

# Spatiality and accounting: the case of female segregation in audit firms

## Abstract

This paper aims to examine how organizational ‘space’ is implicated in gendering practices in auditing and contributes to impeding the entry or progress of women within the profession. Specifically, we investigate how women auditors experience a formal segregation in the workplace in Big Four audit firms located in Saudi Arabia. Drawing upon and developing Lefebvre’s (1991) work on the ‘production of space’, we conceptualise spatiality both in terms of the physical environment and the social relations and subjective processes within these space(s). Our case reveals the interplay between the discourses and codifications of the ‘female-only section’ as a ‘well-intentioned’ locale of domination and control of female labour *conceived* by the State and firm managers, and how women auditors *experience* the physical manifestations of prohibition and divide, the hindrance of audit work and productivity and a constant anxiety about non-compliance to cultural diktats. Furthermore, the disconnect between professional activity and its attendant social relations, and forced homogenisation borne out of politico-religious rationales underlying the State’s spatial planning policies generate a *gendered space* which constrains the participation and development of women in the profession.

**Keywords:** spatiality, workplace; gender; accounting profession; audit firms; Saudi Arabia; gendered space.

## Introduction

*“The answer to separation and dispersion is unification, just as the answer to forced homogenization is the discernment of differences and their practical realization.” (Lefebvre, 1991, p.418)*

The question of how spatiality might impact on organisational practices and actors has been the subject of a sustained research agenda in the management literature for some decades (Harvey, 1973; Watkins, 2005; Taylor & Spicer, 2007; Dale & Burrell, 2008; Hancock & Spicer, 2011). There are multiple, and somewhat disjointed, conceptions of ‘space’ (and place) (e.g. Casey, 2003; Dale and Burrell, 2008). For instance, spatial arrangements can embody power relations (e.g. positioning of offices reflects hierarchy and/or to facilitate surveillance); physicality (e.g. distance between two locations, office or factory layout); and participants’ experiences within this space. ‘Space’ can also be conceptualised in linguistic and/or symbolic terms (Sadiqi, 2006; Kamla, 2014; Carmona & Ezzamel, 2016). Rather than contemplate these conceptions as competing ones, several authors (e.g. Watkins, 2005; Taylor & Spicer, 2007; Dale & Burrell, 2008) have exhorted researchers to combine them to enable a richer

understanding of the organisation of ‘space’ as an organisational practice and its implications for managers and professionals.

Within the accounting literature, a few studies have embraced notions, dimensions or consequences of ‘space’ (Carmona et al., 2002; Haynes, 2013; Labardin, 2014; Kamla, 2014; Carmona & Ezzamel, 2016; McPhail, 2016). While accounting calculations have enabled a greater visibility of the manufacturing layout and space (Carmona et al., 2002), spatiality emerges as a notable consideration in a few professionalisation studies e.g. a spatial re-configuration affecting the social status of accounting clerks (Labardin, 2014), how informal ‘boys’ room’ back-offices fostered gendered workspaces in audit firms (Haynes, 2013) and how women professional accountants challenged the patriarchal system of confining them to the private ‘space’ and sought to be more present in the public ‘space’ (Kamla, 2014). Carmona & Ezzamel (2016) also call for a greater understanding of the lived experiences of women and men.

A common theme which appears to emerge from the above professionalisation studies is that of an *informal* ‘carving-out’ of the workspace on a gendered basis (Knights & Collinson, 1987; Haynes, 2013; 2017; Kamla, 2014). Hence, discourses, symbols, calculations and technologies produce ‘imaginative’ spatial segregation in subtle ways (Wasserman & Frenkel, 2015; Carmona & Ezzamel, 2016). What we aim to add to these existing expositions is a story of a *formal* and legally-enforced spatial emplacement (Dale & Burrell, 2008) that arises at the societal level, which is then reproduced at the organisational level. We do so by analysing the consequences of Saudi Arabia’s gender segregation regulations in audit firms<sup>1</sup>, which arose from the mandatory establishment of a ‘female-only section’ in workplaces<sup>2</sup> if an employer decides to recruit women in a male-staffed organisation (Elamin & Omair, 2010). Admittedly, whether in the Arab world (e.g. Kamla, 2012; 2014), or elsewhere (Anderson-Gough et al., 2005; Komori, 2008; 2013; Kornberger et al., 2010; Haynes, 2013), gendered restrictions of movement and interaction persist in spite of ‘gender diversity’ reforms. However, these constraints tend to be rather fragmented in nature, and typically emerge from, and are based on ‘social’ or ‘cultural’ conventions.<sup>3</sup> Our emphasis is on the ‘materialisation’ of these social/cultural conventions on working habits and routines a female auditor encounters in a Big Four audit firm i.e. a setting that is at the same time imbued with ‘global’ conceptions of audit practice and professional identity (Anderson-Gough et al., 2005; Edgley et al., 2016). Such notions rely on standard

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<sup>1</sup> The Big Four accounting firms examined here include Ernst & Young, Deloitte, KPMG and PricewaterhouseCoopers. They are located in Riyadh, Jeddah, and Al-Khobar (Saudi Arabia).

<sup>2</sup> An exception is made in the case of hospitals, while Saudi employment law allows men and women to work alongside each other (Vidyasagar and Rea, 2004).

<sup>3</sup> Indeed, we acknowledge that notable exceptions exist and persist in educational and religious settings in almost every country worldwide.

audit work routines and tasks, the sharing of knowledge and information between colleagues, a relatively unfettered access to client premises and records, regular meetings with client staff, and opportunities for work socialisation and career development. However, these aspects are at odds with, or are limited by, the gender segregated offices and related regulations. We therefore ask: *how do women auditors in Saudi Arabian Big Four firms experience their work in an institutionally ‘enforced’ spatial configuration? What are the broader consequences of this work(space) for women joining the audit profession?*

Our motivation for this setting stems from the ‘Saudization’<sup>4</sup> reforms, a government policy which sought to foster female Saudi involvement in the economic sector, officially as a means to reduce the country’s dependence on a foreign workforce and address local unemployment. While this reform has been a welcome development in a context where women continue to struggle for universal human rights (Mobaraki & Söderfeldt, 2010), it also extended gender segregating practices in Saudi Arabian society and organisations such as audit firms, whereby a woman auditor can only be hired if a female-only section is established beforehand by the employer<sup>5</sup>. Even if such a female-only space exists, questions arise as to how women can become fully engaged in audit tasks and responsibilities (e.g. meeting and working with male colleagues, carrying out out audit procedures on client premises and travel restrictions<sup>6</sup> to/from workspaces). These questions resonate with the existing and documented challenges women face in their route towards professionalization, status and promotion in auditing, particularly in the Arab World and in developing countries (Kamla, 2012; 2014). In this light, our study relies on interviews of managers and staff (female and male), and notes of observations of work in and around these physically delimited workspaces to examine what is experienced (or not) by actors in and outside of the ‘female-only’ section in the audit firms.

From a theoretical standpoint, we draw upon Lefebvre’s (1991) work on spatiality with reference to an organisational and professional context (Soja, 1996; Shields, 1999; Dale and Burrell, 2008; Carmona & Ezzamel, 2009; Hancock & Spicer, 2011; Wasserman & Frenkel, 2015). Lefebvre’s (1991) central tenet is that space is socially produced *and* socially producing, and the process/output arises from

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<sup>4</sup> The Saudization reforms, initiated in 2004, include targets to increase women’s local workforce (e.g. Nitaqat program calls for private businesses to ensure that at least thirty percent of staff are locals) (Mihret, Alshareef & Bazhair, 2017; Mobaraki & Söderfeldt, 2010; <http://portal.mol.gov.sa/ar/Pages/nitaqat.aspx>) (Regulation (2004) No. (120) (12/4/1425H) of 23 May 2004).

<sup>5</sup> We do not claim that gender segregating practices or policies are inherently detrimental or cannot have an emancipatory potential (Weinfurtnner & Seidl, 2018). The use of ‘safe spaces’ has also been advocated to prevent abuse or violence. However, what is of concern to us is how segregating practices/policies reinforce discrimination and marginalisation.

<sup>6</sup> We acknowledge that there has been debates whether gender segregation in the Saudi Arabia should be reformed and it appears that some of these restrictions have been very recently relaxed. However, these regulations were compulsory in all the audit firms we approached at the time of this study.

interactions between the ‘material’ (i.e. physical) space and the ‘imaginary’ spaces (i.e. social, cultural, mental and historical dimensions underlying the ‘material’ space). In this regard, he provides conceptual layers to articulate an integrated understanding of one’s ‘embodied experience’ (Dale and Burrell, 2008) of a social space - namely *the conceived, the perceived and the lived*. The *conceived* layer reflects the perspective(s) of those who design and/or regulate spatial arrangements whereas *the perceived* and *the lived* layers coalesce to reveal how the space is *experienced* (Bollnow, 2011; Shields, 1999) by the occupants of the ‘female-only’ section as well as those who work around them. Lefebvre’s (1991) further proposes the notion of *abstract space*, which originates from the dominance of the *conceived* layer over the *lived* experiences of individuals, and whereby the lived realities of those inhabiting this space are (or become) themselves *abstract* as a result of being subject to contradictions e.g. inclusion/exclusion, centrality/periphery and homogeneity/ fragmentation (Shields, 1999). By considering the implications for the profession as a whole, we develop the notion of *gendered space* as a form of abstract space (Stanek, 2008; Dale & Burrell, 2009; Brenner & Elden, 2009; Wilson, 2013) that represents a disjuncture between the functions, human elements and moments of a social practice (e.g. auditing work and profession) and the homogenisation ‘strategy’ of the spatial planning policies of the State and/or powerful institutions.

Our insights on these multiple layers of spatiality contribute to an understanding of the existence and persistence of gendered accounting workplaces, specifically the experience of women and men subjected to gendered social constructions (Haynes, 2017) and gendered boundaries in the audit workspace (Carmona & Ezzamel, 2016). We do so by giving prominence to the spatial dimension that is *embedded* in the gendered barriers that women accountants face in their attempt to occupy the ‘public’ (work) space. Finally, we contribute to the literature examining Lefebvre’s notion of abstract space in contemporary settings (Stanek, 2008; Dale & Burrell, 2009; Brenner & Elden, 2009; Wilson, 2013).

The remaining of the paper is as follows: The following section provides a literature review on the subject matter. The third section reflects on Lefebvre’s theoretical framework while the fourth elaborates on our methodological approaches together with an explanation of the context. The subsequent sections discuss our findings and insights in light of the theoretical framework and lastly we set out our contributions and final considerations.

### **Accounting profession, gender and spatiality**

The issue of women’s entry into the accounting profession and the barriers facing their career progression have attracted substantial attention in the accounting literature (e.g. Ciancanelli et al.,

1990; Lehman, 1992; Roberts & Coutts, 1992; Kirkham & Loft, 1993; Broadbent, 1998; Mckeen & Richardson, 1998; Carrera et al., 2001; Anderson-Gough et al., 2005; Haynes, 2008, 2012; 2017; Khalifa, 2013). In spite of the well documented feminisation of the profession worldwide (Lehman, 2012; Haynes, 2013, 2017), such research remains scarce in non-Western contexts (Komori, 2008; Haynes, 2017) and mostly in developing, Islamic, Arab settings (Kamla, 2012; 2014).

