Shaping the profession:

Exploring the lived experiences of women in accounting around Menstruation, Menopause and Miscarriage (3M) in the workplace

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Foreword

As Chair of the ICAS Research Panel, I am pleased to introduce this report, which is being published at a pivotal moment for our profession.

The accountancy sector, and the wider business community, are navigating a complex and evolving landscape in their pursuit of equality, diversity, and inclusion (EDI). While there have been notable advances in workplace policies and public awareness, recent developments remind us that progress is neither uniform nor guaranteed. Globally, the commitment to EDI is situated in an environment of shifting social, economic, and political pressures, and the gains made in some areas can be fragile or contested. Against this backdrop, the findings and recommendations in this report are especially timely, highlighting both the achievements and the persistent challenges in creating environments where all professionals can thrive.

Recent research by ICAS shows that, while trust in the profession is high, there is still a significant perception gap and persistent barriers to career progression, particularly for women and those from minority backgrounds. Notably, nearly three in four professionals report experiencing discriminatory or exclusionary behaviours in the workplace, underscoring the urgent need for meaningful action beyond rhetoric.

This report makes a valuable contribution to our understanding of women's health and wellbeing in the workplace, focusing on the often-overlooked experiences of menstruation, menopause, and miscarriage. The findings reveal a continuing culture of silence and stigma, and highlight the need for supportive leadership, flexible working arrangements, and inclusive policies that recognise the realities of women's lives.

It is encouraging to see that some organisations are beginning to address these issues, with initiatives around menopause support and flexible working gaining traction. However, as this research makes clear, there is much more to be done. This includes ensuring that organisations and professional bodies like ICAS play a proactive role in supporting employees and team members' wellbeing; fostering environments where open conversations are not only possible but welcomed.

I would like to thank the research team for their rigorous and empathetic approach, and all those who contributed their experiences. By listening to, and learning from, these voices, we can continue to build a profession and a wider workplace culture that is not only driven by performance and technical excellence, but also inclusive, supportive, and responsive to the needs of all.

On behalf of the ICAS Research Panel, I commend this report to our members, stakeholders and the wider business community, and invite you to reflect on its findings and recommendations as we work together to shape a better future in the workplace.

James Baird CA
Chair, ICAS Research Panel

Executive Summary

Background and research objective

Recognising and addressing women's health and wellbeing (WHW) in the workplace are critical for creating professional environments that foster supportive and informed approaches to enable women to manage their health at work without stigma or disadvantage. There are examples of contemporary developments in this context, including the Department of Health and Social Care's Women's Health Strategy (DHSC, 2022) which includes actions to raise awareness, normalise open conversations, and destigmatise taboos surrounding WHW in the workplace. However, despite contemporary developments and established legal frameworks such as the Equality Act 2010, many workplaces still lack comprehensive policies and arrangements that address WHW needs, potentially impacting women's careers, in fields like accounting.

WHW refers to the physical, mental and emotional health of women across their reproductive health and includes, for the purpose of this study, menstruation, menopause and miscarriage (the 3M).[1] Menstruation and menopause are expected aspects of women's reproductive health. While associated symptoms - such a pain, fatigue, cognitive and emotional changes - are generally understood to be common for women, they can range from mild to significantly challenging and disruptive. In contrast, miscarriage, although not uncommon, is not a routine or expected event and is frequently physically and emotionally traumatic. The 3M and their manifestations, however, are usually invisible- unlike pregnancy and motherhood- and can therefore, be displaced from attention around intersection with broader wellbeing concerns such as mental health, caregiving responsibilities and the impact of gendered expectations and ethnicity.

Our research investigates the lived experiences of 42 professionally qualified women working in the accounting profession[2] (n=22) or outside practice (n=20) in the UK, and the impact of the 3M on their engagement and relationship with the workplace, including recruitment, career advancement, and job retention. Our study investigates the nuanced aspects that relate to different workplace environments in which women work and across their different career stages. The interviews were informed by an in-depth literature review together with reviewing publicly available information and initiatives of 8 selected accounting firms and 2 professional bodies.

The research adopts a perspective that examines how the workplace accommodates (or fails to accommodate) women's health issues around the 3M, which often require women to manage additional challenges due to prevailing workplace norms designed around the traditional male image. Through the lived experiences of the women in accounting, we identify potential improvements to better support women, ensuring their experience around the 3M does not impact negatively on their professional career. From our research-based findings, we have generated recommendations for consideration by workplace organisations and professional bodies, and for empowering individuals. These recommendations aim to help build professional environments that openly recognise the distinct, often challenging and sometimes disruptive, nature of what is generally considered to be a common part of a woman's reproductive life, and to support inclusive and equitable work environments for all employees to thrive.

[1] WHW also includes, for example, fertility, pregnancy, postnatal health and conditions that disproportionately affect women such as endometriosis and polycystic ovary syndrome. In prior literature, the 3M framework concerning women's health has traditionally focused on menstruation, maternity, and menopause. However, we shift the emphasis by substituting maternity with miscarriage. This adjustment is made because the topic of maternity has already been extensively investigated and well-documented in existing research. Our intention is to expand the discussion to include miscarriage, a significantly impactful but less studied aspect of women's health.

[2] For this research, we consider the accounting profession to include professional accountancy bodies and accounting firms.

Key findings

Our interconnected research findings (detailed in Table 1), which should not be viewed in isolation, reveal the following:

Significant Stigma and Silence:

There is considerable stigma and a pervasive culture of silence surrounding discussions of the 3M in the workplace. Women are often reluctant to address these issues due to fears of appearing weak or unprofessional, which compromises their ability to effectively manage their health alongside their professional responsibilities.

Role of Leadership:

Women in accounting are still largely working in teams that are managed by men. Leadership plays a crucial role in promoting a culture of trust, either addressing or perpetuating the stigma around the 3M. Supportive leadership can significantly improve workplace experiences for affected women, yet many leaders lack the awareness or commitment to provide necessary support.

Workplace Physical Environment:

Issues like inadequate personal care breaks, lack of privacy in toilets, and unsuitable office layouts such as open-plan settings exacerbate discomfort and stress. Additionally, inflexible environmental conditions such as temperature and noise disproportionately affect our interviewee population.

Flexibility and Hybrid Work:

Inflexible work conditions, such as strict office-based requirements, often exacerbate challenges associated with the 3M for women. The lack of remote working options restricts their ability to adjust their environments on challenging days, increasing physical discomfort and making it difficult to balance personal well-being with professional responsibilities.

Discrepancies in Experiences Based on Seniority and Ethnicity:

Junior, and/or less experienced women generally have less control over their working conditions compared to their senior and more experienced counterparts, which hinders their ability to manage the 3M effectively. Additionally, ethnic minority women experience additional stigma and are even more reluctant to discuss these issues, fearing further marginalisation. This issue is compounded by a widespread lack of understanding about the 3M symptoms and their varied impacts, which differ between individuals. The result is a workplace environment that makes it challenging for women to seek and receive the necessary support, often leaving them feeling isolated and unsupported.

Existing Policy and Workplace Culture:

Despite the fact that our document review revealed that there are existing policies that can support women through their 3M experiences in some of the organisations we explored, the interviews revealed that there is significant confusion around their existence and/or applications.

Role of Professional Bodies:

Our findings show that, even though professional bodies play a significant role in professional development, their involvement in addressing specific health needs around the 3M appears limited. Women in smaller firms or self-employed contexts particularly feel the absence of organisational support, suggesting a need for professional bodies to enhance their offerings beyond technical training to include more comprehensive wellbeing and health-related support.

Barriers to Career Progression and Retention of Women in Accounting:

The stigma and lack of support not only affect women's health but also pose barriers to their career ambitions. The women we interviewed are making significant career decisions based on the level of support they anticipate or experience in managing the 3M, on many occasions leading to disengagement from the workplace.

Recommendations

The study identifies significant areas for development, many of which are based on suggestions from, or good practices shared by our participants. These recommendations aim to address the challenges faced and to foster a workplace culture that not only supports but empowers women dealing with 3M. By implementing strategic changes at the organisational level, enhancing the role of professional bodies, and empowering individuals to take active roles, it should be possible to enhance inclusive and supportive workplace environments that benefits all members, enabling them to thrive equally and contribute fully.

Organisational Level Strategies

1. Introduce 3M policies and promote diversity and inclusive culture

- Ensure appropriate application of existing equality policies, as well as tailoring policies and provisions to women's 3M needs - when developing new policies, encourage participation and open discussion with both male and female employees, for example through focus groups or consultation sessions. Implement a monitoring and review process to assess the application and effectiveness of these policy initiatives, for instance by including relevant questions in regular employee surveys.

- Raise awareness and education around the 3M and organise Continuous Professional Development (CPD) workshops covering all aspects of 3M, which includes networking sessions, enabling women to voice the challenges they face.

- Encourage men's allyship in the organisation and encourage them to attend 3M related awareness initiatives and actively support open conversations and an inclusive environment. Also recognise that awareness should extend to all employees, including younger or non-parent women who may be less familiar with these experiences.

- Ensure gender and ethnic diversity in leadership for both formal and informal support regarding the 3M.

2. Provide training to leadership and management

- Use case studies of good practices and focus on people-centred management and inclusive leadership, especially around the 3M.

- Secure commitment from top leadership to recognise the potential impact of the 3M on women's career and ensure that there is appropriate support.

3. Adjust career progression criteria and provide mentorship programmes

- Strike a thoughtful balance between people management and employee retention leadership skills and financial performance, ensuring managers support employees effectively, including those dealing with the 3M.

- Initiate structured mentorship programmes that incorporate awareness of the 3M and connect women with senior leaders and peer networks to facilitate support and confidence in navigating career stages impacted by the 3M.

4. Adopt flexible and hybrid work arrangements and improve workplace physical environment

- Reduce the burden of negotiating flexibility by making offering it standard practice.
- Foster open and supportive teams that empower employees to manage their time autonomously.
- Improve restroom facilities, create private areas for health-related needs, adjust office layout to reduce noise, provide fans and/or heaters.

Role of Professional Bodies

1. Provide training at all levels

- Include WHW and information around the 3M as part of wellbeing programmes/ initiatives for trainees, managers and leaders, within initial and continuing professional development programmes.
- Support career returners with updates on industry developments.

2. Introduce mentoring schemes and create support networks

- Provide support through mentoring schemes, especially for women outside large organisations.
- Collaborate with other professional bodies and advocacy organisations to share best practices and advocate for better conditions, especially around the 3M.

3. Outreach and Advocacy

- Participate at relevant conferences and contribute to discussions around the 3M in the workplace.
- Communicate at schools, colleges and universities and increase visibility of the profession in advocating supportive work environments for women in relation to the 3M to continue attracting a diverse future workforce.
- Engage with and support policy makers to address 3M in equality initiatives and policies.

Empowering Individuals

- **Seek mentorship** and build networks even if outside own organisation and act as a mentor to fill in the gaps in leadership and mentorship.
- **Speak up about the 3M** and build solidarity if you feel comfortable doing so; bring in conversations and be more open about own experiences with 3M if environment allows.
- **Practice self-care** through recognising and addressing signs of burn-out and prioritising own health and seek support.

