

## **CHAPTER 9**

### **WORKING TIME, CLIENT TIME AND FAMILY TIME: accounting for time in the accountancy profession.**

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#### **INTRODUCTION AND CONTEXT**

In studies of the work-family interface or work-personal life integration, time is a pivotal issue whether the focus is on time for family, working hours, life cycle issues or the accelerated pace of life in general (Brannen et al. 2002; Drago 2001; Daly 1996; Hochschild 1997; Lewis 1997, 2001; Maume and Bellas 2001; Thompson and Bunderson 2001; Wharton and Blair-Loy 2002). The allocation of time to different spheres has long been considered crucial to understanding how people feel about their work and non work lives. Much research has focused on time based work-family conflicts (Greenhaus and Parasuraman 1999; Lewis and Cooper 1987; Frone et al. 1997; Frone 2000). Solutions to time dilemmas have largely been sought through workplace policies, variously known as family friendly, flexible working, work-family or work-life policies (Harker 1996; Lewis 1997; Lewis and Cooper 2005; Schreibl and Dex 1998). However, the evidence of the impact of such policies on time based dilemmas is mixed (Kossek and Oseki 1999), and varies across occupations. On the one hand it seems that policies are most effective when they provide employees with control

and autonomy over their hours (Thomas and Ganster 1995; Tausig and Fenwick 2001). Conversely there appears to be a perverse trend amongst white collar and professional workers who have the most flexibility and autonomy, to work longer hours (Hochschild 1998 1997; Sullivan and Lewis 2001; Perlow 1998).

Increasingly, recent research suggests that formal policies for flexible or alternative working patterns are of limited value in professional and managerial work, unless accompanied by efforts to change deeply embedded workplace cultures and structures which reproduce gendered patterns of working time (Sirianni and Negrey 2001 2000; Lewis et al. 2002; Rapoport et al. 2002) Explanations for the limited impact of formal work-life policies on the integration of work and non work time, particularly among professional and managerial workers, include: gendered notions of commitment among “ideal” workers (e.g. Bailyn 1993; Lewis 1997; Rapoport et al. 2002; Drago 2001); the intensification of work and workloads (Burchall et al. 1999), and the blurring of temporal and spatial boundaries as more work is performed at home (Lewis and Cooper 1999 (added to biblio\_)). Central to all these explanations, explicitly or implicitly, are debates about models of and approaches to time in the workplace and beyond.

Research in the work-family conflict tradition is characterised by a zero sum model of time within an individualistic framework. Quantity of time spent by individuals in paid work and other activities is assumed to compete, creating inevitable tensions for those with multiple commitments. Time is viewed as scarce and linear. The optimum to be aimed for in this perspective is assumed to be a “work-life balance”, which implies relatively similar, or at least optimum, quantities of time, allocated to both spheres However, the contribution of this approach to an understanding of why autonomous workers, find it difficult to work in ways which may be compatible with family life, is limited.

More recently there has been a shift from this quantitative approach to a qualitative and interpretist perspective on time allocated to work and other activities (Thompson and Bunderson 2001; Daly 1996; Kallenberg and Epstein 2001; Yakura 2001). Within this paradigm it is argued that, although time is finite, experiences and meanings of time are more fluid. A quantitative approach to the allocation of time neglects the meanings assigned to work in specific spheres and activities, and the complex cognitive and social processes by which these meanings are constructed (Thompson and Bunderson 2001). To understand the

experiences of long working hours therefore it is necessary to move beyond the language of conflict and balance towards an understanding of the significance of time allocated to work and personal life.

The quantitative approach and to some extent the qualitative approach, insofar as it focuses on individual phenomenology and identity, tend to be individualistic in their focus. That is, they focus on individual conflict or balance, or on individual consequences of processes of assigning meaning to time. For example, research has examined the ways in which the meanings that people attach to time influence individual processes such as the relationship between time allocation and individual work-family conflict (Thompson and Bunderson 2001). However, research is only just beginning to explore the ways in which these meanings are influenced and sustained within workplaces, and how they perpetuate wider organisational structures and cultures, for example by their impact on employer work-family policies and the promotion or by undermining of more fundamental organisational change to support work personal life integration (Rapoport et al. 2002).