A number of studies have highlighted women's struggles against gender inequality in various contexts (Mckeen & Richardson, 1998; Kim, 2004; Fearfull & Kamenou, 2006; Windsor & Auyeung, 2006; Dambrin & Lambert, 2008; Lupu, 2012). These authors emphasize women's motivation to work and the nature of the factors that inhibit their career development. They conclude that the way women cope with these issues are associated with historical, cultural, social and personal backgrounds (Komori, 2008; 2013; Kamla, 2012; 2014; Sian et al., 2020). For example, Kamla (2012) highlights the nuances that can arise from the use of the traditional dress code (hijab) in the accounting workplace in Syria. Due to its religious and social significance, the hijab becomes a tool to allow women gain access to the workplace and helps to convey a political message of female empowerment, and resistance to colonialism and imperialism. Such studies have offered a valuable contribution to the literature by revealing the challenges for women accountants in relatively unexplored cultural and social settings. The studies emphasise how the women's sense of identity is an important consideration that is intertwined in their pursuit of a professional career. However, with the exception of a recent study by Sian et al. (2020), the literature has yet to reveal the influences of religious, institutional and patriarchal- led structures, particularly in contexts where reforms have been enacted to address the low proportion or absence of women in the workplace. In this regard, the 'Saudization' agenda established almost 15 years ago offers a new setting to consider these reforms and is of significance given that many neighbouring countries have resorted to similar policies, yet with little understanding of the deeper implications for the women themselves. Relatedly, our attention was drawn to the widespread social practice of gender-based segregation, so called 'Khilwa'. While in Arabic there is no translation to the word 'Khilwa', in Shariah law it is typically used to define a *situation* which is not only unacceptable, but also illegal and as such it is not opened to debate. For example, an offence consisting of being caught alone in a private space with someone of the opposite sex (unless they are immediate family members).<sup>7</sup> Consequently, there is an emphasis on distance, separation and boundaries within the workspace in the above-mentioned contexts (Geel, 2016).

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<sup>7</sup> It is interesting to note that there is no Arabic word for segregation. Therefore, segregation is not a clear concept when referring to its practice in Saudi Arabia. However, the word defining the 'free mixing of the sexes' in the public space is ('ikhtilāt') (Geel, 2016, p. 356)

The literature that has examined the link between accounting and workspace has acknowledged that power structures, patriarchy and religion lead to essentially (negative) consequences for the profession and for the career development of the women (see Sian et al., 2020). Spatial demarcations on the basis of gender are socially and culturally enforced in some nations and, thus, women and man cannot physically occupy the same workspace (e.g. workplace; offices; factories: Gallant & Pounder, 2008; Metcalfe, 2008). In Syria, for instance, the space-based patriarchal system<sup>8</sup> implies that while men are associated with the public space, women are associated with the private space (i.e. home, cf. Kamla, 2014). This concept of space is not only “*spatial, but linguistic and symbolic*” (Sadiqi, 2006, p. 10). Kamla’s (2014) work speaks of the need for women to become active in the public space and is critical of the conflicting institutional and corporate policies which reinforce patriarchal and family-based constraints on women’s ability to emerge as accounting professionals in the public space. Even if women can be allowed in certain public spaces, they are not encouraged to loiter within the space and must ‘move on’ (Sadiqi, 2006) or can only be ‘allowed in’ if “*the logic of the private space is transposed into the public space*” (Kamla, 2014, p. 613). However, Kamla (2014) does not elaborate on what ‘happens next’ once women are ‘allowed in’ the workspace when subject to such conditions.

In an interesting ethnographic study, Komori (2008) examines the experience of Japanese women in the accounting profession. She points out that, when considering the interdependent relationship between women and men, there is a rigid division of roles between the domestic sphere and corporate economic domain, while the intertwined relationship between auditors and business clients emerges from the network-oriented corporate structure. Therefore, the social structure shapes the development of women's careers in Japan’s accounting profession. When reviewing these studies, we note that there is some consideration of ‘space’ but these are primarily ‘mental’ or ‘social’ conceptualisations of space (e.g. Kamla’s notion of ‘public’ vs. ‘private’ or Komori’s ideas of ‘domestic’ vs. ‘corporate’ sphere). There is, inherently, a lesser appreciation of the human body’s involvement in daily routines, how women and men interact (if at all), and reflect on these interactions, within the office work ‘space’ and beyond (e.g. client premises) .

At the same time, there have been studies referring to office-based work in audit and accounting firms as part of the process of gendering the identities of employees (Roberts and Coutts, 1992; Broadbent & Kirkham, 2008; Lupu, 2012). Haynes (2013) highlights the existence of staff back-offices that are detached from the ‘front-of-house’ dedicated to clients and external visitors. These offices become informally gender-segregated due to ‘boys room’ behaviour by some male staff, leading to a gendered

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<sup>8</sup> The term patriarchy used here relates to a scheme in which “the male head of household had absolute legal and economic power over females and other family members” (Crocco et al. 2010, p. 108).

form of organisational culture and professional identities within the firm; akin to the macho discourse emerging the male worker in industrial 'shop-floor' settings (Knights & Collinson, 1987). In a study examining gender relationships in the UK offices of two multi-national audit firms, Anderson-Gough et al. (2005) also reveal how informal and formal organisational processes are entangled to reproduce gender domination. They show evidence of a gendered forms of professional socialisation taking place in the Western settings; but only outside of the workplace; for instance, when male accountants tend to socialise in sites that are seen to be male-only (refer also to Grey, 1994) or as Kim (2004) describes, "on the golf course, in the bar or in the director's dining room" (2004, p. 408). At the same time, Gallhofer et al., (2011) argue that women can usually benefit from alternative work arrangements such working part-time or away from the office, and thereby having control of their work/life balance. However, informal gendering practices might also arise from being 'away' from the office (Carmona & Ezzamel, 2016). Overall, issues of gendered practices within accountancy firms - typically those firms which act as local representatives, or are local outposts, of Big Four firms (Anderson-Gough et al., 2005; Kornberger et al., 2010) - are apparent and acknowledged. However, the implications of the *socio-materiality of space* i.e. the inter-relations between the physical/material and the social remain fundamentally unexplored. In addition, the complexity of this topic within diverse cultural situations is highlighted in previous studies (e.g. Gallhofer, 1998; Oakes & Hammond, 1995; Annisette, 2007; Broadbent & Kirkham, 2008); albeit detailed insights into these practices have remained limited due to difficulties in accessing the accountancy and audit field.

Beyond the issue of gendering workspaces, research at the intersection of accounting and spatiality has been limited, albeit with some appreciation of spatial arrangements in the study of professionalisation projects and management accounting. For instance, Labardin (2014) studies workspaces of French accounting clerks during the first half of the twentieth century and explains how a re-arrangement of their workspace reinforced their social inferiority. Other authors reach similar conclusions by investigating how architecture is symbolically linked to power at head offices (Leslie, 2011), in the banking sector (Frandsen et al., 2012) and also in accounting institutions (McKinstry, 1997; Edwards & Walker, 2010). Carmona et al. (2002) explored the impact of internal spatial arrangements on accounting in a Spanish tobacco manufacturer during the nineteenth century. Lastly, McPhail's (2016) recent foray examines how accounting operates and how it is produced within the city of Glasgow by drawing on the new geography literature to explore the network of social relations that this topography may represent at street level. Therefore, he makes a *macro-level* connection between the lived space of accounting and the topography of accounting professionalism in Glasgow.

Overall, the literature recognises the implications of spatial arrangements in accounting (e.g. Carmona et al., 2002; Labardin, 2014) and the gendering of professional interactions and career opportunities in audit or accountancy firms (e.g. Anderson-Gough et al., 2005; Kamla, 2012; Kamla, 2014; Haynes, 2013). Yet, 'space', as a *concept* has not been given sufficient focus in studies of professional socialisation, and there have been calls to garner deeper insights about the micro-processes of gendered divisions in the workspace (Carmona & Ezzamel, 2016). In addition, the Saudi Arabian case provides an empirical setting where there is a physical, state-sanctioned and principally employer-compliant embodiment of gender segregation, which is similar to racial or caste-based segregating practices observed, for instance in South Africa and India (Sian, 2011; Chua & Poullaos, 2002). This issue has a particular resonance for global accounting firms and their local outposts, since one of their main competitive advantages relies on the deployment of common methodologies and professional approaches by an international network of offices; a claim that may be difficult to maintain if some employees are physically isolated from others, at least for a significant period of time, on a gendered basis. The existence of formal (or informal) segregation practices within some local offices also challenges the 'global' Big Four image and discourses e.g. diversity, inclusiveness and gender empowerment. In conclusion, an understanding of the spatial implications in the above context may help uncover insights that are of equal relevance in settings where instances of spatial segregation are rather more subtly embedded in the organisational layouts (Wasserman & Frankel, 2015) and, in some cases, difficult to identify. The above led us to explore the deeper implications of 'space' in the workplace by drawing upon the work of Henri Lefebvre.

### **Lefebvre and the social production of space**

Henri Lefebvre sought to theorise space at the intersection of different perspectives and disciplines, rather than merely see it as being a fixed and neutral representation with a given physical property. On one hand, he was critical of space being understood purely in terms of Euclidean geometry i.e. as an absolute (and only) point of reference (Soja, 1996; Shields, 1999; Dale & Burrell, 2008; Hancock & Spicer, 2011; Weinfurtner & Seidl, 2018). On the other hand, explorations of the social world have also led to the conceptualisation of space primarily as mental constructions (e.g. notions of private/public space, domestic/professional spheres) which Lefebvre also considers to be reductionist<sup>9</sup> and dissociated from the physical and social realities of human experiences, so that such explorations:

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<sup>9</sup> Admittedly, Lefebvre's work and analyses pre-date the advent of the so-called 'digital' or 'online' workspaces. In many contexts, including in accounting/audit firms, there have been attempts to create 'virtual spaces' for people to work collaboratively. However, these activities tend to be occurring in complementarity with working/interacting in the office and client spaces (i.e. 'physical' space). Whilst it may be argued that a digital or online space or working from home (WFH) reflects another form of 'work space', we do not explicitly consider their implications in this paper.



“...have become disassociated from the physical and social realities of lived experience. An abyss has opened up between the theories of space and the empirical world of actions, interactions and understandings, leaving our lived experiences estranged from the conceptions that purport to represent them” (Watkins, 2005, p. 210).