Table 1: Summary of findings and recommendations

Findings	Recommendations for improvement
Stigma and Silence around the 3M	
Concerns about appearing weak or unprofessional since the workplace does not provide safe space to discuss any of the stigmatised 3M aspects; Fragmentated experiences lead to feelings of isolation	• Initiate educational programmes and webinars in the workplace that facilitate open 3M discussions to de-stigmatise 3M • Individuals who feel comfortable doing so could try to talk about the 3M more openly at work and include these topics in regular workplace conversations
Lack of cross-gender conversations and discussions in formal settings	• Encourage allyship from male colleagues and senior leaders to promote diverse and inclusive organisational culture
Ethnic minority women are especially reluctant to speak out	• Pay attention to and share the specific 3M experiences of ethnic minority women via various platforms (e.g., webinars, websites, social media) while simultaneously addressing underlying stigmas and prejudices with targeted anti-stigma campaigns and sensitivity training within organisations.
Challenges around the effect of 3M on women's career decisions around progression	• Establish an official advocacy position for 3M in the workplace • Foster commitment to recognise the importance of inclusive and supportive practices that impact retention and engagement
Leadership, Role Models and Management	
Management teams are male-dominated, often reinforcing silence around 3M	• Increasing female representation in leadership to ensure women's experiences are considered in decision-making • Provide specific and formal guidance and training on when and how to discuss 3M with employees/managers • Offer leadership training including examples of effective practices to promote supportive management • Provide women with leadership training that enhances skills and confidence in preparation for leadership roles • Create an open environment where all colleagues feel safe to discuss experiences relating to the 3M • Foster inclusive work practices that support employees who may experience temporary lapses in concentration or memory, which can affect their confidence (for example, during menopause or due to other wellbeing factors)Promote leadership diversity that includes both gender and ethnicity diversity to reflect broad perspectives in decision-making

Findings	Recommendations for improvement
Leadership roles prioritise technical over people and support skills	• Promote empathetic management style that focuses on managing and leading people inclusively • Leadership needs to recognise the importance of the 3M as part of an inclusive and supportive workplace that can impact on women's careers and ambitions • Adjust criteria for employee retention and promotion to emphasise people management skills e.g. integrate employee satisfaction, excelling in mentorship roles and team management skills in promotion criteria • Regularly update programmes of Initial and Continuing Professional Development (IPD and CPD) courses to include training on leadership that emphasises inclusivity, ethical decision-making, and social responsibility
Lack of role models: • Junior women look to senior women for mentorship and advocacy, but male-dominated culture makes it difficult for senior women to push for changes • Ethnic minority women especially need visible role models	• Develop structured mentorship schemes that provide guidance and support, linking experienced women in the profession to early career ones, especially for people during key career transitions to help them return from leave successfully and with confidence • Create informal and formal networks and platforms for women to provide peer support and opportunities to share experiences in a safe environment and further advocate for systemic change • Present role models through storytelling and shared experiences • Individuals can actively seek and/or offer mentors within and outside organisations • Recommend specialised support and counselling for women dealing with miscarriage and related challenges
Workplace Physical Environment	
Free sanitary products are beneficial but not available for all	• Provide easy access to (free) sanitary products in toilets
Toilet design needs improvement	• Improve restroom facilities, including considering adding individual toilets for privacy and personal space
Lack of privacy in office spaces	• Create private areas for health-related needs, such as break rooms
Lack of control over workplace conditions (e.g. temperature)	• Offer adjustments in the office layout to reduce noise and maintain a comfortable temperature through the provision of individual fans, heaters or blankets as needed

Findings	Recommendations for improvement
Flexibility and Hybrid Work	
Remote work improves 3M experiences; Non-flexible work arrangements affect decisions around retention	• Adopt flexible and hybrid work arrangements as standard practices
Trust is key to effective flexible arrangements	• Build trust and offer autonomy in the workplace, ensuring that employees feel comfortable requesting flexibility accommodations without fear of career consequences
The nature of auditing work (e.g. visiting clients) makes further accommodations difficult	• Proactively engage with clients to highlight the importance that facilities at their sites meet the necessary standards of privacy, cleanliness and accessibility. • Create a confidential feedback mechanism for employees to report issues with client facilities.
Enforced office returns without clear justification feel controlling	• Ensure return to office policies are well justified and explained
Existing Policies and Support	
Lack of clear policies causes confusion around disclosure and seeking support	• Engage both employees and employers, incorporate both men's and women's voices to develop inclusive policies and guidance around 3M (e.g. menstruation leave, menopause accommodations, grieving period for miscarriage/baby loss), with the potential of using third-party support if needed • Individuals can actively equip themselves with knowledge about policies and available workplace support
Menopause policy exists in some organisations but is perceived as a tick-box exercise	• Implement and track the effectiveness of existing policies
No structured supporting systems for managing 3M in general, especially for emergencies	• Allocate trained mentors to grieving or distressed women due to miscarriage • Provide women access to mental health resources and counselling services tailored to the unique challenges of the 3M • Develop emergency helplines linked to already established mental health support; develop toolkit for guidance • Organise CPD workshops (on all 3M aspects) that will also include networking opportunities that will allow women to speak out about what it is they are facing • Individually practice and prioritise self-care to pay attention to their own health and wellbeing

Findings	Recommendations for improvement
	The Role of Professional Bodies
Not currently a source of support for the 3M but has the potential to be	• Go beyond focusing solely on technical skills: Include elements of Women's Health and Wellbeing (WHW) within existing wellbeing initiatives to provide trainees a comprehensive introduction to their professional life that acknowledges the 3M • Collaborate with other professional bodies and advocacy organisations to share best practices and resources • Lead public discussions, participate in policy-making forums, advocate for more inclusive policies across the sector and share best practices, conduct research and share information about the positive impact of genuine flexible working policies on women careers and health, and conduct social media campaigns that emphasise their commitment to addressing the WHW needs of their members • Actively share information with the public (especially in educational settings like schools, colleges and universities) and members about the profession's efforts to improve work conditions and promote inclusive workplace

1. Introduction and Context

The objective of our research is to explore the lived experiences of women in accounting and the impact of Menstruation, Miscarriage and Menopause (3M) needs on their recruitment, progression and retention in the UK workplace.

With growing workplace diversity, the government, employers and the accountancy profession have become increasingly aware of the importance of equality, diversity and inclusion (EDI), including the need to support Women's Health and Wellbeing (WHW) (for example: Bloody Good Employers, 2023; BSI, 2023; CIPD, 2023; Henpicked, 2023; ICAEW, 2021; ICAS 2023; UK Parliament, 2023). Creating inclusive environments ensures that individuals of all identities and backgrounds feel valued for who they are (Ferdman, 2017). While inclusion benefits everyone, it is particularly crucial for historically excluded groups and minorities whose voices have often been silenced (Nishii, 2013). Supporting WHW needs in the workplace is recognised as a key aspect of fostering inclusion in the workplace, as it helps to eradicate prejudice and discrimination while ensuring that all employees are treated with respect and dignity and have equal opportunities to thrive.

It is important to note here that the physiological and mental health dimensions of WHW, such as the 3M, are closely linked to the environment and workplace culture in which women work. Where the environment does not accommodate awareness and support for 3M needs, a woman's workplace experience can be negative and may impact on career-related decisions, as indicated in recent research concerning menopause and the workplace (Atkinson et al., 2021; Verdonk et al., 2022), compared to workplaces that are cognisant of 3M needs (Verdonk et al., 2022). Interestingly, a number of studies that have discussed the 3M are noting that practice is ahead of research, where employers are beginning to address women's health in the workplace, especially in relation to menopause (Atkinson et al., 2021; Grandey et al., 2020; Henpicked, 2019). Despite this, employer-led policies regarding 3M remain rare, with women left to 'manage' symptoms of the 3M individually and often in silence in the workplace.

As well as the social responsibility of an organisation to recognise and support WHW needs in the workplace, there is a legal obligation under the Equality Act 2010 ('the Act') which aims to protect people from discrimination (both direct and indirect) in the workplace and in wider society. The Act lists nine protected characteristics on which discrimination is outlawed: although these do not specifically cover WHW, several of these (including: being pregnant; sex; age and disability) may be relevant when considering the fair treatment of women in the workplace (Beattie, 2023; Equality Act 2010).

There is an increasing number of employment tribunals finding women experiencing menopause being treated unfairly under the Equality Act 2010 (Bawden, 2023). For example, against BT in 2012 (sex discrimination), against the Scottish Courts and Tribunal Service (disability discrimination due to severe menopause symptoms), Bon Marche in 2019 (claiming age and sex discrimination) (Henpicked, 2020) and most recently, Leicester City Council (disability due to menopause symptoms) (BBC News, 2023). Despite this increasingly litigious environment, a survey to 11,000 female members of Unite trade union[3] found that 83% said there was no support for menopause symptoms in the workplace, many stating they struggled to get toilet breaks which were often recorded or monitored (Bawden, 2023). Although there is growing evidence that menopause is being discussed and disclosed in the

[3] Unite trade union represents workers from several sectors among which are financial services (accountancy, auditors, insurance, etc), banks and building societies, banking, finance and insurance (see https://www.tuc.org.uk/unions/unite).

workplace, employers seem to pay less attention to miscarriage and menstruation, and these 2M remain particularly stigmatised (Sang et al., 2021; Verdonk et al., 2022; Wilkinson et al, 2023), with the literature being almost completely silent on miscarriage (Prochitz and Siler, 2017).

The Chartered Institute of Personnel and Development (CIPD) (2023) published research highlighting the 'taboo and silence in the workplace' about menstrual health. CIPD surveyed 2,000 women and found that almost half would 'never tell their manager [that absence was] related to their menstrual cycle'. And despite menstruation being a normal part of life, most employing organisations in the survey did not offer support for WHW normal life experiences (CIPD, 2023). These findings are echoed in the Department of Health and Social Care's Women's Health Strategy (DHSC, 2022) developed from 100,000 women's voices responding to a public survey and written evidence from over 400 organisations. This government strategy focuses on enabling women to feel supported in the workplace by: raising awareness of WHW; normalising open conversations to break down taboos and stigma; and enabling employers to support women in the workplace. It is noteworthy that similar government initiatives have been developed in recent years in several locations: including Scottish Government (2021), New Zealand Ministry of Health (2023), Australian Government (2023) and Europe (WHO, 2016). Efforts to destigmatise and normalise WHW in the workplace are evident with a growing number of conferences where current and developing practices are shared (for example: European Commission, 2023; Westminster Insight, 2024; Holyrood Insight, 2024, complimented by workplace accreditations, training and awards for forward-looking employers (for example by: Henpicked.com and Bloody Good Employers.com and CIPD)).

The Financial Reporting Council (FRC) (2022) explicitly expects large professional accounting firms offering audit services to establish policies and procedures to promote inclusion, including paying attention to attracting and managing talent and promotion processes, linking this to ensuring the public interest is protected. However, the extent and depth to which the accountancy profession is capturing and supporting 3M needs in the workplace is not clear. This contrasts with some notable large organisations that have developed WHW policies in relation to menopause, including the National Health Service (NHS), Santander UK plc and Nottinghamshire Police (Henpicked, 2023).

Appreciating the historical context of professional body membership gives us context to the silencing of women's voices and concerns in the workplace, and available career opportunities (Jeacle, 2011). Until the introduction in 1919 of the Sex Discrimination Bill, male-only membership restrictions applied for the UK professional accountancy bodies. Despite this development, female accounting members still represented less than 1% of total UK accountants by 1931 (Kirkham and Loft, 1993). In contrast, in 2023, women across the six UK Chartered Accountancy bodies plus the Association of International Accountants (AIA) constituted 56% of trainee accountants. Nevertheless, they represented only 40% of these bodies' memberships (FRC, 2024). Women also constitute between 45-49% of Big4 workforce in the UK, however only between 24-28% are in partnership positions[4]. These statistics indicate that recruitment to membership, retention and progression within accounting, may be problematic for women. Indeed, the academic literature supports this view by revealing the prevailing challenges of the glass ceiling and women's progression in the accounting profession (for example: Dambrin and Lambert, 2012; Broadbent and Kirkham, 2008; Cohen et al, 2020) and the persistence of the gender pay gap (ICAEW, 2020). However, the accounting literature is silent about recruitment and retention, and silent on WHW in the workplace.

Taken together with the legal (Equality Act 2010) and social (EDI) responsibility of the accountancy profession to support women in the workplace, further investigation here is justified and important. It is also noteworthy that the accounting profession, presents a unique workplace dynamic worthy of investigation. First, working in practice means that individuals may often be working at different client environments, and second, career pathways suggest there is movement between working in practice and working outside practice over the professional accountant's career. This facet of training and working as a professional accountant may present additional challenges to women where attitudes and culture towards WHW may differ across clients and sectors.

A review of the academic accounting literature indicates WHW needs, specifically around the 3M, have not yet been explored, neither from the perspective of women's experiences in the workplace, nor the extent and nature of workplace policies to support WHW needs. An early study by Chwastiak and Young (2003) notes briefly the absence of disclosures in annual reports about WHW needs and where discussed, menopause was seen as a risk and disease in the workplace. Research concerning accounting professionals' experiences of pregnancy, maternity and motherhood in the workplace, (for example: Dambrin and Lambert, 2008; Haynes, 2008a; 2008b; Kokot-Blamey, 2021), have uncovered negative perceptions concerning work commitment and career prospects. The management and organisational literature has begun to explore women's experiences at work vis-à-vis menstruation and menopause, in particular. However, these studies mainly focus on psychological wellbeing, linked to managing workloads and resilience, often neglecting the links between physical health issues and wellbeing at work (Atkinson et al., 2021). Generally, the findings of management and organisational studies indicate that women are often left to navigate problematic gynaecological and reproductive health individually, with very little support from their workplace, professions or policy makers (Hackney, 2022; Sang et al., 2021). Finally, while literature on menopause focuses mainly on white-collar jobs, like academia (Atkinson et al., 2021; Grandey et al., 2020), research on menstruation focuses on non-white collar jobs and on occupations such as health workers, care workers, domestic workers, and occupations that are male dominated (Sang et al., 2021). However, no study has to date focused on professions like accountancy.

