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**Religion-based resistance strategies, politics of authenticity and professional women
accountants**

Rania Kamla

Heriot Watt University

Abstract

This study examines resistance strategies to patriarchal interpretations of women's roles in Islam by Syrian women accountants (SWAs). It expands discussions on gender subjectivity construction and resistance in the profession by focusing on women's religion-based strategies in a non-western context. The study introduces debates from Muslim Feminism on resistance through egalitarian and ethical-based re-interpretations of religious texts. It parallels these with ordinary professional Muslim women accountants' strategies. The article finds that SWAs significantly mobilise religion-based strategies to contest patriarchal interpretations of their roles in Islam, and to secure access and progress in the profession. These strategies go beyond shifting between defensive/compliance and offensive/challenging approaches to incorporate a third authentic/ethical dimension often neglected in professional and organisation research on women's resistance strategies. The paper concludes that a greater theoretical and empirical understanding of resistance within religion and ethics enhances appreciation of distinctive and diverse ways that gendering in professions is resisted and transformed.

Key words: Islam, religion resistance strategies, politics of authenticity, Syria, women.

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1. Introduction

Critical organization and accounting studies have made significant advances to broadening understandings of “what counts as resistance” to include more subtle forms of struggles around subjectivities, meanings and rewriting of discourses rather than merely collective and overt acts. These studies have provided better appreciation of resistance as socially produced and specific to local contexts, participants and practices (Scapens & Roberts, 1993; Ezzamel, Willmott, & Worthington, 2001; 2004; Thomas & Davies, 2005a; 2005b; Prasad & Prasad, 2000; Fleming & Sewell, 2002; Collinson, 2003; Ashcraft, 2005). This “shaking up” of resistance’s conceptualisation is mainly due to increased insights from post-structuralist theory, including post-structuralist feminist theory (Thomas & Davies, 2005a; Collinson, 2003). Despite these enhanced understandings vis-à-vis resistance, they remain mainly based on secular and western notions, with little knowledge about the impact of different contexts on workplace resistance and the variations these bring to organizations and organizing (Prasad & Prasad, 2000), especially in non- western contexts (Özbilgin *et al.*, 2012), and especially vis-à-vis resistance and agency, driven by religious and ethical sentiments (Khan & Koshul, 2011).

Generally in the English-speaking world, religion has had “virtually no impact on organization” or professions’ studies, as theology has largely been replaced with a secular science (Sørensen, Spoelstra, Höpfl, & Critchley, 2012, p. 268). In this discipline, religion is either “ignored altogether” or if addressed is then largely viewed as a “repressive disciplinary force maintaining control of organization members” (Khan & Koshul, 2011, p.320). Khan & Koshul (2011) explain that as religiosity is rising globally, critical organization studies will be “out of touch” with people’s realities if they continue to displace religion from theorisation and empirical investigations. A similar picture vis-à-vis critical accounting research linkage with religion emerges, despite some advances (e.g. Gallhofer & Haslam, 2004; Jacobs & Walker, 2004; Carmona & Ezzamel; 2006; Kamla, 2015). Still, these advances mainly concentrate on how religion or religious principles impact accounting thought and accountability, while none has explored interlinks between faith, subjectivities and professional identity.

Protecting gender equality, in particular, has become “the most common normative justification of secularism” in public policy, organization and social studies (Casanova, 2009, p.16). In many non-western societies, religion influences formation, negotiation, and transformation of gender relations at work and in society (Predelli, 2004). Still, little research explores women’s resistance through religion in everyday negotiation of their roles (see Predelli, 2004; Essers & Benschop, 2009; Essers, Doorewaard, & Benschop, 2013). Islam in particular is viewed as the prime example of a structurally patriarchal religion opposed to women’s rights (Kirmani & Phillips, 2011). Thus, liberal and secular

feminists have been puzzled by the insistence of many Muslim women to negotiate their (in)equalities within an Islamic framework, calling it “false consciousness”, where Muslim women’s defence of Islam is merely perceived as a result of internalising religious norms that lead to their own oppression, thus, denying Muslim women political maturity and agency (Casanova, 2009). From these western/secular perspectives, the role of religion in shaping Muslim women’s agency is overlooked or not well comprehended (Ahmed, 1992; Khan & Koshul, 2011). There are similar trends in critical feminist accounting research. This stream of research incorporates a wide range of feminist’s theories, traditions and methodologies from the wider social science research (e.g. socialist, radical, Marxist, eco-feminist, post-structural) (see Cooper, 1992; Hammond & Oakes, 1992; Haynes, 2017; Hardies & Khalifa, 2018) in order to deconstruct patriarchal relations; unveil the mostly repressive role of accounting in the context of global capitalism and enable emancipation and social justice. Theoretical and empirical insights from this body of research revealed that the profession is gendered, with female accountants often marginalised, stereotyped, deskilled and even harassed (Anderson-Gough, Grey, & Robson, 2005; Kamla, 2012; Carmona & Ezzamel, 2015; Hayes & Jacobs, 2017). Generally, accountancy requires long-working unsociable hours, networking structures and extensive business travel that often disadvantage women (Anderson-Gough et al., 2005; Kamla, 2012; 2014). Still, there remains a rareness of studies focusing on conceptualising women’s resistance strategies in the accounting profession (see Kyriacou & Johnston, 2006). Further, as the western model of professional “extreme” jobs is transferred globally through transnational accounting firms (Big 4), there remains much to be done on conceptualising

how these gendering processes are resisted locally or the impact of cultural values upon the “production of gendered identity and gender divisions at work” (Carmona & Ezzamel, 2015, p.7). Accordingly, there is a need to consider indigenous and non-secular theoretical and empirical perspectives to understand what motivate Muslim women’s agency and how it manifests locally. Giving a voice to Muslim women accountants provides an opportunity to expand theorization in transnational professions to learn from the “other”.

As I focus on Syrian women accountants’ (SWAs) religious-based resistance strategies,ⁱ conceptualized from a Muslim Feminist perspective, I wish to respond to calls in the literature for more innovative feminists’ viewpoints that explore the interrelationship between gender and accounting, considering the varied global and local contexts and responses to oppression and inequality (Lehman, 2012; 2016; Lehman, Hammond, & Agyemang, 2018; Haynes, 2017). In order to address these calls, I find it important to present theoretical and empirical insights about the politics of gender and resistance in the accounting profession that are applicable beyond western Christian/secular contexts. Non-western, including Muslim women accountants’ strategies, remain largely unknown, untested and assumed in the accounting literature (Gallhofer, 1998). Theoretically, the paper introduces Muslim Feminists’ discourses related to empowerment through engaging with feminists’ re-interpretations of religious texts. These discourses place ethical and religion-based resistance and agency at the heart of feminists’ prescriptions, providing an avenue for critical accounting feminist research to engage with modalities of

resistance that expand secular conceptualisations to incorporate the politics of authenticity/piety motivated through religion. The “politics of authenticity” in this study refers to the way Muslim women reason their subjectivities “beyond the common binary drawn between subjection *or* resistance”. They instead perceive “the acquisition and circulation of religious knowledge and for processes of incorporating piety, which the women deem central for their self-understanding as Muslims” as necessary conditions to resistance and bringing change (Jouili & Amir-Moazami, 2006, p.621; Mahmood, 2012).

Empirically, the paper brings unique insights into the multi-layered and complex strategies employed by women accountants, demonstrating how SWA’s religious-based strategies are not merely binary or pragmatic, shifting between compliance/defensive and resistance/offensive approaches, but incorporate an “authentic” and ethical dimension where SWAs employ critical reflection and “internal critique” to shift meanings and reform Islam from within. These empirical and theoretical insights, while focusing on Muslim women, contribute to enriching the very limited body of research on professional women’s subjectivities beyond the secular lens of compliance and resistance in the workplace (Anderson-Gough et al., 2005; Dambrin and Lambert, 2008; Haynes, 2008; 2017; Kokot, 2015), meanwhile extending knowledge on how localised resistance strategies link, overlap or differ globally.