Instead, Lefebvre advocates a *layered* conceptualisation of space to reveal how the ‘physical’ (or ‘material’) and the ‘social/mental’ (encompassing cultural and historical meanings that one might associate to a particular place<sup>10</sup>) collectively (and simultaneously) give rise to a social process of ‘producing’ a social space (Molotch, 1993; Weinfurtner & Seidl, 2018) that can be supportive and/or obstructive (Bollnow, 2011). In this respect, he took a particular interest in the spatial implications of/from daily routines and what this meant or implied for individuals. For example, when considering a given space (e.g. an office cubicle), an individual may experience, in ‘bodily’ terms, its *physicality* (e.g. the smallness of it; its location vis-a-vis others; material constraints to travel to/from the office) as well as spur reflections, actions and reactions about the *imaginary* aspects of the same space (e.g. the office reflects the occupant’s power; its location allows for direct scrutiny and control). Given his Marxist leanings, Lefebvre was particularly concerned with the ways in which capitalist systems appropriate ‘space’ as a resource for capital accumulation and commodification, and how technocratic governments conceive of space as calculable and controllable for state/urban planning purposes (Wilson, 2013). In this regard, Lefebvre’s ideas have spurred a body of work in organisation and management studies that seeks to reveal the interwoven nature of organisation, space and architecture and how it profoundly impacts on everyday lives (Dale & Burrell, 2008; Weinfurtner & Seidl, 2018). In particular, we draw upon two of Lefebvre’s (1991) key thoughts, namely the three main layers or dimensions of space (*conceived, perceived and lived*) and the notion of ‘*abstract space*’.

## **Lefebvre’s Spatial Layers**

### *Conceived Layer - ‘Designing’ the Space*

The *conceived* dimension (*representations of space*) can be defined as the:

“...discursive conceptualisation of space constructed from abstract representations, codifications and imaginary aspects of materiality” (Wasserman & Frenkel, 2015, p. 1488).

Lefebvre (1991) considers this dimension of space to be that of the designers and their designs, i.e. scientists, planners, urbanists and arguably managers, business owners and government officials (i.e. decision-makers and/or those in power). Designing a space implies imposing a type of ‘order’, which

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<sup>10</sup> Tuan (1977, p. 6) aptly contrasts space and place, in that space symbolises movement whilst place is a pause in the movement; which makes it possible for the given location to be transformed into a place.

can often be associated to the materialization of power relations (Marx, 1973; Harvey, 1973; Kolakowski, 2005). The conceived layer reflects the ways in which an office layout and interior designing may be deliberately planned. For instance, spaces are frequently and intensely organised as symbolic sometimes expressing 'openness', 'transparency' and 'flexibility' (e.g. open plan offices, glass separations), but they in fact reek of control (Hatch, 1990). Thus, notions of power, domination and control are crucial in analysing how spatial control is enforced to dominate those who occupy a given space (e.g. female auditors).

Furthermore, beyond the context of traditional institutions and early factory settings, many authors have highlighted the efforts by contemporary firms to design office workspaces (Dale and Burrell, 2008; Hancock & Spicer, 2011; Wasserman & Frankel, 2015) in line with an expert-knowledge rationale. Space can be thought of and designed as a means of improving production efficiency, to maximise the use of limited financial resources (controlling costs) and/or to provide a 'safe' environment from theft, crime, fire or accident. Space also becomes the embodiment of an ideology e.g. capitalism, religion, any normative values/customs, political ideas (Dovey, 1999). For example, when analysing the design of a new building housing the Israeli Ministry for Foreign Affairs, Wasserman & Frankel (2015) highlights the designers' attempts to project a professional, middle-class and Westernised image to its local and foreign visitors. Spatial power can also take different 'coercive' forms, namely explicit domination or intimidation, manipulation and seduction, which goes further in subtly controlling behaviour through space by linking it to the occupant's interests, desires and self-identity (Dovey, 1999; cited from Dales & Burrell, 2008, p. 44-45). Overall, '*the conceived*' is associated to an *organisation* of space whereby deliberate conceptions and constructions of space are enacted in order to privilege functionality, control and/or other hegemonic motives.

#### *Perceived and Lived Layers – 'Experiencing' a Space*

Lefebvre's remaining two layers relate to the perspective of those who are at the receiving end of the designers' intentions, strategies or ideologies. The *perceived* space (spatial practice) produces a social and physical landscape that is routinely taken for granted in relation to which individuals need to display a certain level of competence and performativity to maintain the continuity and cohesion that is required for the everyday functioning of society and of the organisation (Dale & Burrell, 2008). As such, the *perceived* is the 'field' that is open to fairly accurate measurement and description, and which emphasises emplacements and the embodiment of the conceived spatial discourse and its everyday manifestations (Wilson, 2013; Wasserman & Frenkel, 2015). Thus, routines such as working in the office, meeting clients, gathering audit evidence, writing reports, conferring with colleagues, 'travelling' and 'commuting' from/to home to the office or client are all mediated by spatial

arrangements (e.g. boardroom, meeting room, corner office) and location. In this respect, the client-facing 'clean and smart' part of the firm's offices versus the somewhat less salubrious back-offices where most audit staff worked is an example of the *perceived* (Haynes, 2013). In turn, such a spatial practice appears to foster the emergence of an informal work culture in some back-offices, where inappropriate forms of behaviour occurred.

Building upon the *perceived* layer, the *lived* space is the *space of representation* which forms, informs and facilitates the deviations, diversity and individuality that are fundamental aspects of any social encounter. It is observed and expressed from the perspective of those who occupy it (inhabitants, users) and confer life to it (Tuan 1977). It is seen as:

*"phenomenologically experienced space overlaid with imaginary spaces whereby the material and cultural are fused; the social creation of space so that signs, images and symbols are made material"* (Lefebvre, 1991, p. 10).

Therefore, the *lived* allows for a reflexive appreciation of the 'human / body' response to the spatial practice and dominant features of the conceived space, inclusive of the implications and outcomes of continuous interactions (or a lack thereof) within the space. In the lived layer (Shields 1999, p. 164), the thought processes of individuals become gradually framed to accept or reject presuppositions underlying the resolution of particular (e.g. workplace-related) problems thereby potentially shaping the sort of solutions that can be seen as possible or achievable as a result of the spatial practice (e.g. strategies and reactions including frustration or acceptance). The lived dimension is valuable here in that it allows for an understanding of how female auditors *live* through the 'mental' symbols and 'physical' restrictions associated to the use of the female-only section, and how these contribute to the women's understanding about one's (primary) identity as an audit firm employee and professional.

Lefebvre did not consider these dimensions to be fully independent categories or themes (Soja, 1996; Dale & Burrell, 2008), although researchers often structure their analysis on a sequential and discrete basis (e.g. Watkins, 2005; Wasserman & Frenkel, 2015). In particular, we acknowledge a conceptual overlap between the *perceived* and *lived* in terms of how individuals engage with and experience these spatial practices and the taken-for-granted meanings underlying this particular sort of social space (Dale & Burrell, 2008). Common to the *perceived* and *lived* dimensions is the role of the body since any social practice implies the use of one's own body (e.g. hands, sensory organs, gestures of work) and effectively influences how an individual makes sense of, or experiences, the outer world. Bollnow's (2011) conception of 'experienced space' (i.e. how space is manifested in concrete human life), is a potentially useful notion to overarch how the 'material' and the 'imaginary' become

experiences of space. ‘*Experiencing*’ the space involves a distinct centre that is associated to the location of the human being in the (given) space (Bollnow, 2011) and his/her upright body posture, which will not only involve transitions from one space to another, but also sharp demarcations and limits. Relatedly, Wasserman & Frenkel (2015) highlight how an experience of space can be disciplining in terms of ‘fixing’ individuals to a ‘given’ place (2015, p. 1489). The authors also allude that there has been an insufficient consideration of the feminine body and other ‘peripheral’ (or marginalised) bodies in workspaces. Instead, the organisational literature has tended to articulate workplaces as having a similar effect on all workers, regardless of gender, possibly due to Lefebvre’s (1991) own limited thoughts on gendered spatialisation and “*the gradual disappearance of formal gendered emplacement in modern organizations*” (Wasserman & Frankel, 2015, p. 1489). This point is arguably in sharp contrast to our case in Saudi Arabia.

Therefore, Lefebvre's theoretical juxtaposition of *conceived*, *perceived* and *lived* space allows for a multi-layered and cumulative analysis of the interplay between layouts, power and control, and reveals how individuals experience this combined ‘reality’ at an organisational level (Shields, 1999, p. 120). In this way, the *perceived* and *lived* dimensions reflect how actors (female auditors) experience space and become subjected to the spatial, cultural and symbolic representations of domination and power of the *conceived* - whilst also allowing for an analysis of the perceptions of those who work outside of the segregated space and the reflections of those tasked with managing a segregated organisational unit. In addition, as highlighted earlier, Lefebvre also mobilises his thoughts on spatial layers as an ‘entry point’ to engage with a macro-level and historical critique of capitalist modernity and state planning/control (Wilson, 2013). This analysis leads to historically specific and culturally/socially produced spatialisations arising from the *processes* and/or *modalities* of the production of a social space (Shields, 1999). There, of particular interest to our second research question (i.e. *What are the broader consequences of this work(space) for women joining the audit profession?*) is an articulation of a *gendered space* borne out of Lefebvre’s (1991; 2003) thoughts on *abstract space*.

### **Abstract space and the *gendered space***

Lefebvre’s (1991) original thoughts on abstract space are drawn from his historical account of the production of different ‘social spaces’ (notably *absolute space*, *sacred space*, *historical space*), and he draws on European history to illustrate shifts from the prominence of the lived layer (or more broadly in our case the experienced layer) to the dominance of the conceived layer. Over time, these spaces have become secularised, commodified and “stripped of symbolic content, with the market rather than ceremonial, religious or natural sites becoming the primary locus of social activity” (Wilson, 2013, p. 368), thus leading to a space that is subordinated to the logic of capital and exchange. Lefebvre (1991)

considers that abstract space “may serve profit, assign special status to particular places by arranging them in the hierarchy, and stipulate exclusion (for some) and integration (for others)” (p. 288). Consequently, space lost much of its sacred status and ceased to have a unique and intrinsic value. Instead, it is emptied of all natural and social content, “is a representational expression of a capitalist society’s domination by the logic of the commodity” (Wilson, 2013, p. 366) i.e. it is *abstract*.

There is admittedly less clarity on a ‘given’ abstract space when it comes to contemporary work-related, professional settings or how it is implicated in gendering processes (Dale & Burrell, 2008; Brenner & Elden, 2009; Wilson, 2013). Lefebvre (1991) does characterise the process of abstraction as “the evisceration of symbolic significance and creative autonomy from the realm of the lived experience” (1991, p. 229) and when human actions are “stripped of their living substance” (Trebitsch, 1991, p. 23) and reduced to a bare and isolated feature e.g. labour measured by time (Stanek, 2008). Therefore, abstraction, as a process, involves more than just economic exploitation and it has negative implications for men and women in human/spiritual terms e.g. professional identity and ethos, career development, working relationship with others, leading to the “devastating conquest of the lived by the conceived, by abstraction” (Lefebvre, 2006, p. 10). In particular, work or professional activity ceases to be in sync with the reproduction of social (or professional) life or more precisely the *reproduction of the social relations of production*. In this way, there is a fragmentation (Shields, 1999) in that one’s professional activity becoming detached from substantive social relations, and whereby those social relations become either downplayed or rendered meaningless.

