime hours and heavy workload (Axelsson 2017). As female auditors advance higher up in the hierarchy to senior level, their work commitments become greater and family responsibilities as well (Gammie & Whiting, 2013). The heavy workload women experiences in the audit industry make them feel stress, and imbalance between work and private life as well as family life. When women move up in the hierarchy the high amount of work remains and additional

responsibility builds up increasingly, which leads to stress. Research show that high stress levels are more common among women since they experience different role demands in the workplace, society and family compared to men (Stager, 2017; Collins, 1993). Consequently, in the long run, women find it hard to keep it up with the heavy workload and at the same time fulfil their non-work responsibilities. This contributes to image violation and lead them to their tipping point. Accordingly, women intend to seek for other alternatives that provides more flexibility, more evenly working hours, less workload in order to achieve a better balance between work and private life (cf. Gammie & Whiting, 2013). To summarize Phase 1, the aspects that affect a female midcareer auditor´s initial decision making to resign are family, job offer, discrimination, and heavy workload. In this phase, the different aspects that affect female senior managers in the audit industry can have different influences that lead them to their tipping point. While the onset of a shock is caused only by one aspect.

When the aspects that female auditors experience has contributed to either shock or tipping point that make them start thinking about their continuation in their careers, they begin to seek alternatives which leads them to Phase 2. The reason why female auditors are looking for other alternatives is because they want to find a job that better matches their preferences. Individuals who consider to quit compare the experienced preference of their current job with the available alternatives to make a decision that they believe can provide the greatest job satisfaction (Lévy-Garboua et al., 2007). During Phase 2, it also happens that female senior managers receive job offers. Thereafter, they start to evaluate either the job alternatives or the job offer. In this stage female auditors in midcareer take the aspects from Phase 1 into account since these had a significant impact on them. However, certain aspects are emphasized in Phase 2. Female senior managers who consider the family aspect in Phase 1, are significantly affected by the family aspect when they evaluate new jobs. Workload is the other aspect that becomes more significant for the women who consider this in Phase 1. These two aspects are associated since when the amount of work increases, more time have to be dedicated on work which leads to diminished family time. Hence, in order to have more family time, they need to reconsider their working hours and seek for job alternatives that implies reasonable workload that goes along well to their family situation. In contrast to the two recently mentioned aspects, the discrimination aspect is taken less into account in this phase. When evaluating alternatives, the discrimination aspect falls into the background as female senior auditors' focus tends to be directed towards things that have practical implications (family, workload) rather than emotional (discrimination). The latter does not

affect the individual's environment and does not influence how they need to distribute their time, and due to this discrimination are overshadowed. This can be compared to the KCM model that suggest when a new pattern in a woman's life changes, the focus shift to one aspect while the other aspects sets in the background, but are still present (Lim & Rasdi, 2019), which affect the pattern of their career choices (Sullivan & Mainiero, 2008). In accordance with Sullivan and Mainiero (2008), women in their midcareer have a primary focus on finding a balance between work and non-work, and they consider the consequences of their career decision, how these will affect their surroundings and relationships (August, 2011). Another factor that is not prominent in Phase 2, and first considered during this phase, is remuneration. Female senior managers do not see salary as one of the greatest reasons in their decision making. However, they think that the salary is low in relation to the workload that prevails in the audit industry and thus feel dissatisfaction over this. Depending on the financial position, the salary aspect is considered more or less important. Nevertheless, when evaluating job alternatives, the salary is taken into account but is seen more as an advantage rather than a crucial aspect in the decision making. On the other hand, female senior managers who have not experienced any offensive aspects in the audit industry, take the salary aspect into greater consideration when they get a job offer and evaluate it. When female auditors believe that the benefits of leaving the audit industry outweigh the disadvantages after the evaluation of job situations, they decide to apply for the job. Finally, the last steps in Phase 2, are to make the decision to accept the job they have applied for and resign from the audit industry. The findings suggest that female auditors´ satisfaction increase after they resign from the audit profession and start in another industry. When reflecting on their choice, which corresponds Phase 3, the former female auditors feel that it was a big decision to make but once it was taken, they felt relieved and was convinced that it was the right thing to do.

In this study, an examination has been conducted to understand former female senior managers' decision-making process of leaving the audit industry in their midcareer. By analyzing data from narrative interviews, these three different phases of the process have been created. During the phases, female senior managers are affected by different events and changes which constitute different aspects that influence them to varying degrees. These triggering aspects are then taken into account in their reasoning about their continued career which eventually leads them to reach their decision to leave the audit industry.