Overall, WHW needs, particularly concerning the 3M, are increasingly recognised across different sectors as important factors due to their effects on employee wellbeing and overall workplace productivity. However, there has been limited exploration into how these specific needs impact women in accounting and we believe that it is important to understand how WHW needs around the 3M might impact the recruitment, progression and retention of women in accounting. Therefore, this research explores the lived experiences of women in accounting in the UK and the extent to which the 3M are supported in the workplace. We use the theoretical lens of body work, which considers ways in which women's bodies, including their reproductive health, remain surrounded with stigma in the workplace, requiring women to perform extra 'work' to counter potential discrimination and adjust to workplace environments and culture constructed around the male-body (Acker, 1990; Sang et al., 2021). The research aims to generate evidence to inform the development of effective polices and practice relevant to the accountancy profession, including recommendations which can: destigmatising and normalising 3M needs in the workplace; acknowledging and integrating the 3M as a normal part of work-life experience for all staff; and implementing and improving staff training.

[4] As calculated by the research team from website disclosures of Big 4 companies.

2. Literature Review: the 3M in the workplace

From the limited existing literature, the workplace culture around 3M is characterised by a culture of silence and concealment, where stigma and taboos surrounding them are internalised by women (Sang et al., 2021). Concealing their health and wellbeing needs and challenges, and denial of their experiences, is found to be an additional stressor in the workplace (Verdonk et al., 2022). The 3M generally challenge workplace norms constructed around the male body (Grandey et al., 2020; Sang et al., 2021), particularly so in the accounting profession workplace (Gammie and Whiting, 2013; Carmona and Ezzamel, 2016; Haynes, 2017) where men continue to make up the largest proportion of the workforce. These headline findings reported in the emerging literature in this area justify why it is necessary and important to investigate the 3M in accounting and the impact on recruitment, progression and retention. Below we present a brief outline of the literature which covers prior research on the impact of maternity and motherhood on career progression, the stigma and workplace constraints on pregnancy, menstruation and menopause in the workplace as well as the interplay of workplace environment and women's health and reveal a lack of attention to less visible WHW dimensions in the workplace.

Attention has been increasingly paid to the impact of maternity, pregnancy and motherhood on the career 'choices', experiences and advancement of women accountants. Gammie and Whiting (2013) explored women accountants' choices to seek employment outside of the profession, finding that accountancy firms were "continuing to reflect gendered working norms" and also women were seeking more flexible working patterns (Gammie and Whiting, 2013). Building on the work of Gallhofer and Paisey (2011) and Gallhofer et al. (2011), the interplay between organisational constraints and women accountants' choices was explored further by Gammie et al. (2017), indicating that career progression within professional firms did not easily accommodate motherhood. Further literature indicates that pregnant women's bodies are considered as intrusive in the workplace, and the announcement of pregnancy is perceived as an indication of reduced commitment to work (Dambrin and Lambert, 2008; Haynes, 2008b). Generally, despite varieties of women's experiences of maternity and motherhood globally, the majority of this research links the reduced presence of women in higher managerial positions, especially in the Big4, at least partially, to motherhood (e.g., Dambrin and Lambert, 2008; Haynes, 2008a; 2008b; Kokot-Blamey, 2021). However, there remains a striking oversight to exploring the impact of wider WHW dimensions that are not as visible as pregnancy and maternity (Kokot-Blamey, 2021), like the 3M, despite these being significant factors impacting gendered inequality in the workplace (Porchtiz and Siler, 2017; Sang et al., 2021; Verdonk et al., 2022). In general, women do not discuss their reproductive health at work due to fear of being stigmatised as not capable or suitable for certain positions (Jack et al., 2019; Verdonk et al., 2022). Specific workplace discussions around the normal life experience of women in relation to the 3M (physiological and mental impacts including: bleeding and leaking, anxiety, pain, mood swings, fatigue, insomnia, controlling body temperature) and how they can be supported and destigmatised in work, remain almost absent from the discussion.

As far as menstruation is concerned, the few studies that explored how bleeding and problematic menstruation (including endometriosis) impact on women in the workplace have shown that it is associated with increased absence at work, low work performance, and informs many women's career decisions like moving to part-time hours (Sang et al., 2021; Sayers and Jones, 2015). This is specifically the case, when there is a delay in the diagnosis of problematic menstruation that is a common occurrence globally, accompanied with lack of support in the workplace. In particular, stigma and cultural taboos around discussing menstruation at work represent significant barriers to advance support to women struggling with problematic menstruation (Sang et al., 2021), while in some parts of the world 'period leave', where menstruation is designated as a condition that could allow for sick leave, is practiced. In the UK, such practices are very rare (see Sang et al., 2021). Generally, there is a lack of evidence of the impact of 'period leave' on women's careers. Some perceive such initiatives to benefit women and remove the taboos related to talking about menstruation, while others claim that 'period leave' can increase stigmatisation at work and perceiving women as a burden (Levitt and Barrack-Tavaris, 2020).

Miscarriage is a unique and traumatic experience of pregnancy loss. In relation to miscarriage, literature on workplace policy is patchy and varies, with many women not being offered formal leave options in their workplace (Keep et al., 2021). Generally, the majority of workplace policies focus on occupational health dimensions, and issues related to workplace environment and culture remain less addressed (Grandey et al., 2020). In the workplace, women who experience miscarriage often deal with the grief in secrecy, on top of dealing with physical and other emotional struggles (Haynes, 2008b; Prochitz and Siler, 2017). The sensitive and delicate topic has meant that women's experiences of miscarriage and its relationship with the workplace remain outside the organisation and management literature (Prochitz and Siler, 2017). Autobiographical testimonies around experiences of miscarriage are heart-wrenching, with some stories detailing how women sensed miscarriage during their work hours, but still had to deal with such an experience in silence, as an event belonging to the private realm (Lahman, 2009; Prochitz and Siler, 2017). Some women question why did they 'violate' themselves and continued working in silence, bowing to social pressure around normality in the workplace (Lahman, 2009). Other women perceive the benefit of silence around miscarriage as it avoids unwanted attention, but still maintain that workplace policies and research in general should not remain silent about miscarriage (Prochitz and Siler, 2017; Hackney, 2022). Indeed, some describe organisational and societal norms surrounding miscarriage as 'dysfunctional' (Hackney, 2022). This is because norms around secrecy, taboo, shame and fear of discrimination and judgemental perceptions, leave women feeling disenfranchised. Women therefore find returning to work even more stressful than usual and find performing tasks, especially requiring emotional labour, more challenging (Hackney, 2022). Like the other 2M, miscarriage is often reduced to a medical and occupational health issue in the literature, which neglects the broader social and organisational implications and leaves women to manage stress and trauma in isolation in the workplace.

With retirement age steadily increasing, women's workplace life-cycle is also expanding (Henpicked, 2020; Verdonk et al., 2022), with women over 50 being the fastest growing group in the workforce (UK Parliament, 2022). Despite this, research on menopause remains scarce (see for example Atkinson et al., 2021; Verdonk et al., 2022). Women face pre-menopause, menopause (at the average age of 51 and lasting up to 10 years) and post-menopause symptoms (Verdonk et al., 2022). Experiences with these stages and the extent to which they impact on women's work lives differ significantly, from bothersome to debilitating, including common hormonal-related symptoms of: hot flashes, anxiety, insomnia and brain fog (Verdonk et al., 2022). Almost all of the 2,000 women who responded to a UK government survey reported that their menopause symptoms affected them at work, reporting being less able to concentrate, experiencing increased stress and confidence loss (UK Parliament, 2022). The difficulty in identifying whether some symptoms are menopausal or not, results in confusion over what women are facing and how it impacts them, and further challenges to how workplaces can support varying WHW needs relating to menopause (Aitkinson et al., 2021; Verdonk et al., 2022). Menopause also has an additional stigma attached to it, as societies have certain perceptions and evaluations attached

to aging women (Jack et al., 2019; Grandey et al., 2020; Atkinson et al., 2021; Verdonk et al., 2022) and menopause-related age discrimination (Employment Tribunal (Scotland), 2019). Possible health implications related to menopause make women also stigmatised as more costly to the employer due to absences and sickness (Verdonk et al., 2022). Some women even reported being ridiculed, bullied or made fun off when speaking about menopause (Atkinson et al., 2021). The literature is careful in claiming that menopause impacts negatively on women's productivity at work. However, it indicates that women's decision to withdraw early from the labour market or to change to part-time hours is linked to menopause, which leaves them financially and economically vulnerable, exacerbating the gender pay and pension gap still further (Henpicked, 2023; Atkinson et al., 2021; Veronk et al., 2022). It also leaves employing organisations in the position of losing valuable skills and experience from their workforce and facing avoidable recruitment and retraining costs to replace valuable lost staff.

It is important to note that it is not only normal and problematic 3M symptoms that might impact women experiences (and performance) at work, but also a negative work environment and lack of support can exacerbate women's health complaints and therefore work-experience (Cocco et al., 2024; Haynes, 2008b; Verdonk et al., 2022). The emerging literature is beginning to understand the 3M's interaction with the workplace as physiological and socio-cultural dimensions closely entangled together (Jack et al., 2019; Atkinson et al., 2021).

Based on the gaps in the literature, we investigate understandings of the intersections between 3M needs on recruitment, progression and retention of women accountants in the accounting profession. This is particularly important given the dearth of research in this context and particularly in the accounting literature; the number of women trainee and member accountants in the accountancy profession; the explicit recognition by the UK accountancy profession's responsibility to foster a workplace culture of openness, diversity and inclusion; and the growing importance of recognising and supporting WHW from an organisational, legal and EDI responsibility perspective.

3. Research Approach

Before conducting semi-structured interviews, we reviewed publicly available reports, websites and policies (as at January 2024) of 10 organisations operating in the profession, for narratives relevant to the 3M. This was not a systematic review, but it allowed us to gauge the extent to which our selected firms and professional bodies indicated publicly that they considered the 3M as relevant to recruiting, managing and retaining talent to meet their public interest responsibilities. Qualitative document review is often used in critical accounting research to enhance understanding of the context, gather supporting evidence and help identify areas for further investigation during semi-structured interviews (see Chatzivgeri et al., 2020). The selected organisations comprised the Big4, two challenger firms, two small professional practices (SPP), and two professional bodies. We reviewed their websites and, where available, their annual reports, relevant policies and reports relating to EDI and sustainability, searching for key terms (e.g., women, menstruation, menopause, miscarriage, baby loss, women's wellbeing, women's health issues, fertility, infertility). We also reviewed the most recent Big4 Transparency Reports and those of two challenger firms, where we expected to find disclosures about people, values and attitudes as required by the Audit Firm Governance Code (FRC, 2022). Finally, we reviewed FRC pronouncements relevant to quality management and firm culture.

Second, to investigate the lived experiences of women in the context of the 3M, we conducted 42 semi-structured interviews. This method is well known for fostering a stronger connection with participants, offering adaptability (Adeoye-Olatunde and Olenik, 2021), and enabling the development of a rapport with participants (Horton, Macve, and Struyven, 2004). We interviewed 20 women who were either training (n=6) or working in professional accounting firms (n = 14), and 22 women who were working outside of practice, most of whom had originally trained in professional practice (see Tables 2 and 3). Figure 1 summarises participant data across the Big4 (n=9), challenger firms (n=5), SPP firms (n=8), academia (n=5), industry (n=14) and other roles (n=1).[5] Figure 2 shows the age profiles from of our participants. All women were training or qualified with a UK professional accountancy body and two were with accounting-related professional bodies.

We structured our discussions around key topics to explore how women in professional firms and in the industry or academia navigate the 3M in the workplace, while also inviting participants to suggest possible interventions. We did not adhere strictly to predetermined questions, as this flexible approach allowed us to gather rich, nuanced data that carefully balanced our understanding from the literature and document review with those of the narrator (Hammond and Sikka, 1996, Detzen et al., 2023).