Lefebvre (2003) extended his earlier thoughts on abstract space by focusing on the state’s deployment of spatial policies and practices (e.g. through zoning; local development plans) in support of a productivist agenda (e.g. ‘economic development’), privileging mass urbanisation and connectivity at the expense of everyday life. These techniques, underpinned by state power, facilitate a ‘concrete’ abstraction of social spaces (Wilson, 2013) by enabling “the production of a homogeneous national territory organised according to a rationality of the identical and the repetitive that allows the state to introduce its presence, control and surveillance in the most isolated concerns” (Lefebvre, 2003, p. 86). Under the guise of a ‘rational’ process, such as the ‘Saudiization’ initiative, spatial policies and planning ‘intervene’ in social spaces, erase contradictions and impose an imaginary coherence and normality that “reduces reality in the interests of power” (Lefebvre, 1991, p. 367). As such, Lefebvre (1996, p. 191) argues that the prominence of technocratic and rational representations of space leads to the concretisation of an abstraction (e.g. a form of homogenisation) as an expression of state power.

Therefore, abstraction can be seen as a key modality in the repression of the lived and qualitative experiences of a group of individuals through (i) a form of ‘fragmentation’ of the social relations within a professional activity and (ii) ‘normalised’ control through a process of homogenisation (Shields, 1999; Stanek, 2008; Brenner & Elden, 2009). Therefore, we propose the notion of *gendered space* to conceive of how Lefebvre’s twin aspects of abstraction radiate beyond a given and micro-spatial enclosure (e.g. ‘female-only section’) and impinge more generally on women as they attempt to join, or progress within, the audit profession. In effect, the production of a *gendered space* effectively entails deeper transformations not only in professional practice and institutional arrangements, but also in the professional imaginaries and identities. For women professionals, the *gendered space* acts in a ‘normalising’ way by envisioning spatial restrictions within which everyday life, professional work, and state action/hegemony unfold.

## Methods

We conducted forty-two pre-arranged, in-depth, semi-structured interviews with both female and male participants (Appendix A), including auditors working for the Big Four audit firms settled in Saudi Arabia<sup>11</sup> (Riyadh, Jeddah, and Al-Khobar), as part of a broader study of the experiences of female and male accountants in these organisations. Only local participants were interviewed, since there were very few non-Saudi female employees (one or two females) working for the audit firms we examined. Policy makers at the Ministry of Labour and members of the SOCPA<sup>12</sup> were interviewed as well. The contribution of male participants provided us with a more rounded view of the issues surrounding spatial segregation in the audit workplace. Male staff have been interviewed in other similar studies based on a recognition that male and female professionals experience their firms differently (see Anderson-Gough et al., 2005; Dambrin & Lambert, 2008; Whiting, 2008, 2012; Lupu, 2012), as "*both sexes need to be invoked in developing capacities to reflect critically about the gendered nature of society*" (Alvesson & Billing, 1997, p. 227). The combination of semi-structured interviews and the adoption of open-ended questions allowed some level of structure while it still provided us and participants with some freedom to conduct the interviews as they unfolded, and this varied according to participants. Additionally, this approach allowed for further enquiries during the interviews, when necessary (Galletta, 2012). The adoption of semi-structured interviews was particularly relevant in this case, because it helped us to build an understanding of how the conceived space is designed in practice

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<sup>11</sup> Participants citations are referred to as M (male) and F(female) and are serially numbered in order to protect their identities (Appendix A).

<sup>12</sup> SOCPA - The Saudi Organization for Certified Public Accountants (SOCPA) is a Saudi professional membership organisation, which provides leadership to the accountancy profession in Saudi Arabia (SOCPA, 2007). As a recognised international organisation, SOCPA represents the accounting profession in terms of rule-making and standard-setting. SOCPA develops accounting and auditing exams and standards for audits of private companies and other services by CPAs.

and how women auditors experience the space from the perspective of the lived/perceived. The semi-structured nature of this method allowed some freedom for the female staff to share their perspectives on working for Saudi Arabian audit firms. This analysis helped us to articulate how the domination by the conceived, borne out of the politico-religious rationales germane to Saudi Arabian society, normalises 'state power' over occupants of the female-only section and gives rise to the phenomenon of abstraction amongst women professionals.

The interviews were performed by one of the authors who is a Saudi Arabian female accountant, who currently holds a position as lecturer in accounting at a Saudi Arabian University. We gained access to the firms via her contacts (i.e. her former accountants' colleagues). The duration of the interviews varied between 45 and 90 minutes, were pre-arranged, audio-recorded in Arabic and subsequently translated to English by the interviewer. Only two participants chose to be interviewed in English. Most of the interviews were conducted in the participants' workplace and few outside the firm. Some female accountants were interviewed in the female-only sections or in the mixed [gender]-meeting room. The function of the mixed room is to accommodate both female and male auditors together for general meetings and to host small meetings between male and female co-workers, if they needed to discuss audit-related matters.

In addition, notes were taken during and after the interviewing process and visits to the firms, which were helpful to assess the spatial environment of the audit departments, with an emphasis on the gendered level of engagement (e.g. interaction with male colleagues and how female auditors experience working in the isolation of the female-only section). These notes were relevant in helping us to draw the layouts of the accounting offices (portrayed in Appendices C and D), which allowed some understanding of how the 'female-only' policy is applied in practice and experienced by female auditors. Taking notes was also valuable, considering that we could not obtain any internal documents formalising the spatial practices in the organisational workplace. In spite of our best efforts, we were merely provided with an email by one of the Big Four confirming that they comply with the regulation set by the Ministry of Labour. Equally, the Ministry of Labour participant did not provide us with any official document establishing the female-only space in practice. Instead, and during the course of the empirical work, we were referred to the Ministry website, from where we downloaded a pdf copy of the 2004 reform; which is no longer available on the same website (<https://mlsd.gov.sa>). The translation of this document set of guidelines which formed the basis of our documentary analysis (Appendix B). We were unable to gather any information on spatial practices prior to the Saudization Era, either in person or via the Ministry of Labour website during the course of this study. Nonetheless, a review of the Saudi Arabia policies confirms that the formalization of the female-only space in the workplace

was part of the post-2003 reform and, therefore, relatively recent (Geel, 2016; Le Renard, 2008). At the national level, the Council of Ministers promulgated regulations establishing female-only sections in government departments and introducing new training initiatives to accommodate female workers [Regulation No. (120) (12/4/1425H) of 23 May 2004]. Therefore, it was not possible for a firm to employ women auditors before the 2004 reforms.

The data collected from the interviews and the official document (<https://mlsd.gov.sa>) were analysed using thematic analysis with the help of NVivo 10. Codes were generated from the analysis of the empirical data as well as from the interaction of the data with the theoretical constructs of spatialisation (designing and experiencing the space, abstraction, abstract space) and our research questions. We were in part guided by Wasserman & Frenkel's (2015) methodological approach to Lefebvre (1991). Firstly, discourse analysis assisted us in identifying the symbolism in the layout of the spaces through which domination and control over the occupants of such spaces are exerted and justified. Data gathered from a combination of sources, such as the guidelines on women at work by the Minister of Labour, interviews with participants and notes taken were part of the methodological process that generated an analysis of the conceived space. Secondly, the interpretative approach allowed us to capture the way participants engage with, and reflect about, their auditing duties within the organisational space, and how they experience their everyday life at work. Interviews with male and female auditors and notes taken during the interviewing process allowed us to understand many aspects related to the spatial practice, including how female auditors navigate (or not) through the organisational space outside the female-only section and how they experience the female-only spaces. Mindful of Lefebvre's concern about the need for an in-depth and visual understanding of the 'daily grind' and micro-spatial practices, we document the cases of two Big Four firms (Big-1 & Big-2) and provide a detailed description of the layout of two offices (Appendices C and D) in support of our analysis.

## **Findings and analysis**

In terms of our first research question i.e. *how do women auditors in Saudi Arabian Big Four firms experience their work in an institutionally 'enforced' spatial configuration?*, we organise our findings and analysis by setting out the procedures and rationales associated to the establishment of 'female-only section' in relation to societal-level expectations and in terms of how it was *conceived* by managers at the organisational level. We then elaborate on the key facets of the *experienced space* from the *perceived* and *lived* perspective of our interviewees and based on our own observations.



*'The conceived: 'well-intentioned' domination and control.*

The interpretation of Islam in Saudi Arabia is rather selective—and as such it imposes rigorous social and legal sanctions upon Saudi women (Mobaraki & Söderfeldt, 2010; Al-Rasheed, 2013; Sian et al., 2020). Here, Islam is closely associated to *Wahhabism*, the Saudi version of Salafism, which is a religious movement founded by Muhammad ibn Abd al-Wahhab and embraced by bin Saud and his descendants (the Al Saud family) (Al-Rasheed, 2013). Wahhabism portrays the world as polarized between us (Islam) and the others, with no middle ground and this rigorous division applies to women (Valentine, 2015). The strict enforcement of law under *Wahhabism* and its interpretation 'is used as a political tool to bolster and legitimize the ruling House of Saud' (xi). Hence, reforms are only possible if they take place within social or religious boundaries (Kamla, 2014, in the case of Syria). For example, the tradition of safeguarding women is seen as necessary to maintain family integrity (Mosquera et al. 2002; Del Castillo, 2003; Sian et al., 2020). Consequently, a male guardian is mandatory for women to perform a series of daily activities, such as applying for jobs, universities, and travelling inside and outside the country (Elamin & Omair, 2010).