5.1 Contribution

5.1.1 Theoretical contribution

Current research on gender literature applied to auditing area have mainly focused on identifying factors that explain why female senior auditors leave the audit industry (Collin et al., 2007; Gammie & Whiting, 2013; Groenewald, & Odendaal, 2021, Law 2010). However, what is currently missing is an understanding of the individual decision-making process and experiences that lead to women's decision to resign when they possess a senior manager position in the audit industry. The study's theoretical contribution is therefore primarily to provide an understanding of how different factors impact their decision-making process from the midcareer females' own perspectives, since this research is based on how the women describe their perceptions. Understanding of midcareer female decision-making process has not previously been applied in an auditing context.

Due to the studies narrative approach, it allows the women to tell their stories behind their decision and put the factors in a context. In this way the whole course of events can be obtained, from that they start to think about quitting due to experiences and events that influence them, until they take the decision and actually resign, which nuance the mechanisms how women change their careers in the audit profession (Anderson & Kirkpatrick, 2015). The findings indicated that midcareer women in the audit industry can be influenced by several factors and that these can influence their decision to varying degrees in different stages of their decision-making process. Through the results of this study, we have been able to present a model of midcareer women´s decision-making process which, to the best of the authors knowledge, have not previously existed within the audit literature. Previous literature has foremost addressed decision-making process regarding resignation in a general context (Lee & Mitchell, 1994; Sullivan & Mainiero, 2008). Thereby, this study contributes to an understanding of the entire decision-making process which contributes to a more comprehensive perspective of what causes women to leave the audit industry.

Additionally, this study confirms certain aspects that previous studies on gender in auditing have identified as important factors behind women's resignation (Cohen et al., 2020; Law, 2010; Tiron-Tudor and Faragalla, 2018; Wajcman, 1966;Marshall, 2000) (family, discrimination, heavy workload) but also recognize new aspects that is not addressed in

existing literature. For example, the findings of this study suggest that female senior managers take the remuneration aspect into account during the latter part of the decision-making process. In addition, the findings indicates that women may leave the audit industry because they receive a job offer and are not influenced by any triggering factors. This contributes to a different angle on the subject as previous studies have emphasized negative aspects that women have experienced as an explanation for their resignation. However, job offer is perceived as something positive by the women rather than negative, that makes women quit.

5.1.2 Practical contribution

Gender equality and women's careers in the audit industry is debated topics. In line with what is described in the introductory chapter, the proportion of young female auditors has increased (Revisorsinspektionen, 2021) but there is still a high number of women who opt out of audit firms, especially at the senior managerial level (Kornberger et al., 2010). Consequently, the women are still underrepresented higher up in the hierarchy and the inequality persist. This study highlights the problem by increasing the understanding of the factors behind women's decision to leave and how they reach it. The research is thus a complement to the debate on gender equality and women's careers in the audit industry. By highlighting additional factors that affect women's careers, it can contribute to an increased understanding of difficulties that experienced female auditors encounter. These findings can enlighten both the women who are in the middle of their career as well as women who think about entering the profession when they think about career paths. In this way, they become aware of the circumstances in the audit industry and may consider a different path or can be better prepared to face the difficulties and/or may take actions to improve the conditions.

Moreover, this thesis contributes to the HR literature in auditing. The study creates awareness among employers and HR managers about the risk areas that lead to that women feel and experience things that cause them to leave the profession. For example, the findings can draw employers' attention to how gender discrimination is expressed at the workplace. With this in mind, a suggestion is that firms take measures to try to prevent the occurrence of discrimination and hence improve the work environment and well-being among female auditors. Further, this can increase the awareness among partners where the majority constitutes of men (Lennartsson, 2021). This is important in order to retain women in the audit industry. By giving firms a greater understanding of the factors that influence midcareer

women to leave, they can find measures to retain them. In this way, the lost competences can be utilized (Collin et al., 2007; Lennartsson, 2021). However, the focus should not only be on increasing the proportion of women in the industry at higher levels, but also to address auditors' satisfaction and well-being on a more fundamental level. An additional practical contribution is that the study highlights the difficulties of being responsible auditor during the maternity leave (Dambrin & Lambert, 2008). Given this information, legislature may be suggested to review the conditions for changing responsible auditor during parental leave to avoid workload for those on parental leave and to facilitate their return.

5.2 Limitations and Future research

The first limitation of this study is that the sample only consist of respondents from the biggest audit firms in Sweden. Since it was difficult to find and get in touch with former female senior managers, the selection consisted of the ones that we got in touched with through snowball sampling and wanted to participate in the study. As the first respondents that we got in touch with had worked at big audit firms, they suggested former colleagues within these firms. Thus, the experiences of women who previously worked at smaller firms were excluded and consequently an overall view of female senior managers decision to resign can be difficult to capture. However, by solely interviewing women within the biggest audit firms, it was possible to obtain a comprehensive perspective of why female senior managers quit from these firms. One suggestion for future research may be to expand the sample and include female senior managers from audit firms of different sizes, as the working conditions and organizational structure can be different depending on the size. This may influence women's experiences and thus their decision to exit. To achieve a broader sample selection, the search techniques can be varied to be able to reach out to smaller firms as well. Thereafter, snowball sampling can be appropriate to attain a larger sample of respondents.