While some participants may have been motivated to take part due to challenging aspects of their gynaecological health, our approach to the 3M was not biomedical. We did not frame these experiences as medical or 'problematic' conditions requiring treatment (Atkinson et al., 2021) nor did we portray the 3M solely as negative influences on women's careers. Instead, we aimed to uncover and deepen understanding by investigating the diverse ways women experience and manage these aspects of their working lives.

We recruited participants using different approaches. We posted a flyer on LinkedIn describing the research project and inviting professionally qualified women to be interviewed and we used the search function within LinkedIn to identify and invite women who might be interested to participate.

[5] For details on our participants please see Appendix 1 and Appendix 2.

We also sought assistance from ICAS to recruit members who may be interested, and drew on our own professional networks. In addition to these approaches, some participants were identified through a 'snowballing strategy' (Ritchie et al., 2014, Flanagan and Joyce, 2024), whereby existing participants suggested other women who might be interested in participating.

Figure 1.

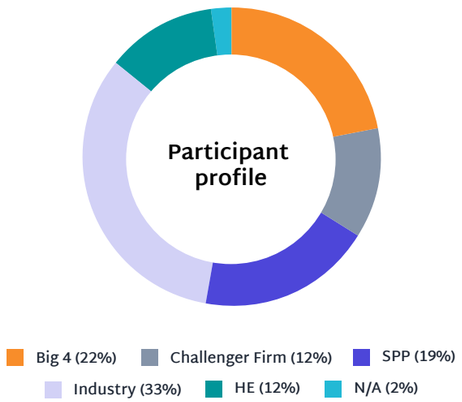
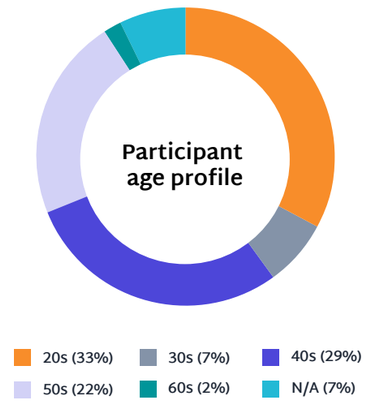


Figure 2.



Interviews were carried out from August 2024 to December 2024, were recorded and ranged from 38 to 107 min (average: 45 min). They were transcribed and anonymised.

The analysis of the data consisted of successive listening and readings of the interview responses to generate themes. Data analysis was subject to an abductive approach that recognised the significance of the data and was interdependent to our data collection, with findings from early data analysis influencing subsequent data gathering, and new data prompting re-evaluation of our earlier analyses (Jeacle and Carter, 2023).

4. Results and analysis

4.1 Document review

The first stage of our research shows that there is some emphasis on the importance of firm culture and promoting inclusive policies, in line with regulatory guidance for larger accounting firms operating in audit (FRC, 2022) who are required to produce Transparency Reports.

Our review of the professional firm websites, and, where available, their annual reports, relevant policies and reports relating to EDI and sustainability, reflected this priority to support and retain talent in the workforce. However, we must emphasise, that mention of WHW and 3M in particular, was not common. We found all firms reported awareness, guidance and/or training related to menopause with three of the Big4 and the challenger firms disclosing they have specific menopause policies. Additionally, the Big4 and challenger firms reported they were partnering with external companies to support women dealing with menopause, offering resources such as counselling and health services.

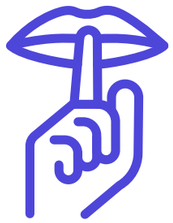
Further, there were occasional mentions of other initiatives around supporting fertility treatment, raising awareness of menstruation, establishing networks to support aspects of WHW, leave policies and guidance for those who experience miscarriage and online webinars for periods and endometriosis. Our search of press releases by our selected firms found the same emphasis on menopause with very little on recognising menstruation or miscarriage in the workplace. Both the professional accountancy bodies we reviewed, were also raising awareness of menopause in the workplace, but only one of them has publicly mentioned that they were organising webinars and drafting policies.

Reviewing the 2023 Transparency Reports of our selected firms indicates that they consider their workforce's wellbeing as a top priority, in pursuit of recruitment, development, promotion and retention of people and their skills. Many reports refer to firm-wide training on diversity and equality, to create an inclusive culture of belonging and equal opportunities. In relation to our research, there is mention of support for parenthood, menopause, surrogacy, adoption, fertility and pregnancy, though there is little evidence that WHW is considered a priority with a dedicated strand of initiatives. Within these reports, mention of women specific aspects tends to emphasise initiatives around the gender pay gap, gender barriers, gender balance and women in business awards.

We interpret from the narratives that this is an area that is beginning to be recognised by the accountancy profession as important for creating an inclusive and supportive workplace, but we did not find evidence of any systematic approach to supporting 3M in the workplace. These findings, together with our literature review, were used to develop areas for investigation in our semi-structured interviews to explore practice through the lived experiences of women of all ages working across the profession and industry.

4.2 Interview analysis

4.2.1 Stigma and silence around the 3M



Our findings highlight a significant stigma[6] and lack of understanding surrounding women's experiences with the 3M in the workplace. In our discussions with the participants, the majority expressed that they were reluctant to discuss their 3M symptoms at work, and many indicated they never have.

As one participant notes:

> **"I think in my 15 years that I spent in the corporate world, working as an accountant, I never had a discussion around my period. And no other woman ever had a discussion about their period as well."** (Victoria)

This silence is linked with concerns expressed by participants about appearing weak or unprofessional as many fear that speaking openly about the 3M symptoms might compromise their image as 'professionals'. For example, when discussing menopause and menopausal symptoms, one participant mentioned:

> **"…you're worried people will see it as diminishing your ability at work. When you do feel that you want to keep that quiet because you want people to see this image of you who is at full capacity all the time."** (Ivy)

In the accounting profession, this 'professional' is often envisioned as someone who is extremely productive, dedicated to long and irregular hours, and committed to a lengthy career in the field (Anderson-Gough and Robson, 2018). As a result, women are cautious about sharing their experiences with the 3M, worried that it may impact their professional reputation and career progression. This environment creates a challenging dynamic where personal health needs are often silenced by professional demands.

Exploring this further, stigmatisation and silencing of the 3M in the workplace is complicated across intersections of seniority of position in the workplace, gender, age, ethnicity and the individual experience of women as they experience all or some symptoms relating to 3M, which can be very diverse. This makes it difficult for women to know if their experiences are the same or different to others, creating a sense of isolation where there is workplace stigmatisation of what should be generally understood to be a common part of the 3M experience.

This fragmentation occurs not only in symptoms but also across different demographics within our participants. For instance, women participants who were in positions of seniority and had greater autonomy over their work schedules and had scope to manage their symptoms discreetly. Interestingly, senior women often expressed they thought the younger generation would help bringing open conversations about 3M into the workplace:

> **"Certainly, with the youngsters, I think that they are far more open, and there's no subject that's taboo. I think going back to when I started, I would never have spoken about periods or miscarriage or anything like that with … senior colleagues, probably because they were men, but I don't know whether it's a change in dynamic of the workplace, and just younger people just find it easier to speak about. I think because they're far more open about certain topics that it just brings a different dynamic [changing the workplace] to the full office."** (Harriet)

[6] Despite recognising the varied experiences women have with the 3M, the pervasive stigma associated with discussing these (the 3M) in the workplace is consistent.

In contrast, early-career women participants usually had less control over their working conditions, making it harder to accommodate their symptoms, and looked to senior colleagues to enable open conversations about 3M:

> **"I don't know [why menstruation is not spoken about], but if I was to say, like, why haven't I taken the initiative to speak about it, it's probably because I feel like it's not really my place. I think it should probably come from higher up … I'd probably be too embarrassed to, like, email all the females and be like, okay, do you want to gather and talk about this? … I think I'd probably just put the onus on higher up in the firm."** (Rebecca)

While younger generations appear more open to discussing these issues among colleagues (primarily women), there remains a substantive barrier when it involves cross-gender conversations or in more formal settings. Some participants indicated a reluctance to discuss the 3M with male colleagues, attributing this to a lack of understanding or outright discomfort on the part of men as **"…that's [periods] quite uncomfortable for most people to talk about, never mind, like, an employee who happens to be male and is probably, like, urgh."** (Abigail). Moreover, some older participants express a continued preference for keeping such matters within female circles only as **"…it's all very well that you can discuss it with your girls but I think there are some things that…the girls should just keep to themselves"** (Amelia), reinforcing gendered narratives around what is deemed appropriate for workplace discourse. For others, when deciding to disclose 3M issues such as menopause, they choose to approach it with humour, making light of their symptoms and remedies. This can sometimes lead to further minimisation of their experiences or reinforce stereotypes:

> **"When I had … a female boss, it was very easy for me to talk about it all, … Now I've got a male boss, I must admit, I would find it quite difficult to just go in and say something, and I tend to then make a joke of it, and say, oh it's menopausal, I can't remember this and that, and I make a joke of it, rather than seriously, you know? So I feel some of that is on us as women, to be more open about it as well."** (Venus)

Additionally, the experience of ethnic minority women often differs significantly. Many ethnic minority women we interviewed were particularly reluctant to disclose issues related to the 3M. They reported an existing layer of stigma due to their ethnic background and expressed concerns that speaking up about women's health issues could intensify this stigmatisation, as **"…[with ethnic minority] there's a cultural thing about not causing problems, not drawing attention to yourself."** (Ivy).

When discussing their experiences of the 3M and how they intersect with their decisions, particularly in areas such as recruitment, retention and progression, women often perceive a risk to their career progression based on their own perceptions of the ongoing challenges women face in relation to their reproductive health:

> **"It's literally never stopping for women and complexities/challenges around 3M, fourth M [maternity and motherhood] and choice on when/if to have children and impact on demands and body/brain changes after that reproductive and gynaecological journey and hormonal journey that women are going through."** (Sarah)

This shows the complexities surrounding the 3M as well as a potential 'fourth M,' which symbolises the broader decisions regarding if or when to have children. These elements significantly influence not only the physical demands placed on women but also the changes they experience in their bodies and minds throughout their lives.

However, the implications of this stigma extend beyond personal experiences; they are also shaped by collective narratives. Women often perceive a risk to their career progression based on the experiences of their colleagues. For example, one participant decided to keep her attempts to conceive private after learning about two friends who had miscarriages, out of concern that it could hinder her prospects for a promotion:

> **"So those two examples I gave you of two of my friends having miscarriage… and they couldn't even say that they had a miscarriage. If anyone knows I'm trying to get pregnant [again] I just wouldn't even be on a promotion track."** (Imogen)

The findings from our interviews illuminate the persistent perceived stigmatisation concerning the 3M in the workplace. Open conversations and sharing of experiences seem to be hindered by intersections across workplace hierarchies, gender and ethnicity, in addition to the complexity of symptoms experienced by women at different ages and stages across their normal reproductive lives. However, the majority of women we interviewed expressed the desire for workplaces to evolve to allow open discussions about the 3M, as captured by Natalia who said:

> **"I think the more that people hear from others, and share experiences, the better. It allows people to feel as comfortable as they want to feel, and there's a piece there about how much do you want to share. Because you can also just listen, can't you, …. But knowing that [the workplace is] a safe environment to be yourself, is important … feel more comfortable to have these conversations – the men, and the women. … this [WHW and 3M] is a conversation not to be embarrassed about, not to shy away from, don't be worried you say the wrong thing. … Because it's important, these are big life events that your team are going through, and they need you to know, they need to know that you are there, and will care when something is said."** (Natalia)

It would seem pertinent at this point to suggest that workplaces should evolve to destigmatise and normalise discussions around WHW in the workplace and the impact of symptoms that may be challenging and disruptive for many women. As Jordyn surmised:

> **"it shouldn't be a hidden topic … it's normal, it's what happens to people, it will be happening now to people in this office, everywhere."** (Jordyn)

4.2.2 Leadership, role models and management

Our second key finding highlights the important role that leaders, role models, and managers play in either addressing or reinforcing the stigma around the 3M in the workplace. Some participants felt there was a leadership gap, between what employees need and what management provide, stemming from insufficient support for women's health in the workplace. However, in workplaces where leaders were supportive, women reported much better experiences, highlighting how important good leadership is for employee wellbeing.