Building primarily on the specific custom of *Khilwa*, the reforms set out restrictions on the women's freedom to work inside and outside the workplace, and this includes a physical and gender-based segregation in employer premises, referred to as the female-only section (Sidani, 2005; Mobaraki & Söderfeldt, 2010). Its design is clearly set out in this memo from the Saudi Arabian Ministry of Labour:

*"Women workplaces in public institutions and private companies should be arranged in a space with privacy and independence, so that it is either built in a separate building (from men's building), so no further special arrangements are required; or in the male building, but located in an **isolated** part. This is necessary to accomplish the following requirements: a) such a space must be only used by women; b) it must be located in a section **completely separated** from men's sections; and c) it must be fitted with all the basic services such as prayer area, kitchen lounge and sufficient number of toilets."* (M/35) (emphasis added)

In addition, we sought an official confirmation of the implementation of the female-only section within any of the Big Four firms. After much insistence, we received an email from one of the audit firms conceiving of the female-only space as:

*"independent, private spaces, separate from men's sections; provided with necessary facilities (kitchen, restroom and prayer area) and services (a female servant to serve coffee and tea), communication (internet) and safety (seclusion). This means that no cameras are allowed in that space, which should have an independent entrance displaying a sign clearly indicating: 'this section is specifically for women. Men are not permitted access.'" (M/30)*

Words such as 'safety', 'independence' and 'privacy' serve to rationalise the isolation and separation of women auditors from other parts of the office. The female-only section is established to ensure that there is no (unintentional or intentional) mixing of sexes, not only in terms of being physically together while performing auditing work on a daily basis, but also to ensure the prohibition of access to, and use of, adjoining facilities (e.g. toilets, prayer areas, kitchen); since movement to/from some of these spaces might offer the (transient) opportunity for socialisation and interaction. The reference to signage ensures that there is a clear communication of segregated areas while the mention about cameras reinforces the notion of privacy and safety. Although we were told that the number of inspections varies across the country, companies are subject to regular inspections to check if these audit firms have been applying the regulations and meeting the requirements set at the societal level:

*"We (the Ministry of Labour) perform field inspections and the employment system deals with fines. Any firm that violates these regulations will be fined."* (M/35)

Therefore, the establishment of female-only sections (the conceived) portrays an example of *'the representation of spaces'*, which sets out the dominant 'social order' according to the cultural principle of *Khilwa*. The female-only section is a concrete *embodiment* of *Wahhabism* and helps to sustain this ideology (Lefebvre, 1991, p. 355). Furthermore, Lefebvre's explores spatiality through the materialization of power relations (Kolakowski, 2005; Harvey, 1973) and this includes the offices' layout and interior designing and how power relations are conveyed through symbols and illusions; sometimes expressing 'openness' or 'transparency'. In this context, the female-only section is considered by the designers and managers as a spatial mechanism to provide physical comfort, safety and privacy. Yet, the intention is to perpetuate the physical segregation of women when they are outside of their home, and to reinforce male domination over them, in line with the patriarchal control structure in Saudi Arabia:

*"Yes, this law is applied to all companies established in Saudi Arabia. It is the regulation and, therefore, accounting firms must also follow it! There is no problem for women to work in those firms, if they are provided with a private and independent female-only sections. They should work in a space of their own. I can't come to the department and find women and men sitting together."*  
(M/31)

The positive values of 'safety', 'privacy' and 'independence', were repeatedly appropriated by public officials and managers to rationalise a segregating practice and convey a 'well intentioned' message to women and a wider audience that there are no barriers to a professional career/route as long as segregation is practiced. Therefore, female-only section can be seen as a representation of male

hegemony and patriarchy (Kamla, 2014), in terms of how a women's body and mind are to be 'protected' against the 'dangers' of what could happen if men and women were close to each other, thereby preserving female virtue and family honour.

Furthermore, the conceived space is often characterised by symbols, codifications and abstract representations (Watkins, 2005). The requirements for signage, meeting room restrictions and notices prohibiting access/interactions are the physical representations of the established social order and made visible to everyone. From our observations, the female-only sections in Saudi Arabia show evidence of the use of signs (e.g. authorised-only access) and spatial devices (glass separations, mixed-meeting rooms, separate social facilities) which, at one (functional) level, conveys information or facilitates communication. These are the representations of space which are associated "*...to the relations of production and to the 'order' which those relations, and hence to knowledge, to signs, to codes and to 'frontal' relations*" (Lefebvre, 1991, p. 33). These signs and frontal relations (insofar as they pertain to women working and interacting in the office) seek to 'normalise' the segregated female-only section as the only acceptable form of working for women in a mixed-gender setting. 'Comfort', 'safety', 'independence' and 'privacy' reflect positive spatial connotations and arguably, these arrangements are in themselves rather legitimate expectations in any workplace. Yet, what is problematic is these discourses are only applied to women. The signs project a veil of normality and rationality in allowing women to work in the 'public' space with due consideration of 'acceptable standards' of safety and privacy, whilst at the same time reinforcing spatial segregation and isolation; with the consequence of marginalising female professionals. In the words of Dovey (1999), this may be seen as a form of spatial power exercised by the managers through 'seduction', by appealing to some of the occupants' interests and desires, in terms of one's natural expectations for comfort, safety or privacy in one's surroundings. What however remains disguised is that the spatial devices themselves contribute to the status quo of female domination in the workplace.

In terms of enabling more women to start employment, the spatial requirements of the female-only section also had the effect of hampering women auditors' entry in the firms due to the economic (cost) rationale. Several interviewees highlighted the need to commit significant expenditure and logistical arrangements before considering the recruitment of women. One of the Big Four managers, who had not yet employed women expressed his concerns with creating physical spaces to accommodate women while adhering to the above-mentioned parameters:

*“We started hiring women auditors. But, because of the regulations regarding female space<sup>13</sup> and the need to have a separate entrance as a result, we simply had to delay employing them, until we can solve this problem with space. Female-only space is the only difficulty we currently face to actually accept women auditors. We don’t mind employing them.” (M/29)*

*“The work environment depends on the regulations we have. They [the authorities] are trying to help, but if they put more pressure on the requirements to hire women; for instance to have a separate entrance and a separate space for them to work, it will imply high cost for us to incur. So companies may be reluctant to hire women as a result.” (M/33)*

Thus, this spatialisation of the social order (Shields, 1999) within the workplace impacts on Big Four firms as they re-design their offices to implement the State regulations; particularly in terms of the financial implications of the spatial adjustments. Some audit firms confirmed they have rented further spaces or rearranged workspaces to allow the admission of women. In some cases, spaces were previously fully occupied by male or not in use at all. In one of the firms (e.g. refer to Big 1, Appendix C), additional space was rented in the male floor, followed by minor construction work necessary to accommodate the female auditors. In this case a kitchen and a toilet were added to convert the rented space into a female-only section. Others firms (e.g. refer to Big 2, Appendix D) confirmed that they rearranged spaces they already owned, so they could hire female auditors (i.e. walls and doors were added to ‘secure’ a female space; new desks and chairs were bought and a kitchen and a toilet were also added).

Overall, the above brings together the elements of the conceived space in terms of the codification, abstract representations, artefacts (e.g. signs) and the associated discourses (religious and cultural justifications, financial burden of spatial accommodations). A combination of state power (Dovey, 1999) and cultural norms of *Khilwa* are concretised into a persistent and spatial form of exclusion and segregation within the firm. Once women are hired and allowed to occupy the female-only section, they are restricted to such space; their movements outside it and communication with male colleagues are controlled. This is about ‘protecting’ the women’s virtue (and family honour), regulating their behaviour/interactions and potentially diminishing the threat they might pose to men’s own social and professional position i.e. patriarchal power (Sian et al., 2020). We now draw on the over-arching dimension of *experienced* space to highlight how women *perceive*, and *live* within, the above-mentioned *conceived* spatial arrangements by focusing on the following three empirical-led themes.

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<sup>13</sup> The ‘female only section’ in Saudi Arabia is also referred to as the ‘female space’.

*Experiencing physical manifestations of prohibition and divide.*

Following the above we outline the spatial practices (*perceived*) of Big Four firms purporting to adhere to the relevant rules and how both female and male auditors engage with these arrangements. We consider the specific case of two such firms, and the observations recorded at the time of the interviews. Appendix C portrays the layout of the accounting offices of one of the firms (known as Big 1) in Riyadh<sup>14</sup>. In this case, all accounting offices (male and female) are situated on the same floor, including a female-only section (on the right side of the layout portrayed in Appendix C) and the male offices (on the left side). It is noteworthy that an open area with common offices for male employees and a male kitchen is positioned next to the female-only section. This male workspace space is occupied by male junior accounting trainees and male assistants serve coffee and tea to the male employees. The male accounting workplace measures approximately one hundred and forty-four square meters and it is occupied by thirty-five to forty men. The male space includes some single offices (G is one of them) and a large mixed-meeting common room (F) which is fitted with a large glass wall facing the external corridor. Both male and female employees are allowed to meet and work in this space (F). One of the interviews with a male audit supervisors took place in this space (F). Consistent with the custom of *Khilwa*, the office's door was kept open, despite the noise coming from the corridor. The choice of choosing mixed-meeting rooms is based on the number of participants required to attend meetings and the correspondent size of the rooms. Therefore, mixed room (F) tends to house large groups of attendees, since it is a large room, while mixed-room (A) tends to house a small number of attendees or a meeting between one male and one female colleague<sup>15</sup>. At the same time, the principle underpinning the workspace indicates that both male and female supervisors or managers are entitled to a private office and this was confirmed during the interviews.

Some interviews took place in the female-only sections. In Big 1, for example, it was observed that there was no sign indicating 'female-only section' placed at the entrance door of the female section. The main entrance to the female-section is situated next to the main office's entrance (see pink arrow in Fig.1), while there is another entrance for the male colleagues coming from the male offices to access a mixed-meeting room located inside the female-only section (A). A knock on the door was sufficient to gain admission into this forty-eight square-meters space occupied by thirteen female accountants. The mixed-meeting room located in the female section (A) is separated from the female large common

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<sup>14</sup> Riyadh is the capital, the largest city of the KSA and the main financial hub. It is located on a desert plateau in the country's centre. Its population is approximately 7 million, as at 2016 and this accounts for over 22% of the population of the whole country.

<sup>15</sup> These meetings are 'transitory' and can take place in 'open' spaces or 'in the hall' from where attendees can be seen, as clearly specified in the Ministry of Labour 'Directory of women's work in the private sector' (<https://mlsd.gov.sa>) paragraph 6, Appendix A).

offices (D) by an internal glass wall, allowing for visibility. Both male and female staff are allowed to congregate and can be observed working in this space, discussing client matters and planning audit duties. This female-only section contains three further single rooms (E is one of them), added to a kitchen (B) and the ladies' room (C). All women can be seen to wear the full traditional Islamic outfit<sup>16</sup> in the presence of male colleagues. Thus, spatial arrangements within the female-only section portray an interesting combination of 'openness' (mixed-meeting room A) that is open to external scrutiny and opacity (external windows to the outside environment closed by curtains). Although the physical delineations are clearly set out within the firm's offices, the spatial contiguity of the (male-occupied) main office and female section appears to allow for more regular interactions between male and female colleagues to discuss particular audit procedures and issues. At the same time, cultural practices (adhering to *Khilwa* and wearing the *abāyah*) had to be strictly maintained.

However, the physicality of the female-only section and how its occupants interact within it in Big 1 appear to be different to most of the offices established in Saudi Arabia. In another Big Four firm, the interviewing process was not as straightforward as in the previous case. Before interviewing female accountants, the interviewer was first conducted to a mixed-meeting room by a male receptionist and was left there waiting for the participant to arrive. Approximately twenty-five minutes later, the first female participant entered. She promptly justified her delay by narrating about the long physical distance she had to endure to reach the mixed-meeting room. Then, both the researcher and the participant walked back to the building's main entrance and from there they took a lift, walked for another ten minutes to reach a second lift, which finally took them to the 2<sup>nd</sup> floor, where the female-only section was located (Appendix D).