The second limitation is that the study is conducted in a Swedish context as all the participants previously have worked in audit firms in Sweden. The role of women in society and the audit industry in general can look different depending on country. Therefore, it can be of relevance for future studies to investigate the decision-making process of former female senior managers across different countries. By examine this, it would be interesting to see if/how the women´s narratives and experiences are different. In this way, a broader perspective can be provided of factors that cause women´s resignation and give more variance

in the findings. A greater connection and understanding for the topic could be found as the influence of the factors on individual level among women may be elevated and discussed in a broader view. This may be achieved as the culture are different between countries and how the society is structured.

Since the women retell memories and experiences that took place a few years ago, they may not recall all the details of the events they experienced, which is another limitation. Some emotions and events may weaken or intensify when they think back on their time in the audit industry. Because of this, they may unknowingly provide misleading views of parts in their decision-making process. However, since they narrate self-experienced emotions and situations in their life that have influenced them strongly, their stories should reflect their past accurately. For future research, a suggestion to diminish this risk is to select a sample of former female senior managers that have left the audit industry more recently.

The study's limited sample implies that the results of the examination solely consist of narratives from former female senior managers´ perspectives. For future research, it would also be of interest to interview employers and how they perceive the situation why women leave in their midcareer. Their perspectives may be different and contribute with new insights about the environment in audit firms. By gaining an understanding of both parties' perspectives, it can contribute to better conditions for taking measures to prevent midcareer women's resignation.

In this study, it has focused on women as a minority and how their experiences affected their decision to leave. Something that would be interesting for future research is to examine the experiences of authorized auditors with foreign background who also constitute a minority in Swedish audit firms (Al-Mahmoud & Hisenaj, 2016). Further, to see if they as a minority also face obstacles that affect their career choices in the audit industry. The findings suggest that female senior managers in the audit industry experience various forms of discrimination, which affects their continued career in the industry. This is in line with previous research which have found that minority groups in society or in organizations is at risk of being discriminated based on, for example, ethnic background or gender (Fearfull & Kamenou, 2010).

References

Al-Mahmoud, R. & Hisenaj, F., (2016). Karriärmöjligheter i revisionsbranschen. En studie om revisorassisnters uppfattningar kring etnicitetens påverkan på karriären. [Bachelor Thesis, Högskolan Kristianstad].

Alvesson, M. & Sköldberg, K., (2008). Tolkning och reflektion. Vetenskapsfilosofi och kvalitativ metod, 2. Uppl. Lund: Studentlitteratur.

Anderson, & Kirkpatrick, S. (2015). Narrative interviewing. *International Journal of Clinical Pharmacy, 38(3), 631–634.*

Arteaga, & Uman, T. (2020). Managing family business tensions: the narrative of family history. *Baltic Journal of Management, 15(5),* 669–.

August. (2011). Women's Later Life Career Development: Looking Through the Lens of the Kaleidoscope Career Model. *Journal of Career Development, 38(3),* 208–236.

Awuzie, & McDermott, P. (2017). An abductive approach to qualitative built environment research: A viable system methodological exposé. *Qualitative Research Journal, 17(4),* 356–372.

Axelsson, O. (2011). Revision: Så blir du partner. *Civilekonomen.* Retrieved: https://www.civilekonomen.se/verktyg/revision-sa-blir-du-partner/ [2022-01-07]

Axelsson, O. (2017). Lång och tuff väg för att bli partner på revisionsbyrå. *Civilekonomen.* Retrieved: https://www.civilekonomen.se/aktuellt/lang-och-tuff-vag-for-att-bli-partner-pa-revisionsbyra/ [2022-01-06]

Basri, H. (2014). Using qualitative research in accounting and management studies: not a new agenda. *Journal of US-China Public Administration, 11(10),* 831-838.

Baumgartner, & Schneider, D. E. (2010). Perceptions of Women in Management: A Thematic Analysis of Razing the Glass Ceiling. *Journal of Career Development, 37(2),* 559–576.

Baxter, & Wreight, E. O. (2000). The Glass Ceiling Hypothesis: A Comparative Study of the United States, Sweden, and Australia. *Gender & Society, 14(2),* 275–294.

Beasley, M. S., Carcello, J. V., & Hermanson, D. R. (2000). Should you offer a job to your external auditor?. *Journal of Corporate Accounting & Finance, 11(4),* 35-42.

