ORIGINAL ARTICLE

Old Norms in the New Normal: Exploring and Resisting the Rise of Ideal Pandemic Worker

Reinforced or disrupted ideal worker norms in the pandemic? Analyzing the gendered impact of the pandemic on professional specialisms in a Professional Services Firm in Kuwait

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Abstract

This paper uses a critical case study of a subsidiary of a multinational Professional Services Firm (PSF) in Kuwait to explore whether new organizational routines and ways of working in the pandemic created opportunities for gendered ideal worker norms to be challenged or modified. We revisited research findings from an in-depth case study conducted in the pre-Covid context where differentiated patterns of gendered ideal norms across Consulting, Audit and Tax professional specialisms were identified. We reveal how tenacious these ideal norms are by showing how early possibilities of rethinking ways of being "ideal" in the pandemic were superseded by a return to pre-Covid ways of working. The primacy of the client-ethos and being available remained intact, although the paper reveals the importance of situating changes in localized contexts and recognizing the uneven nature of change across professional specialisms and within organizational contexts. Specifically, shifts to more flexible working for the Audit specialism may have created opportunities for women to progress; but male dominance of the Tax specialism in Kuwait was entrenched further by a rigid return to normal. Significantly, the globalized nature of PSF professional identities appeared constant in the context

of change, but their impact on gender equality in PSFs may still be shaped by the particular cultural and institutional context.

1 | INTRODUCTION

The global pandemic led to drastic changes in employment and organizational practices as employers engaged in Covid-19 crisis management and adjusted their businesses to the "new normal" of remote, online working. Flexible working and working from home became essential in contexts where such arrangements had previously seemed untenable (Ruiz Castro et al., 2020). There was also optimism about men's increased engagement in fathering activities globally due to working from home (Barker et al., 2021). However, as the pandemic continued, familiar patterns of gender disadvantage became evident. Women were more likely to be employed in key worker job roles where they spent significantly less time working from home; they took on the larger share of home schooling; and they dominated employment in sectors that faced the brunt of cuts and furlough (Brussevich, 2020; ONS, 2021).

That said, we know less about whether shifts in organizational processes and practices in response to the pandemic have had any longer lasting effects on gendered ways of organizing work. In this paper, we explore this through the lens of gendered ideal worker norms and ask whether changing ways of organizing work in a Professional Services Firm (PSF) in Kuwait created opportunities to disrupt these norms in any way. Acker's (2006) theorization of the ideal "unencumbered worker" (op cit, p. 448) as a powerful mechanism in organizational inequality regimes has been particularly influential in gender and organization research (Nkomo & Rodriguez, 2019). This has inspired a rich tradition of feminist research that has exposed the gendered nature of organizational practices including presenteeism, long hours working, social networking and temporal availability—all of which are more compatible with men's working lives (Gatrell et al., 2017; Lyonette, 2015; Mescher et al., 2010). More recently, research has also focused on how such ideals fail to recognize men's roles as fathers (Munn & Greer, 2015).

The changes made by organizations as they responded to the Covid 19 crisis provide a unique opportunity to analyze in action whether changes in organizational routines might have the effect of disrupting the hegemony of gendered ideal worker norms. Feminist researchers have argued that we need to go beyond exposing the gendered nature of organizations and shift our focus to transforming "everyday organizational routines and interactions so that they stop (re)producing gender inequalities" (Benschop et al., 2012, p. 3). The pandemic provides an opportunity to understand if shifts in organizational practices and routines that have traditionally embedded these gendered ideal norms will create spaces for gendered ideal norms to be challenged or modified. This is particularly timely because of the optimistic claims in the policy context that, as awful as the pandemic was, it may provide an opportunity to reset ways of working that have perpetuated gender inequalities (e.g., Waterworth, 2021 in the UK context).

In this paper, we use a critical case study of a subsidiary of a multinational PSF in Kuwait to explore whether new organizational routines and ways of working in the pandemic created opportunities to disrupt gendered ideal worker norms. Research has shown that PSFs are illustrative of organizational contexts where gendered ideal worker norms are embedded in organizational structures and processes (Carmona & Ezzamel, 2016; Muzio & Tomlinson, 2012). In particular, a version of organizational professionalism in PSFs (Muzio & Faulconbridge, 2013) invokes strong professional identities based on total commitment and availability for clients which are incompatible with responsibilities outside of work (Anderson-Gough et al., 2000). This has been used to explain why women's progress has stalled—both in terms of under representation at the most senior partner levels, as well as their tendency not to specialize

in more client-facing, high-status specialisms such as consultancy, where long hours and availability for clients are expected (Khalifa, 2013).

To explore whether such ideals were challenged in the context of Covid, we revisited findings from an in-depth case study conducted in the pre-Covid context (Al-Asfahani, 2018). This research highlighted differentiated patterns of working across the different specialisms of Consultancy, Audit and Tax which entrenched gendered ideal norms in specific ways. We revisited these findings in the pandemic context and re-interviewed key informants from across the three specialisms in the early and later stages of the pandemic to explore whether the specific pre-Covid gendered ideal norms had been modified in any way due to changes to work organization and the shift of service delivery away from onsite contact with clients and long-hours presence in the office. We used this data to shed light both on the empirical realities of working in the pandemic as well as the implication of this for our theorizations of how gender ideal norms can be challenged. Three research questions are thus addressed:

- Did the pandemic expose the socially constructed nature of organizational practices in ways that challenged gendered ideal worker norms and did this differ across specialism?
- When organizational practices that embed ideal worker norms change in PSFs, does this lead to potential changes in those norms?
- Did the Middle East Kuwaiti context interact with ideal worker norms to create specific opportunities and barriers for women in the pandemic?

The paper is organized as follows. First, we review the literature that illustrates how organizational professionalism in PSFs based on a "client ethic" (Anderson-Gough et al., 2000) embeds gendered ideal worker norms in ways that reproduces gender inequality. We also highlight research on the specific barriers professional women in PSFs face in the Middle East context (El-Saadi, 2012; Kamla, 2012), where gender relations intersect with religious and cultural norms to shape how ideal worker norms impact on women's opportunities. We situate the discussion in the context of wider theorizations of gender inequality and the professions which have set an agenda of exposing and denaturalizing the informal organizational processes that perpetuate gender inequality (Acker, 1990, 2006: Ashcraft, 2013: Muzio & Tomlinson, 2012).

We then introduce our methodology based on an initial case study of a PSF subsidiary in Kuwait, in which we conducted 30 semi-structured interviews before the pandemic with women and men in each of the firm's three specialisms—Consulting, Audit and Tax—as well as with Support function staff. This in-depth case was then supplemented by interviews at the early and later stages of the pandemic to explore whether professionals across all specialisms felt that the expectations and ideals about how they performed their roles had been modified in any way by changing organizational practices.