The paper draws on interviews with SWAs carried-out in Dec (2008)-Jan (2009) in Damascus, taken from a study examining Syrian women’s experiences in accessing and

progressing in the accounting profession. Syria is an Arab country with a Muslim majority. It has a “classical patriarchal” system justified within traditional interpretations of Islamic texts and consequent gender inequalities in law and State actions (Kamla, 2014). Classical patriarchy dictates “the sanctity and privacy of family life”, which is linked to the concept of family honour encouraging sexual segregation of females from males, excepting close relatives (Fluehr-Lobban, 1993, p.93). The system inhibits women from fully contributing to public life and closely associates them with domestic chores and the private household. Its rationale is often linked to Islamic prescriptions on sexual segregation and remains unchallenged in many Arab countries (Ahmed, 1992). Syria’s modern politics have always been intimately implicated within Islam, where conflicts between the “secular” regime and “Islamists” were closely intertwined with the politics of gender (Willingham, 2010). I am aware that much has changed in Syria in the almost ten years since the data was collected. A violent civil war with multidimensional and opposing interests clearly suggests that universalizing beliefs is without warrant. While I acknowledge these concerns, I perceive that the contribution of this paper is still valid as it brings insights into what we can gain from the documentation of women’s lived experiences and their strategies in negotiating their lives in a deep and meaningful ways. Further, despite the war context, researching Syrian women professional’s place in society and its interrelationship with religion and the State is still relevant as any future for Syria will depend on the ability to place women at the centre of analysis for issues of socio-economic equality. Women’s empowerment is a “force of history”, vital for good governance and political stability beyond the gender equality project. Employed women,

in particular, can become the champions of social democracies (Moghadam, 2013, p.728). Syrian women professionals, I will demonstrate in this study, have developed critical reflection and feminist-consciousness as a result of the necessity to constantly negotiate their roles in society in the midst of the rivalry between Islamists and the State and in light of increased attempts to control and surveillance their movement as they increasingly enter the public-space. This consciousness will hopefully be mobilised in Syria's transformation to more just and equitable society.

In section two I review debates on the profession, workplace gender subjectivity and resistance, identifying knowledge gaps vis-à-vis the importance of ethics and authenticity to understanding agency and resistance. Section three introduces Muslim Feminists' conceptualisation of resistance strategies as they ground egalitarian and ethical feminist reinterpretations of religious text at the heart of their politics of contestations. Section four provides the Syrian contexts. Section five presents research methods and my personal reflections. In section six I present the empirical findings. Section 6.1 provides insights vis-à-vis participants' socio-economic, personal and professional struggles that gave rise to their resistance religious-focused strategies. Sections 6.2 and 6.3 categorises SWAs' resistance strategies as "defensive", "offensive" and "authentic", elaborating meanwhile how these categories were not mutually exclusive, but overlapped considerably, as SWAs constructed and reconciled their professional and religious identities. I provide further discussion and conclude in section seven.

2. Gender subjectivity construction and workplace resistance

Feminist's critique of post-structuralist theory has contributed to various theoretical and methodological lenses to the study of subjectivity and resistance in the workplace. It broadened "what counts as resistance" from the formal organised opposition to power in organizations, to "informal, routinized forms of resistance in everyday practice that are inherent in the exercise of power" (Benschop & Van den Brink, 2014, p.333; Thomas & Davies, 2005a). By accentuating the multiplicity of subjectivity, these studies revealed the innovative, fluid, ambiguous, diverse, fragmented, shifting, contradictory and non-rational character within asymmetrical power relations (Prasad & Prasad, 2000; Collinson, 2003; Thomas & Davies, 2005a).

Post-structuralist feminist theories, in particular, expanded understandings of workplace resistance beyond the dualism of compliance/complicity vs. challenge/resistance (Kondo, 1990; Sotirin & Gottfried, 1999; Collinson, 2003; Ashcraft, 2005). They focused on the "discursive production of resistance" where it accounts for resistance resulting from individuals' critical reflection and self-consciousness of the "self and other". Resistance, here, is expanded to include "constant process of adaptation, subversion and reinscription of dominant discourse" (Thomas & Davies, 2005b, p. 699). Sotirin & Gottfried (1999) for instance, called for the expansion of the binary perspectives of bitching by secretaries in the workplace between accommodative/compliance and challenge/emancipation to third dimension taking consideration of the notion of "ambivalent dynamics". "Ambivalent dynamics" mark the movement between "micro-accommodative and micro-emancipatory", and deny both the final word (Sotirin &

Gottfried, 1999). Similarly, Trethewey (1997) insist on conceptualising women's resistance by paying attention to ambiguity and subtle strategies of women's resistance. She explains: "resistance takes on ambiguous forms because women's power relationships are often inextricably intertwined with other relational ties, including romantic, familial, or client-professional bonds. Consequently, they cannot and do not wish to disengage themselves completely from these relationships... Thus, the line between passive acceptance and active protest of power relations becomes blurred" (Trethewey, 1997, p. 284).

Theorizing women's resistance as an ambiguous struggle that dithers between compliance and protest helps us understand the different forms of resistance; however, "it provides little assistance in predicting which resistance strategies might be more or less transformative" (Trethewey, 1997, p. 288). Relatedly, this body of research revealed that resistance "per se will not certainly lead to 'progress', 'emancipation' and/or positive organizational change" (Collinson, 2003, p. 541). Some forms of resistance may include "elements of collusion and consent" (Fleming & Sewell, 2002, p. 868). Kondo (1990), for example, showed that as Japanese women on the shop-floor relied on conventional discourses about women as surrogate mothers to the younger male workers to claim power over them, they, paradoxically, "asserted their marginalised selves simultaneously, reinforcing and intensifying their insecurity" (Collinson, 2003, p.540). Meanwhile, resistance, especially in its informal forms, can be more persistent in organizations, posing an invisible challenge to dominant interests, rendering managerial practices more

visible and accountable, leading to significant organizational change (Collinson, 2003; Ezzamel et al., 2001; Prasad & Prasad, 2000). Therefore, the shape and form of resistance shifts constantly as it responds to varied forces and to the particular audiences (Ashcraft, 2005). This indicates that for researchers interested in resistance, there should be no privileging to one form of resistance over another. "Instead, each form of resistance must be examined for its effects in a particular context" with emphasising the importance of paying attention to specific situations and contexts that would provide better understanding of social change (Trethewey, 1997, p. 300; Ashcraft, 2005). Resistance from a post-structural feminist perspective, therefore, is not merely revolutionary concerned with universal struggles towards equality and justice, but is also "micro-political", "small-scaled" and "subtle", practiced on the level of the individual to resist dominant and normalised discourses, reproducing "alternative forms of knowledge" (Thomas & Davies, 2005a, p.719; Collinson, 2003).

Women working in gendered professions, as a result of their educational and professional training, develop a variety of strategies to reconcile "gaps between career ideologies and career opportunities in the workplace" (Bird & Rhoton, 2011, p.248; Benschop & van der Brink, 2014). Bird & Rhoton (2011) who reviewed the literature on professional women strategies revealed that the literature often classifies strategies between complicity and challenge. Complicity strategies include "aligning personal practices and expectations with hegemonic practices of masculinity"; developing "strategies that involve aligning with stereotypical notions of femininity" and "claiming gender neutrality" by distancing

themselves from gender-based policies and programmes (Bird & Rhoton, 2011, pp.249-251). Bird & Rhoton (2011) review found that fewer women employ gender strategies that involve challenging gendered professional organizations.