Benke, & Rhode, J. G. (1980). The job satisfaction of higher level employees in large certified public accounting firms. *Accounting, Organizations and Society, 5(2),* 187–201.

Benschop, Y., & Brouns, M. (2009). The trouble with the glass ceiling: Critical reflections on a famous concept. *Critical Management Studies at Work.* Edward Elgar Publishing.

Boréus, K., & Bergström, G. (2012). *Textens mening och makt: metodbok i samhällsvetenskaplig text-och diskursanalys.* Studentlitteratur.

Borkowski, & Welsh, M. (2016). Survey says! Why people leave public accounting. *Pennsylvania CPA Journal, 86(4),* 20–.

Boschini, A. (2004). *Balans på toppen - incitament för en jämnare representation av kvinnor och män i näringslivets ledning*. Stockholm: SNS.

Braun, & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology, 3(2),* 77–101.

Bronfenbrenner, U. (1979). *The ecology of human development: Experiments by nature and design.* Harvard university press.

Bryman, & Nilsson, B. (2011). Samhällsvetenskapliga metoder (2. uppl.). Liber.

Bryman, A., & Bell, E. (2017). Företagsekonomiska forskningsmetoder (3 uppl.). Liber.

Cabrera. (2007). Opting out and opting in: understanding the complexities of women's career transitions. *Career Development International*, *12*(3), 218–237.

Carrington, T. (2014). Revision. Upplaga 2. Malmö: Liber.

Carter, & Spence, C. (2014). Being a Successful Professional: An Exploration of Who Makes Partner in the Big 4. *Contemporary Accounting Research, 31(4),* 949–981.

Cassell, Cunliffe, A. L., & Grandy, G. (2018). *The SAGE handbook of qualitative business and management research methods : methods and challenges.* SAGE Publications Ltd.

Cohen, J.R., Dalton, D. W., Holder-Webb, L. L., & McMillan, J. J. (2020). An Analysis of Glass Ceiling Perceptions in the Accounting Profession. *Journal of Business Ethics, 164(1),* 17–38.

Cohn, S. (2000). Race, Gender and discrimination at Work. Boulder, Colorado: *Westview Press.*

Collin, Jonnergard, K., Qvick, P., Silfverberg, B., & Zabit, S. (2007). Gendered career rein: a gender analysis of the certification process of auditors in Sweden. *International Journal of Auditing.*

Collins. (1993). Stress and Departures from the Public Accounting Profession: A Study of Gender Differences. *Accounting Horizons, 7(1),* 29–.

Contessotto, Knechel, W. R., & Moroney, R. A. (2019). The Association between Audit Manager and Auditor-In-Charge Experience, Effort, and Risk Responsiveness. *Auditing: a Journal of Practice and Theory, 38(3),* 121–147.

Cooper Jackson, (2001). Women middle managers' perception of the glass ceiling. *Women in Management Review (Bradford, West Yorkshire, England: 1992), 16(1),* 30–41.

Dahlberg, K., Nyström, M., & Dahlberg, H. (2008). Reflective lifeworld research. *Studentlitteratur, Lund.*

Dambrin, & Lambert, C. (2008). Mothering or auditing? The case of two Big Four in France. *Accounting, Auditing, & Accountability, 21(4),* 474–506.

Deirdre A. Anderson, & Susan Vinnicombe. (2015). Senior women, work–life balance and the decision to quit: a generational perspective. *In Handbook of Gendered Careers in Management* (pp. 445–459).

Donnelly, & Quirin, J. J. (2006). An extension of Lee and Mitchell's unfolding model of voluntary turnover. *Journal of Organizational Behavior, 27(1),* 59–77.

Drake, I. & Solberg, A. G. (1996). Kvinnor och ledarskap. Lund: Utbildningshuset/Studentlitteratur.

Eckes, T., & Trautner, H. M. (Eds.). (2012). The developmental social psychology of gender. *Psychology Press.*

Entricht, T. L., Hughes, J. L., & Tovey, H. R. (2007). Relationships among work and family conflict, stress, and parenthood in dual-income couples. *Psi Chi Journal of Undergraduate Research, 12(3),* 116-121.

Esaiasson. (2012). Metodpraktikan : konsten att studera samhälle, individ och marknad (4., [rev.] uppl.). *Norstedts juridik.*

Fagenson, E. A. (1989). The mentor advantage: Perceived career/job experiences of proteges versus non-proteges. *Journal of Organizational Behavior, 10(4),* 309–320.

Faragalla A, Tiron Tudor, A., & Stanca, L. (2020). The Women in the Audit Profession – Key Highlights Regarding Gender Entrepreneurship in Romania. *Audit Financiar (Bucharest, Romania), 18(157),* 145–153.