There are many types of time and many meanings, each socially constructed within specific social contexts (Nowotny 1994). To understand the meanings of time in relation to a norm of long working hours and the impact of employer policies designed to address work personal life time tensions it is necessary to look beyond generic approaches. It is important to understand the specific occupational, professional and/or organisational contexts in which meanings of time are constructed and the processes whereby normative meanings of time are reproduced or challenged (Drago 2001; Perlow 1998; Yakura 2001). In particular it is necessary to make visible the deeply embedded organisational and/or occupational assumptions which underpin particular meanings of time in specific circumstances. This study therefore focuses on meanings of time within one professional group, namely chartered accountants, in Britain, and implications for the integration of work and personal time.

Two approaches to theorising time in the workplace underpin the study. One draws on time and money exchanges inherent in the commodification of time and its underlying processes. The other examines identity (including collective identities), its formation within specific social and occupational contexts and its relationship to commodified and socially constructed time.

Studies of the meaning of time in professional service occupations have focused on the time-money exchange and the social construction of time as money. This includes the processes of commodification (Zerubavel 1981) or valorisation (Stark 1990; Yakura 2001) of units of time. Although the assignment of monetary value to time usually tends to be quite arbitrary (Yakura 2001), once this becomes an accepted part of the culture, the view that employees who “donate” more time to greedy institutions (Coser 1974) are intrinsically more valuable, is reinforced. Those who are less “generous” with their time at work, whether because of family obligations or other commitments are thus undervalued. Hence, for example, there is much evidence that in many contexts part time workers are undervalued or even stigmatised (Epstein et al. 1999; Lewis et al. 2002). However, this does not explain the process whereby these values are transmitted and reproduced across generations despite significant shifts in families and the nature of work. Nor does it explain differences or suggest where change is likely to come from.

One promising avenue of enquiry is the study of identity in relation to time in the workplace. Identity dilemmas associated with work and family domains have traditionally focused on family roles especially, though not exclusively, the experiences of mothers (Lewis 1991 (see biblio\_; Garey 1995; Cooper 2000), to a greater extent than specific occupational identity. Career salience and identity are generally assumed to be potentially more problematic for women than men (Hallet and Gilbert 1997) Social constructions of the ideal mother (which vary across time and place) can create identity tensions in contexts where the ideal worker is constructed as one who works in ways which preclude time for family obligations (Lewis 1991) This gendered notion of the ideal worker is very prevalent in organisations, despite the often taken for granted assumption that workplaces are gender neutral (Acker 1990; Rapoport et al. 2002). The issues appear to be different for fathers insofar as their identity is derived primarily from their occupational and provider roles. Indeed, Daly (1996) has suggested that fathers may construct time spent with the family as a cost in terms of working time. However, research focusing on parental identity often neglects the other side of the coin; that is the impact of occupational identity on time allocated to work and personal life and the possibility that something akin to the guilt often associated with employed mothers (Lewis 1991) may be experienced by those who feel unable or reluctant to allocate “enough” time to paid work in some circumstances

Recent studies have focused on the relationship between identity and the meaning of time and the ways in which the social constructions of each are intertwined (Thompson and Bunderson 2001; Daly 1996). Daly (1996) argues that identity is continually shaped through the assignment of meaning to time in different situations. Thus the practices and processes used to manipulate and sustain meanings of time in different organisational or professional contexts are significant. As identity develops activities which are experienced as identity affirming are experienced more positively than those which are identity discrepant, and Thompson and Bunderson (2001) suggest this can account for different experiences of work-family conflict. The relationship between professional identity and the commodification of time, in relation to the perpetuation or challenging of workplace cultures which preclude time for personal life has received less attention

This study extends previous research on work-life policies and the long hours worked by those who have apparent autonomy over their working time by examining ways in which working time is constructed and given meaning in a specific professional context, namely accountancy, and the ways in which meanings of time can undermine flexible or work-life policies. Drawing on both of the above perspectives the chapter examines the impact of professional identity formation and the commodification of time in a context where, like other personal service professions, such as the growing consultancy sector (Yakura 2001) time is the major capital. The analysis builds on research using a qualitative approach to time and its meanings with particular reference to work life integration It focuses on the ways in which constructions of time reproduce the hegemonic gendered culture, but can also be used to challenge this.