Our findings show that management teams, where frequently **"all seniors are male"** (Harriet), can make it hard for women to talk about their health openly without fearing that they might look unprofessional or harm their careers, but also because they feel they will not be understood. For example, Jen who is an early career professional, said:

> **"I think having just males is…a bit suffocating because …they wouldn't really understand your feelings …because their way of thinking, I think, is a bit different, they think more logically and their feelings don't go up and down like we experience it throughout out cycle, so it can be a bit hard for them to understand us."** (Jen)

However, many women noted that younger male managers seem more open to these conversations, indicating a shift in attitudes among the newer generation of leaders/managers. Still, the ongoing challenge is the persistent image of the 'professional', a standard that often ignores the realities of women's health.

The absence of women in senior leadership roles is evident and this impacts on how comfortable women feel discussing the 3M, since:

> **"I have struggled because of menopause, perimenopause and I'm just much more sensitive to things…it's definitely a challenging time in my career. And actually… I think, if I had more senior female colleagues, maybe I would open up to them… I'm the only [senior] female [here]. And I do miss having [other senior female] around."** (Florence)

Interestingly, our research also found differences in perceptions between younger and more experienced women. Senior women believe they are making the accounting profession better and more inclusive for future generations, although many express that they **"think the next generation coming through will help with openness in the workplace"** (Lucy). However, younger women often feel that not enough has changed. They look up to their senior female colleagues to speak up and lead the way for real improvement, highlighting the need for mentorship and advocacy at higher levels.

Even though they are in key positions to make change, senior women may face challenges themselves. In their effort to get to the very top, they're expected to **"copy who's already there [at the top] and then start emulating typically surgically male behaviours…which don't suit anyone and they don't suit them"** (Ivy) and could make it hard for them to push for changes in policies related to women's health. This can be seen through Grace's experience who acknowledges that one of her senior managers opened up about her experience with menopause but was faced by criticism:

> **"There is a lady who's…very high up…there was one townhall where she dedicated it to menopause, because she's obviously been through this horrible experience and she wants to tell the world…people are like, will she just shut up about menopause…"** (Grace)

Our results also indicate that the role of ethnic minority women as role models is an important one, as having ethnic minority women in influential positions challenges prevailing stereotypes and reshapes perceptions. The influence of these professionals extends beyond simple leadership as they directly empower other minority employees through representation and relatable leadership. As one of our ethnic minority participants mentioned:

> **"I think in my second job in [a Big4] we have a counsellor…my counsellor is an Indian woman and she's very independent and she's very caring and she knows about how the immigration, like the foreign people who work in that…UK workplace, how it will affect you and she also…is a feminist, so I feel very safe to work with her. She told me that we should not feel shame to ask for sick leave [for period pain] because she thinks that…similar things happen to the Asian girls. We are ashamed to talk about [the fact that] we are in pain and that [we need to take] leave…So, I think that was the first thing that I feel it might be a good place to work."** (Olivia)

We have also identified several concerns about leadership selection criteria within the accounting profession, especially in how leaders and partners are chosen. Our findings indicate that these decisions are often based more on abilities related to keeping and attracting clients rather than on how good someone is at managing people. This focus shows that the firms value certain skills more when it comes to leadership roles, often ignoring important people skills. This approach to choosing leaders raises questions about the direction leadership is taking in these firms. For example, one of our participants went back to work after losing her baby and faced a total lack of support from her bosses:

> **At the beginning all my leaders, except one… no one said and wanted to know about it. So a young woman has gone off to have her first child, and now she's had a stillbirth, she comes to the office and they just say nothing…one manager just mentioned it to me, "how are you doing?". So, I was gutted about that … I think that was just poor leadership. I don't think it was the fact that you don't have the words, I think it's just bad leadership… there was absolutely zero emotional support. There was no acknowledgement that actually you're going through a rough time with all this, stillbirth, miscarriages, nothing. Just do your work. Absolutely nothing to say anything… I think it's more the function of the calibre of leaders that the industry has and what they consider priority… We have the title but we don't have a character that actually motivates the right behaviours for people to follow. And that is the real issue that needs to be fixed."** (Victoria)

This experience indicates that some firms are not placing sufficient emphasis on supportive skills in their leadership which not only impacts individuals on a personal level but also reflects a wider undervaluing of supportiveness as a key attribute for leadership positions.

Overall, the findings point to the powerful effect leadership can have in either continuing or breaking down the stigma associated with women's health issues in the workplace. There is a strong need for leaders who can bridge the gap between generations and genders, promoting a workplace culture that openly supports discussions about women's health.

4.2.3 Workplace physical environment

The narratives show that women often find themselves having to adapt their needs to the workplace environment and culture, which are frequently not suited to addressing the challenges associated with the 3M.

One positive aspect noted during our discussions was the significant impact of providing free sanitary products in workplaces. In particular, in Scotland, the provision of free sanitary products has been highly beneficial, greatly enhancing comfort and inclusivity for women in the workplace, as **"it's good to know that … there is one [tampon or sanitary towel available] for emergencies"** (Aisling). This initiative has improved how supported and accommodated women feel at work.

However, the physical discomfort and different symptoms associated with menstruation can significantly affect a woman's ability to work. Factors such as cramps, headaches, and the need for frequent restroom breaks can detract from the continuous work time usually captured in timesheets as mentioned by some of our participants. The pressure to minimise non-billable hours can make them feel obliged to limit the time spent attending to personal care, despite it being a natural requirement, increasing their stress level and discomfort.

Moreover, according to our participants, various workplace environments lack sufficient accommodations. For example, the design of toilets in many offices, particularly in client-facing locations, often does not consider privacy and dignity, which adds to the discomfort. As one participant recalls from when she was working in practice and when visiting a client:

> **"There was one [client]…it was an upholstery company and it's just a guy's place. There was one toilet and it was gross, it didn't have a working light and it was horrible and you were thinking, I have to go to this toilet, I have to sit down, urgh, you couldn't shut the door because there was no light in the toilet. So, you are keeping the door ajar…"** [7] (Amelia)

A few participants reflected on the times they visited their professional body with one of them mentioning that **"they don't have sanitary products sometimes in the toilets. They don't have them. Sometimes there's not even toilet roll, it's quite shocking"** (Nicole).

Additionally, our findings indicate that this lack of privacy, may be worsened by an open-plan office layout where for example retrieving a tampon, is awkward and visible to colleagues:

> **"I think, like, the physical environment can be quite difficult to deal with. Like, being in… we have an open-plan office, and we have one toilet on our floor for women with, like, sanitary bins in. And, you know, getting a tampon out of your bag in front of a whole office of people is, awkward. And you're having to try and hide it, go to the toilet, like, stand and wait for the toilet whilst other people might be next to you. And it's, kind of… uncomfortable to have everyone know you're on your period."** (Ellen)

[7] It is worth noting that, as with every other experience mentioned in the report, this was not an isolated example among our participants and several of them discussed workplace environments that lack sufficient accommodations.

Several of our participants who work in practice commented on the nature of their work and raised concerns about the unpredictability of new environments, particularly when having to manage menstrual needs at a new client's location. Some of them emphasised the need to prepare strategically, such as knowing the proximity of their car for quick access to supplies or changing clothes in addition to them experiencing the stress of potentially embarrassing situations, especially with clients following immediately into the toilets after they have used it themselves.

These findings indicate that the physical setup- such as the layout of the office, and the availability and accessibility of facilities- does not adequately support women in managing 3M-related issues, which can negatively impact their psychological comfort and productivity. This highlights the need for more thoughtful and inclusive office spaces that consider the diverse health and wellbeing needs of employees. Moreover, some participants pointed out that restrooms, often designed by men but used by women, fail to meet women's specific needs, especially the lack of space for placing menstrual items (such as sanitary towels and tampons) safely and hygienically. Some participants also shared challenges related to using menstrual cups during work hours because the basins are typically located outside the individual toilet cubicle. This setup makes it difficult to rinse and clean the menstrual cups properly and privately after use. As a result, they feel discouraged from using this menstrual product, which could be more convenient and better for the environment.

Another participant said:

> **"I've had my desk moved, … right into the centre of the room, I have no control over the air, the temperature, the noise levels around me and I'm really uncomfortable with that right now … it's affecting my migraines and my time of the month I can be sitting there with a headache, not being able to breathe… and are you being seen to go to the toilet with your handbag … I'll almost wait until my boss [moves away] … I have to… stick [products] up my sleeve and go into the toilet."** (Zoe)

When considering the design and arrangement of physical work environments, it is important to take into consideration the diverse needs of all employees, including ethnic minority women. Different cultural and regional backgrounds can influence comfort levels and environmental preferences, particularly during menstruation, yet these factors are often overlooked in standard office settings. For example, temperature settings such as air conditioning, which might be set to levels comfortable for the majority population, may not cater well to everyone.

The personal accounts from our participants highlight a common theme: they have very little control over their workplace environment- whether it be the temperature, noise level, or the physical layout. This lack of control is particularly challenging for women going through menopause and menstruation, who may need more specific adjustments to comfortably manage their symptoms.

These narratives emphasise the need for workplace environments and cultures to evolve to be more considerate of and responsive to the physical and health needs of employees. Workplaces should strive for more than just compliance with minimal standards; they need to adopt a holistic approach to employee wellbeing. This means not only ensuring access to essential products and services but also rethinking office design and environmental conditions to cater to a diverse workforce. By implementing these changes, organisations can foster a more supportive, dignified, and empathetic working environment.

4.2.4 Flexibility and hybrid work

Our study reveals that when workplaces offer flexible work options such as remote working, this significantly helps women manage challenges related to the 3M. Specifically, having the choice to decide whether and when to come into the office helps women cope better on days when they experience symptoms related to the 3M.

For example, being able to work from home means they can dress more comfortably and manage their environment better, easing some of the physical discomfort:

> **"…the thing of being able to work from home… when you're on your period… it's just a lot more pleasant…you have access to everything you need…I can't walk around the office with a hot water bottle, you know, tucked under my jumper …when I'm at home…I sit with an electric blanket on my…belly and stuff. I can't do that in the office."** (Ellen)

However, the effectiveness of flexible working arrangements depends a lot on trust within the workplace as one participant notes:

> **"It's about trust, it's about accepting that people are there and they are there to do a job and they will do that job, but they need to be able to do that job in a way that maintains their health. And if that means that they need to take time out during the day for some reason, they need to start late or they need to finish early, or whatever it is, they need to take time out because they're going to participate in a regular therapy session, whatever it is. It doesn't matter what it is really, it's just the respect and the trust that they will do their job, and that time, it's fine for them to take that out."** (Maria)

In workplaces where this kind of trust is strong, women find it easier to manage the 3M without having to openly discuss personal health details. This not only makes them happier and more satisfied with their jobs, but also helps them feel they belong and are valued, which in turn makes them more willing to go above and beyond in their roles.

Several of our participants however, believe that even if there is trust in the workplace, the nature of accounting work which requires long and irregular hours due to high workload, especially during the busy season or when dealing with clients, makes it difficult for women to take time off or seek necessary adjustments around the 3M. As one of the participants who is self-employed notes:

> **"You know, if you are, I guess, what you would think of maybe as a traditional accountant that either is doing month end accounts or tax is another area where there's very, very definite deadlines, then there's not really much flexibility, even if you work in the Big4, you're an auditor and you have to be at clients on certain days. So, I think there's a lot of accounting that's very date specific and very date driven and not very flexible …obviously the timing of what's going on in women's lives happens when it happens, and I think the rigidity…of a lot of accounting jobs probably don't actually work very well with what's going on in people's lives… you could put that in a wider context as well, but particularly with menstruation and menopausal symptoms."** [8] (Lilly)

[8] The research conducted by Sang et al. (2021) highlights instances where adjustments were made to accommodate specific health-related needs of women. For example, one case described a woman who, facing significant menstrual challenges, was able to secure an adapted work environment to better suit her needs. Another example involved a woman who, after experiencing a miscarriage, successfully negotiated an earlier departure from a work assignment. These instances demonstrate that while such accommodations may not always be anticipated, they are sometimes essential.

It is important to acknowledge here that although practice is undeniably demanding and often requires long and irregular hours, this should not imply that it is less suited for women. Instead, this implies that these inherent characteristics/demands of the profession should not prevent women from receiving the necessary support and adjustments.