Fearfull, & Kamenou, N. (2010). Work and career experiences of ethnic minority men and women. *Equality, Diversity and Inclusion an International Journal, 29(4),* 325–331.

Floersch, Longhofer, J. L., Kranke, D., & Townsend, L. (2010). Integrating Thematic, Grounded Theory and Narrative Analysis: A Case Study of Adolescent Psychotropic Treatment. *Qualitative Social Work : QSW : Research and Practice, 9(3),* 407–425.

Flynn, A., Earlie, E. K., & Cross, C. (2015). Gender equality in the accounting profession: one size fits all. *Gender in Management, 30(6),* 479–499.

Gammie, & Whiting, R. (2013). Women accountants: Is the grass greener outside the profession? *The British Accounting Review, 45(2),* 83–98

Gertsson, Sylvander, J., Broberg, P., & Friberg, J. (2017). Exploring audit assistants' decision to leave the audit profession. *Managerial Auditing Journal, 32(9),* 879–898.

Groenewald, & Odendaal, E. (2021). The experiences leading to resignation of female audit managers: an interpretative phenomenological analysis. *Gender in Management, 36(8),* 912–929.

Hammarström, M. (2021). Ny statistik: Fler kvinnor än män bland aktoriserade revisorer under 30 år. *Revisionsvärlden.* Retrieved: https://revisionsvarlden.se/ny-statistik-fler-kvinnor-an-man-bland-auktoriserade-revisorer-under-30-ar/ [2022-01-25]

Hinings, Brown, J. L., & Greenwood, R. (1991). Change in an autonomous professional organization. *Journal of Management Studies, 28(4),* 375–393.

Holgersson, & Romani, L. (2020). Tokenism Revisited: When Organizational Culture Challenges Masculine Norms, the Experience of Token Is Transformed. *European Management Review, 17(3),* 649–661.

Holtom, B. C., Mitchell, T. R., Lee, T. W., & Eberly, M. B. (2008). 5 turnover and retention research: a glance at the past, a closer review of the present, and a venture into the future. *Academy of Management annals, 2(1),* 231-274.

Hoobler, Wayne, S. J., & Lemmon, G. (2009). Bosses' Perceptions of Family-Work Conflict and Women's Promotability: Glass Ceiling Effects. *Academy of Management Journal, 52(5),* 939–957.

Irvine, H., & Gaffikin, M. (2006). Getting in, getting on and getting out: reflections on a qualitative research project. *Accounting, Auditing & Accountability Journal.*

Isaksson, Johansson, G., Lindroth, S., & Sverke, M. (2006). Women's career patterns in Sweden: A life event approach. *Community, Work & Family, 9(4),* 479–500.

Jackman, Sanderson, R., Allen-Collinson, J., & Jacobs, L. (2022). "There's only so much an individual can do': an ecological systems perspective on mental health and wellbeing in the early stages of doctoral research. *Journal of Further and Higher Education, ahead-of-print(ahead-of-print),* 1–16.

Jacobsen, & Sandin, G. (2002). Vad, hur och varför : om metodval i företagsekonomi och andra samhällsvetenskapliga ämnen. *Studentlitteratur*.

Johansson, S. (2019) "Vi gjorde i princip allt utom att ringa i klockan". Realtid. Retrieved: https://www.realtid.se/karriar/vi-gjorde-i-princip-allt-utom-att-ringa-i-klockan [2022-01-09]

Johnson Lewis, J. (2017). The Glass Ceiling and Women's History An Invisible Barrier to Success. Retrieved: https://www.thoughtco.com/glass-ceiling-for-women-definition-3530823 [2022-01-09]

Jonnergård, K., Stafsudd, A., & Elg, U. (2010). Performance Evaluation as Gender Barriers in Professional Organizations: A study of Auditing Firms. G*ender, Work and Organization, 17(6),* 721-747.

Kanter, R. M. (1977). Men and Women of the Corporations. New York: Basic Books.

King, Hebl, M. R., George, J. M., & Matusik, S. F. (2010). Understanding Tokenism: Antecedents and Consequences of a Psychological Climate of Gender Inequity. *Journal of Management, 36(2),* 482–510.

Knudsen. (2009). Striking a different balance: Work-family conflict for female and male managers in a Scandinavian context. *Gender in Management, 24(4),* 252–269.

Kornberger, Carter, C., & Ross-Smith, A. (2010). Changing gender domination in a Big Four accounting firm: Flexibility, performance and client service in practice. *Accounting, Organizations and Society, 35(8),* 775–791.

Korpi, T., Stern, L., Bygren, M., Gähler, M., & Nermo, M. (2004). Kvinna i karriären–Kön, familj och karriär åren 1950–2000. *Familj och arbete–Vardagsliv i förändring. Stockholm: Fritzes*, 226-248.