A number of studies in accounting, albeit few, focused on subjective workplace resistance (see Scapens & Roberts, 1993; Ezzamel et al., 2001; 2004). These studies revealed that understanding resistance in the workplace cannot be reduced to an understanding of the “objective conditions of capitalist employment relations” but requires an appreciation of “how subjectivity and identity is implicated in acts of resistance in organisations” (Ezzamel et al., 2004, p.274). Thus, they highlighted categories of resistance that are not automatically recognized as such; including: open confrontation of supervisors and clients, humour and gossip to undermine control systems; employee withdrawal and disengagement; irony and cynicism; whistle blowing; wastage and sabotage and other “ambiguous accommodations to authority” (Ezzamel et al., 2001; 2004). Critical accounting feminist research also made advances vis-à-vis gender and justice, including various calls for considering subjectivities, difference and struggles in gendered professional context(s) (Cooper; 1992; Hammond & Oakes, 1992; Gallhofer, 1998; Haynes, 2008; 2017; Kyriacou & Johnston, 2006; Lehman, 1992; 2012; Kamla, 2012; 2014). This research highlighted intersectionalities regarding how women experience the gendered accounting profession differently (Kirkham & Loft, 1993; Anderson-Gough et al., 2005) based on class, ethnicity and race (Hammond & Oakes, 1992; Hayes and Jacobs, 2017). Still, very little is known about women accountants’ specific resistance strategies

to exclusionary and discriminatory practices in the profession (Kyriacou and Jonston, 2006; Haynes, 2017), especially outside the west (Davie, 2017; Kamla, 2012, 2014). The handful of studies that focused on women's resistance to exclusionary practices focused on challenge and compliance modes of strategies. In western contexts, Lehman, (1992) and Kirkam and Loft (1993) revealed resistance strategies including political activism, building on feminists' movements to gain access to the profession, especially at the turn of 20th century. In a non-western context, Komori (2008) illustrated how Japanese women employed more subtle strategies as they "patiently" adapt their attitudes and practices to gain access to the profession. Strategies highlighted in the accounting literature resembled those highlighted in Bird & Rhoton (2011) whether in regards to complicity: "mothering" approach and accepting gender norms to "fit in" and conform; adopting masculine behavior as they engage in "impression management" to "fit" a prevailing models of success (Dambrin & Lambert, 2008; Kokot, 2015; Haynes, 2017) or challenge through resisting conventional roles of mothers and wives, building on progressive family attitudes, especially those of their mothers (Komori, 2008). Despite these advances in understanding women accountants' subjectivity and resistance strategies, much remains untold about their varying struggles and agency in the global context, especially through ethics and religion.

2.1 Religion-based resistance strategies and Muslim women professionals

Research into gender and workplace resistance strategies focuses largely on western women (Bird & Rhoton, 2011) and is based on secular perspectives on organizational

resistance. Very little is known about religion-based strategies in non-western societies like in the Arab world. In recent years, an increased volume of management and organization studies revealed challenges facing Arab women at work. Contributions explored obstacles, including cultural and organizational barriers and issues related to social mores, in addition to patriarchal legal structures (e.g. Hutchings, Metcalf, & Cooper, 2010; Ozbilgin, Syed, Ali, & Torunoglu, 2012; Kamla, 2012; 2014; Karam & Afiouni, 2014). These studies, generally, lacked conceptualizations of workplace resistance and agency. In the accounting profession more specifically, Kamla (2012; 2014) delineated in-depth cultural and institutional barriers facing Syrian women accountants in the context of globalization. Kamla's studies revealed how space-based patriarchy combined with global capitalism contributed further to women's marginalisation in the newly open-market profession in Syria at the time. While Kamla (2012) hints at how these women use their Islamic dress (*hijab*) strategically to access the public space including the profession, the paper paid little attention to conceptualizing these women's resistance strategies, especially through religion. Beyond the Arab world and the accounting profession, few studies like Predelli (2004); Essers & Benschop (2009) and Essers et al., (2013) revealed how Muslim women as ethnic minorities in the west negotiate their identity and labour-market participation within an Islamic framework, shifting their strategies on a continuum between compliance and resistance to Islamic Sharia and standardised family law (Predelli, 2004). Essers & Benschop (2009) revealed how boundary work in the context of migrant Muslim businesswomen in the Netherlands involved strategies where Islam was used as a "basis for distinction, stratification and

demarcation to facilitate entrepreneurship” (p.419). The study identified four types of religion-based boundary work: resisting “the strict sex segregation as advocated by certain sections in Islam”; emphasizing “the individuality of faith”; “embracing feminist progressive interpretations of the Qur’an” and “historicizing and contextualizing the Qur’an” (Essers & Benschop, 2009, pp. 419-420). Essers & Benschop (2009) and Essers et al., (2013) seminal research revealed an overall tendency of businesswomen in the west to privatize Islam, reflecting a modern secular western context that prioritizes individual interpretations over authoritative ones to accommodate their entrepreneurial selves.

In all the above instances, understanding Muslim women’s agency, subjectivity and resistance were based mainly on western political theories and tools that are often overall secular. Thus, they do not explicitly consider resistance as being ethically based (Mahmood, 2012). To address this, I present Muslim Feminists’ perceptions of contestations and resistance, as they ground their critique of patriarchy on ethics and egalitarian readings of Islamic texts. These theoretical insights help understanding ordinary Muslim women accountants’ resistance strategies, showing how these strategies as well as being defensive and offensive, are often motivated by authentic and ethical engagement with the social, political, personal and the professional.

3. Muslim Feminism: ethical and egalitarian re-interpretations of Islamic texts

In Arab societies, the term feminism is tainted and suspect as a tool serving colonial interests, transforming Muslim women into western women. This is due to colonial

powers' mobilization of feminism to promote their culture and undermine native cultures (Karam, 1998). Despite this, feminist movements have existed in the Arab world, largely having their origins in writings of educated upper-middle-class women. These women's ability to read and gain deeper knowledge about their religion resulted in them protesting the perception that Islam prohibits them from entering male dominated occupations (Sharify-Funk, 2008).

Karam (1998) identifies three types of feminist's movements in the Arab world: Secular, Islamist, and Muslim Feminism. There are many commonalities between these types. However, they include important differences like perceptions of reasons behind Arab women's oppression and ways of resisting it (Karam, 1998). Secular Feminists ground their resistance discourse within human rights debates, outside religion. To them, religion is respected as an individual private matter, but it is "totally rejected as a basis from which to formulate any agenda on women's emancipation" (Karam, 1998, p.12). Secular Feminists are often accused of being "clones of the West, implementers of imperialist agendas and the ultimate non-believers" (Karam, 1998, p.14).

Islamist Feminists are against distinguishing between women's oppression and socio-political oppression as a whole. They perceive the term feminism to be an "irrelevant and inaccurate Western term". They resist oppression by calling for a return to "proper Islamic principles". Their mission is to "radically" Islamize Arab societies through active participation in all spheres (Karam, 1998, p.10). For Islamists feminists, women's

knowledge of the home and child-rearing is given a higher socio-economic esteem. However, they inverted traditional opinion concerning women's work, arguing that it is needed to bring about desired Islamization of socio-economic, political spheres. Islamist feminists are criticized for their hegemonic discourses as they perceive that to be with them is to be Muslim and good, whereas to be against them is "bad, Western and illegitimate" (Karam, 1998, p.244). Still, debates presented by the Islamists' stream are attractive to Arabs from broader socio-economic classes (Karam, 1998).