The empirical data is then presented by comparing the accounts given in pre-pandemic and early and later stages of the pandemic contexts across the three specialisms of Consulting, Audit and Tax. Our focus is not specifically on how men and women's experiences differed in the context of the pandemic, but rather whether denaturalizing ideas about the way work is organized and how professionalism is demonstrated—such as essential travel to clients and office presenteeism—created opportunities to challenge ideal norms that have traditionally disadvantaged women. We also focus on how the context of Kuwait shaped how shifts in ways of working affected processes of segregation and resegregation in different ways from those found in Western contexts.

Using our comparative analysis of pre-pandemic, early and late pandemic qualitative data, we provide a unique insight into why changing organizational practices in the professions failed to fundamentally challenge gendered ideal norms. We show how professionals were involved in an active process of reframing understandings about how work could be performed but that this co-existed with ideal professional norms around the client ethos that became even more entrenched as PSF managers and professionals strove to demonstrate that their professionalism and client focus remained as robust as ever in the context of the pandemic. A differentiated picture emerged as changes in organizational practices reverted back to those found in the pre-Covid context in the higher paid and higher status

specialisms of Consulting and Tax; whereas there was increased flexibility to work at home in the Audit specialism which may, in the long-term, lead to processes of resegregation in this Kuwaiti PSF office. The paper concludes by positioning the research within the wider debates of how to theorize gender inequality and agendas for change by reiterating Acker's (2006) focus on the context-specific nature of ideal norms and the importance of recognizing the uneven impact of the pandemic on gendered processes in organizations and how this shapes inequality regimes in particular contexts.

2 | PSFS AS GENDERED ORGANIZATIONS: WHY THE STALLED PROGRESS?

Research on gender (in)equality in PSFs has been dominated by a preoccupation with women's underrepresentation at senior organizational levels. PSFs are particularly illustrative of the mechanisms that entrench gender inequality because, on the surface, they have many of the organizational characteristics that facilitate women's careers, including a reliance on educational capital, clear career structures and innovative diversity and equality policies (Noon & Ogbonna, 2021; Traavik, 2018). Yet, despite increasing entry into professions such as accountancy and law, women remain underrepresented at senior professional levels within PSFs globally (Dambrin & Lambert, 2008; Whiting et al., 2015); and continue to be concentrated in lower status specialisms within PSFs and in other professions (Dambrin & Lambert, 2008; Khalifa, 2013; Lupu, 2012; Muzio & Tomlinson, 2012).

To understand this stalled progress, feminist research has emphasized the informal organizational processes and discourses that perpetuate gender inequality. In particular, the "organizational professionalism" found in PSFs (Faulconbridge & Muzio, 2008) is predicated on strong processes of organizational socialization, standard career paths and client driven cultures that have been exposed as part of the gendering processes in PSFs (Anderson-Gough et al., 2000, 2005; Haynes, 2017). While presenteeism and long hours are often used to account for women's underrepresentation in many management and professional occupations (Billing, 2011), feminist research in PSFs has highlighted the power of the "client ethos" in cementing ways of organizing working that is predicated on expectations that are more compatible with men's working lives (Anderson-Gough et al., 2000, 2005; Kornberger et al., 2010). PSFs deliver services in accountancy, management consulting, law, architecture, and engineering (Empson et al., 2015) and, despite obvious differences between such firms, their delivery model follows a shared set of standards and expectations that puts a premium on client service (Løwendahl, 2005). Clients can be diverse actors, including CEOs, chief accountants, audit committee members, and shareholders (Bitbol-Saba & Dambrin, 2019) and a high level of interaction and interpersonal communication between these wide-ranging clients and PSF service providers is seen as critical to the success of service delivery in PSFs as well as the hallmark of professionalism (Sarapaivanich & Patterson, 2015). A historical shift in the professions away from a traditional public service ethos toward greater commercialism combines a strong public service ethos with a conception of client service that puts meeting clients' needs at the center of competitive strategy and professionalism (Anderson-Gough et al., 2000, p. 1152).

This client ethos has been shown to be a powerful mechanism in the gendering of PSFs. Clients expect consultants to be accessible and available when they are required (Nooredegraaf, 2016; Zaefarian et al., 2013) and, in the selection of team members, men tend to be favored over women because of the expectation that men will be more able to meet this 24/7 expectation (Joyce & Walker, 2015). Khalifa's (2013) research in a UK PSF also showed that client-facing specialisms such as management consultancy were the most prestigious but were seen as "hostile" environments for women because these roles required socializing and travel to client sites. In contrast, the Tax specialism was seen as "more suited to women" because it was associated with the private realm and there were more opportunities for flexible working because professionals were more substitutable across assignments. However, it is not simply that meeting clients' needs is commercially important; it is the role that discourse plays in shaping professional identities that makes such norms more difficult to challenge (Muzio & Tomlinson, 2012). As Kornberger et al. (2010) found in their research, the "client, or more correctly the hegemonic representation of the clients' needs, was used to rationalize and perpetuate the status quo...and reinforced conservative perspectives on how work should be

organized" (Kornberger et al., 2010, pp. 786–787). In particular, a structure of revenue generation through high billable hours instils a client-driven professional discourse that has been found to motivate and socialize professionals and realign their professional identities with organizational priorities of efficiency, long hours working, responsibility, and a strong client service ethos (Anderson-Gough et al., 2005; Muzio & Tomlinson, 2012).

Feminist research on the barriers faced by women in PSFs has shown how this has socially constructed an "ideal worker" that is by no means gender neutral. For example, when women take up flexible working they are seen as uncommitted and not conforming to the ideal, which becomes a barrier in their progress (Kornberger et al., 2010). The organization of projects around bespoke, personal client-consultant relationships is also a barrier to women's negotiation of reduced hours working, as the ideal consultant is one that is non-substitutable and attached to specific projects for intensive periods (Gascoigne & Kelliher, 2018). Significantly, the rhetoric of the demanding client ensures that this construction of what is required in client-facing roles goes unchallenged, presented as a function of the role and largely out of the hands of the organization. The client is seen as sovereign and the role of management in determining budgets and project expectations is less visible (Anderson-Gough et al., 2000).

When looking at these trends through a non-Western lens, the expectations of availability and accessibility and being "always on" appears to disadvantage women across national contexts, despite very different national working time regimes (Donnelly, 2015). Research on multinational PSFs in non-western contexts has found a surprising level of homogeneity in professional cultures, identities and career behaviors that transcend national institutional differences (Spence et al., 2015). On one level this is unsurprizing in a multi-national PSF and reflects what Calás et al. (2014, p. 39) identify as the pervasiveness of "the neo-liberal corporate agenda gone global". Yet research informed by the intersectional and translocational lens also shows the importance of looking at specific forms of gender inequality in the Middle East where, in Muslim-majority countries, religion is more likely to govern the day-to-day life of men and women (Hennekam et al., 2017). Despite the greater entry of women into the professions in recent years in the Middle East (Lemmon, 2017), representation at higher levels of PSFs remains low (Hentschel et al., 2013). While countries in the Middle East are at very different stages in their efforts to enhance the situation of women (Syed, 2010), what remains common is that women have to navigate professional norms in different ways to their western counterparts. The strong emphasis on networking and traveling to enhance availability for clients or adopting dress codes and behaviors that emphasize "gravitas" can particularly disadvantage women in countries where cultural norms disapprove of women doing this (Sian et al., 2020).