Kram, K. E. (1988). Mentoring at work: Developmental relationships in organizational life. *University Press of America.*

Kumra, & Vinnicombe, S. (2008). A Study of the Promotion to Partner Process in a Professional Services Firm: How Women are Disadvantaged. *British Journal of Management, 19(s1),* S65–S74.

Law. (2010). Examination of the actual turnover decisions of female auditors in public accounting: Evidence from Hong Kong. *Managerial Auditing Journal, 25(5),* 484–502.

Lee, & Mitchell, T. R. (1994). An alternative approach: The unfolding model of voluntary employee turnover. *The Academy of Management Review, 19(1),* 51–89.

Lee, Mitchell, T. R., Holtom, B. C., McDaneil, L. S., & Hill, J. W. (1999). The Unfolding Model of Voluntary Turnover: A Replication and Extension. *Academy of Management Journal, 42(4),* 450–462.

Lee, T. H., Gerhart, B., Weller, I., & Trevor, C. O. (2008). Understanding voluntary turnover: Path-specific job satisfaction effects and the importance of unsolicited job offers. *Academy of Management Journal, 51(4),* 651-671.

Lee, T. W., & Lee, T. (1999). Using qualitative methods in organizational research. *Sage.*

Lennartsson, R. (2021). Balans jämställdhetsundersökning 2021: På väg mot den kritiska massan. *Tidningen Balans.* Retrieved: https://tidningenbalans.se/artikel/balans-jamstalldhetsundersokning-2021-pa-vag-mot-den-kritiska-massan [2022-01-05]

Lévy-Garboua, Montmarquette, C., & Simonnet, V. (2007). Job satisfaction and quits. *Labour Economics, 14(2),* 251–268.

Lim, & Mohd Rasdi, R. (2019). “Opt-out” or pushed out?: Factors influencing married women professionals’ decision in leaving the workforce. *European Journal of Training and Development, 43(9),* 785–800.

Lindgren, G. (1985). Kamrater, kollegor och kvinnor: en studie av könssegregeringsprocessen i två mansdominerade organisationer. *Umeå universitet.*

Linehan, & Scullion, H. (2008). The development of female global managers: The role of mentoring and networking. *Journal of Business Ethics, 83(1),* 29–40.

Llewellyn. (1999). Narratives in accounting and management research. Accounting, *Auditing, & Accountability, 12(2),* 220–237.

Lockwood, N. (2004). The Glass Ceiling: Domestic and International Perspectives. *HRMagazine, 49(6),* R2–.

Lueptow, Garovich-Szabo, L., & Lueptow, M. B. (2001). Social Change and The Persistence of Sex Typing: 1974–1997. *Social Forces, 80(1),* 1–36.

Lundqvist, P. (2019). “Inte självklart att kvinnor lyfter fram kvinnor”. Realtid. Retrieved: https://www.realtid.se/debatt/inte-sjalvklart-att-kvinnor-lyfter-fram-kvinnor [2022-01-25]

Lyckesvång, U., & Maltesson, E. (2020). Att vara revisor på en liten byrå – varför välja mindre byråer och inte Big 4?. [Bachelor degree thesis, Högskolan Kristianstad]

Mainiero, & Gibson, D. E. (2018). The Kaleidoscope Career Model Revisited: How Midcareer Men and Women Diverge on Authenticity, Balance, and Challenge. *Journal of Career Development, 45(4),* 361–377.

Marshall. (1991). Senior women managers who leave employment. *Women in Management Review (Bradford, West Yorkshire, England : 1992), 6(3)*

Marshall, J. (2000). Living Lives of Change: Examining Facets of Women Managers' Career Stories". *Career frontiers: New conceptions of working lives*, 186-200.

Maupin, & Lehman, C. R. (1994). Talking heads: Stereotypes, status, sex-roles and satisfaction of female and male auditors. *Accounting, Organizations and Society, 19(4),* 427–437.

McDonald, S. (2011). What´s in the "Old Boys" Network? Accessing Social Capital in Gendered and Racialized Networks. *Social Networks, 33(4),* 317-330.

Mohr, & Spekman, R. (1994). Characteristics of partnership success: Partnership attributes, communication behavior, and conflict resolution techniques. *Strategic Management Journal, 15(2),* 135–152.

Moskowitz, Suh, E. J., & Desaulniers, J. (1994). Situational Influences on Gender Differences in Agency and Communion. *Journal of Personality and Social Psychology, 66(4),* 753–761.

Månsson, J., Elg, U., & Jonnergård, K. (2013). Gender-based career differences among young auditors in Sweden. *International Journal of Manpower, 34(6),* 572–583.