## **THE STUDY AND ITS BACKGROUND**

This chapter draws on a study of flexible working arrangements and work- personal life integration among Chartered Accountants in Britain.<sup>1</sup> The study included in depth interviews with 50 Chartered Accountants with a range of working patterns, exploring experiences of work and non work time. A major objective was to examine some of the factors contributing to prevailing long working hours identified in a survey carried out in an earlier stage of the research (Cooper Lewis, Smithson and Dyer (2001)tThe goal was to look beyond number of hours worked to examine the ways in which time is “interpreted, manipulated and perceived “

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(Epstein and Kallenberg 2001:14) by those working (or resisting) long hours in the accountancy profession in contemporary Britain. Since it is assumed that these subjective meanings of working time are dynamic, context sensitive and therefore have the potential for change, the interviews explored forces which appear to challenge as well as sustain the long hours trend

## **FINDINGS**

Thematic analysis of accounts of the reasons for a norm of working long hours revealed two major themes: a dominant discourse of inevitability of long working hours in the profession and an emerging new culture which is beginning to challenge this view. The dominant long hours culture, which has been identified in many other studies (e.g. Bailyn 1993; Lewis 1997, 2001; Perlow 1998; Rapoport et al. 2002) is sustained among this professional group by notions of client service and professionalism that imply constant availability, which becomes an integral part of professional identity. It is also sustained by the formal systems used to commodify and account for working time, which operate in conjunction with a framework of informal norms about how time is actually accounted for.

### **The dominant culture: long hours as just an inevitable part of the job**

As in many other occupations, long working hours, either regularly or at certain times are often accepted as inevitable, just part of the job, which cannot be changed. This is articulated particularly in terms of striving to provide high quality service to clients, usually within time constraints and is viewed as an integral aspect of providing a professional service.

*“The job itself is pressured, in that you are under pressure to sort of, deliver a high quality product or a high quality service within various time constraints..... So the pressures really are just down to the normal pressures of the job, just making sure you deliver a good service”.*

(38-year-old woman, portfolio manager, part time, small firm.)

*.....it's part and parcel of doing a professional job”.*

(35-year-old woman, partner in small firm)

This stems from notions of client service and professionalism, combined with mechanisms for accounting for time.

## **Client service, professionalism and identity**

Assumptions of inevitability and normality rest particularly on the assumed nature of service to clients. Privileging the client can lead to unrealistic expectations of what this service means. For example it is assumed that clients must always be responded to immediately

*“A client can ring up, when I come in and I have planned what I have got to do for the day and I have a fairly systemised approach to things, and a client can ring up and that’s it. I have to devote my time to that particular issue”.*

(50-year-old man partner in small firm)

Time, whether at work or beyond, is imbued with personal meanings (Thompson and Bunderson 2001). The construction of clients, client service and professional identity underpin the meanings of long hours in the discourse of inevitability. As other researchers have noted, accountancy is characterised by a strong service ethic, organised through a particular conceptualisation of client service. For example, Anderson–Gough et al 2000 2000. (2001) in a study of the occupational socialisation of trainee accountants in two large firms in Britain argue that the client is a central concept in the socialisation process and in the emergence of professional identity. That is, the prevailing discourse of the priority of the client, which is both part of a service ethic and also based in commercialism (the client “pays the bills”), shapes notions of professionalism in terms of displaying appropriate behaviours, especially constant availability. Long working hours thus become professional identity affirming. Identity affirming behaviours can and do become absorbing, challenging and exciting (Thompson and Bunderson 2001; Kofodimos 1993). This discourse of the client serves as a tool of normative organisational control (Perlow 1998), legitimising demanding practices such as long and intense working hours, and is internalised so that many accountants say they feel guilty when they do not provide what is constructed as high standards of client services.