Research in PSFs in the Middle East has also shown gender inequalities intersect with other dimensions of difference and inequality, in particular religion and class. Kamla (2012) found that Westernized PSFs were more likely to discriminate against veiled women in Syria which was a reflection of wider patterns of social inequality as veiled women are more likely to come from lower middle-class backgrounds and are excluded from higher-paid work opportunities in PSFs. However, in later research, Kamla and Haque (2019) found women in Syria using the veil as a means of challenging the dominance of Western values in PSFs, an important corrective to the Western view of religion and the veil as symptomatic of women's compliance. This reflects a wider research agenda in PSFs which seeks to problematize class-based inequality and how this intersects with others form of inequality such as gender, ethnicity and nationality (see also Ashley & Empson, 2017; Ruiz Castro & Holvino, 2016).

This focus on exposing the gendered practices and discourses in PSFs and how they intersect with other inequalities reflects the influence of Acker's (2006) "gendering organizations" approach which theorized the socially constructed ways of organizing work that privilege male experiences. Acker's (2006) work on inequality regimes situates gender inequality in the context of wider inequality regimes which are "loosely interrelated practices, processes, action and meanings that result in and maintain class, gender and racial inequalities within particular organisations" (op cit, p. 443). Specifically, Acker's approach has provided a framework to expose the ways "the local, ongoing practical activities of work organization reproduce complex inequalities" (op cit, p. 442) and Acker's exposure of ideal norms allows us to unpick assumptions of gender neutrality in ways of organizing work and reveal how they are premised on "male bodies and lives".

Feminist theorizations of the professions are also indicative of this agenda to make visible the "faulty assumption that the way work is organized is "immune from workers" social identities' (Ashcraft, 2013, p. 12). This research goes beyond an agenda that focuses on the formal processes of occupational closure whereby professions protect their interests and their exclusivity. Rather, it puts the onus on the informal processes that instil particular versions and identities of professions that reproduce inequalities. Muzio and Tomlinson (2012) explore this specifically in relation to PSFs and argue that: "organisational PSFs are influenced by certain norms, understandings and images of being 'professional' that are predicated on the ideal which tended to have gender, class and ethnic dimensions" (op cit, p. 459). This maps onto Acker's focus on intersectionality in her theorization of wider inequality regimes in which gender, class and racialized power relations are embedded in organizational processes. Acker recognizes inequality regimes are linked to specific societal contexts with particular politics, history and culture. Gendered ideal norms in PSFs will thus also be specific to the Kuwait cultural and institutional context.

These approaches to gender and organization research all share a common focus on denaturalizing power and control within organizations. Nkomo and Rodriguez (2019) point out that Acker's approach has been used to "unveil the ways in which organisations are gendered or act as sites of inequality but less to develop theory for achieving equality and social justice" (op cit, p. 1741). In the pandemic context, the disruption to gendered organizational practices provides a unique opportunity to explore whether and how changes brought about reveal the socially constructed nature of work organization and, if so, how this knowledge creates potential for unsettling aspects of ideal worker norms to create change via alternative ways of organizing work. Our case of a PSF is thus used to explore three research questions:

- Did the pandemic expose the socially constructed nature of organizational practices in ways that challenged gendered ideal worker norms and did this differ across specialism?
- When the organizational practices that embed ideal worker norms change in PSFs, does this lead to potential changes in those norms?
- Did the Middle East Kuwaiti context interact with ideal worker norms to create specific opportunities and barriers for women in the pandemic?

We now discuss the Kuwait context in more detail and give an overview of our methodology before presenting our empirical analysis.

3 | CASE AND CONTEXT

Our research involved data collected from employees working in a large international PSF subsidiary operating in Kuwait. The firm had over a dozen partners (predominantly male), employed over 200 professional staff (25% female), and offered three key services (Consulting, Audit and Tax) to clients across the region. Consulting included transactions advice, business transformation, risk assessment and people organization services. Audit services included accounting compliance and reporting, financial accounting advice and financial statements auditing. Tax services included tax accounting, global compliance and reporting. A Support function assisted client-facing teams, providing HR, administration, finance and business development, procurement, quality and risk management, and IT support.

The case mirrored wider patterns of women's under-representation in PSFs more generally, with women less represented at senior executive levels (33%) but more prominent in less senior roles (51%). Women were particularly under-represented in the Tax specialism at all levels. As shown in Table 1 below, Consulting had the highest proportion of females in total (40%) as well as at executive level within that specialism (38%) while 34% of Audit and 20% of Tax executives were women. In terms of pay and status, Consultancy is the highest paid specialism, followed by Tax and Audit, so the case is an example of women PSF professionals being relatively well represented in the higher paid specialism, which is often male dominated in Western contexts. Like their main PSF competitors, the company

TABLE 1 Numbers of Professional Services Firm professional staff by department, gender and level

	Executive[a]			Non-executive[b]			Total
	Female	Male	% Female	Female	Male	% Female	professional staff
Consulting	6	10	38	6	9	40	31 (20%)
Audit	10	19	34	25	47	35	101 (64%)
Tax	2	8	20	4	12	25	26 (16%)
Total	18	37	33	35	68	34	158 (100%)

Note: Numbers do not include Support department staff.

[a]Executive represents positions above manager level: Manager, Senior Manager, Director, Partner.

[b]Non-executive represents positions below manager level: from entry level to Assistant Manager.

had introduced many gender equality initiatives, including fast-track to partnership, flexible work arrangements, and maternity/paternity leave entitlements that exceeded local legal requirements. However, only one woman in the PSF who worked in the Support function had officially used the flexible working policy.