In contrast to the Big 1 office, the Big 2 female-only section entrance is password secured by a main door (B), which can only be opened by an electronic card and by authorized-people. This password is set by female managers/supervisors, who pass it onto other female employees to allow them access. Password-protected female-only sections are established at the discretion of firms' management and are not legally required. As illustrated above, some audit firms we examined do not adopt password-secured doors policy; in which case the entrance of female-only sections are simply kept closed. The atmosphere inside Big 2 female-section contrasted remarkably from the case illustrated in Big 1 (Appendix C). In this case, the female-only sections revealed some internal functionality, as desks are

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<sup>16</sup> The same law that imposes the gendered space also demands female to dress according to the legitimate Islamic Hijab guidelines in public and at workplaces –i.e. *abāyah*, which is a long black dress that covers the whole body and a *hijāb*, which is a scarf covering their hair and chest (Sidani, 2005; Sian et al., 2020). According to the Sharia law, women beyond the age of puberty in the presence of adult males outside of their immediate family should wear it. Some women chose to also wear a *niqāb* too, which is a non-compulsory black veil that covers the whole face, except their eyes.

separated by partition and positioned side by side (see Appendix D), allowing fifteen females to share the working area, since there is no single office available for female managers. This dynamic reveals a rather counter-productive environment due to the cramped layout. A resting area, kitchen and ladies' room are all contained into this space, which is fitted with large well-closed and heavily curtained windows, preventing an outside view. A female housekeeper is available full time to serve tea and coffee to the other female employees. There is no contiguous mixed-meeting room on this site and any meeting with men will entail a relatively long walk to the main (male) offices. While we were not able to gather information related to distribution of tasks, organisation of team work and responsibilities between employees, our informants in Big 1 and Big 2 confirmed to us that senior female auditors tend to have more out-of-office responsibilities than junior females' auditors, and this is particularly in the case of visiting and interacting with clients. Our interactions with many interviewees suggest that most of the female-only spaces created in the Big Four firms in Saudi Arabia (typically in Riyadh) fit with the portrayal of the layout showed in Appendix D. Therefore, most female-only sections tend to be physically isolated and positioned far from the male offices; behind a reception area and only accessed by a password-security door, displaying an 'authorised-person only' warning. In considering the above-described physical structures, Lefebvre's perceived layer reveals a 'grounding' that is well demarcated, providing a clear message on individual's emplacement and reflected in daily and mundane manifestations (Wilson, 2013).

The way in which the occupants actually experience the physicality of the restrictions is revealed in terms of their mind-set and attitudes towards the prominence given to spatial arrangements. One interviewee complained of a societal fixation with gendered divides spatial ('ikhtilāf') and how such a fixation is allowed to dominate conversations even in such a relatively *benign* context (i.e. auditing/accounting work):

*"The biggest concern of our society is the issue of gender mixing spaces. I always hear: 'oh, most importantly, is there a female section separated from men?' It seems that this is all what people care about! Rather than accounting work or anything else!" (F/3)*

In a similar vein, one auditor trainee takes exception with the societal view that Islam prevents all forms of gendered interactions (with the exception of *Khilwa*):

*"I honestly think there is a misunderstanding, because they [the authorities] are exaggerating the gender mixing issue. At the time of the Prophet Mohammed, gender mixing was not a problem, so in the Holy Mosque, women and men used to do Tawaf<sup>17</sup> taking place in the same space... He (the*

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<sup>17</sup> Tawaf is one of the Islamic rituals of pilgrimage. During the Hajj and Umrah, Muslims circling around the Kaaba (most sacred site in Islam) seven times, in a counter-clockwise direction. Umrah means "to visit a populated place" and it is a

*Prophet) would have separated male and female if it was a problem, because he knows more than anyone. He has more wisdom. I also think they [the authorities] are misunderstanding the concept of the 'Khilwa' - i.e. there is a difference between me sitting with a man in one place and sitting with a group of men at work where there are people circulating constantly!" (F/4/trainee 1)*

Arguably, there is an inherent fatalism in these statements, in terms of what could be realistically done to address the perceived unfairness of this prohibitions, which then leads to more sustained and negative feelings about the implications of the physical divide. Women are secluded, particularly when the female-only section is located away from the main offices, and their contribution as productive and involved members of staff becomes secondary (if not peripheral) to the managers. The constraints of segregated space hamper any attempt at integrating as single workforce, leading to much awkwardness amongst women as to whether they are really part of the organisation:

*"We miss a lot of things. For example, when new female colleagues join in, they don't have an idea where they fit within the whole company. When I first joined, they introduced me only to my team (female auditing colleagues). But, I still felt I didn't know where I fitted within the firm. Then I requested a meeting with my manager and told him I would like to be introduced to everyone. He asked me why so. I said I needed to know where I stand, I needed to feel I am part of the company. I felt they should not just place me somewhere and just give me work to do and that was it!" (F/17)*

By virtue of the spatial practice that is outlined by the female-only section, many women experience their status as undervalued and experienced anxiety about this, while from some of the men's standpoint, women are in effect working in 'comfortable' spaces:

*"I feel we are totally isolated. Look at the female section! It is all curtained, it is all locked! We don't see the sun! We do not feel there is a world outside! Our work environment affects our productivity. The place we sit affects our performance. This place has a nice decoration, but the space is closed! It affects our inner very much. If I am working 10 hours a day, after two hours I already feel I can't take my breath." (F/9)*

As we previously noted, the female-only section is rationalised on account of privacy, safety and independence, but in reality, it materialises societal attitudes of female inferiority, and the control and domination of women. The spatial practice (perceived) pays particular attention to the avoidance of external scrutiny (e.g. the use of closed windows/curtains and controlled access), with an emphasis on prohibition (what is not allowed), regulating the potential for social mixed-gender interactions and

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pilgrimage to Mecca in Saudi Arabia, which can be undertaken at any time of the year; in contrast to the Hajj, which is the 'major' and compulsory pilgrimage for every able-bodied Muslim who can afford it.



conveying the taken-for-granted nature of daily routines (Shields, 1999) . Lefebvre considers that any social practice implies the use of the body i.e. "*the use of the hands, members and sensory organs, and the gestures of work as of activity unrelated to work*" (1991, p. 40) and therefore, there is a split in the female-only space between the production of 'work' and the production of 'social relations' underpinning the performance of this work.

Furthermore, the daily physical manifestation and routines of what is 'bodily' permissible (or not) - limited opportunity movement in offices, need to walk in and out of the section, limited work socialisation - along gendered lines within the workplace appears to amplify the potency of these societal attitudes. Although many of the female interviewees indicate they feel valuable because they were able to work in a high calibre firm, they effectively experience a daily grind of prohibition and divide. Even in the first case (Big 1/Appendix C), where there was a somewhat relative freedom for women to move inside the main offices in the first case, their physical positioning outside the female-only section is fundamentally a transitory one, which needs to be pre-arranged i.e. whenever they would like to meet a male colleague in the main meeting room or in a mixed meeting room. Additionally, this enforced seclusion not only affects their self-esteem and mental well-being, but also impacts on their physical health. As a result, we would argue that this spatial practice is not just a reflection of the societal norms of gender segregation, but as such it reinforces the 'lived' separate-ness of the women from the public sphere with a sense of having been 'brought in' but then 'kept away' both in a personal and professional sense, as well as in a mental and physical sense; thereby reproducing the formal representation of space.

#### *Hindering audit work and productivity*

From Lefebvre's perspective, spatial practice seeks to ensure continuity and some degree of cohesion to allow for the exercise of competence and performance. Instead, the design and restrictions pertaining to the female-only section (*conceived* by the managers/State) appear to hinder productivity and discourage regular interactions with the other areas of the firm. This negatively impacts on the coordination of audit responsibilities as well as in addressing routine challenges e.g. collation of evidence or the outcome of tests of internal control; thus, leading to feelings of professional frustration. This is particularly the case of female supervisors, who most of the time serve as a vehicle of communication between junior females and male colleagues, since female supervisors have to endure the constant walk to/from mixed-meeting rooms that separate male and female auditors. There is limited allowance for spontaneity and initiative, since physical movements and mixed-gender meetings outside of the female-only section have to be planned ahead and this affects the progress of their career given the demands on their time:

*"Maybe because I am a supervisor I have a big problem with female space. Every time I need to meet a male colleague to take on some work or discuss any working-related issue with him, I have to leave the female space and he has to leave his own office to meet in a third office! Coming and going every time we need to work together is time consuming and also emotionally overwhelming."*  
(F/6)

Contrastingly, some male colleagues and managers remain attached to the notion that meeting the duties and responsibilities do not, in the main, require face-to-face interaction. They are thus dismissive of the women's concerns about the need for physical presence i.e. the role of one's body and transitions thereof (Lefebvre, 1991; Bollnow, 2011) and their implications for audit work:

*"... women will work in a separate room, and will work with women. So, what is the problem? if she requires any information, as this is the feature of the accounting and auditing profession, she may not need to deal 100% directly with men, but by phone or email. There is only one case that needs direct contact, and this is when some inquire is needed in relation to the non-existent of an objective evidence; because accounting is about verification of documentation. If all the papers are documented, inquiry are possible by phone. It is not necessary to physically see male managers face-to-face." (M/29)*

However, the argument that audit work can be performed by women 'at distance' is in sharp contradiction with the Big Four firms' key mode and relations of production i.e. professional and social interactions between staff and clients. Since working in client locations is fundamentally associated to auditing, the concept of the client and of the client's interests is a central consideration (Anderson-Gough et al, 1998). Previous literature indicates that historically women in both Western and non-Western contexts have been excluded from auditing, accounting and tax work because clients tend to perceive them as not professionally capable or experience enough to deal with clients (Lehman, 1992; Komori, 2008). In this respect, Saudi women auditors have been expected to fit in an 'office-based' low professional status, supporting others rather than being at the clients' premises. The issue of competence and experience is somewhat a secondary matter since women are *de facto* (or at least constructively) restricted from performing audit work at the clients' premises, unless the client itself has a female-only section. This affects the women's space of representation (*lived*) in that their thought processes become gradually framed to accept (Shields, 1999), not without some frustration, the realities of having very limited access to 'real' audit work:

*"Here in Saudi Arabia, most companies hire men only. So, most of them don't have female-only section. Therefore, they (clients) tend to not accept us. And, our male supervisors decide not send us to clients any ways (female auditor)." (F/18)*

*"We have not been sent to clients yet. They have assigned us to some office work such as Zakat [tax] declarations." (F/4/trainee 2).*

Additionally, the interview responses highlighted the difficulties in 'accommodating' the discomfort of the male colleagues themselves having to work with their female colleague(s) in the same temporary workspace on the clients' premises; even when they all are part of the same audit team:

*"My colleagues (male auditors) do not feel comfortable working with females' colleagues in a small room with a closed door, which is what most clients can offer in terms of space. You know, because of the religion, culture and regulations, this mixing causes certain difficulties..." (M/32)*