This discourse of client service as a central plank of accountants’ professional identity is highly gendered in that it promotes work patterns based on assumptions of traditional male provider families and excludes substantial involvement in family care or other activities. The imperative to be client-friendly (Anderson-Gough et al.2000 2001) as constructed in the dominant discourse within accountancy is thus incompatible with notions such as the “family friendly” workplace. As Anderson-Gough et al 2000. (2001) argue “this focus on the client

can also be regarded as constitutive of a framework of regulation that not only focuses on one set of 'others' (client, the firm) but, in so doing, downgrades the claims which other groups of people may have on the individual" 2000(2001:1163) The discourse of inevitability associated with this ethos thus also masks gender inequity and, according to Anderson-Gough et al., even discrimination.

### **Accounting for time**

Long hours are also sustained by the different ways in which time is socially constructed. There are at least three dimensions of working time with which accountants have to grapple, each encompassing formal and informal elements. These can be described as contracted versus elastic hours, chargeable versus non chargeable time and visible and invisible time

### **Contract hours versus elastic time**

Contracted hours for employees in accountancy firms, usually between 37 and 40 hours per week, are perceived as largely irrelevant. A common view, however, is that it is "unprofessional" to stick to contracted or standard hours, represented as not giving "enough" time to thinking about or contributing to client service. One interviewee, for example, struggled to articulate what she meant by professionalism, but had no difficulty in identifying the implication for working hours

*What does professionalism mean?*

*Erm, it's the way you conduct yourself isn't it? Erm, make sure the way you come across as an accountant as opposed to somebody down the pub on a Saturday afternoon or something..... It's not...it's just not .... I dunno, I can't put my finger on it.*

*What kind of hours do professionals do?*

*Long ones.*

(30 year old woman, audit)

The informal norm is that working hours are elastic, extending to meet peak demands, or contracting, though rarely below contract hours. Typically professionals define working time in terms as how long it takes to get a job done (Zerubavel 1981) and this is the case for most of those interviewed in this study. As in much professional and managerial work (Bailyn



1993), the open ended nature and lack of clear boundaries associated with much of the work in accountancy makes it so difficult to contain within specific working hours.

### **Chargeable hours and non-chargeable hours**

Accountancy firms, have sophisticated techniques for accounting for working time. Usually this involves completing complicated time sheets in which every working hour is accounted for (in theory). The irrelevance of formal contracted hours in most cases can be understood in relation to these mechanisms for accounting for time and the explicit formal categories of chargeable and non chargeable time. A focus on chargeable hours can promote flexible ways of working

*“ In this company it’s very much at everybody’s discretion. As long as you bill seven hours a day at least, nobody minds what you do”.*

(Man, trainee, large firm)

However, it can also produce time pressures. Typically, targets for chargeable time are set at 7 hours a day, which, assuming a contract of 40 hours a week leaves one hour per day for non chargeable work including administration, training, and dealing with emails Furthermore, if time is taken for training for example, chargeable hours must be made up. This accounting for time can in itself be time consuming, since it cannot be logged on a time sheet. It can also result in a form of Neo Taylorism as staff struggle to work out strategies for fitting in phone calls, chatting to clients or colleagues or even going to the toilet. While there is the potential to attribute these “extra” activities to chargeable client time, the strong ethos of professionalism often results in an extension of the working day

*“ in the seven hour day you’re only kind of head down completely there for I would say six hours because you’ve got an hour space throughout the day of going to the loo or seeing someone in the lift and chatting to them but you still need to fill up that extra hour somehow which is what I think I’ll end up staying a bit later to try to get that chargeable time on the timecard “*

(Woman, audit, medium sized firm)

### **Visible and invisible time**

In theory time sheets should make it easy to schedule and account for working hours, but there are a number of informal, cultural processes whereby a norm of longer hours is

sustained, which often contradict the explicit rules. about how to complete time sheets,. The explicit rhetoric is that all work on a particular account must be charged to that client, to ensure that this is reflected in billing. The informal norm however, is that any hours in excess of what has been charged in the budget are not recorded.