Kuwait represents a specific context in the Middle East with areas of convergence with, and divergence from, both western PSFs and other Middle Eastern countries. Kuwait is an Arabic and Islamic country, but not as heavily influenced by Islamic traditions as Saudi Arabia (Abdel-Khalek & Lester, 2015). Uniquely in the Middle East, it has a high level of gender parity: data from 2020 show that women constituted around 70% of total college enrollment in public sector universities and 60% in private sector universities (CSB, 2020). This translates into relatively high female workforce participation rates for a Middle East country, with women's participation rate being 51.6% in 2021, with 34.1% of women working in professional and technical occupations and a further 13.6% employed as legislators, senior officials and managers (World Economic Forum, 2021, p. 243). There is also a high percentage of working women using domestic help and employing live-in nannies (International Labour Organization, 2015), facilitating high female employment rates compared to other Middle Eastern countries. Government policies have promoted the employment of Kuwaiti women and it is these wider employment and education policies that have had the most impact on women's employment levels in Muslim countries where cultural and religious customs still curtail women's opportunities. For example, women staying late for work, traveling on business trips, or attending late networking gatherings is considered against cultural norms (El-Saadi, 2012). So, while research has shown that there seems to be general acceptance that women can be leaders in managerial positions, a lack of access to traditional social capital networks continues to put women at a disadvantage (Al-Salem & Speece, 2017).

Kuwait's approach to the pandemic was one of caution, with lockdowns being in force and children not attending school from February 2020 to October 2021. Kuwait's strict quarantine rules, commended by the World Health Organisation, meant that, for international PSFs, there was no option but to work virtually as clients and team members from different countries faced different quarantine rules. The combination of home schooling, lockdowns and limited travel therefore forced an immediate shift in how PSFs strove to meet client expectations. However, strict quarantine measures and high levels of vaccination enabled the government to announce a return to 100% on-site presence at work by August 2021 (KUNA, 2021).

4 | RESEARCH METHODS

Data were collected at three different time-points: before the pandemic (2015), during the pandemic (Autumn 2020) and post pandemic (Summer 2021 and Spring 2022). Semi-structured interviews constituted the main method of data collection, supplemented with company documentation on HR strategies and diversity practices. Interviews included professionals from across the firm and questions were asked about the nature of work and the profession, role requirements and expectations, wider organizational cultures, as well as perceptions and experiences of

gender relations, diversity policies and Middle East culture. The second tranche of interview questions focused upon experiences of the shift to online working in the early stages of the pandemic in Autumn 2020 and asked interviewees to compare their work with the pre-Covid context, explaining how they juggled work, life and client and partner demands in the Covid context. To allow a more dynamic interpretation of events, we followed up these interviews with a small number of interviews in Summer 2021 and Spring 2022 to explore the ongoing processes of change and adaptation of ways of working as the pandemic peaked and troughed. There is much criticism of qualitative research that takes a "one moment in time" approach and therefore how understandings and sense-making shifted over time was a crucial part of exploring whether ideals and ways of working were changing in temporary or more long-lasting ways.

Within each specialism, both women and men were interviewed and were sampled purposively to generate the full range of potential responses (including those with and without childcare responsibilities). The sample included Kuwaitis and a range of other nationalities and interviews were conducted in English and Arabic by the lead author. They lasted, on average, an hour and most were recorded and transcribed. Where participants were unwilling to be recorded, detailed notes were taken. In total, 30 staff were interviewed face-to-face before the pandemic, while a further 14 interviews were conducted online during the pandemic and 10 post pandemic—generating 54 interviews in total. Table 2 presents a breakdown of numbers interviewed in each phase across the three specialisms and support function.

For the purposes of this paper, data are drawn only from staff in the three professional specialisms, although HR professionals in Support also provided general information about company HR practices. Individual quotes used are categorized according to gender (F/M), department (CON/AUD/TAX), respondent role (as listed in table) and when the interview was conducted (Pre-pandemic/During pandemic/Post-pandemic).

Data were manually coded and analyzed, using thematic analysis to derive themes inductively from the interview questions as interviewees gave meaning to their experiences (Braun & Clarke, 2006). In the pre-pandemic stage, accounts from interviewees were manually cross-checked to identify emerging themes, capture the full range of views and, where needed, corroborate accounts. Data analysis was therefore iterative and involved regular meetings of the research team to ensure accuracy and consistency in interpretation. Themes derived from the pre-pandemic phase on the gendered nature of the ideal worker were followed through in 14 pandemic and 10 post pandemic interviews, with particular attention paid to meeting client expectations in the Kuwait context, the work-life interface and shifts from embodied to virtual interactions. Haynes' (2008) characterization of feminist methodologies in accountancy emphasizes the need to go beyond feminist empiricism and the voices of women, to an approach that seeks to explain and contest these realities. In line with the "gendering organizations approach," our qualitative approach tried to access the sense-making activities of these professionals undergoing this process of change and, in particular, explore the shifts in their narratives as they revisited what they said previously to see whether it was possible to capture a process of "denaturalizing" ideal worker norms in action over time.

TABLE 2 Interviews conducted and interview respondent codes

Department	Pre-pandemic interviews (2015)			During pandemic interviews (Nov 2020)			Post-pandemic interviews (Aug 2021 and Apr 2022)			Total
	Female (F)	Male (M)	Total	Female (F)	Male (M)	Total	Female (F)	Male (M)	Total	
Consulting (CON)	3	8	11	2	4	6	2	2	4	14
Audit (AUD)	4	2	6	2	1	3	2	1	3	12
Tax (TAX)	4	2	6	3	0	3	2	1	3	18
Support	4	3	7	1	1	2	0	0	0	10
Total	15	15	30	8	6	14	6	4	10	54

Note: Interview codes for respondent job roles: AP, Associate Partner; SM, Senior Manager; MGR, Manager; SC, Senior Consultant; SA, Senior Associate; ASC, Associate.

In what follows, we first contrast the pre-pandemic ideals with the pandemic and post-pandemic contexts to address our first research question and explore whether alternative ways of working denaturalized what have been shown to be gendered ways of working. We then go onto to explore whether this led to a disruption of gendered ideals across the PSF's different professional specialisms once the crisis of the pandemic had subsided. We then reflect upon whether broader Kuwaiti cultural norms that disadvantaged women in the pre-pandemic context intersected in specific ways to create experiences that may be distinctive to the Middle East context.

5 | EMPIRICAL FINDINGS

5.1 | Pre-pandemic and early pandemic ways of working: Denaturalizing old ways of working across specialisms

In this section we address the first research question by exploring how understandings of ways of organizing work that had been regarded as fixed and a consequence of the nature of roles in different specialisms in the pre-Covid context, shifted in the pandemic. In particular, we were interested in whether the process of performing the roles in different ways led to a wider awareness of the socially constructed nature of how work was performed in each specialism and whether this led PSF professionals to rethink new ways of being the ideal professional in each specialism.