Muslim Feminists do not have a problem with the term feminist and do not seek socio-political Islamization of Arab societies. In their opinion, however, feminism that does not justify itself within Islam is bound to be rejected by the rest of society, leading to "serious fragmentation in society and is unrealistic" (Karam, 1998, p.10). Muslim Feminists transformation strategies are based on addressing the hermeneutical methods through which Islamic norms and practices are derived and legitimized, insisting on contextualizing and reinterpreting religious texts, including the Quran from feminists' ethical perspectives (Karam, 1998; Sharify-Funk, 2008).ⁱⁱ Muslim Feminists argue that resistance strategies within an Islamic framework are both justified and unavoidable to projects of gender equality/liberation in Muslim societies. This is because Muslim States and clerics responsible for regulating gender relations, drafting and maintaining family laws often promote these inequalities in Islam's name (Ahmed, 1992, 2011; Mernissi, 2003). Thus, Muslim feminists' conceptualization of women's agency is derived from contemporary Muslim women's realities, as they link to and benefit from the way post-

structuralism and postcolonialism signified a political and academic shift away from “universalising Western meta-narratives” to rewrite history from Muslim women’s particular experiences/locations (Karam, 1998, p.21; Sharify-Funk, 2008).

Leila Ahmed and Fatima Mernissiⁱⁱⁱ are considered prime examples of Arab Muslim Feminists. Their writings challenge established Islamists’ thought by creating alternative readings of religious texts concentrating on the ethical egalitarianism of Islam, the spiritual equality of men and women and the socio-economic justice of communities. They provide an attempt to reread the ethical core of Islam directly in light of contemporary contexts without the “mediation of centuries of dogmatic theology” (Sharify-Funk, 2008, p.33; Ahmed, 1992). In their strategies, Ahmed and Mernissi questioned the bodies and establishments that do the interpretation; the intellectual standards informing these interpretations and the exclusion of women voices in interpreting Islamic texts (Sharify-Funk, 2008). Thus, they challenge male religious authority by proposing that the learned could go straight to the sources of Islam: Quran and Sunnah (life and sayings of Mohamed) bypassing the traditionalist interpretations of it. Previously displaced voices such as women, deviants and moderates are consequently able to articulate alternative interpretations and rethink Islam in reference to ethics, politics, gender and community (Yip, 2005; Sharify-Funk, 2008; Ahmed, 1992, 2011; Mernissi, 2003).

Muslim Feminists, in their challenge to historical thinking informing traditional Sharia have made their socio-political positioning problematic, having little impact on policy-making in Arab countries (Sharify-Funk, 2008). As the empirics in this paper will show, however, Muslim Feminists' politics of ethics, piety and egalitarian readings of the Quran resonate with many ordinary (educated) Muslim women, subtly shifting established discourses on "women in Islam".

4. Syria

Syria's recent history signifies a struggle between the "secular" Government and Islamists. Both sides politicized the woman issue, using it as a bargaining tool for their political gains. Ostensibly, Syria's Ba'thist Government's philosophy^{iv} stressed the importance of women's contribution to public life, while Islamists perceived women as "important markers of cultural authenticity", whose main role is to be good mothers/wives (Willingham, 2010, p.7). However, in recent decades, due to economic difficulties resulting from economic liberalization and increased socio-economic inequality, the State sought to gain legitimacy from its religious constituencies and shifted its discourse towards emphasising women's familial roles, resembling Islamists' discourses. Generally, the State made little effort to support feminists' causes, especially vis-à-vis changing Sharia-based family laws, which contain discriminatory aspects to women's access to public life (Willingham, 2010; AWE, 2009).^v Thus, despite the decreased gender gap at schools and universities, men's economic contribution remained significantly higher than women's.^{vi} Additionally, women remained mainly concentrated

in the public sector, this is also the case of women accountants, which is signified by lower salaries and lack of training opportunities but more flexibility. Men, alternatively, dominated the expanding private sector, especially managerial positions (Kamla, 2012, 2014).

Indeed, economic liberalisation policies and the expansion of the private sector since the 1990s have contributed to Syrian women's seclusion, facing increased contradictions from competition between tradition and new market ideologies. These changes were not accompanied by legislative or structural reforms to facilitate women's work and protection (Hutchings et al., 2010). Liberalisation policies encouraged waged-work, replacing welfare programmes. In accountancy, this meant that growing numbers of Syrian women had to work, but their work was mainly concentrated in less prestigious accounting jobs like clerks, small firms or in the public sector. The Big 4 particularly provided better wages and training, but required long-working hours, networking and business-travel, making it difficult for Syrian women to obtain and maintain accounting jobs in the private sector and significantly increased attempts to control and surveillance women's movements in the public space as they increasingly mix with men colleagues (Kamla, 2012; 2014).

5. Method

The 21 face-to-face, semi-structured interviews undertaken in Syria included 11 women from the public sector and 10 from the private sector (three participants mixed work

between public and private sectors at the time of interviews, see table 1). What constitute a “professional” accountant is expanded in this study beyond the usual understanding vis-à-vis association with auditing firms, nor with having professional qualifications. This is due to that the route to how to become a “professional” accountant in Syria is different to that in the west. Unlike western contexts, where the professional accountant is mainly defined by a membership of a profession, passing of exams and the ability to bring and maintain clients (Grey, 1998; Haynes, 2008). In Syria, especially before economic marketization, the “professional” accountant was mainly defined through having a university or college (vocational learning) degree in accounting. The most likely career route for accounting graduates would either be in the public sector or in a small private firm (international audit firms did not properly enter Syria until mid 2000s). Indeed, an ideal scenario for many (especially men) was to have a job in the public sector from 8am-2pm and then have an evening job in a small private firm from 4pm-9pm, usually auditing these small firms accounts (Gallhofer, Haslam, & Kamla, 2009).^{vii} The ASCA (Association of Syrian Certified Accountants) had little influence and few accounting graduates joined it (Gallhofer et al., 2009). Indeed, in this study only two interviewees out of 21 were ASCA’s members. A prestigious professional identity was mainly based on a university degree (as opposed to vocational qualification) in accounting. It was only in recent years and after the entry of the Big 4 that professional qualifications (especially western ones) gained importance. ASCA’s qualification, however, still lacked prestige, with Syrian accountants that had the financial means sought to gain US CPA, perceiving it to guarantee them better job opportunities in international firms (Gallhofer et al., 2009).

Another feature is the previously mentioned significant cross-cutting between the different accounting occupations, mainly due to financial necessity. For instance, the majority of full-time university lecturers worked part-time and evenings as auditors to small private firms, as Syrians placed significant importance to postgraduate university degrees. This made the cross-over between private and public sectors a feature of the Syrian accounting profession (Gallhofer et al., 2009).

Therefore, professional women accountants in this study were identified by the common feature of having a university degree in accounting and by working as accountants^{viii} at the time of interviews. They occupied different accountancy positions. Some held senior positions in the public or private sectors and others were new entrants, some worked in banks, others in auditing firms and some in small manufacturing companies, while others crossed-over between private/public sectors or between small and large firms. Table 1 provides jobs' details, education background and age of the interviewees and highlights whether they worked in the private or public sector. This focus on a variety of backgrounds and a concern to balance participants from the private and public sectors,^{ix} reflects a need to account for differences in jobs' demands and ways in which women and men are integrated and how these might distinguish women's strategies between the sectors. As the private sector imposes more demands for mixing between the sexes, travel and long-working hours, it might also provoke women to employ different strategies to account for contradictions between traditional interpretations of their roles and their professional selves.