The above reflections are also consistent with Lefebvre's (1991) thoughts as to how individuals (women in this case) experience space as a social 'imaginary' that fuses mental/cultural barriers and physical restrictions, and which collectively results in missing out on crucial exchange of professional knowledge. Working in isolation, or not being asked to work in the same way as men are expected to, not only affects women's performance, but also because hinders them from getting timely feedback on their work or to be considered for additional tasks/duties. Physical movements and mixed-gender meetings outside of the female-only section have to be limited and/or planned in advance. Monitoring and control (functionally) also involves a set of organisational routines aimed at ensuring the pursuance of organisational objectives. Yet, the rules embodying the female-only section makes it more difficult for the (predominantly) male managers to monitor, evaluate and observe their female employees while working. For example, this implies workload planning, assignment of tasks and client visits, observation of regular meetings to provide feedback on assignments and appraisals:

*"We are not sitting there in the middle of the 'normal' working environment with everybody. Therefore, our line manager doesn't really see us working, or how hard we are working. They always assume we are in the female-only section wasting time such as just talking. They don't know what's going on here. Also, if managers have something important that needs to be done quickly and wants someone to do it, we are not there immediately available. So, they will go directly to that guy right next to him; meaning they tend to forget about us! So, we gain nothing in terms of professional knowledge. That's one of the bad side of being physically segregated." (F/8)*

As noted by Lefebvre (1991), spatial arrangements typically seek to facilitate monitoring and control in terms of ensuring continuity and cohesion in the performance of work, whilst also reflective of domination and control by the organisation. Yet, and somewhat paradoxically, the routine exercise of work monitoring and control appears to be rare (if not absent) since the rules underlying the female-

only section make it impermissible (or at least impractical) for the (mostly male) managerial cadre to provide a fair assessment of the women's auditor performance (compared to men). This absence of an appropriate form of appraisal is consistent with Carmona & Ezzamel's (2016) concerns as to how accounting technologies (use of performance appraisal) in professional service firms are in themselves gendered and gendering. Hence, the women's experience of the space can be seen to be counter-productive to the audit firm's central need for continuity and cohesion of professional interactions (e.g. working together on client's file, visiting client premises, discussing a particular matter of audit evidence, showing how a particular problem could be resolved).

#### *Anxiety and shame from non-compliance with cultural diktats*

A final consideration in terms of how women experience the workplace relates to the feelings of anxiety and shame of being 'caught out' in contravention of the strict gendered rules of behaviour, particularly in relation to gender mixity. Women auditors report of being constantly 'on guard' to the fact that the Sharia-related rules do apply as well to the audit workplace. As a result, one's 'mode of being' (Lefebvre, 1991, p. 259) is "...dominated by the masculine, the authoritarian and the juridical" (Dale & Burrell, 2008, p. 11) and mediates the way people think and interact within a given space. The female-only section, as experienced by the women, creates an artificial divide in how work is performed and managed, and also how professional / social interactions are shaped. For example, as highlighted earlier, they need to make sure they avoid walking outside the female-only section. There is always anxiety about the Ministry of Labour's inspections and visits performed by the *muttawa*<sup>18</sup>.

*"The idea is that we have to stay confined into the female-only sections. Therefore, whatever work we need to do we have to deal with it through phone calls or emails. We are constantly very nervous because, even though our firm holds a licence to have a female-only section, we are still scared that a muttawa comes around and might feel disturbed if they see women walking around the offices. It is risky to go and talk to my male supervisor. I know I have to avoid moving around, which is something expected from me." (F/5).*

Many of our female interviewees were cognisant of the intimidating features of the female-only section, reflected in terms of an inability to freely move physically even when/if the rules are being complied with. This chimes with Wasserman & Frenkel's (2015) experience of space as being a self-disciplining one by ensuring that women remain in 'their' given place. Furthermore, Bollnow's (2011) conception of experienced space focuses on the use of one's own body in any social practice and how such self-restrictions coalesce into 'material' as well as 'imaginary' experiences of space. This manifestation of

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<sup>18</sup> *Muttawa* is the religious police whose task is to enforce the religious practices, including dress code and adherence to the separation of gender in firms' offices (Vidyasagar & Rea, 2004).

the conceived is experienced by women in the various audit firms, even in cases where they appear to be relatively benefiting from an employer's more pragmatic approach to office interactions (e.g. case reflected in Appendix C). The threat of inspection includes an anxiety of simply walking around the offices and being seen by the religious police (*Muttawa*) or by being 'snitched' by the male colleagues, who tend to report female 'bad behaviour' to the Ministry of Labour. A female auditor supervisor indicates that the Ministry of Labour seems to be stricter with accounting firms, since they acknowledge that the law is applied differently in few sectors, such as hospitals. Therefore, this is perceived as a sort of discrimination against the accounting profession, thereby raising further anxiety:

*"I have seen and talked to many women working in hospitals and they are fine, because the Minister of Labour office is not focused on them as much as they are on us. For instance, they make surprising and frequent visits here to make sure that women are separated from men."*

(F/12)

These types of enforcements and many other stern and distinctive practices supported by *Wahhabism* are still carried out in auditing and business workplaces, despite the emerging debates over gender segregation in Saudi Arabia. Therefore, while mixed-gender employment is becoming more usual in some sector, such as banking and medicine, most women still encounter significant barriers in acquiring employments right under *Wahhabism* (Valentine, 2015). As a result, the women (and men) seem very conscious of the need to display an adherence to cultural norms (e.g. open doors, not remaining in a closed private space with a man) to guard against what would be interpreted as an inadequate implementation of the rules relating to the female-only section and potentially lead to blame and shame. In the case of the second firm (Appendix D), the women are kept isolated in their secluded offices. Inside this segregated space, in effect a so-called 'women's room' (Haynes, 2013), there is physical confinement and little to no opportunity for interactions with male colleagues or other visitors.

From the above facets of the experienced space, we note three associations. First, from Lefebvre's perspective, spatial practice seeks to ensure continuity and cohesion to allow for the exercise of competence and performance. However, what paradoxically emerges from the implications of the conceived space is more of a spatial practice of *discontinuity* and *incohesion* for workplace movements and interactions. Accordingly, the performativity of 'audit work' by the women is somewhat subservient to the rules of partitioning and enclosure. Working directly with clients is seen as 'optional' although direct interaction with clients (including visiting their premises) is a crucial part of 'getting ahead' career development wise (Anderson-Gough et al., 1998; 2005; 2006;). Second, the spatial practice pays particular attention to the avoidance of external scrutiny (e.g. the use of closed windows/curtains and controlled access), with an emphasis on prohibiting (what is not allowed),

regulating the potential for social mixed-gender interactions and generating anxiety about not being in the 'right' place. Third, as mentioned by Shields (1999), the discourse implied in the conceived sets out the presuppositions that underlie a particular definition of a problem and what type of solutions might be thought to be achievable. For example, remote forms of communication (email or phone) are deemed a sufficient (and only) solution for women to work around the rules, leaving the men unhindered and comparatively having the agency to exercise judgement if more direct interactions with clients might be required. Furthermore, male managers do not seem to be appreciative of the existence of a problem and instead appear to ignore or even marginalise what happens in the female-only section. This contrasts with earlier findings about the constant male gaze that scrutinises how women are working in accounting firms (Kamla, 2014).

In sum, our findings on how women auditors experience spatial partitioning in Big Four firms bring new insights to existing accounts of gendering processes and gender subjectivisation in audit (and accounting) firms, specifically in relation to the use of intentional and formal gendering practices in firms (e.g. Anderson-Gough et al, 2005; Carmona & Ezzamel, 2016) and the daily 'grind' of spatial performance required of women in relation to office-level segregation (e.g. Haynes, 2013; Kamla 2014). Shields (1999) aptly describes Lefebvre's multi-faced notions of space as an attempt to build an understanding of the "spatialisation of [a given] social order" (p. 155). In our case, we argue that the workplace-level spatialisation is not only a reflection of the societal norms of gender segregation, but also the lived experience is a paradoxical reinforcement of the separation of the women from the public sphere i.e. by 'allowing' them in and then 'keeping' them physically apart from male professionals.

#### *Broader consequences for women in the audit profession: a gendered space*

With respect to our second research question i.e. *What are the broader consequences of this work(space) for women joining the audit profession?* we bring in the implications of Lefebvre's thoughts on abstract space. More specifically, we articulate a conceptualisation of a *gendered space* (as form of abstract space) at the professional level bound by the (fragmented) social relations within the different professional actors and the normalisation of control through a (state-led) homogenisation process.

Lefebvre (1991) first warns of the pervasive effects of isolation for the production of a *gendered space*, even when there appears to be cogent arguments and rationalities put forward to justify it. In our case, we arguably find a rather disabling 'process' and 'outcome' of professional isolation. For example, the following experience illustrates the state of being partitioned and being excluded from 'serious' professional conversations:

*"I hope this will change, because it affects the development of our career. We know that there are constant discussions about work going on outside amongst men; but if we are working only inside this space here, we are unable to hear, to participate in the discussion. For example, sometimes we hear them saying that they are dealing with a particular issue in this or that firm and they will deal with it in this or that way. However, it could be a new information that would interest me and be helpful to me workwise. But, if we are inside here, we depend on someone to tell us. How can I know about it? This really affects my self-esteem and my work performance as a result!" (F/7)*

Lefebvre considers that any social practice implies the use of the body i.e. *"the use of the hands, members and sensory organs, and the gestures of work as of activity unrelated to work"* (1971, p. 40) and there is thus a 'disjointed-ness' experienced by women between the production of 'work' and the 'production' of professional socialisation underpinning the performance of work. Admittedly, initiative, spontaneity and 'concurrence of mind and body' can happen in the female only-sections and could enable the development of solidarity and freedom among women. However, more substantively, a legally-enforced gendered-workspace reduces women's access to the exchange of socially valued knowledge and practice, as it excludes the possibility of interaction between genders and outside of the firm. Real social practice entails (or consists of) the integration of the individual with his or her surrounding environment (involving both man and women). In this case, female-only sections restrict interactions between women auditors and male business peers, thus women enjoy fewer professional benefits. They are impeded from gaining valuable informal professional skills, including information about the auditing market or clients, and there is no or very little opportunity for them to conquer a position of respect and authority. In other words, when establishing and enforcing sector-wide female-only policies, it is problematic to expect that the *relations of production* could be sustained without the *production and reproduction* of the same social relations of production. In this regard, Lefebvre's (1991) thoughts about fragmentation are applicable since the symbolic significance and creative autonomy associated to the 'lived experience' is split from the experienced space. If women auditors cannot confidently inhabit the professional space, then they are effectively 'no-body', thereby challenging the individual's identity and development as a professional.