The Consulting and Audit specialisms are particularly illustrative of the radical rethink needed in the Covid context of what was required to perform a client-facing role. In the pre-Covid context, face to face contact with clients was considered a non-negotiable part of the job. Pre-Covid descriptions by these professionals emphasized the importance of meeting clients' expectations through close working relationships. In this subsidiary, clients were from diverse sectors including Oil and Gas, Financial Services and the Public Sector, and consultants and auditors were working with high profile ministers and CEOs and were managing and working in teams with professionals from countries as diverse as Dubai, India, Brazil, UK and Kuwait. Consulting professionals worked with international clients and travel to client sites in different countries for extended periods was expected and more common than in Western based PSFs. As other research has found (see Khalifa, 2013), this specialism was seen as the highest status because of its revenue generating role. Consultants were expected to form good relationships with clients, working onsite and intensively with them on projects and being available for projects at short notice. This need to travel to client sites meant this specialism was deemed not "suitable" for women. The nature of the consultancy role was designed for an unencumbered worker with no family responsibilities who was able to travel at short notice. This led to the wider perception that any difficulties women have in working in consultancy roles was a result of the nature of the job, rather than a lack of support by the firm. The view was expressed by a female manager in Audit, showing that women working in Audit in the pre-Covid context perceived the consultancy role to be less "suitable" for women because of the way the job had to be done:

> I know the working hours and the hard work [consultants] have to do in order to meet the clients' deadlines…maybe [the work] is not very suitable for women just because of its nature, not because of the fact that we don't receive any support from the partners or executive directors. (F_AUD_MGR, Pre-pandemic)

In fact, proportionally women were more likely to work in Consulting than Audit and Tax, which may be because, in the Kuwait context, there is no legal right to request flexible working if you are a parent or carer for young children. This contrasts with the experience of those working in PSFs in European countries, where the European Union's Work-Life Balance Directive of 2019 extended the right to request flexible working arrangements to carers and working parents of children up to eight years old. In this context, the flexibility of this specialism was valued by women as there was no expectation of office presenteeism. Nevertheless, women who had progressed in this

specialism found the short notice travel very difficult. It was only possible because they employed live-in nannies which, in effect, allowed them to adhere to the "ideal". One mother of three young children who was a manager in Consulting described the disruption this led to in the family home:

> I am not able to be with [the children] around the clock… Sometimes I have to travel at short notice and this makes my kids very upset… my daughter would cry for hours every time I had a business trip… It's hard for her to understand and she makes it harder for me too. (F_ CON_MGR, Pre-pandemic)

The Audit professionals also emphasized the need to work closely with clients and be in constant communication with them because of the nature of the job. But Audit was a local department serving Kuwaiti clients and therefore did not involve extensive travel. Audit specialists would often start their day by traveling to the client's site and then go back to the office and working to intense deadlines was seen as part of the job:

> Our work at Audit is very client based… So we are always at the client's – we need to be there all the time to get data from them and discuss things with them so basically all my engagements, all my time, centres on these engagements. (F_AUD_ASC, Pre-pandemic)

> Staff are working on multiple audits and the tight deadline in the season makes it extremely stressful. Although long hours is a pressure, but [it is] part of the job. Usually not a problem unless one is working in a stressed condition. (M_AUD_AP, Pre-pandemic)

It was clear in both specialisms that meeting client deadlines and being available for clients was an inevitable part of the job and the ideal worker norms of availability were part of this general performance of the "client ethos":

> [The client] speaks to you at any time and asks you to have it done by tomorrow. You have to have it done by tomorrow; you cannot say I have this commitment or I have this obligation. They don't much want to hear these excuses… They are also under pressure and have more things to be concerned about. (F_CON_SC, Pre-Pandemic)

In the earlier stages of the pandemic, the shift to remote virtual working led to the radical overhaul from face-to-face contact with clients which had been pivotal to pre-Covid discussions of what the job entailed. In this context, professionals in Consulting and Audit reframed their descriptions of their roles, recognizing alternatives to face-to-face contact and emphasizing this as a more efficient way of working:

> Work can be conducted remotely with minimal travelling. Being at the client's office is not a must, it's a myth. We can work from home and deliver as expected. (F_CON_MGR, During pandemic)

> Before we used to go for two weeks for an engagement and the staff and team would spend the whole two weeks at the client. Right now, because of the covid pandemic… we go for a day or two to verify the documents as we have to look at the original documents. (F_AUD_SM, During pandemic)

> We travelled too much – draining our energy and capacity. We can be productive with less travelling. The pandemic proved we can work remotely. (M_ CON_MGR, During pandemic)

Perhaps more surprising in the early stages of the pandemic was how the shift to virtual interactions with clients was characterized by cameras being switched off—interestingly, because the home environment did not match the professional image clients expected. Cameras remaining off challenged the discourse of the personalized

client-consultant relationship and one female consultant explained how, working for a client, she did not put her camera on for almost the entire 6-month relationship. This was a radical departure from the personalized service that underpins PSF organizational professionalism:

> I find it way easier to introduce myself online and approach people. I feel less stressed.. I can ask whatever I want and even be myself more.. the expectations of having the screens on is not there unless client asks for it. So I was working on an engagement for almost 6 months and out of this whole duration I opened my camera once during the steering committee. I assumed it was needed but was surprised that not everyone did. (F_ CON_SM, During pandemic)

This "disembodied professional" who does not turn on their screen is a particularly interesting development in the context of the Middle East where women's embodiment has been seen to be disadvantageous either because of the veil or the pressure to confirm to dress and embodiment performances more associated with the West (Sian et al., 2020). However, while both men and women senior auditors had enjoyed working at home and being more available for their families, they predicted a shift back to "normal ways" of working if clients demanded it. Nevertheless, even at the early stages of the pandemic, Audit professionals felt they had proved there was no need to do non-client work in the office:

> If schools were open … [working at home] would be amazing… but let me tell you one thing… if schools open, we would go to normal way of doing work before covid… at the moment I can work from home, go to office and client whenever I want… again it is based on client expectation… but I feel there is no need for an office. (F_AUD_SM, During pandemic)

In contrast, the Tax specialism was not client-facing and, in the pre-Covid context, professionals' work was characterized by long hours and office presenteeism creating rigid boundaries between work and home. While in western contexts the Tax function in PSFs has been identified as more female friendly (Kamla, 2012), flexible working options were not taken up in the Kuwait office. Indeed, not one person across the professional specialisms had taken up flexible work options even though they had been introduced by the firm in 2013. Long hours in the office were seen as pivotal to success in Tax and, unlike consultancy professionals, those working in Tax had little autonomy to choose where they did their work. As one manager put it:

> At my level, manager level, if you ask me, more than 90% of the time either here or in the tax department we are required to be at the office. (M_TAX_MGR, Pre-pandemic)

The specialism was very male dominated: only 2 women were in executive roles and there were no women partners. As women in Kuwaiti culture were not expected to work long hours in the office, this specialism was seen as more suited to men. Women working in Tax also shared this view:

> I think men can do better in Tax… maybe because we Kuwaiti women can't stay for such a long working day in the office…. It's a cultural thing: men are better at [staying longer]. (F_TAX_ASC, Pre-pandemic)