*“ you charge some of it, but the higher the costs get the more pressure you get from above to why these costs are so high..... the official line is that if you work overtime you charge it ....but at the same time ... you know that charging two hours overtime ....is a lot more hassle than not charging it because you then have the pressure from above*

“Woman, audit, medium sized firm)

Internalisation of the high standards of professionalism can also result in extra hours of work being regarded as a “choice”. Thus much of the work that accountants do is not formally accounted for. In a system where working time is, in theory, accounted for down to the smallest details, this renders this work invisible. While invisible work is implicitly accepted as the norm, it is visible work which is often most highly valued. Certain working hours in the office are valued more than others, as signs of commitment; for example, those towards the end of the standard working day are valued more than those in the early morning

*“Well, it’s as easy for me to get in at 7 instead of 8 o’clock and just work ‘till half 5-6, again, it’s (...) it’s really strange. If I was to work 8-5 they wouldn’t see you as working hard, but if you work 9-6 then it’s seen that way”*

(31-year-old man about to become a partner, small firm)

*“I am the first at work every day, also I usually work through lunch. The fact that I leave work on time quite often (even though I might have a case full of work at peak periods) means that I get comments like ‘I know that its difficult for you to put in the hours, with the children”*

(Woman, audit large firm)

Thus some non-work activities are precluded and others legitimised. For example, it appears that it is legitimate to take children to school, but not to collect them from school, even if putting in the same hours. This is not gender neutral. If fathers are involved in family care they are more likely to take children to school than interrupt the working day, while the latter

is more likely to fall to mothers. This relative valuing of time again reproduces gender inequities.

The formal and informal systems for accounting for time together with the client service ethic of constant availability thus result in working practices which include elastic time which eats into personal time. This involves both highly visible face time and also invisible time

### **Practices for manipulating time**

The focus on visible and invisible time at work highlights some of the practices or strategies through which working time is stretched and manipulated. These include peer pressure, management pressure and the transferring of risk to employees in order to maximise competitiveness. All rely on normative control through the construction of professionalism.

*Peer pressure.* Although the need to expend visible time in the office is perpetuated by management practices and values it is also communicated by peer pressure. This is particularly evident in the case of those who are labelled “just part timers” because they may come to work early and leave the office while others are still there, the implication being that they are being unprofessional by prioritising family demands over clients.

*Management pressure* is manifested directly in the contradictory messages conveyed about the recording of time, and particularly the questioning of high non chargeable hours or chargeable hours over the budget

*Transferring risk and costs of competitiveness to staff.* Accountancy is a highly competitive market and most interviewees are acutely aware of the need for their firm to compete with other firms to gain or retain clients. One practice is for unrealistic fees to be set in order to compete with other firms, resulting in an intensification of work (Burchall et al. 1999). For example, charge-out rates may have risen but fees are retained at the same level so that the staff must work harder to complete a job in less time, or do more invisible work to keep to the budget

*“there that there was a chance we were going to lose the client and it was part of a very big group and a lot of national partners were involved in trying to save it and as a result we cut fees so we’d do it in less time ..... fees are so competitive that we end up having fees which it’s just not realistic to meet”.*

(25-year-old woman. Supervisor. Large firm)

This not only increases invisible hours, but can also create conflict between the need to meet targets for chargeable hours and to reduce fees to clients

*We also have, chargeable hours target, as part of our assessment at the end of the year so whilst I'm trying to put as much time as I can on my time sheet my budgets are saying you've got to put as little as possible down so you have a constant pull*

(25-year-old woman. Supervisor. Large firm)

When the work cannot be completed in the time quoted, staff put in extra hours, but are reluctant to claim for these so the number of invisible hours grow. Thus employers transfer the costs of being competitive to individual accountants, who do the extra work in their own personal time.

### **Consequences of the dominant culture**

The long hours culture squeezes time for family and personal life. Because the role of the chartered accountant is socially constructed in terms of a service ethic with long hours of work as a necessary element of providing this service, the “good” accountant is defined as one who is willing to prioritise work at all times. This can create feelings of being out of control

*“I think if you have a large client portfolio, it is inevitable that you just can't control events, um events will overtake you*

(50-year-old man, partner in small firm)

### **THE EMERGING NEW CULTURE OR COUNTERCULTURE**

This dominant culture resembles that which has been found in many other contexts. (Bailyn 1993; Lewis 1997, 2001; Rapoport et al. 2002). However, our findings also produced evidence of an emergent new culture or counterculture, based on a different set of beliefs and characterised by: the valuing of time for family or just to “have a (personal) life”; by the beliefs that long hours are not efficient and that the current system rewards inefficiency; and by a more realistic social construction of quality client service.