Newman, B. M., & Newman, P. R. (2020). *Theories of adolescent development. Academic Press.*

Nilsson, M. (2021). Jämställdhet gör företag mer framgångsrika – vi måste bara bestämma oss. *Tidningen Balans.* Retrieved: https://www.tidningenbalans.se/artikel/jamstalldhet-gor-foretag-mer-framgangsrika-vi-maste-bara-bestamma-oss [2022-01-25]

Oakley. (2000). Gender-Based Barriers to Senior Management Positions: Understanding the Scarcity of Female CEOs. *Journal of Business Ethics, 27(4),* 321–334.

Paris, L. D. (2003). The effects of gender and culture on implicit leadership theories: A cross-cultural study. New Mexico State University.

Parke. (2012). Working mothers in the boardroom. *Human Resource Management International Digest, 20(5),* 3–6.

Pentland. (1993). Getting comfortable with the numbers: Auditing and the micro-production of macro-order. *Accounting, Organizations and Society, 18(7),* 605–620.

Revisorinspektionen (2021-12-03). Publicerat. Retrieved: https://www.revisorsinspektionen.se/publikationer/manadsstatistik/20202/statistik/ [2022-01-12]

Revisorinspektionen (n.d.). Bli auktoriserad revisor. Retrieved: https://www.revisorsinspektionen.se/bli-revisor/ [2022-01-07]

Riessman. (2008). Narrative methods for the human sciences. *SAGE.*

Sahoo, & Lenka, U. (2016). Breaking the glass ceiling: opportunity for the organization. *Industrial and Commercial Training, 48(6),* 311–319.

Sancho, K (2021). Ni fattar inte hur det är att vara ensam kvinna. Tidningen Balans. Retrieved: https://tidningenbalans.se/artikel/ni-fattar-inte-hur-det-kanns-att-vara-enda-kvinnan [2022-01-26]

Saunders, M. N., Lewis, P., Thornhill, A., & Bristow, A. (2019). Research Methods for Business Students (8 ed.). *United Kingdom: Pearson Education.*

Schein. (1975). Relationships between sex role stereotypes and requisite management characteristics among female managers. *Journal of Applied Psychology, 60(3),* 340–344.

Schein. (2007). Women in management: reflections and projections. *Women in Management Review (Bradford, West Yorkshire, England : 1992), 22(1),* 6–18.

Schweitzer, L., Ng, E., Lyons, S., & Kuron, L. (2011). Exploring the career pipeline: Gender differences in pre-career expectations. *Relations Industrielles/Industrial Relations*, *66*(3) 422-444.

Sellebråten, M. (2021-03-08). Sverige snart sämst i Norden på jämställdhet. Realtid. Retreived: https://www.realtid.se/sverige-snart-samst-i-norden-pa-jamstalldhet [2022-02-02]

Shenton. (2004). Strategies for ensuring trustworthiness in qualitative research projects. *Education for Information, 22(2),* 63–75.

Single, Donald, S., & Almer, E. (2018). The relationship of advocacy and mentorship with female accountants' career success. *Advances in Accounting, 42,* 12–21.

SOU 1997:137. Glastak och glasväggar? Den könssegregerade arbetsmarknaden. Retrieved: https://lagen.nu/sou/1997:137 [2022-01-05]

SOU 2014:80. Ökad medvetenhet men långsam förändring - om kvinnor och män på ledande positioner i svenskt näringsliv. Retrieved: https://www.regeringen.se/49baec/contentassets/eaf9a3ecb2de4fc197be85e3b1af0e51/okad-medvetenhet-men-langsam-forandring---om-kvinnor-och-man-pa-ledande-positioner-i-svenskt-naringsliv-sou-201480 [2022-02-01]

Stager. (2017). Organizational and perosnlity factors of stress in accounting and consequenses of stress on health. *Innovative Issues and Approaches in Social Sciences, 10(3),* 37–56.

Sullivan, & Mainiero, L. (2008). Using the Kaleidoscope Career Model to Understand the Changing Patterns of Women's Careers: Designing HRD Programs That Attract and Retain Women. *Advances in Developing Human Resources, 10(1),* 32–49.

Taltavull, B. (2020). Kvinnorna tar över VD-skapet inom revision. Akaviaaspekt. Retrieved: https://www.akaviaaspekt.se/ledarskap/kvinnorna-tar-over-vd-skapet-inom-revision/ [2022-02-02]

Tharenou. (1999). Gender differences in advancing to the top. *International Journal of Management Reviews : IJMR, 1(2),* 111–132.

Tiron-Tudor, A., & Faragalla, W. (2018). Women Career Paths in Accounting Organizations: Big4 Scenario. *Administrative Sciences, 8(4),* 62–.

Trost. (2010). Kvalitativa intervjuer (4., [omarb.] uppl.). *Studentlitteratur*.