Significantly, in the pre-pandemic context there was no questioning of why this role had to be done in the office and the shift to home working in the pandemic created possibilities for rethinking the work of Tax professionals. Those outside the Tax specialism argued that the shift to remote working for Tax was straightforward due to the nature of work, with Tax being more individualistic and involving little client contact and therefore more suited to home working—a completely different conception of how the job had been performed in the pre-Covid context:

> Tax is more of a straightforward work 'by the book' – rules driven. It is about reading laws and figuring out the spirit and compliance of each law… over time you will be well aware of the laws and can do the job alone. Audit is about investigating the reported numbers to report on its financial situation. A company figures might be very good—but it might not tell the truth… [it] requires more than one eye, experience, and teamwork. (F_AUD_AP, During pandemic)

As with other specialisms, appeals to the efficiency and productivity of working at home were used by Tax professionals in the early stages of the pandemic and, while they recognized there were more expectations of availability, Tax professionals preferred the flexibility of working at home:

> I was able to work more effectively and efficiently due to the flexibility of working remotely. (F_TAX_SC, During pandemic)

> Expectations are largely the same as earlier. However, given the remote working environment, employees are expected to make that extra effort to stay connected to the team and clients through virtual means. (F_TAX_SM, During pandemic)

Even at this early stage of the pandemic, these new ways of working were couched in the language of efficiency and productivity. But what became clear is that rigid and fixed ideas about how the roles in each specialism should be performed had undergone change within just a few months. Some key ways of organizing work that had made roles seemingly "unsuitable" for women had been shown to be socially constructed and only one way of performing the role.

In the next section we discuss why such changes in organizational practices in the pandemic context failed to challenge the ideal worker norms that were embedded in the pre-pandemic context. In fact, we show that the crisis, with some exceptions, revealed how deeply institutionalized these norms were.

5.2 | New ways of working and old ideals

The pandemic prompted PSFs globally to rethink organizational practices that were premised on face-to-face consultant-client relationships and office based presenteeism. However, what became clear is that the ideal worker norms of PSFs—particularly availability for clients—was the thread of continuity between pre-pandemic and pandemic contexts. Those working in Consulting emphasized that they continued to be client driven and that remote working without travel did not compromise their delivery. Similarly, professionals in Audit who worked on-site with local clients, emphasized that work could be done just as effectively from home with less time needed at the client site.

The early stages of the pandemic created a dilemma for the PSF: on the one hand, the focus on the client needed to be undiminished to ensure client confidence; on the other, a specialized service tailored to clients' needs was no longer viable with continuous strict quarantine laws and Covid restrictions in Kuwait. Faced with this dilemma, senior managers in Consulting and Audit emphasized how the sense of responsibility and professional commitment of consultants and auditors in striving to meet their clients' needs was much more significant than the technical infrastructure used to facilitate it.

> Big part of the work can be done remotely and using the collaboration tools help in shortening the distances and connect geographically separated team members. People around me adapted smoothly to the new working approach – including clients who enjoyed the time saved for just attending few calls online in parallel to doing their daily tasks at work. I believe this approach will be widely accepted going forward, considering also the cost savings achieved. (M_CON_SM, During pandemic)

> Although we are working remotely, and we don't see each other, we feel very much connected … everyone is available. I didn't feel that anyone disappeared and need to look for them. The sense of responsibility in the team is the most important quality that you can rely on. Tools come later. (F_AUD_SM, During pandemic)

It became clear that client sovereignty intensified across the PSF, as clients expected increased access and availability to professionals in the context of the lack of face-to-face contact. Consulting professionals claimed that the shift to virtual interactions led to clients demanding more control over the time of consultants and over the allocation of team members. This expectation of increased temporal availability in the context of virtual working was highlighted by both men and women:

> Before, meetings with clients used to finish by 3.30 and we left by 5.30. This is no longer the case with zoom meetings, webex… The window of interaction with client is big now.. I have joined meetings from coffee shops, from diwanya. (M_ CON_MGR, During pandemic)

> Expectations are the same – delivering the work on time and as agreed. The only thing that has changed is them being able to convince the client with their capabilities from behind the screens during virtual meetings. The fact that they cannot see the people anymore has raised [some clients'] expectations in terms of [their involvement] the profiles of the team and made them interfere with team deployment. (F_CON_AM, Post-pandemic)

Extensive continuous home schooling in Kuwait with no relaxation of lockdown rules for 18 months meant the work-life boundary was blurred and work-life conflict may have been more intense than it was in other countries with less extended lockdowns. The emphasis on being available at all times thus led to intense work-life conflict as the boundaries between work and home blurred further:

> I was not able to separate work from personal life. I was on laptop all day with minimal or no breaks. (F_CON_AM, During pandemic)

> It's challenging .. Invading your own space, invading your privacy … I can hardly spend time with my family (M_CON_MGR, During pandemic)

However, some consultants were sympathetic to the clients' need for more control over their time and results, as many of the projects were urgent and related to the client's need to adapt quickly to the pandemic. It helped both consultants and the clients to have regular contact, especially as virtual working created challenges of misinterpretation between clients and consultants in relation to particular aspects of the job that added another layer of complexity:

> If [it's] something that require analysis and report – anything that involves people – you need to interact personally.. Virtual calls with no cameras can result in misinterpretation and faulty judgements. (F_CON_MGR, Post-pandemic)

By the second stage interviews in the pandemic, consultants had returned to traveling to clients and they reverted "back to normal" because clients demanded this. Therefore, while consultants had felt they could do their work well and used narratives that emphasized that traveling was a "myth," this held little sway when organizational interests meant serving clients was the ultimate goal.

In the Audit specialism in the pre-pandemic context, the movement between the office and clients had been replaced in the early pandemic by remote working but, even in the early stages of the pandemic, there were signs that management sought to gain back control of Audit professionals. Partners expected auditors to be on site with the client in a way that was not expected in Consulting. Audit specialists worked with clients in the Kuwait region and therefore being quarantined was not an issue. Those in less senior roles in Audit recounted the emphasis on being back on the client site although there was less emphasis on being in the office for non-client work:

> [Partners] started asking us to go to client... and that we must be present at client but not at office.. They do not want us to be at office... You might find at the office managers and above ... but even partners emphasize [the] client. (F_AUD_AM, Post-pandemic)

> Clients became more stressed and did not want to put covid as an excuse for working remotely. Now client is demanding our onsite presence as no extension is being granted now from the central bank. You have to do your work and meet the deadline. The stress has cascaded down to us. (F_AUD_SA, Post-pandemic)

In the second stage interviews in the pandemic, we found that more senior professionals in Audit had renegotiated their organization of work away from the hybrid of client-office to one of client-home. A female manager explained how the pandemic had made it more acceptable to work from home:

> It depends on the person. Those who are committed and deliver as per the deadlines definitely have the flexibility of working from home now. I personally work from home when I have a deadline or something that needs my undivided attention... No one would complain about that now.. it's fine. (F_AUD_MGR, Post-pandemic)

In this specialism, although it was client-facing, there appeared to be more flexibility for professionals than in the pre-pandemic context and, while work with clients had to be face to face, the supporting work for this could now be done at home. This was a big shift as auditors were the largest group of workers (constituting 64% of the workforce), with numerically more women at executive level. However, interestingly, it is paid less well, despite requiring a high level of specialized knowledge. Audit professionals navigate the requirements of stringent certification bodies while also needing to work with clients to access the necessary knowledge and meet client deadlines. As women were numerically more likely to work in audit, this may have implications for gender pay gaps.