All participants identified themselves as Muslims and worked in Damascus at the time. They, however, were not necessarily all Damascene but came from variety of Syrian cities and villages and some were Palestinian refugees born in Syria. Damascus represents the centre for economic activities, especially financial services, while other cities, barring Aleppo at the time, are economically less developed. As I was educated and previously worked as an accountant in Damascus, I contacted female accountants I knew asking for interviews and/or participants. Subsequently, the “snowballing” method was used. Snowballing is useful for studies that require trust. Trust between participants and the interviewer is important in qualitative research (Haynes, 2008). But it is especially important in Syria’s political context, where discussions about politics and religion were too sensitive. The snowballing method, therefore, allowed for trusted contact(s) to put me in touch with women accountants they knew, who in turn put me in touch with other women. This snowballing method proved successful in generating the required trust as all women interviewed barring one, agreed to be tape-recorded. Additionally, the fact that I shared with these women experiences of studying accounting at Damascus University and working as an accountant in Damascus before moving to the UK, facilitated rapport as we shared stories. I felt that interviewees opened up to me and spoke freely about their professional and personal experiences. Despite meeting them for the first time, they spoke candidly about conditions at home, with their families, spouses and children. There was a sense of “naked truthfulness” (Reinharz & Chase, 2002) to their stories of struggle. Many of them expressed after the interview how much they liked talking to me, as they perceived the need for change. As Stanley & Wise (1990) explain, that despite the

complex and fractured experiences of women, it is through perceived shared experiences that we recognize ourselves in others. This allows us to speak of common experiences (see also Haynes, 2008) allowing further for openness and rapport. As I tried to move conversations from their home experiences to the office, they kept bringing me back to discussions about their experiences with their husbands, mothers-in-law or parents at home. They kept insisting to me that the profession is “not the problem”, it is the “Eastern” society they are operating in that is problematic, mainly due to traditional or “incorrect” interpretations of Islam. Even when addressing private sector’s requirements for long-hours, their frustration was mostly directed at politics at home where they were unable to stay long at work if they needed to because of society’s perceptions of women’s honour. Rula, eventually, put me straight when she explained: *“everyone wants to talk, especially men, about how women are treated badly and humiliated in the workplace, so they can tell you: you are better off staying at home raising your kids; but no one wants to talk about the humiliation women face everyday and every hour at home, as they are worked to exhaustion, this is where it all begins”*. I came to understand, therefore, that private/public spaces interactions of their roles and experiences are part-and-parcel of their professional identity and their “choices” of resistance strategies that focused on religion.

I stressed to interviewees that my research was independent from their organizations and assured them complete anonymity including changing their names and presenting their backgrounds in ways that would not make it possible to identify them. To this end, I

kept vague about the exact company/organization they worked for, highlighting mainly whether they were private or public. Being a Muslim myself also gave a degree of commonality that might have put them at ease, even when they seemed to criticize established Islam or government policy. During discussions, when asked, I was open about how I perceived the “women in Islam” issue. This often resulted in further open discussions rather than a conflict. Meanwhile, it could be conceivable that as I do not wear the hijab and live in the west, this might have given an impression of me being westernized, possibly impacting ways some participants put forward their arguments. I am not sure how their perceptions of me altered the substance of their stories, but they have likely altered their emphasis (Reinharz & Chase, 2002), as they seemed to address an imaginary western audience when defending Islam. All interviews were conducted in Arabic, the researcher and participants’ native language. I transcribed and translated all interviews, ensuring meaning was not lost. A non-literal translation, therefore, was inevitable (Ozbilgin et al., 2012). Interviews lasted between 60-120 minutes.

The open and rich insights that my participants provided also altered my own worldviews. Revisiting their narratives over the years seemed like a continuous journey of learning even as the fieldwork concluded nearly nine years ago. Reinharz & Chase (2002) explain that it is not unusual for researchers to find their interviews with women “reverberate” long after the project is concluded. This highlights how we should continue to use our reflexivity even after years of concluding the field study. In feminist research particularly, reflexivity is necessary, as it is easy for us to interpret the stories of women that reject

our commitment to feminism as “false consciousness”. Instead, our reflexivity should include considerations about how these women are making decisions in the context of their particular circumstances (Reinharz & Chase, 2002). My journey with the data since 2009 is a good example of this need for continuous reflexivity as I realised that my subjectivities not only influenced my choice of topic and how I approached it but also the ways in which I interpreted or constructed my participants narratives (see Haynes, 2008), resulting in major delays in publishing the work due to drafting and re-drafting unsatisfactory versions of the paper. As a Palestinian Arab refugee, born in Syria, I was very much impacted by the political work of Edward Said, where, as I understood it, perceived secularism as the most suitable political model for uniting and bringing equality to the ethnically and religiously diverse Arab world. My own postcolonial and feminist subjectivities evoked a stance against what I perceived an increased Islamisation of Syria and Arab societies. To my mind, Islamic forms of patriarchy, as well as undemocratic political conditions, were responsible for the majority of problems. The way I construed the increased Islamization of the masses in Syria is to link it to poverty, reactions to widespread institutional corruption and lack of education as well as the role of Saudi missionaries in the region, which are often more interested in spreading conservative Islam, in alliance with US capital, than progressive movements (see Mahmood, 2012). The visible and increased Islamization of the public space in Syria made me un-easy about the possibilities of “normative moralities” dictated by imams (Mahmood, 2012, p. xxiii). Such worldviews resulted in a number of drafts of this part of the narratives, mainly highlighting these women’s personal and professional struggles. Still, interpreting their

narratives merely through feminist and postcolonial perspectives, with their anti-public space Islamization were insufficient to explain sections where nearly all of them linked the construction of their professional selves to their religiosity and piety, often explaining how their faith formed a significant source of inspiration to their professional work. Looking back at these various drafts, it seemed that I often was not able to interpret these narratives without dangerously falling into the trap of perceiving them as mere results of socialisation into Islamic norms and therefore as “false consciousness”. I needed, therefore, to open-up to other possibilities to better understand the lives and narratives of these women. I needed a tool to come to know my own subjectivities as well as my participants’ and to aid me incorporating these within the political and social context where our conversations took place (Haynes & Fearfull, 2008). Here, and after various feedbacks on my drafts, my readings of the work of Ahmed and Mernissi, of which I was aware of but mainly perceived as challenging and “offensive” to patriarchal male interpretations of Islam and authority, had to shift. I began paying more attention to how these Muslim Feminists strategically inserted Islamic ethics and egalitarianism at the heart of their critique to patriarchy. This shift allowed me to comprehend why sentiments put forward by these feminists, despite lack of governmental and religious authorities’ support, resonated well with the way my participants’ constructed their subjectivities. This prompted me to look further into subjectivity and resistance strategies in organizations (Thomas & Davies, 2005a; 2005b; Collison, 2003; Prasad & Prasad, 2000; Ezzamel et al., 2004), but found that these are mainly based on western-secular perspectives that needed expansion to better understand my participants’ ethical and

religious focus. Here work by Yip, (2005); Jouili & Amir-Moazami, (2006); Ahmed, (1992; 2011); Mernissi, (2003); Sharify-Funk, (2008) and Mahmood, (2012) provided good insights to concepts of religion-based resistance beyond the accounting and organisations literature.