Younger accountants were the most likely to emphasise the importance of having a life beyond work. For example, there was a theme among younger men as well as women that getting ahead in the current context involves withdrawing from family life and that this is unacceptable. Women of all ages were more likely than men to see this explicitly as a work-family problem and to respond by seeking or planning to seek alternative work arrangements or planning to leave the profession in the future.. Those who challenged the traditional culture argued that having a life beyond work should be congruent with firms' objectives, as working shorter more focused hours is more efficient. There was a theme that it is possible to "string out" or "stretch" work for the sake of it.

*"If you do insist on working nine to five, and at least you work efficiently, or you can string it out and work eight to seven inefficiently, but it's the work that needs to be done rather than the hours that's important"*

(23-year-old man, trainee, large firm)

*"Just because they work long hours, and work hard doesn't mean to say that they are working effectively and are suitable to become partners. In fact I can think within the last few years of two examples where people have been working ridiculous hours but were ineffective in what they did. **If I saw people working long hours, I would question whether they were actually doing their job during the day effectively.** I am more impressed by people who can manage their time properly and (..) deliver the job that they are charged with"*

(50-year-old man, partner small firm)

These values do not threaten professional identity based on service to the client because client service is redefined with a focus on quality not quantity of service, thereby challenging the myth of constant availability

*"The client needs, yes, but I think it's part of training your client isn't it? But at the end of the day, to some extent, everybody is unavailable for part of the time, you know if people are working out on jobs or something or other, or they are away, they are not available all day, every day for every client"*

(Woman, age 38, senior manager in small firm.)

Some partners and senior managers are recognising the different approach in many of the upcoming generation and also seeing advantages of adapting to more focused ways of working, although their analysis tends to be gender blind.

*“The generation that is coming through now have a very different attitude to work than my generation did. My generation went in and worked bloody hard, they worked whatever hours were sought and as a firm we would routinely work long hours.....These guys that we’ve got that are coming in from University now they want to come in at 9.00 and go home at 5.30 and they want a bit of notice if they’ve got to work any overtime and that’s the way it is and you’ve got to be mindful of that.*

Interviewer *“Do you think that those people do as much work as you did?”*

*“I think we can ensure that they do a lot more work if we are focussed in what we give them.. I think they are prepared to work hard, they are prepared to use their intellect .....and I’d much rather they did first rate work in 7 ½ hours than string it out to 10. That’s suits me better, it suits most of our clients better, it’s much healthier and it’s a much better way of working”*

(42-year-old man, Senior audit manager, large firm)

The emerging new culture can change working practices. There is an attempt to focus on the work that has to be done rather than time taken to do it and to respect the boundaries between work and non work time. However, while the dominant culture of the inevitability of long working hours remains part of the taken for granted shared knowledge, the emergent culture currently tends to be regarded in terms of individual and idiosyncratic insights

### **Shared knowledge versus individual insights**

There remains a fundamental gap in the status of beliefs embedded in the traditional and counterculture discourses. The perception, interpretation and manipulation of time as symbolic of commitment in the dominant culture is widely shared, taken for granted “knowledge”. Occasionally this is made explicit.

*“I remember one day when my manager spoke to me he goes ‘I know you get all your work done you get everything within budget, but can you just hang around to show everyone you’re here’ he said ‘till about 8”*

(Woman, age 33, working in industry)

More often however, this association between long hours and commitment is discussed as well established, taken for granted, shared knowledge, deeply embedded in the firms’ cultures, the source of which is not made explicit

*“I remember hearing someone say, if you want to get on in the firm you should never leave the office before 6 because you should be seen to be somebody who stays late, and if you are always gone at 5.30 on the dot, people think oh well, she’s here for her 9 – 5 but won’t give anything more. And if people are seen to be here at 7 o’clock then it must mean that they’re **really committed** and really trying hard and stuff like that. .”*

*Who would be saying that?*

*“It’s just general feeling. It’s not something that someone said, as in partners said, you know if you want to get on you must do x, it’s just a general feeling that people have and I heard just comments made about the, you know, if you want to make yourself a good name then that’s the sort of thing you should be doing”.*

(Man working reduced hours in tax, large firm)

The taken for granted nature of this “knowledge” means that the primacy of a traditional culture, with its gendered definition of commitment as inevitable, and the subsequent counterproductive practices usually remains unchallenged.