In contrast, the shift to remote working in the early stages of the pandemic in the Tax specialism had been completely reversed and, despite Tax professionals claiming they could be more efficient working at home, by the second stage of pandemic interviews the organizational norm of Tax professionals being based in the office had been reinforced despite discourses in the early pandemic that stressed the ease of performing this work at home. Senior associates in Tax described this shift back to the office:

> The pandemic proved that the team can work remotely ... Once the COVID restrictions were lifted, we had to go to the office. Working remotely will be on exceptional/ emergency cases (F_TAX_SA, Post-pandemic)

> Working from home requires a strong reason. It is back to normal – there is an expectation that we should be working from office (F_TAX_ASC, Post-pandemic)

Significantly this meant that Tax remained as inhospitable to women as it had done in pre-pandemic times. Two female Tax managers in the late pandemic context described how having children in this specialism was particularly difficult without the flexibility of home working:

> Having a child impacted my performance. It is hard to maintain both.. Working from the office is the default... working remotely requires formal approval (F_TAX_MGR, Post-pandemic)

> As you become a Manager, your workload increases. Unlike juniors who have fixed working hours – expectations from executives are different. In addition to the work, we have administrative and business development work (F_TAX_MGR, Post-pandemic)

In the Tax specialism the ideal norms of long hour presenteeism were particularly disadvantageous for women because of the particular institutional context of Kuwait where formal flexible working practices are not publicized and promoted in the way they are in many Western PSFs. This means there were no mechanisms that women with children could use to facilitate their "fit" with this ideal. Furthermore, it was recognized that, in other offices outside of Kuwait, there had been a move to hybrid working between the office and home in Tax departments and the wholesale return to the office was seen to be specific to the culture of the office in Kuwait that had been created. The senior leadership in Tax consisted of male partners but they were not Kuwait nationals so this cannot be said to reflect the national and cultural context of Kuwait. This supports Acker's (2006) recognition that ideal norms are uneven and differ across different inequality regimes. How they play out in specific ways therefore becomes an empirical question in different contexts. Significantly, there was an institutional context that was hostile to flexible working and this allowed a specific office-based culture to go unchallenged.

We now turn to look specifically at how this Middle East context created specific gendered opportunities and barriers in the pandemic context.

5.3 | PSF ideals in the Middle East: Specific pandemic barriers and opportunities

The shift to virtual working in the pandemic allowed an exploration of whether any specific cultural barriers or opportunities were created for women in the Kuwaiti context. In the pre-Covid context, women working in Consulting highlighted the additional barriers created by social and cultural expectations of women in the Middle East which made it difficult for them to conform to the client-focused ideal worker who traveled independently to client sites. Even though the use of domestic help and live-in nannies eased this domestic burden for senior professionals with children in Consulting and Audit, women traveling independently jarred with gendered customs and norms:

> Before marriage, I could not travel without my brother. My father insisted that my brother should go with me wherever I went. Since my marriage, my husband has been more understanding of my position and my travelling is not interfered with as it was before ... My work in this region is perceived negatively. Because they think it's all about hours and travel. [My extended family] think it's not a thing that women should do. (F_ CON_MGR, Pre-pandemic)

Senior managers argued that Kuwaiti cultural norms made it unacceptable to call a woman after working hours, thus reducing their accessibility and curtailing work opportunities. These norms and expectations that deemed Consulting roles as unsuitable for women were expressed by both men and women:

> No one would dare to call a woman late after working hours, like at 10pm or 11pm, and ask for work... especially if she has a family and kids. In the end they will call a man because they know he can break off and his wife will take care of the children. (M_ CON_AM, Pre-pandemic)

However, a lack of institutional and cultural support for formal flexible working meant no specialisms offered a "mummy track" for women in this Kuwaiti PSF. Instead, women gravitated toward those higher status specialisms which allowed for spatial flexibility, challenging the assumption that women are more innately suited or drawn to specialisms such as Tax (Dambrin & Lambert, 2008). Significantly, in the pandemic this increased emphasis on availability appeared to be gender-blind. The view expressed in the pre-pandemic context that women in Kuwait should not be contacted at home after a certain time was not mentioned as an issue in the pandemic, with both men and women stressing the expectation of being available outside of normal working hours.

Moreover, in the pandemic context women working in Consulting and Audit emphasized the opportunities that came with working with clients online, as they felt more confident and it had increased opportunities for them to engage with professional teams and external networks:

> Working remotely has made it easier for me to reach out to different people and ask for deliverable references, frameworks and so many things.. It made it easier to connect.. I feel more confident behind the screen to ask for stuff, more than face-to-face. (F_ CON_MGR, During pandemic)

> We are more confident, speak up more, think twice about being worried about being judged. This is a turning point. Never had the confidence before. I brought up an issue directly with my manager, the way I did .. on a [whatsapp] chat, I would never have done that before. (F_AUD_SM, During pandemic)

Interestingly, a male manager commented that women appeared to be more empowered working from home:

> When you are mostly virtual it is easier for women to get their ideas across without needing to be there...Pandemic has not changed the gender issue, but made it easier for women to raise their voice.. It is easier to speak over calls, speaking up in a room of 20 people is harder than a call with 20 people. (M_ CON_AP post pandemic)

Significantly, appeals to the specific advantages for women's voice from the pandemic were overt in the Kuwait office in ways that they might not have been in a Western context. In Kuwait, it had been openly discussed in the pre-pandemic context that certain specialisms were not suitable for women in ways that would have not been expressed openly in Western contexts sensitive to equality agendas and these appeals to women's more effective working in the private sphere could also be seen as "patriarchal scripts" (Syed, 2010). However, they could also be interpreted as part of a discourse used by both men and women to build up a strong rationale for remote working as a way to be an effective professional. These are examples of how more gendered localized discourses helped women professionals understand their experiences of the pandemic and they used these to bolster their claims of effectiveness in ways that may not be the case in Western contexts. It certainly seems to be the case that this was successful for those in Audit who could now work at home remotely when not working with clients. Empson (2021) reflected on whether the new possibilities of working at home in PSFs brought by the pandemic may lead to further barriers to gender equality at senior levels as women were more likely to work at home. However, in this Kuwait office this concern may be less applicable as working from home may help women address some cultural barriers that are specific to the Kuwait context. Moreover, as we have seen in Tax, working from home may continue to be unacceptable.