In addition, many companies have adopted flexible practices such as remote work more regularly since the COVID-19 pandemic. Employees who have maintained productivity while achieving a better work-life balance through these changes are resistant to a strict return-to-office policy:

> **"[A Big4] had everyday flexibility even before COVID was even thought of…I used to work at home on a Friday when I could and we all did it. It is almost like with COVID then people got a lifestyle that was not conducive to coming in the office…There are a lot of things that people put in place that just wouldn't have happened pre-COVID and then now they are hard to unwind and so people need more flexibility for that."** (Phoebe)

Older women, who hadn't had much chance to work flexibly before the pandemic, realised that they could be more productive and have a better balance between work and personal life with remote working, while younger women, including some who had never worked full time in an office, also found they preferred having the freedom to choose their working arrangements.

Additionally, one of our participants who has had extensive experience working outside practice but now works in a Big4 mentioned that:

> **"I feel I have the authority to say to the girl who wanted to work from home, yes, you can, whereas had that girl been in finance, I'm not sure whether she would have asked, and I'm not sure whether I'd have let her, even if she had asked."** (Grace)

This indicates that there may be differences in the level of flexibility offered to women working within accounting practice compared to those outside of practice. In practice, there seems to be the perception that there is greater autonomy and the ability to approve flexible work arrangements, such as working from home. On the other hand, outside of accounting practice, there might be less willingness or ability to accommodate such requests, suggesting a more rigid work environment where even the likelihood of requesting flexible work options could be lower.

It is important to understand, though, that our participants did not necessarily prefer to work from home all the time. Being in the office is still seen as valuable, especially for teamwork, building relationships and learning for our younger participants who are still going through their training. However, they do not want this to be tracked or enforced. When attendance is monitored too strictly without clear reasons, it can feel controlling and suggest a lack of trust, which does not contribute to a more inclusive and trusting working environment, especially in the stigmatised context of the 3M.

4.2.5 Existing policies and support

Overall, our interview findings reveal a deficiency in workplace policies and support concerning the 3M. Specifically, while some women seem to be aware of existing policies around menopause in their workplace none of the participants reported awareness of policies addressing menstruation and/or miscarriage. This leads to significant confusion around how to disclose/whether to disclose or seek support. Most women end up using sick leave when needed if they have to take leave instead of being able to seek more appropriate forms of support.

Some mentioned that they do have menopause policies, but they seem to be insincere or a tick-box exercise. More specifically, one participant mentioned that:

> **"I think that while you can tick the box and say, I have given my female colleagues or people of a certain age menopause support, you are not giving them the proper medical support that they need to be able to deal with it."** (Phoebe)

Policies are not tailored to the specific workplace and specific employees, and do not have clear and open communication on how to implement them. Some women mentioned that they had never heard of people using these policies and managers lack training to know how to implement them.

Our findings also point to different approaches that accounting firms might take towards the 3M. According to our participants, larger firms are at the forefront in considering and addressing (some of) the 3M, while smaller firms, characterised by **"[a] typical old school male boss"** (Poppy), lack empathy for women going through menopause, for example. As the findings indicate, the absence of support in smaller firms might not only affect women's wellbeing but also place them at a disadvantage in the workplace. However, our participants also shared comparisons between firms of similar sizes, particularly focusing on the support offered through partnerships Big4 firms have established with external organisations. These partnerships are designed to provide additional health and wellness support to employees. One notable example highlighted as a positive practice involves a Big4 firm whose partner organisation conducts regular blood tests to monitor employee health in relation to menopause, ensuring any necessary adjustments to their wellness plans can be promptly made. In contrast, at another Big4 firm, a different partner organisation offers fewer interventions. According to some participants, while workplaces should not make decisions for their employees or act in a parental capacity, they do have **"a duty of care to employees"** (Lilly), particularly in accessing help and advice needed to make informed decisions. This support should be adapted based on the organisation's size and structure, as:

> **"…a small organisation, it's just not necessarily going to have the same teams of people there but also, they might just then know their employees a little bit more closely as well, so different sizes of workplaces will have different ones."** (Lilly)

Many women feel unsupported by their workplaces, left to cope with their health issues alone. Our participants frequently shared the same thought that they must "just get on with it", indicating that many of these women commonly believe that they are isolated in their struggles. Indeed, some of the women interviewed have made significant career decisions based on their workplace's failure to accommodate their health needs. For example, one participant left the auditing field altogether because her heavy menstrual bleeding made commuting intolerable, prompting her to seek more flexible working conditions, as she admits that:

"I mentioned letting go of the Big4 company. If they'd have said you can work from home and what we do now, gosh, that would have made a difference in decision and I may have [still] been with them." (Rosie)

In discussing the need for workplace adaptations to cater to less visible health issues, one participant highlighted a significant gap in current corporate priorities, emphasising the inadequacy of support for conditions such as menopause. More specifically:

"Menopause, mental health, any other disease or physical illness that is not very easy to detect or very easy to understand, needs to have a little bit more support. We do not have enough training, we do not have enough good leaders. We are just focused on money, we're just focused on the bottom line and, unfortunately, we're not focused on people." (Ashley)

This shows the urgency of re-evaluating how companies invest in employee wellbeing, especially concerning health issues that are not immediately obvious, yet profoundly impact individual performance and overall workplace dynamics. In particular, the impact of menopause is notably significant, as symptoms directly affect women's decisions regarding their involvement in the workforce. Many participants have reported feeling compelled to disengage from their roles or refrain from applying to certain positions due to a lack of confidence in managing their symptoms alongside professional responsibilities. For example, one participant reflected changing careers from the profession to industry, just before she became menopausal:

"I definitely feel it would stop you going for something new in the midst of menopausal symptoms, 'cause I just think it would impact your confidence so badly, 'cause you just so doubt yourself…I think it definitely would have stopped mobility and progression." (Venus)

This reveals how menopausal symptoms can severely undermine a woman's confidence and self-assurance. When these challenges are compounded by a lack of support and understanding in both the workplace and society, it may deepen their self-doubt and could further erode their self-esteem. This lack of support can make it more difficult for women to feel motivated to seek new opportunities or advance their careers during menopause, adding unnecessary barriers potentially at an important time in their professional lives. This effect on self-esteem seems to suggest that a lack of adequate support and understanding in the workplace and in society in general exacerbates the issue, deterring affected women from pursuing new opportunities and career progression during menopause.

Another participant was rethinking her career route, emotionally expressing:

"I feel I've got to a point, yes, that …. my concern that I'm experiencing perimenopausal stuff, is going to hold me back, yes. I'm certainly rethinking my progression route, I'm considering can I be happy at the level I'm at doing what I'm doing." (Zoe)

In addition, while some participants did not necessarily experience severe 3M symptoms themselves, they provided thoughtful reflections on how such experiences could influence career decisions. For example, one participant speculated on the likely considerations of other women facing challenging workplace environments and symptoms:

"I think if you had had bad experiences…if you constantly…each month you were having really sore periods and things like that and you worked for an organisation that was really unsympathetic, you would absolutely not want to stay…I guess if you felt unsupported and they felt like you weren't delivering work, yeah, I think people would leave, absolutely." (Christine)

In some cases, the impact of women's experiences with the 3M may not be directly related to job retention. However, these experiences can serve as a reflection of the workplace culture. For example, when one participant requested free period products in the workplace toilets, her request was denied by HR on the basis that it would incur costs benefiting only women. This response, perceived as indicative of a broader lack of support for women, led her to resign from her position due to the unsupportive work environment.

It becomes clear from our interviews that unforeseen menstrual and menopausal challenges can impair a person's ability to concentrate under pressure. For example, unexpected onset of menstruation can lead to severe discomfort and mental distress for some women, which are often worsened by the high-stakes environment of exams or important workplace tasks. One of the trainee women we spoke to recalls her feeling when she sat her first professional exam and she **"…felt really uncomfortable in my period, and I just pushed myself to focus on the exam but I couldn't do that"** (Ella).

This issue highlights a broader discussion about the adequacy of support systems in educational and professional settings. Currently, many institutions lack the flexibility to accommodate such occurrences, which can have negative effects on the affected individual's career progression as **"failing the exams will have a huge impact on my work"** (Ella).

Highlighting the significance of workplace culture in fostering open communication about sensitive health topics, one participant reflected on the differences between their current and former workplace environments:

"I think I'd feel more comfortable talking about menstruation or any of the 3M here than I would have at my old work… people just chat more here, whereas my old work, there was very much, you just sat at your desk and there wasn't really much talking at all throughout the day. So, you didn't feel like you had the relationship to say anything like that. So, you just feel it's a bit more open here." (Diane)

Her experience highlights the impact that a communicative and open work environment can have on employees' comfort and willingness to discuss personal health issues.

Additionally, some women who had negative experiences around the 3M due to the lack of policies and support in the workplace were considering leaving the profession, some were considering retiring, changing role, not seeking promotion, and some have changed workplace:

"…even amongst my peers and my friends who are in similar jobs, there's a huge consideration put on things like that, when people make career decisions. Now it's not just a case of, is it a certain company or is it a certain salary? There's lots of people would and have taken a cut in salary for better working conditions and policies and benefits. I think that has changed, actually. I would consider that if I made a move." (Poppy)

Despite the negative experiences of most participants around support in the workplace, some women mentioned good webinars and networks around the 3M that have a positive impact on how they have experienced them in the workplace. We also find that supportive management policies and structures can make a huge difference on career decisions, especially having good mentors and adequate training.

4.2.6 Perceptions around the role of professional bodies

The narratives suggest that there seems to be a consensus that while the accounting professional bodies play an important role in our participants' professional lives, their involvement and effectiveness in addressing health issues such as the 3M are less clear.

In particular, we find that participants' narratives generally did not identify professional bodies as a source of support. When seeking mentoring or leadership guidance, they do not typically consider their professional bodies as providers of this type of support.

For example, there is a sentiment among professionals about the value of membership fees, which are seen as high without corresponding support for personal development and specific issues on women's health:

> **"… it does baulk every year when they ask you for your membership fee, because it's not cheap. I do get emails from them [the professional body], I belong to a couple of the faculties, sort of, specialist interest groups, so there is stuff that you receive. I wouldn't say I've received anything from a personal development or women's health issue."** (Evie)

The curriculum of professional bodies is seen as **"…very technical focused…[not] do[ing] anything on [the] softer side of things"** (Abigail) but participants believe that professional bodies have a role to play **"whether it's menstruation or menopause, just actually having [through the professional body] more signposting for where people can turn"** (Lilly). The fact that some professional bodies have a helpline (although not related to the 3M) was identified as good practice and made some participants **"pleasantly surprised"** (Rebecca).

However, despite the fact that some trainees noted that during their training, their professional bodies did offer them wellbeing information, others reflect on how systemic issues within training programs can prolong unfair employment practices and disregard personal circumstances:

> **"I often find on reflection as an older person, the purpose of a training contract is to acclimatise people to accepting things which are not acceptable. I mean, unpaid overtime is the norm in this profession, and so is lying on your timesheets to the point where you do lots of work that you do not put down because you're worried you've gone over budget. So, you have all these extra hours no one even knows about, and we add that to somebody who is doing exams at that time, that's just horrendous… …[there are] plenty of people, particularly women, who have childcare responsibilities, who have caring responsibilities. There's no accommodation for any of this…"** (Ivy)

This is an important finding around training periods which are considered as specially challenging and some participants described this period as designed to get trainees, especially women, to accept these challenging work conditions in the profession:

Our findings highlight that women in smaller organisations or self-employed roles often receive no official 3M-related support, as professional bodies lack adequate support systems and sufferers do not have access to organisational-level resources. However, women benefit from networking opportunities and technical training provided by professional bodies. Given this gap, many participants believe that professional bodies should consider playing a role in providing 3M support for women:

> **"You don't know the pain of it [the miscarriage] before it happens. But now, I have so much more empathy, I suppose that's just human nature maybe, if you haven't been through it. But I understand now, women should be more supported in that time because it's really difficult to get through. Maybe the professional body should, especially for women in smaller businesses, who said they wouldn't have anyone to go to because they might need time off work and things like that. So, that's something they could look at."** (Abigail)

Our findings indicate a complicated relationship between women accounting professionals and their professional bodies in relation to the 3M. Based on our participants, the current mentoring schemes and networking opportunities that are on offer, although beneficial, are not sufficient and the actual support provided, particularly around the 3M could be improved, indicating that there is a call for professional bodies to enhance their support. This could include better wellbeing support during important phases such as training and better signposting to external resources. This is especially important for women in smaller organisations or those who are self-employed and lack support from a larger organisation. Professional bodies could also host Initial and Continuing Professional Development (IPD and CPD) seminars and webinars specifically addressing the 3M. These initiatives could also incorporate networking opportunities, allowing members to share experiences and discuss best practices.