Although Lefebvre's initial work considered abstraction from the perspective of an individual's productive activity being detached from its social relations, his subsequent views on the state's involvement through the use of 'rational' spatial planning practices are relevant. In particular, Saudi Arabia's 'Saudization' policy of expanding the size of the local work force, and thereby reduce dependence on foreign labour, is consistent with Lefebvre's (2003) state logic of productivism in establishing the conditions and modalities for the supply of a larger (and arguably cheaper) pool of

labour. In this regard, the state even sought to incentivise businesses to recruit local women through financial incentives<sup>19</sup>. However, in an attempt to address the potential social conflicts (due to religious and cultural norms) that would arise as out of an increased female workforce, the state intervened by defining, designing and enforcing the conditions for women to work. This intervention in the workplace is symptomatic of a ‘concrete’ abstraction of social spaces (Wilson, 2013); such that gender, as an ‘isolated feature’ or characteristic of the workforce (i.e. an abstract representation of spatial planning), is concretised “and realizes itself socially, in the social practice” (Stanek, 2008, p. 68). The state thus emphasises a uni-dimensional portrayal of some (i.e. women) auditors versus what it considers to be the ‘profession’ as a whole. This translates into a form of homogenising (Shields, 1999), in relation to what women, as a collective group or professionals, can or cannot do in the workplace:

*“A woman can’t work eight hours consecutively in front of a man – i.e. wearing her abāyah and have her privacy at the same time. So, they need their own space. But, there is no problem for them to attend the meetings with their male colleagues, because the meetings are transitory.” (M/27)*

In this way as well, the seemingly rational and coherent exercise of developing a homogeneous spatial arrangement serves to erase or downplay the potential contradictions of its operation at the organisational as well as the societal level, whilst at the same time reinforcing the power of the patriarchy and of the state (Lefebvre, 2003). As a result of these facets of fragmentation and homogenisation borne out of the policies and practices of the female-only section, we argue that a *gendered space* in the audit profession becomes concretised within the firms/profession in the following ways. First, within the *gendered space*, there are clear and normalised boundaries of manoeuvre (or non-manoeuve) for women and their male managers in deciding what is acceptable or not in light with politico-religious motivations. So, for instance, a manager’s decision not to send a female colleague to a client is essentially motivated by politico-religious rationales and includes (primary) considerations as to how this might impact on male colleagues who are also travelling to the client’s offices. Second, a *gendered space* secures ‘potency’ and permanence from social ‘acceptance’ or more precisely, a social ‘tolerance’ by female occupants such that in spite of its contradictions and a limited functional value, women somewhat continue to endure the consequences of social isolation and exclusionary discourses in these different professional sites. Third, the *gendered space* operates as a mental enclosure in limiting the professional development of women and due to the process of ‘*forced homogenisation*’ (Lefebvre, 1991, p. 418) i.e. to limit themselves to particular work routines. Thus, the *gendered space* is visibly disempowering and influences the way a female auditor would shape, and

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<sup>19</sup> The Support Women’s Jobs in Factories (SWJF) program provides financial incentives to firms to employ and train women for work in factories. The Ministry of Labor subsidized salaries and programs including general managerial, organizational, and behavioral skills training, as well as English language and computer skills training (Kronfol et al. 2019).



conceive of, their professional identity (Carmona & Ezzamel, 2016). This also brings us back to Molotch's (1993, p. 888) comments in that rather than having a situation where '*people fight not only over a piece of turf, but about the sort of reality that it constitutes*', the occupants of the *gendered space* are instead made to endure a rationalised *ersatz* of professional audit work and a hegemonic form of control which reinforces women's inferior status within the profession.

## **Discussion and Conclusions**

We set out to study the experiences of women auditors working within an institutionally 'enforced' spatial configuration in Saudi Arabian Big Four firms. We showed that women's recent access to the accounting profession in this country is subject to organisational practices strongly rooted in the local socio-cultural tradition that overlaps with a selective interpretation of Islam (as in Kamla, 2012; 2014; Sian et al., 2020). At the same time, policies targeted at empowering women often produce more gendering issues than intended (Kornberger et al., 2010); sometimes as a result of a 'muddled' mindset of policy makers who are confronted to politico-religious rationales, contradictions and tensions (Kamla, 2012).

In this regard, Lefebvre's (1991; 2003) work provided us with a robust and multi-faceted conceptualisation to build a deeper understanding of how women auditors engage with the female-only section in the auditing workplace in Saudi Arabia. In particular, we highlight the layers of the 'well-intentioned' *conceived* discourses of domination and control by the male-dominated hierarchy, and the *perceived* and the *lived* layers which collectively highlight the physical manifestations of prohibition, hindrance in audit work and anxiety of non-compliance as *experienced* by the women auditors. How the *experienced* becomes dominated by the *conceived* is an aspect that has not yet been emphasised in the accounting and professionalisation literature. Relative to prior work (e.g. Kamla, 2014; Anderson et al., 2005; Haynes, 2013), our findings articulate how a blend of physical, mental and cultural barriers coalesce to 'fix' women's subordinate position in audit firms. Our paper also contributes to the literature in accounting on professionalization in diverse contexts, involving developing, non-Western and patriarchal societies (e.g. Kamla, 2012; 2014; Carmona and Ezzamel, 2016; Haynes, 2017; Sian et al., 2020) in addressing how often-mentioned 'social', 'cultural', 'political' and/or 'religious' factors become concretely 'potent' through their spatialisation (Shields, 1999). These normalised boundaries and the politico-religious motivations frame what is acceptable or not and this aspect contributes to the literature on legitimising gendered discrimination by relying on a discourse of client needs (Anderson-Gough et al, 2005; Kornberger et al., 2010; Haynes, 2013; Haynes, 2017). The supposed client motives supporting such a discrimination differ in our case in terms of reflecting a multiplicity of considerations, including the 'female-only' section requirements. Here, firms are not only expected to

be committed to client needs and what is beneficial for their business, but also to be devoted to the demands imposed by the socio-cultural and religious traditions, which includes introducing certain guidelines that are allegedly beneficial to women.

Additionally, we showed that the compulsory nature of the female-only section has, to a certain extent, hampered the recruitment of women as well as created resentment among male colleagues and clients, since it has led to a financial burden for the audit firms. These insights chime with our initial expectations that, whilst there has been a gradual acknowledgement of the role of Saudi women in the public sphere and in the workplace more specifically (partly as a result of the Saudization policy), the establishment of female-only sections remains a significant impediment to the recruitment and/or accommodation of women in audit firms. The existence of these practical barriers is consistent with Kamla's (2014) own insights and reflections that the traditional gendering restrictions related to patriarchy and cultural expectations become 'enacted' in the public sphere before women can be 'allowed' into the public (work)space. However, unlike the case of Syria, where some managers have been found to be prone to imposing an informal separation of men and women (creating a 'harem' in offices/departments - Kamla, 2014 p. 613), the Saudi Arabia case reflects a physical enactment of segregation in the workplace, which generates its own gendered barriers to female auditors' recruitment (a result of the cost and logistics involved in creating the female-only section). This is a paradoxical outcome considering that one of key objectives of the Saudization reform was to encourage more local women to join the workplace (Sian et al., 2020).

Even if the firms do accept to invest on the 'female-only' section, we contend that the modalities directly associated to, or borne out of, its establishment generate a *gendered space*, which brings out challenges for women seeking to enter the profession and develop a professional experience and career in the auditing field. Women auditors, *relative to their male counterparts*, have less opportunities to identify with the subject of their services (e.g. the client), are involved in a narrow range of tasks and experience isolation from mainstream audit work/practice/routines. Hence, whilst being bodily present within the professional accountancy workplace, they remain at the periphery of core activities. This 'concrete' abstraction (Stanek, 2008) impedes the *reproduction of the social [professional] relations of production* (Lefebvre, 1991, p. 32) and limits social relations through a process of "...forced [and unilateral] homogenization" (1991, p. 418). The women's experiences expressed in this case shows how the social production of the *gendered space* arises within the firm/profession. The reliance on a seemingly 'neutral' technology of spatial planning and rules (Wilson, 2013, p. 370) also serves to impose an imaginary coherence that functions to "reduce reality in the interests of power" (Lefebvre, 1991, p. 367). Hence, in terms of the broader consequences for women joining the profession, we

develop the notion of *gendered space* as a form of abstract space that represents a fragmentation between the functions, human elements and moments of a social practice (e.g. auditing work and profession) and the homogenisation ‘strategy’ of the spatial planning policies of the State and/or powerful institutions

Moreover, although findings in existing studies commensurates with the functional differentiation observed here, the impact of the physical seclusion and the mental/social reproduction of it, in our view, differs from the ‘horizontal segregation’ identified in previous literature (e.g. Roberts & Coutts, 1992). This is because the freedom of using space both inside and outside the audit firms is essential to auditing, which fundamentally involves the use of inside spaces (e.g. freedom to move thorough internal physical spaces to access colleagues’ offices, as working in auditing teams implies); as well as visiting/accessing outside spaces (i.e. clients’ premises and work with male colleagues, as an auditing team usually do in other contexts). Therefore, the fact that ‘particular’ workspaces (e.g. mixing rooms) need to be available to female and male auditors to meet limits women’s professional experience once they are already employed by audit firms. Thus, it is not only a case of women being kept away from accountancy at the entry level (Lehman, 1992; Carrera et al., 2001; Mckeen and Richardson, 1998), but also the reproduction of a *gendered space* that underpowers them once they are hired. Finally, our insights elaborate upon Kamla’s (2014) observations on the creation of informal women-only departments by revealing the potential dynamics and consequences arising from the emergence of such spaces in companies and other organisations.

At the same time, we underline the importance of the efforts made by those women working or seeking to work in ‘challenging’ cultural environments (Kim, 2004; Kamla, 2012; 2014; Komori, 2008; 2013; Sian et al., 2020); whereby the gaining of a foothold in the ‘public’ space is not merely borne out of a mental or symbolic act (Kamla, 2014), but crucially involves a physical act of ‘owning’ the physical space and more generally, of being mindful of (even informal, unintended or ‘supportive’) attempts at spatial segregation (e.g. Haynes, 2013). In this respect, and irrespective of the particular politico-religious rationales applicable to our empirical study, we concur with Carmona & Ezzamel’s (2016) view that one needs to consider more critically the impact on flexible working policies aimed at supporting women working ‘away’ from the office on their professional identities and the gendering of the workspace.

More generally, our interest in ‘spatiality’ and intended contribution to the accounting literature extends beyond the shores of Saudi Arabia or developing countries for that matter. The existence of a *gendered space* in developed countries and global firms is already alluded to in several studies but,

arguably, there is room for further detailed consideration (Haynes, 2013; Anderson-Gough et al., 2005; McPhail, 2016; Carmona and Ezzamel, 2009). These authors examine the issue within the Western contexts and have all called attention to the dearth of studies addressing gender relations inside accounting firms (Haynes, 2013; 2017). Drawing upon the work of Carmona et al. (2002) and insights by McPhail (2016), there are also far reaching implications for studies of accounting and control, in terms of how spatial configurations and associated technological innovations (e.g. 'smart' offices) might facilitate the exercise of management control and the monitoring/surveillance of staff performance in organisations. For example, knowledge-intensive institutions such as universities, research institutes, healthcare organisations and information technology firm, assign significant time, efforts and investment to the (re)structuring of office workspaces. However, it is unclear how accounting and management control practices (and how it extends to the digital 'online' and 'work-from-home' space) might interface with these new 'spatial' arrangements. Therefore, there is a need for additional theoretical and field-based empirical efforts on spatiality and accounting in diverse contexts.

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