Vaismoradi, M., Jones, J., Turunen, H., & Snelgrove, S. (2016). Theme development in qualitative content analysis and thematic analysis.

Wahl, A. (1992). Könsstrukturer i organisationer: kvinnliga civilekonomers och civilingenjörers karriärutveckling (Doctoral dissertation, Ekonomiska forskningsinstitutet, EFI).

Wajcman. (1996). Desperately Seeking Differences: Is Management Style Gendered? *British Journal of Industrial Relations, 34(3),* 333–349.

Wallerstedt, E. & Öhman, P. (2012). Kvinnors intåg i revisionsbranschen. Sundsvall: Centrum för forskning om ekonomiska relationer. Retrieved: https://www.miun.se/siteassets/forskning/center-och-institut/cer/cer-publikationer/rapporter-uppsatser/2012-1-final-wallerstedt-ohmanpdf [2022-01-05]

Walton. (2004). Abductive Reasoning. University of Alabama Press.

Yilia Ponomareva, Timur Uman, Pernilla Broberg, Emmy Vinberg, & Karoline Karlsson. (2020). Commercialization of audit firms and auditors' subjective well-being. *Meditari Accountancy Research, 28(4),* 565–585.

Zetterlund, Tina (2021). Håll i den nya flexibiliteten efter pandemin. *Tidningen Balans.* Retrieved: https://tidningenbalans.se/artikel/hall-i-den-nya-flexibiliteten-efter-pandemin [2022-01-26]

Appendices

Appendix 1

Interview guide

Background questions

- What is your name?
- What do you work with today?
- How old were you when you started and exit the audit industry?
    - *For how many years of your time in the audit industry did you have the title senior manager?*
- What is your family situation?
- How do you prefer to spend your time outside of work?

1. Could you please tell us why and when you started to think about resigning?
    a. Was it a specific event/insight or did it emerge over time?

2. Could you tell us about your experiences as a female senior manager in the male-dominated auditing industry?
    a. Did you feel that you as a woman were treated in a different way compared to your male counterparts?

3. How did you experience the interplay between work and private life in your role as a senior manager?

    If the respondent experience difficulties:
    a. Do you think your decision to leave the industry would have been different if you could find a better balance between these?

4. Did you have a mentor at your workplace? (Do you have someone who supports and helps you in your development and in your career?)

If no:

a. Do you think your decision to leave the industry would have been different if you?
b. Do you think it would be a difference if you had a female or male mentor? Can you motivate why?

If yes:

a. Could you please describe your mentor of that time and your relationship?
b. Do you think it would be a difference if you had a female or male mentor? Can you motivate why?

5. Could you please describe how you proceeded your reasoning after you started to consider leaving?
    a. Did you consider different options after initiated the thought of leaving the audit industry?

    If yes:

    a. How did you sort out the different options?
    b. Did you compare these with each other as well as with your current job situation?
    c. Did the previously mentioned aspects have an impact on your consideration of alternatives?

6. Which aspects did you consider most significant in your consideration of dropping off the audit industry?
    a. When during the decision-making process did these factors have an impact on your decision?

7. How did you reach to your final decision?
    a. What did you base your final decision on?

8. How did you feel after your decision to leave?
    a. Was it a difficult decision to make?

b. In what way do you feel that your satisfaction in your current work situation differs from when you worked in the audit industry?

Appendix 2

Hi,

We are Carita Ly and Ulrika Karsberg and are studying our last and fourth year of Master of science in Business and Economics at Jönköping International Business School. We are now writing our D-thesis which is a qualitative interview study. Our thesis is about former female senior managers at audit firms who have left and continued their careers in another industry. The focus of the study is on the decision-making process the woman goes through, from that the thought of resignation arises to that the decision to leave the auditing industry taken and the underlying factors behind the decision.

We contact you as we wish to take part of your experiences of this through an interview, which would contribute to a further understanding within the research area. If you have the opportunity to participate, it would be meaningful for our thesis to have an interview with you. The interview will take about 1 hour. We are flexible if you would like to take it via a personal meeting or digitally.

With your permission, the interview will be recorded. The audio recording will only be used for the purpose of this study and at the end of the study, the recording will be deleted. Only the thesis writers will have access to the material. We want to emphasize that your participation is highly voluntary and that you can cancel your participation at any time during the interview. Your participation will be anonymous as we will not publish your name or your former employer's name. Your information will also be treated carefully during the thesis research.

If you want to take part of the final version of the study, we are happy to share it with you on request.

Thanks in advance!

Kind regards,
Carita Ly & Ulrika Karsberg

Email:

Carita Ly
Lyca18ff@student.ju.se

Ulrika Karsberg
Kaul18xb@student.ju.se

Timur Uman, Professor of Accounting and Management
Timur.uman@ju.se