Yip's (2005) work on "offensive" and "defensive" strategies related to religious texts' interpretations and contestation by Christian and Muslim non-heterosexuals linked well with my interviewees' narratives. However, analysing SWA's narratives revealed that Muslim women's strategies as well as being "defensive" and/or "offensive", were not mutually exclusive and went beyond compliance/resistance to inserting piety, ethics and spirituality as significant to their identity construction. Here works by Jouili & Amir-Moazami, 2006 and Mahmood, 2012, while not directly related to professions and organisations literature but to Muslim women's involvement with political movements, were important to understanding the role of the "politics of piety" and "politics of authenticity" that were integral to Muslim women's self-construction and participation in the public sphere. These broader conceptualisations of strategies coincided with my understandings of participants' narratives, which I did not purely interpret as pragmatic but also carrying spiritual dimensions and "internal critique". Here, it is important to note that participants' narratives between "defensive", "offensive" and "authentic" were not mutually exclusive nor always fitted neatly into one of these categories. They overlapped and were contradictory. The categorization, however, sets the groundwork to explore

professional women's resistance strategies through religion beyond compliance and challenge to pay significant attention to the politics of ethics in resistance.

6. SWAs' resistance strategies:

6.1 Globalisation and tradition: socio-economic, personal and professional conditions evoking resistance strategies

Interviewees linked closely their professional stories to their social and personal experiences. Therefore, before elaborating on SWAs' resistance strategies, I convolute on how they related them to their socio-economic context. Interviewees spoke of contradictions they faced, explaining conditions of stress, exhaustion and tension. One major contradiction related to how their work outside their homes was due to financial necessity; still, they faced resistance to their work from those closest to them due to traditional perceptions and patriarchal conditions. Here, home duties remained their sole responsibility. Sana elaborated how such demands resulted in significant burnout for women:

The man should of course help (at home). But the Eastern man is a selfish man. He wants you to work, help him with income, but meanwhile you carry all home duties...You have to do everything to the point of complete exhaustion. The man has a very negative role at home. He does not help at all.

In Syria, economic conditions demands for women's work were not accompanied by political or structural changes to allow for a shift in society's attitudes towards women's

roles. Since tradition and legislation confirm that “the woman’s place is in the home and that her access to work is subject to her husband’s authorization, women are reminded whenever they get jobs that it is a privilege and not a right. Moreover, the husband is encouraged to perceive his wife and her salary as belonging to him, since she requires his permission to earn her salary” (Mernissi, 2003, p.152). Various interviewees’ stories in this study demonstrated sentiments of societies’ hostilities towards their work and the resentment that the Syrian man is experiencing because he is caught between a law that gives him the right to control his wife’s movement and economic requirements that force her to work (Mernissi, 2003). Rula, a mother who had her first job after years of being a housewife, elaborated this struggle at home with her spouse and teenage children:

My husband and kids were not happy about my work...They did not share with me the satisfaction that I gained from working...I could see disappointment in my kids’ eyes. They wished that I remained the simple mum they knew, who was always there for them...The atmosphere at home became uncomfortable. I tried hard to keep them happy despite the abuse I started getting including accusations like: “you prefer the streets to your family”, “why don’t you sleep-over at work?” They made me feel that I am losing my motherhood. It is not easy for any mother to be accused of being a bad one.

Rula’s “resistance” to pressure at home resulted in her divorce:

My husband, not able to make me leave work, divorced me as a revenge.

Suzanne, a single senior financial manager in her 40s explained the dilemma that working Syrian women face:

All (working) women I know are either facing problems at home or they are deciding not to get married...so they can continue with their career.

As modernization loosened family ties and imposed a nuclear family structure, traditional support to Syrian working-women by the extended family has become less available. Consequently, working-women face a number of battles including inside their families, even with their children. The breakdown in traditional solidarity in families and financial pressures, have made divorce more wide-spread, especially when women work success is having a psychological impact on their husbands (Mernissi, 2003).

While SWAs like Sana perceived this domestic pressure to be unique due to the nature of “Eastern man”,^x previous research in other contexts similarly highlighted how society militates against the progression of women in accountancy and how women’s desire for career progress is often achieved at considerable personal cost (Lehman, 1992). With specific reference to home duties, Barker and Monks (1998) revealed that 74% of Irish

women accountants they surveyed received no help from partners at home (see Kokot (2015) on Germany and UK and Lightbody (2009) on South Australia). In relation to motherhood, as with Rula's narratives, Haynes & Fearfull (2008), explained how socially structured discourses about motherhood are often used as tools for control over women, even by those closest to them. Thus, many working mothers perceive themselves to "fail" as they are not performing according to societal expectations, having a significant impact on their well-being. The societal expectations of the "good mother" combined with the need/desire of women's work outside their homes create significant tensions, making the "practice of being a working parent...problematic" (Haynes & Fearfull, 2008, p.192). Home/domestic barriers to women's work, therefore, remain a global issue, indicating the need to consider more seriously "accounting at home", which remains outside research boundaries (Lightbody, 2009). This extension should include attention to children's influence on women accountants' career trajectory beyond the pre-school stage, to include impact of teenage offspring (as Rula's case demonstrated). Rula and others articulated how domestic matters linked to the cultural and legislative environment, were "integral, not peripheral", to their work narratives (Lightbody, 2009, p.73).

As economic conditions dictated the need for women's work outside their homes, concerns about women's honour framed objections about their complete movement in public. Their entry into the public-space, therefore, can only happen on conditions of respecting the "code of honour and modesty". This proved specifically challenging in

accountancy, where the recently expanded private sector brought globally socialized notions of commitment to long-hours; networking outside work-hours and travel (Anderson-Gough et al., 2005; Broadbent & Kirkham, 2008). These changes, combined with patriarchy, have serious impact on women's ability to access, progress or retain accounting jobs, especially in private firms, who often demand their employees to work up to 70 hours a week (Baker and Monk, 1998; Windsor & Auyeung, 2006; Kamla, 2014). On travel, for example, Jameelah, a young accountant, working in an international company explained how travel demands placed a significant pressure on her at home, as her parents objected to her work-travel because of honour concerns:

The accounting profession has certain characteristics that create hostility to women's work in our society. My parents, for instance, have problems with me travelling on my own for work purposes. Every time my employer asks me to travel, my heart sinks, as I know I will have a significant struggle with my parents.

Jameelah's requirement for her parents' approval to travel is representative of how the Syrian family law, ostensibly based on Sharia, has an influence on economic life, as women are considered legal minors, hindering them from travelling alone with unrelated men, limiting their sphere of activity (AWE, 2009). As "family honour" is linked to the action of the female, many SWAs ended-up working in "less demanding environments", like the public sector or small, local firms, as they did not want to offend their husbands,

their family or their honour. While Hayat found teaching in an accountancy college to be a solution, Salma, explained that working in small, local firms was a more acceptable option for her:

International, private firms are the most affected by globalisation...I have witnessed experiences where they support women in small, local companies.

Sana, alternatively, found that work in the public sector is more acceptable. While public sector's salaries are much lower in comparison to international private firms, Syrian women accountants are still attracted to the public sector because of shorter working-hours. But most importantly because they can avoid jeopardizing their honour:

Work in the public sector is more suitable for women. The man can work in more than one job at a time, can come back home at 11 or 12 at night, it is not a problem. For a woman this is not possible, so working in the public sector is still better for her. So she sacrifices the higher financial rewards for the sake of her security and perceived morality.