The new culture with its emphasis on output rather than hours worked appears to be a force which might challenge the supremacy of the long hours culture in the future, but it remains a minority view. In contrast to the dominant view which tends to be “shared knowledge”, the counterculture argument that shorter, more focused hours may be more effective tends to be presented as an individual belief or insight and not yet as part of the culture in most cases.

*“I’ve got this **philosophy** that if you restrict the hours that you work then you work better in the hours that you’ve got rather than the hours that you work.*

(31-year-old man, partner (small firm))

Individual insights tend to lead to individual strategies, such as deliberately segregating work and family time or to more effective individual management practices, but do not create fundamental organisational or profession wide change. Those who reject the hegemonic gendered model of organisations rarely have sufficient power to challenge it (Sirianni and Negrey 2000) and it is significant that it was mainly younger accountants that voiced this challenge. More systemic change is likely to require attention to workplace structures and practices which sustain dominant beliefs (Rapoport et al. 2002). Particularly significant in the accountancy and other client service professions (Yakura 2001) are the systems used to commodify and account for working time and the subsequent processes and working practices based on traditional male values which underscore definitions of professionalism and professional identity, obscure inefficient uses of time **and** preclude time for family and personal life.

## **CONCLUSIONS**

To understand experiences of long working hours it is important to move beyond the language of conflict and balance towards an exploration of personal meanings of time allocated to work and personal life and the contexts in which these are socially constructed (Nowotny 1994). Normative meanings of time are constructed, reproduced or challenged in specific occupational and/or organisational contexts (Drago 2001; Perlow 1998; Yakura 2001). The findings reported in this chapter highlight the ways in which time is experienced in the accountancy profession in the UK. In particular the discussion has focused on processes whereby normative assumptions about long working hours are constructed and reproduced: by the commodification of time through the complex norms of chargeable and non chargeable hours; and by socialisation into professional identity in terms of elastic time for availability to clients. Underpinning these processes are deeply embedded assumptions and values about what makes a “good accountant”, which contribute to an understanding of why these professionals, with a high level of autonomy, continue to put in long working hours.



These assumptions are however incompatible with normative assumptions about other roles, for example that of a “good mother” which often requires elastic time to be spent with family (Lewis 1991). The dominant culture of time in accountancy, discussed above, is based on a model of the ideal professional as one who has the support of a full time homemaker. This is out of touch with the needs of members of the contemporary workforce who are increasingly likely to be, or to anticipate becoming, members of dual earner couples, and/or to value participation in other roles beyond the workplace . It may be that changing workforce needs will ultimately challenge the dominant culture in this profession (and others). Evidence that meanings of time in accountancy work is beginning to be reconstructed, emerging in this study, suggests that this may be beginning to happen.

The emergent new culture identified in this study focuses on the quality of time spent on client work, redefining quality client service and exploring effective working practices associated. This suggests a “business case” for change in the ways that working time and flexibility are conceptualised in organisations and reflects a wider social discourse in the UK, promoted by government, of the business benefits of work-life “balance” or flexible working arrangements (DfEE 2000; ; Smithson et al. 2005). A limitation of the business case as promoted by British Government publications, however, is the failure to address in detail, the processes whereby more systemic changes may be brought about. In the case of the accountancy profession and related client service professions it seems that this will involve challenging the systems by which time at work is commodified, accounted for, given meaning and valued. This study adds to the growing literature that shows that flexible working practices alone will not create fundamental changes in culture and practice in relation to working time. Rather, more proactive approaches may be needed, to take account of and challenge socially constructed meanings of time in specific workplace or occupational contexts.

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