5. Conclusions and Recommendations

5.1 Conclusions

Our research sheds light on the intersections of the 3M on recruitment, progression, and retention within accounting and shows varied experiences between women. For some women, their 3M experiences were detrimental in their decision to change careers or leave the profession altogether. Overall, the findings highlight a concern regarding women's health and progression. The narratives suggest that women in accounting are often compelled to navigate their career paths within a framework of concealment and caution concerning the 3M, influenced also by the observed experiences of their peers. The nature of the challenges women face, especially in relation to hormonal changes related to the 3M, is perceived by many of our participants to be linked to career advancement and decisions. For example, the physical and psychological impacts of menopause are not just personal health matters but are directly linked to professional life and self-perception in the workplace.

There is some recognition that unsupportive work environments may lead to higher job turnover rates which is indicative of a broader sentiment that adequate support (or the lack of it) regarding the 3M plays a critical role in workplace satisfaction and retention. This view highlights the importance of acknowledging and addressing the 3M in the context of professional settings, as they can significantly influence employee engagement and retention.

Our findings show that workplace environments often fail to recognise or provide adequate support for women facing challenges around the 3M. The implications extend across various career stages: from entry-level roles, where menstruation may present a logistical burden, through mid-career phases where issues of fertility and miscarriage could intersect with key opportunities for career advancement, to senior positions where symptoms of menopause may delay or prevent further progression or even prompt considerations of career change.

Whilst individual experiences can vary greatly, these shared stories from our participants indicate that the 3M and their related challenges influence career decisions. They impact not only the personal wellbeing of women but also the long-term ability of organisations to recruit, retain and support career development. The overarching narrative reveals that these challenges are intertwined with professional growth and are significantly influenced by workplace cultures that may not adequately acknowledge or cater to the unique needs of women at different stages of their 3M journey.

As indicated above, there is significant stigma and a lack of understanding surrounding women's experiences with the 3M in the workplace. Many women we interviewed expressed hesitancy to discuss their symptoms at work, fearing that such conversations could undermine their professional image as a 'professional'. This perception forces them to choose between discussing their health and safeguarding their professional reputation. Discussions around menstrual health are (almost) non-existent, reflecting a broader culture of silence around the 3M. This reluctance stems largely from concerns about appearing weak or unprofessional. The professional ideal in accounting is often characterised by long hours and a long-term career commitment, which implicitly discourages any acknowledgment of personal health issues that might interfere with work.

Moreover, our findings suggest a disconnect between current workplace cultures and the supportive environments necessary for women to feel comfortable discussing and managing the 3M, which vary significantly among individuals. Some women describe their experiences as 'lucky' or 'normal', while others face significant challenges at different life stages. Despite this variation, we have identified a number of intersections that illuminate the complexity of the intersectional nature of women's experiences in accounting, focusing on the distinct challenges faced by older and younger women in junior and senior roles, as well as those from ethnic minority backgrounds. These intersections often offer valuable insights into how different women navigate the complexities of the 3M in the workplace and help shape action-focused recommendations for improving support for a more inclusive workplace.

In terms of age and seniority, we find that older women who have occupied senior roles have more autonomy in their work arrangements, such as deciding when and where to work. This flexibility provides them greater control over managing the 3M and the ability to 'keep things personal/secret'. This led to the majority of these senior women to manage the 3M in silence, either due to long-standing patterns of workplace silence around these matters or a lack of institutional support and social norms that encourage open discussion. This suggests that WHW experiences in the workplace are individual and some senior women may have internalised certain professional norms despite their autonomy. Only a few have become more empowered to voice their needs and advocate for themselves and others, feeling less constrained by traditional expectations and more comfortable having direct conversations about these challenges. However, due to their senior positions, they often approach flexibility requests from younger staff with caution and have concerns that granting flexibility might negatively impact work. Additionally, some older women tend to recognise the positive changes that have taken place in the workplace over time, such as gender norms in the workplace, reduced work hours and increased awareness of mental health and other health.

On the other hand, younger women, particularly those in junior positions, face some different sets of challenges. Although many of them are more open to discussing menstruation due to broader societal shifts that have normalised these conversations to a certain extent, they often lack the same level of autonomy in shaping their work arrangements due to their junior roles. This limited control over their schedules or working conditions makes it harder for them to manage health and menstruation-related challenges effectively. Many of these women look up to their senior counterparts for guidance and as role models. However, they frequently express disappointment in looking for such role models, with few senior women publicly addressing these concerns or serving as mentors in this regard. This points to a gap in leadership that might be perpetuating a cycle of silence and underrepresentation of the 3M-related challenges in the workplace. Without clear leadership or examples of how senior women have navigated these issues, junior women often feel isolated in their struggles, despite their openness to discuss them. In addition, many of these women place a high value on flexibility in the workplace, seeing it as essential for managing work-life balance and the physical and emotional demands of the 3M-related challenges. Yet, they find that the flexibility they desire is insufficient, particularly in junior positions where autonomy is more restricted, which further require development of policies or support schemes to improve. Furthermore, younger women tend to view the positive changes in the workplace as relatively limited. Despite the societal progress in normalising these topics, younger women feel that the actual impact on workplace policies and practices has been minimal.

The experiences of ethnic minority women in accounting often differ significantly from those of their peers. As mentioned above, the intersection of gender and ethnicity creates a more complex barrier to openness, with ethnic minority women often feeling that their experiences of 3M-related challenges are further compounded by ethnic prejudices. This hesitation is linked to an additional layer of stigma associated with their ethnic background and their concerns about potential discrimination or marginalisation. They expressed fears that speaking out about women's health issues could exacerbate this stigmatisation, particularly in a professional environment where their identities may already place them in a minority position.

In addition, the physical environment of many accounting firms remains largely unaccommodating to the unique needs of ethnic minority women, particularly in relation to 3M-related issues. Workplaces often fail to consider the specific cultural or health-related requirements of these women, making it difficult for them to navigate personal challenges while balancing professional expectations. This lack of awareness and support exacerbates their struggles, particularly as many ethnic minority women already experience additional pressures tied to their ethnic identity.

Moreover, ethnic minority women, especially those on visas or in the training process, face further difficulties. If they do not hold permanent visas, they often endure increased pressure to pass exams and meet performance expectations. This additional layer of stress can significantly impact their experiences with the 3M and (mental) health in general, as they may feel compelled to suppress or hide their health challenges in order to maintain their professional standing. The combination of cultural stigma, lack of workplace accommodations, and the heightened pressure associated with immigration status can make it especially difficult for ethnic minority women to address their health concerns openly, leaving them vulnerable in ways that are not fully recognised by many employers.

Our results also show the importance of ethnic minority women serving as role models within the profession. When ethnic minority women occupy influential positions, they not only challenge prevailing stereotypes but also help reshape perceptions of what leadership looks like. When they share their experiences of navigating the complexities of the 3M, they can empower other minority employees. Our study also highlights the specific challenges faced by women in practice, where the workplace is often male-dominated characterised by internal hierarchies and competitive promotion structures. Frequent travel to client locations adds further complexity, as women face concerns about access to necessary facilities. To manage 3M needs while maintaining a professional appearance, they must develop strategies and make additional preparations, which further complicates their work experience. Furthermore, travelling to and working at different client locations requires adapting to varying workplace cultures. The use of timesheets and a strong emphasis on work efficiency can exacerbate the pressure, adding to the stress women already face in these roles. Limited opportunities for flexibility due to client-facing further intensify these demands, ultimately leading some women to leave the practice.

For many women, ongoing physical and emotional work to meet 3M needs can leave them with lower resilience to tackle cultures or conversations around 3M in the workplace. This might lead to perpetuating stigma and silencing what is a normal part of women's lives.

These findings point to the urgent need for workplaces to adopt more inclusive policies and foster environments that genuinely support women through the 3M. There is a clear call for organisations to understand and address the diverse and complex experiences of women, fostering a culture where they can openly discuss and manage their health needs without fear of repercussions on their career progression.

Moreover, the significance of leadership roles in shaping the workplace culture cannot be overstated. Our research indicates that supportive leadership can greatly enhance the workplace experience for women dealing with the 3M, yet many leaders currently fall short in providing the necessary support. Women in senior positions, by sharing their own experiences and advocating for better support systems, can play an important role in fostering a more inclusive environment that accommodates the unique health challenges faced by women.

In conclusion, it is essential that both cultural and policy shifts occur within professional settings to better support women with the 3M. Creating a supportive workplace goes beyond merely offering token gestures; it requires a deep, systemic transformation that starts with leadership commitment to understanding and addressing the specific needs of women in the workforce.

5.2 Recommendations

The recommendations are mainly based on the experiences, suggestions, and best practices shared by the participants.

5.2.1 Organisational level strategies

To effectively address workplace culture and remove stigma around the 3M, there is a need to implement changes in policies, leadership, career development, and workplace environment, to create a more inclusive environment.

Promote diverse and inclusive culture and introduce 3M policies and training

Education and policy development are important in developing a workplace that acknowledges and effectively supports the 3M. Organisations could initiate wider educational programmes that facilitate open discussions, increasing awareness and understanding among all employees to promote a diverse culture. These might include initiating programmes and webinars that facilitate open 3M discussions, including participation by men and senior leaders. Additionally, initiatives should pay attention to the specific experiences of ethnic minority women, including e.g., sharing their specific 3M experiences via various platforms (e.g., webinars, websites, social media). It is important to note that these initiatives should also address the underlying stigmas and prejudices that deter ethnic minority women from voicing their concerns. Such initiatives should aim to enhance a more diverse and inclusive organisational culture, de-stigmatise discussions around the 3M, and to develop company policies to address specific women's needs while ensuring they remain adaptable and relevant.

Some of the specific 3M possible policies emerging from our data include the introduction of policies that provide flexibility like menstruation leave or more clear guidance on leave due to menstruation pain, menopause accommodations and mental health leave, the latter of which not only addresses 3M but other scenarios including health affecting all employees. Grieving related to instances of miscarriage should also be given special attention, including allocating trained mentors to grieving or distressed women due to miscarriage and access to mental health resources and counselling services tailored to the unique challenges of 3M. Policy development processes should also engage both employees and employers to develop inclusive policies around 3M, incorporating both men and women's voices, with the potential of using third-party support if needed. Other suggested initiatives by participants included developing emergency helplines/toolkit for guidance.

Additionally, encouraging allyship from male colleagues is crucial in creating an inclusive environment and ensuring the consistency of applying policy at all levels. By promoting active support and understanding among male employees through targeted training programmes, organisations can break down stereotypes and foster a supportive work culture. Moreover, promoting diversity in leadership and team compositions is important. These include increasing female and ethnicity representation in leadership to ensure women's experiences are considered in decision-making and encouraging diverse hiring practices and retention strategies to attract and retain women. Diversity in gender and ethnicity among leaders ensures a variety of perspectives, improving the support systems within the organisations, and addressing concerns of discrimination due to 3M.

Provide training to leadership and management

Effective leadership and management are fundamental to the successful incorporation of 3M considerations into the workplace. Training and education for leaders and managers around 3M can foster an inclusive culture that understands and respects the challenges associated with 3M. Examples of good practices mentioned by participants include empathetic management style that focuses on managing people well and leading inclusively. These could include providing formal guidance and training on when and how to discuss 3M with employees/managers in supportive and empathetic manner. Alternatively, it can include creating an open environment where women colleagues feel safe to discuss their experiences. This requires specific leadership training focused on supportive management, including examples of case studies of good practices. Such training could highlight how a supportive management style not only improves individual employee engagement but also enhances team productivity and increases potential for retaining staff. Some women in our sample mentioned that supportive leadership and management, particularly in accommodating the challenges associated with the 3M, made the difference between staying in the job and leaving. Securing leadership buy-in is thus important. Leadership must understand the value of creating a supportive environment, recognising its impact on improving employee retention and recruitment.