While not related to honour, previous research in western contexts also revealed that gendered socialization and work practices in international/private accounting firms drive many women, especially mothers, to seek alternative employment outside them, looking for better work-life balance (Anderson-Gough et al., 2005; Dambrin & Lambert, 2008; Haynes, 2017). Salma's observations, for instance, regarding better supportive

environments in smaller firms are similar to those found in Adapa, Rindfleish, & Sheridan (2016) in the context of Australia where women accountants working in small sized regional accounting firms experienced better job satisfaction and were able to progress towards senior positions due to more flexibility, including opportunities for job sharing, better overall organizational culture and better communication and transparency vis-à-vis promotion practices. SWAs also expressed similar stories to those in western contexts, where they were under-represented in managerial positions due to their socialization into caretaker and motherhood roles and the characterization of women's paid-work as marginal (Baker and Monk, 1998; Haynes & Fearfull, 2008; Kokot, 2015). Working mothers, specifically, are stereotyped in relation to their work commitment and ability to work the long-hours required (Haynes, 2017). Taherah explained that women were perceived "*less qualified and less devoted to their work*". Therefore, when women worked outside their homes, they often discovered that they were expected to replicate their private sphere roles in being "caregivers, providing assistance, support, and extending service to others" (Al-Malki, Kaufer, Ishizaki, & Dreher, 2012, p.154). For example they explained how managers are expected to be "naturally male" and women accountants are often treated as secretaries:

Perceptions (of women's roles at home) are sometimes translated to certain opinions about women's roles at work where some treat female accountants in their offices as secretaries. (Qamar)

Stereotyping is, thus, often mirrored in the workplace resulting in maintaining men as leaders and women as subordinates (Chung, 2001; Dambrin & Lambert, 2008; Kokot, 2015). Work and career become intertwined with society's expectations of mothers at home and at work (Haynes, 2017). In return, sex-typed occupations like accounting, demands the personal characteristics typical of masculinity (Kirkham & Loft, 1993). So despite that the accounting profession in Syria is historically different as it was mainly based on the public sector, where both men and women gained entry (Kamla, 2014), recent marketization is resulting in that the profession is increasingly segregated and women are finding themselves located in marginalized positions and are often perceived in their stereotypical feminine roles like secretarial work and childcare, coinciding with being paid and valued less in organisations (Chung, 2001; Haynes, 2017). Such a masculine culture results in international firms opting to recruit men, as they are perceived better able to handle the job's demands:

In private financial institutions or in auditing firms...men are preferred because they are able to stay late at work and so on. (Hala)

Indicative of SWAs' narratives is how multinational corporations' policies in transitional economies have failed to promote equality. Indeed, they have reproduced gender inequalities (Windsor & Auyeung, 2006; Kamla, 2014). Such similarities of evidence globally to institutional and structural barriers to women's progress in the profession confirm that while local traditions have significant impact on women's career trajectories,

the accounting profession globally is failing to challenge patriarchal structures, and even playing a role in supporting them.

Thus, a question remains about women's responses to these persistent stereotypical views and structural barriers. The accounting literature, mostly in western contexts, has shown that women's strategies in addressing such limiting stereotypical views have mostly focused on "impression management" in the office context. Women often "conform" to dominant masculine perceptions of a successful accountant, as they strive to appear "ambitious". Sometimes these responses were "resisting" as women opt to leave the profession (or the Big 4) and move to staff positions that are better accommodating to work-life balance (Dambrin & Lambert, 2008; Kokot, 2015; Haynes, 2017). SWAs adopted similar strategies as they accommodated cultural/societal demands about their roles and honour, accepting work in the public sector, small firms or education. A point of difference is the extent to which SWAs responses were inspired by Muslim Feminism, as they often chose to address boundaries within an Islamic framework, giving them opportunities to mobilize faith to challenge discrimination. Qamar's quote below represents such a "choice", as she explains how religious and cultural norms become fused and reproduced into secular public spaces (the workplace) to shape gender roles and women's responses. Issues related to traditional or "extreme religious views", as Qamar puts it, Islamic interpretation vis-à-vis "mixing" were perceived main obstacles to women's progress:

Extreme religious views and misunderstandings of Islam are the reasons to exclude women from the profession, especially from traveling, networking and social events, on the grounds that Islam dictates that women should not mix with men...that women's place is at home.

Arab societies are generally uneasy about increased trends of women working close to men. Neal, Finlay, & Tansey (2005, p. 479) explain: "a simple man-woman business handshake can be controversial in some circles, as it breaks through the historical/cultural norms of segregation, and the absolute proscription on being touched by a man other than one's husband". Much of SWA's strategies, therefore, focused on countering and challenging Islam's traditional interpretations. For them, resisting sexual-division required amalgamating strategies between the private and public, linking the household with political-religious structures and with the workplace, as gender relations become constituted and contested within each. Here, SWAs shifted and mixed between "defensive", "offensive" and "authentic" religious strategies to contest both patriarchal Islamic interpretations vis-à-vis access to paid-employment, and the shapes these patriarchal structures take at work.

6.2 Defensive and offensive religion-based resistance strategies

A number of interviewees defended their work that required "mixing" by arguing that their behaviour fell within the "limits of Sharia". Salma, used this defensive approach to legitimise her work:

As long as the woman is respecting the limits of Sharia, Islam does not forbid women's work. This means that she wears the hijab, does not mix unnecessarily with men, she does not work late at night, she does not work close to male colleagues for long periods...and when traveling she needs to have (muhram, relative male companion) with her according to Sharia. In my type of work I am not exposed to these things and therefore I am not going beyond the limits of Sharia.

Jameelah similarly emphasized that her modesty in dress and behavior are allowing her to remain within the limits of her religion:

I am doing nothing wrong when I go to work. I dress in a modest way, respecting my honour, my family's honour and the limits of my society and religion.

Salma and Jameelah defended their work by demonstrating that they are compliant with traditional Sharia to gain acceptability and access public spaces. They constructed and legitimised their professional identity through assurances that they remained committed Muslim women, despite their work, as they did not digress from the "code of honour and modesty" set by society. By resisting seclusion, control and surveillance on the grounds of compliance, SWAs like Salma and Jameelah are caught up in contradictions that might legitimise and reinforce dominant "patriarchal, organizational and gendered discourses" (Collinson, 2003, p.540). Salma and Jameelah's assertions of their gender and professional identities as committed Muslim women gain them access to the gendered accounting profession, especially in the private sector (where they both worked). Yet, by

casting themselves as “traditional” Muslim women, they simultaneously reproduced their sexual seclusion in the workplace in emphasising their commitment to not traveling on their own, work long-hours nor mix “un-necessarily” with men. Thus, a “defensive” strategy within Sharia rather than securing them equality, might reinforce males’ professional superiority as men are able to travel, mix and work long-hours. Their discourses are also complicit as they indicate condemnations of professional women who travel on their own, mix with men or work late. These ambiguous and contradictory notions reveal how some forms of resistance may include elements of collusion and consent (Fleming & Sewell, 2002; Collison, 2003; Thomas & Davies, 2005b). So while western women accountants strategies to “fit in”, might take the shape of reinforcing masculine practices, by appearing ambitious (Anderson-Gough et al., 2005), Syrian women’s “fitting in” and “defensive” strategies were aimed at appearing good Muslim women, committed to Sharia’s teachings and, therefore, trust-worthy to enter the public space with men.

Simultaneously, by defending their work from within Sharia’s limits, Salma and Jameelah could be subtly shifting these limits. They, for example, established unequivocally that Sharia does not object to women’s work, contradicting prominent Sharia scholar’s prescriptions. Additionally, when Salma defended her work through assurances that her conduct comply with Islamic morality, she managed to provide an alternative understanding to the type of “mixing” that is frowned upon: “un-necessary mixing”, allowing herself other types of “necessary” mixing in the workplace. Jameelah, similarly,

shifted understandings of “appropriate” dress at work by not limiting it the “hijab” but also to “modest” dress, allowing herself the ability to interpret what constitutes modest dress. She evoked the concept of modesty, historically understood to re-enforce patriarchy and increase women’s seclusion and oppression (Taylor, 2008), to empower her, allowing her access to work and public spaces. Salma and Jameelah in their “defensive” strategies recognised contradictions and tensions in Islamic gender discourses and subtly attempted to shift meanings.