6 | DISCUSSION

This paper has used a critical case of a PSF in Kuwait to explore whether changes to organizational practices and routines in the pandemic disrupted pre-Covid gendered ideal norms. The pandemic has created a unique opportunity

to explore in action the "local, ongoing practices that reproduce inequality" (Acker, 2006) and whether "denaturalizing" ways of working may challenge some of the ideal worker norms which (re)produce gender inequalities.

The paper revisited an analysis of case study data of a PSF pre-Covid context that identified differentiated ideal gendered norms in different specialisms and explored whether these ideal norms shifted in the pandemic context when new remote organizational practices were required. In the pre-Covid PSF context in Kuwait, professionals regarded the nature of work organization in particular specialisms as inevitable, reflecting what was required in the role. In the high-status, client-facing specialism of Consulting, the long hours, intense concentrated periods of working and short notice travel were seen to hinder women's progress, especially in the Kuwait context where cultural norms clashed with women traveling alone. However, there were more women working in this specialism at senior levels than in the other specialisms because of the autonomy these professionals had. Audit was also client-facing, but clients were local and Audit professionals worked between the office and the client and faced intense deadlines. In contrast, in the Tax specialism there was limited client contact, but the ideal norms were predicated on long hours, full time and office-based working which were all characteristics of the role that were used to explain why there were so few women in this specialism in Kuwait. The pandemic allowed us to explore whether these differentiated ideals across the specialisms were exposed as socially constructed, as organizations and professionals had to rethink fixed ideas about how and where work could be performed in these roles.

In the early stages of the pandemic there were positive signs of change and we uncovered new "sense-making" (Helms Mills & Mills, 2009) of professionals who suggested how being client-focused, committed and available could be enacted in new ways. In Consulting and in Audit, women and men professionals emphasized that clients' expectations could be met without prolonged onsite client contact and, while this intensified expectations of temporal availability to meet client needs, nevertheless it undermined prevailing assumptions about what being client-focused entails in PSFs. In Tax, before the pandemic, office presenteeism was entrenched, with long working hours being organization-driven rather than client-driven which was used to explain the male-dominated nature of the specialism. While increased temporal availability was expected in the pandemic, the opportunity to work remotely brought some much-desired flexibility and Tax professionals argued they could work efficiently and productively away from the office.

However, as the pandemic proceeded, the new ways of working were generally displaced by a return to pre-pandemic ways of working showing just how institutionalized such ideals are. This was particularly the case in the most highly paid specialisms of Consulting and Tax. In Consulting, there was a return to travel to client sites even though those professionals in the pandemic had felt that the extent of such travel required of them was a "myth". Yet in contrast to PSFs in Western contexts, the common practice of professional women paying for domestic help and nannies in Kuwait and the flexibility of not being in the office meant this continued to be a more "woman-friendly" specialism. In the cultural context of the Kuwait office, formal flexible working was not taken up, shaped by an institutional context where there is no legal right to request flexible working. Consultancy was therefore one PSF route where women could renegotiate ways of being professional that were more accommodating to family life and they were paid well enough to be able to afford help in the home to facilitate this.

The contrast with the Tax professionals in Kuwait is particularly striking. Tax is seen as more "women friendly" in the West because of a lack of client contact that allows reduced hours through flexible working (Dambrin & Lambert, 2008). In contrast, Tax in Kuwait is constructed as an office-based profession even when it became clear in the pandemic that there was nothing inherent in the work that necessitated being in the office. Tax professionals have very little contact with clients, but the culture of the Tax office in this case was very much office-based and, unlike other PSF offices elsewhere, there was no attempt to offer a hybrid approach of working between home and the office. This cemented the male-dominated nature of this specialism and Tax professionals who argued they had worked well remotely had no power to challenge this.

Those working in the Audit specialism fared better with new opportunities to work at home combined with working on client sites. This meant that the Audit specialism now potentially combined the flexibility which was absent in Tax with only local travel to clients and it will be fascinating to explore whether Audit becomes more

female-dominated in the context of this change and becomes the "mummy track" that Tax has been labeled in Western contexts.

The pandemic has shown more than ever the utility of Acker's (2006) theorization of inequality regimes. It became clear that changes in the practical activities of doing the job differently in this PSF were not enough to profoundly change gendered ideal norms because these ideals served the global organizational interests of PSFs and professionals were not in a position to challenge these. In this context, what does this mean for the possibilities of gendered change if, ultimately, even with such large-scale disruptions associated with the pandemic, there is little room for change in ideals? Benschop et al. (2012) encouraged researchers of gender and organizations "to develop strategies of reading feminist research not just for its critique, or theoretical insights but also for its implied strategies of change" (op cit, p. 7). They argue that change needs to find ways to simultaneously consider the global or transnational (universal) and the local (particular) and rightly point out that globalized capitalism takes a variety of forms in different nation-states and local settings. Our research has shown the importance of recognizing this. In Kuwait, there was evidence of women appealing to what could be seen as "patriarchal scripts" (Syed, 2010) in the West. In particular, women's increased confidence using virtual modes of communication and technology could have underpinned the shift in Audit to working at home. This is a potential route for women's voice and visibility which may be culturally specific due to gender roles and norms in Kuwait but which, nevertheless, is a significant shift if it challenges existing power relations. Acker is also clear that "internalized controls" are an important way that gendering takes place as gendered ideals are seen as legitimate by organizational actors and become part of organizational identities. There is no doubt that, even if the practical ways of doing jobs have remained unchanged, the sense-making that professionals used to understand their pandemic experiences led them to "denaturalize" the way they had considered their professional roles could be performed. Only time will tell whether this leads professionals to question more broadly why work is organized in the way it is which is ultimately a gendered question and not something that "is beside the point of the organisation" (Acker, 2006, p. 452).

7 | CONCLUSION

In the pre-pandemic context, Ruiz Castro et al. (2020, p. 2) reflected on the frustration of academics researching PSFs "repeatedly reading the same stories of gender inequality in organizations and/or realizing that our research is helping little to tackle inequality and exclusion in the workplace" and called for "new tales" in the study of equality, diversity and inclusion in PSFs. While our exploratory study could be interpreted as yet more "old tales" of inequality we have shown there is nothing inevitable or natural about the way professional work is organized. Ultimately, while the transformation of organizational routines in PSFs was short-lived and ideal worker norms are generally as tenacious as ever, there is much to learn about the stubborn nature of gender inequality in PSFs by capturing the gendered effects of the pandemic in localized non-Western PSF contexts. A PSF feminist research agenda that focuses on local, uneven change that is sensitive to national and cultural contexts will capture the possibilities of degendering generated in the pandemic that, as we have shown, may be subtle and uneven, but which is nevertheless transformative in micro ways and in ways that have yet to be realised.

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