Adjust career progression criteria and provide mentorship programmes

Adjusting the criteria for promotions and appraisals to emphasise people management skills and employee retention as much as financial performance is another organisational level strategy that can impact the support system around the 3M. This can include promotion criteria that consider interpersonal skills, ensuring that future leaders are capable of creating positive work environments. Managers who excel in interpersonal skills are more likely to be understanding and supportive of the needs of employees dealing with the 3M. Some participants suggested integrating criteria like employee satisfaction, excelling in mentorship roles and team management skills alongside traditional financial targets. In a sense, many participants noted the need to "redefine success" in the profession to prioritise managerial style that creates a supportive culture as well as financial performance. Such shift in promotion and leadership criteria can boost long-term employee retention. Structured mentorship programmes that incorporate awareness of 3M aspects in different career stages, can be important. These programmes could provide support and guidance, helping women thrive into the workplace successfully and with confidence. Such programmes help connect junior employees with senior female leaders who can provide guidance and support. Mentoring can also be facilitated through informal support networks to create safe spaces for women to discuss and share their experiences. One example emerging from our data is the possibility of establishing an official advocacy position for 3M in the workplace as part of management commitment and mentorship support. Another is related to presenting role models through storytelling and shared experiences, or creating women only networks to provide peer support and opportunities to share experiences in a safe environment.

Adopt flexible and hybrid work arrangements and improve workplace physical environment

Adopting flexible and hybrid work arrangements as standard practices would allow women (and all employees) to manage their health needs without compromising their professional responsibilities. Creating trust-based work environments that empower employees to manage their time and work autonomously without constant oversight can lead to greater job satisfaction and productivity. This includes ensuring that demands to return to office-based work are well justified and explained, and includes ensuring that employees feel comfortable requesting flexibility accommodations without fear of career consequences.

Finally, physical improvements in the workplace are necessary to ensure dignity, safety, and comfort for all employees, particularly women dealing with the 3M. These improvements could include better restroom facilities, including considering adding individual toilets for privacy and personal space; private areas for health-related needs such as break rooms, and adjustments in the office layout to reduce noise and maintain a comfortable temperature through the provision of individual fans, heaters or blankets as needed. For women who need to be on-site, providing access to comfortable and dignified toilets and work areas is important. Ensuring adequate on-site working conditions allows for personal space adjustment, like private areas to rest or take medication discreetly.

5.2.2 The accounting professional bodies

In the evolving landscape of the accounting profession, it is important for professional bodies to lead initiatives that promote inclusivity and address the 3M. Women working in SPPs or self-employed, in particular, noted their desire for professional bodies to fill in the supportive gap they lack due to the circumstances of their work. Examples of this support include tailored approaches in skill development, mentoring and networking, and outreach and advocacy are important in creating a workplace environment where all employees can succeed.

Provide training and skills development at all levels

Professional development in the accounting sector should go beyond just focusing on technical skills. Initial Professional Development (IPD) programs could include elements of WHW within their existing wellbeing initiatives, making sure that trainees get a comprehensive introduction to their professional life that also acknowledges the importance of these areas. Some participants emphasised the role of professional bodies to provide emotional intelligence and empathy training for managers and partners, with particular focus on the 3M, to better support their teams. They noted that the profession can harness more diverse leadership through targeted programmes and role model visibility from different backgrounds. Additionally, CPD courses could be regularly updated to include training on leadership that emphasises inclusivity, ethical decision-making, and social responsibility. Such training is important for ensuring that leaders/managers are equipped with the tools they need to support an inclusive workplace culture that helps women deal with the 3M.

Introduce mentoring and create support networks

Mentoring schemes play an important role in supporting the career development of professional accountants, especially women who may not have access to informal support structures in smaller firms or more isolated settings. Such schemes can be particularly beneficial as they can offer tailored support during significant life transitions (e.g. miscarriage, menopause) that could affect professional growth. Professional bodies could facilitate mentoring programmes that provide guidance, support, linking experienced women in the profession to early career ones, and advocacy for women at different stages of their careers. Participants noted the need for targeted leadership training that enhances skills and confidence in preparation to leadership roles. Additionally, professional bodies have the potential to develop platforms for women to share their experiences in relation to the 3M and advocate for systemic change to break the stigma. Moreover, collaboration with other professional bodies and advocacy organisations could be useful. By sharing best practices and resources, accounting bodies can more effectively promote better working conditions and support systems related to the 3M.

Outreach and advocacy

Making the accounting profession's commitment to advanced workplace conditions more visible in educational settings like schools, colleges and universities is another way professional bodies can help address the 3M in the workplace. Actively sharing information about the profession's efforts to improve work conditions can draw a diverse and well-prepared group of a new workforce. Professional accounting bodies could intensify attempts to communicate with the public and their members, promoting workplace environments that are not only diverse but also supportive and inclusive. This could involve leading public discussions, participating in policy-making forums, advocating for more inclusive policies across the sector and share best practices, conduct research and share information about the positive impact of genuine flexible working policies on women careers and health, and conducting social media campaigns that emphasise their commitment to addressing the WHW needs of their members.

5.2.3 Empowering individuals

In improving professional environments to better support WHW in relation to the 3M, individual actions play a big role. Through personal efforts, individuals can drive change from within, complementing organisational efforts.

Seek mentorship, build networks and act as a mentor

Individuals could take initiative by seeking mentors both within and outside their organisations. These relationships offer different perspectives and strategies useful for navigating career challenges, which is especially important when dealing with the 3M, as women learn from each other's experience. Having a mentor not only can help in exchanging useful knowledge but can also create a supportive system, providing empathy and understanding which are important in helping individuals feel less isolated and more empowered. This support is instrumental in maintaining confidence and morale when dealing with challenging symptoms related to the 3M. Additionally, by expanding one's professional network beyond just immediate colleagues, individuals can gain wider insights into the industry and find more ways to advocate for women's health issues in the workplace. At the same time, while seeking mentorship is important, offering mentorship is equally crucial. Experienced individuals have opportunities to provide guidance, helping to fill any existing gaps in leadership and mentorship that might not fully support women's health. Acting as mentors allows individuals to contribute not only to the professional development of their mentees but also to the creation of a workplace culture that supports open dialogue and mutual support for various health concerns, and potentially bring the change that women want to see in leadership roles.

Speak up about the 3M and build solidarity

Talking about the 3M openly at work is a powerful way to bring about change. Individuals who feel comfortable doing so could try to include these topics in regular workplace conversations. By sharing their own stories, they might encourage others to do the same, and they will help clarify these issues and reduce the stigma around them. Open discussions can correct false ideas and help colleagues understand these issues better, leading to more empathy and support at work. Women can also encourage male colleagues and managers to participate in the conversations to foster greater understanding. Additionally, supporting the struggles of others, even if they are different from one's own experiences, is important for creating a supportive work environment. Standing together includes fighting for greater inclusivity, especially for historically excluded and marginalised groups such as women and ethnic minorities. This wider perspective not only improves everyone's wellbeing but also nurtures a work culture that values diversity and respect.

Practice self-care

While pushing for bigger changes, individuals should also take care of their own health and wellbeing. It is important to notice signs of burnout and make self-care a priority. This includes setting limits, taking breaks when needed, and getting professional help if required. Self-care also includes equipping oneself with knowledge about policies and available workplace support. Taking care of oneself helps maintain health and allows one to keep working effectively without harming their wellbeing.

5.3 Limitations and avenues for future research

While the study includes a variety of accounting firms of different sizes, we may still not be capturing all the different experiences related to WHW policies across different regions or accounting specialties. Our main focus is on certain health aspects of the 3M. This might mean we are not looking as closely at other important factors like mental health or overall reproductive health, which also affect women's careers. Given that the research consists of diverse firms, applying the findings broadly across the entire accounting sector in the UK or globally could be complicated, as the workplace culture can differ significantly from place to place.

Future research could involve surveys that targets employers, leaders, and policy developers and would attempt i) to uncover the challenges these stakeholders face when trying to implement effective WHW policies, especially in relation to the 3M, and ii) to identify the obstacles faced at the managerial level. Additionally, case studies that focus on best practices within the 3M framework could be developed. These case studies could document successful career stories of individuals overcoming significant 3M-related challenges at work, providing a narrative of triumph and encouraging strategies that others can emulate. Benchmarking studies comparing i) 3M policies and practices against those in other professions and industries and ii) against other WHW issues such as reproductive issues could also prove highly beneficial.

Future research could investigate how 3M policies are put into practice across different areas or even different countries, which might vary widely in their laws and cultural attitudes towards women's workplace health. Longitudinal studies could also be used to examine how sustainable and consistent 3M policies are over time. Further research should also investigate how well these policies are actually being implemented and whether they are changing the workplace culture. Ethnographic research would be beneficial as it would examine not just whether the policies exist, but how well they are integrated into everyday company life and their real effects on the work environment.

Finally, future research could benefit from exploring a wider range of views on the needs related to the 3M, particularly to menstruation and menopause. Including both women's and men's experiences can offer a more balanced understanding of how these conditions are perceived and handled in the workplace. This approach would help us deepen our knowledge of gender-specific health needs in professional environments.

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Appendices

Appendix 1: Participants working in practice

Code Name	Age	Ethnic Minority Group	Organisation type	Current Position
Olivia	Mid 20s	Yes	Big 4	Trainee
Ava	Early 40s	No		Manager
Ella	Late 20s	Yes		Trainee
Grace	Late 40s	No		N/A*
Poppy	Early 30s	No		Assistant Manager
Christine	Early 50s	No		Manager
Lucy	Early 40s	No		Senior Manager
Phoebe	N/A*	No		Partner
Natalia	Late 40s	No		Partner
Mia	Late 20s	Yes	Challenger Firm	Trainee
Maria	Late 50s	No		Partner
Freya	Early 60s	No		Partner
Ellen	Mid 20s	No		Trainee
Aisling	Mid 20s	No		Trainee
Isla	Early 40s	No	Small Professional Practice (SPP)	Manager
Harriet	Late 40s	No		Partner
Nicole	Early 20s	No		CA Trainee
Jordyn	Early 20s	No		ACCA Trainee
Rebecca	Mid 20s	No		Newly Qualified
Zoe	Early 40s	No		Senior Manager
Mairead	Late 20s	No		Trainee
Diane	Early 20s	No		Trainee
Total number: 22				

* The information was not disclosed to us

Appendix 2: Participants working outside of practice

Code Name	Age	Ethnic Minority Group	Organisation type	Current Position
Emily	Late 30s	No	Industry	CEO
Evie	Late 50s	No		Business owner
Isabella	Late 20s	No		N/A*
Charlotte	Mid 40s	No		Manager
Alice	Early 50s	No		N/A*
Daisy	Early 50s	No		N/A*
Jen	Early 20s	Yes		Finance Business Partner
Ivy	Late 30s	Yes		Director
Venus	Early 50s	No		Director
Abigail	Early 40s	No		Director
Lilly	Late 40s	No		Business owner
Imogen	N/A*	Yes		Director
Victoria	N/A*	Yes		Business owner
Sarah	Late 20s	Yes		Internal auditor
Amelia	Mid50s	No	Higher Education	Academic
Florence	Late 40s	Yes		Senior Academic
Rosie	Mid 50s	Yes		Academic
Emma	Late 50s	No		Senior Academic
Ashley	Mid 40s	Yes		Academic
Sophia	Early 20s	Yes	N/A*	Trainee
Total number: 20				

* The information was not disclosed to us

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Eleni is a Lecturer at Edinburgh University Business School. Eleni's research findings (Chatzivgeri et al., 2017; 2020) have been used by NGOs in their advocacy campaigns to improve transparency legislation for large extractive companies. Her collaboration has focused on developing/co-creating research that has an impact on communities outwit academia, specifically the work with NGOs and informing international debates about developing accounting regulation for socio-economic wellbeing.

Prof Louise Crawford

Louise is Emerita Professor at Newcastle University Business School in the Accounting and Financial Management group. Louise is a Chartered Accountant having trained with KPMG and is a member of the Institute of Chartered Accountants of Scotland (ICAS). Louise is committed to conducting research that can influence accounting and accountability practices, with a particular interest in the role of the accounting profession. Her research has impacted accounting reporting and accounting education across different types of organisations and audiences.

Prof Rania Kamla

Rania is a Professor at Edinburgh University Business School. Her research is interdisciplinary and is specifically influenced by critical and postcolonial theorising, concentrating on the areas social accounting, international accounting and financial reporting, accounting and culture and the accounting profession in the context of globalisation (with particular interest in gender, diversity and language). Methodologically, Rania's accounting training embedded in wider social theories allows multiple skills in different levels and approaches to analysis.

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Qi is an Assistant Professor at Edinburgh Business School. Her primary research interests encompass critical accounting, accounting and gender in the context of globalisation, as well as professional identity. Her previous research has specifically explored generational shifts and the evolving identities of women accountants in China. Qi's current research focuses on the professional identity of accountants in digital spaces, as well as the experiences and identity construction of ethnic minorities and women professional accountants.

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