Some participants employed more direct “offensive” strategies against religious and regulatory structures, contesting the authoritative figures that undertake texts’ interpretation, the ineffective stance of the State, meanwhile relocating interpretation to themselves, arguing that Muslim women should engage in reinterpreting Islamic texts to ensure that conservative/male-dominated views do not silence other views. Hala, for example, provided more direct attack when defending her work, discrediting male figures, highlighting their manipulative approaches to maintain patriarchal structures:

We do not have a problem with Islam. The problem is with the legislator. If you look at all legislators...imams or governments, the legislator is always a man. A man...always favours restricting women’s participation to public-life...For male legislators, it is easier to preserve the status quo than being accused of contributing to vice and moral corruption.

Hala, by declaring from the start that she does not “have a problem with Islam”, she was “defending” herself against possible accusations that she wished to operate outside Islam’s limits. Meanwhile, her approach is also “offensive” as she launched an attack against religious and political establishments and figures that are not willing to reform their status, so as to discredit their credibility and moral authority (Yip, 2005). Her “offensive” approach is comparable to Muslim Feminists’ challenge to “patriarchal hermeneutics of religious texts and the construction of sexist theology” (Yip, 2005: 55), calling for Muslim women to be included in the process of interpretation. Notably, Hala perceived the Government to be incorporated in re-enforcing patriarchal structures and inequality. Indeed, interviewees gave various examples of how the country’s legal framework hinders their empowerment. Seeham highlighted contradictions in the Government’s stance, linking repressive laws related to the private space (marriage, divorce...) to issues related to the workplace/public space (e.g. maternity leave):

Generally, you find that Syrian laws are not fair to women, whether in marriage, divorce, custody, maternity leave or inheritance...Meanwhile, the Government claims to encourage women working and holding managerial positions...but laws have not developed in line with this apparent desire... Talking about changing laws derived from Sharia is a red line you should not cross.

Hala and Seeham’s “offensive” approaches towards (male) regulators indicate that women’s resistance strategies in a Muslim majority context are not limited to

“emphasizing the individuality of the faith” (Essers & Benschop, 2009). They are calling for changes to the legal system, especially in the spheres of Family Law that alter professional Syrian women’s conditions collectively. These changes have long been hindered by the State because of claims that they contradict Sharia (Willingham, 2010). Other interviewees also demanded that interpretations of the text should be subject to historical and contextual analysis of social and moral conditions at the time of the Prophet and to reevaluate these according to contemporary conditions. Hala continued her offensive approach, as she demanded relocating texts’ interpretation from male figures to women to shift ways that women are stereotyped in society:

We need more Muslim women scholars to interpret religious texts differently and allow women’s work and leadership rather than merely being a commodity.

Women in the Arab world are generally not encouraged to take on the task of reinterpretation, especially if they have not gone through established/traditional religious institutions (Sharify-Funk, 2008). Despite this, Hala constructed her contesting and resistance strategies through engaging with “gender-sensitive analysis and interpretation of Islamic texts and teachings” (Kirmani & Phillips, 2011, p.90). Hala’s insistence that only when women get involved in religious text reinterpretations, that their role in society will shift from “commodities to leaders”, again mirrors Muslim feminists’ like Ahmed (2011, p.110), who argued that transforming society and expanding the understanding of religious texts can only occur if: “the work of interpretation is democratised and women are able to enter and participate in the broad arenas of social and religious movements

and of public life as activists, teachers, and leaders, and as people proactively engaged in defining the public good and the meaning of justice and the meanings also of sacred scriptures". Hala, as she emphasised the need for overall legal and religious authoritative change, affecting Muslim women collectively, she links these to her particular professional experience imposing her voice into the body of text interpretation about her work and the issue of "mixing" and "honour":

I do not actually care about what Imams and Muslim scholars say about women's work and mixing with men...My understanding of the Quran is that there is nothing indicating that a woman cannot hold any responsibility or do any work, as long as it is within the limits of her dignity...dignity does not mean isolating women in the workplace...But respecting her mental abilities and perceiving her equal to men.

Hala, again confirmed her conformity to Islam and the Quran, meanwhile gave herself authority to interpret the text regarding "mixing", with her own definition of what women's integrity (and honour) mean. Her, readings rejected seclusion as traditional male interpretations dictate, alternatively implied respecting women's mental ability, including her work outside her home equal to men. Again, as Sharify-Funk (2008) explains these Muslim Feminist's notions are common amongst contemporary committed Muslim women. As they get more engaged in critical reinterpretations, they are discovering that areas of traditional consensus arrived at hundreds of years ago by male scholars still provide a rich scope for more egalitarian reinterpretations that can be arrived at from core religious sources. Jameelah,

quoted earlier as using the “defensive” approach, instantaneously used the offensive approach to attack the “incorrect” interpretations of Islamic texts about women’s roles, meanwhile, providing her own interpretation of Islam, placing equality, diversity, work and piety as its core:

As our society uses religion as an excuse for not allowing women to work, then we need to open this debate and have new...more correct interpretations of Islam...Islam erases sex, religion, dress and age prejudice and judges people according to their work, piety and abilities.

Thus, interviewees like Hala and Jameelah used their egalitarian readings to argue that traditional interpretations and rulings about their roles are contradictory to the spirit of Islam and to their understanding of it. When challenging their traditional roles at home, they repeated stories of how the Prophet Mohammed shared housework with his wives and never raised a hand against them. When challenging stereotypes at work, they elaborated on how Arab women in Islam’s early days were part of all occupations like merchants, soldiers, judges, doctors, scholars, farmers and mothers (see Taylor, 2008). This allowed not only to defend their work by arguing that restrictions on women attributed to Islam are a function of socioeconomic, political factors, but also to construct other dynamics at home. Rula, for instance, who shared her story of divorce earlier because of her husband (and children) could not understand the “fulfillment” she got from work, used the example of Khadija (a wife of the Prophet and successful business woman) to argue that her work and success outside her home is not contradictory to Islamic teachings nor should form tensions at home :

Whenever someone tells me that Islam forbids me from progressing at work, from being a finance manager above my male colleagues, I tell them that on the contrary, much of my inspiration comes from early Muslim women who achieved a lot inside and outside their homes...Khadija was a successful businesswoman, she was (the Prophet's) boss before and after they married and he respected her and loved her enormously. And there are many other examples where women in early Islam contributed to all aspects, even in the battlefield. I tell them there is a misunderstanding in our society of Islam's teachings.

Khadija's story was repeated by a number of interviewees as it represents to many Muslim women today the possibilities that some women had during Islam's early days. Her example is often used by them to counter arguments that women's role should be restricted to her home, or the man should be the sole breadwinner, or to limit women's ambitions at work (Taylor, 2008). These egalitarian understandings of Islam are what make Muslim women insist to non-Muslims that Islam is not sexist (Ahmed, 1992). They are also examples of how these women mixed defensive and offensive approaches. They defend their work and equality in relation to Islam as they showed that they conform to early Islamic teaching and to early Muslim women role models, meanwhile, attacking traditional "misunderstandings" of Islamic teachings as they confirmed Islam's egalitarian and ethical message and what Islam means to them as authentic Muslim women.

SWAs attempts to address these stereotypes, albeit through religion, link well to suggestions in the literature that the position of women in accountancy will not change, unless stereotypes of women's roles are challenged (Dambrin & Lambert, 2008; Haynes, 2017). In western literature, women efforts to address these stereotypes were focused on self-management and portraying a professional identity that "fits" with the prevailing models of success, mainly masculine (Kirkham & Loft, 1993; Kokot, 2015; Dambrin & Lambert, 2008). SWAs' strategies, alternatively, included addressing these stereotypes within an Islamic framework as they emphasized Muslim women's historical role in society. Notably, SWAs in the offensive and defensive approaches did not question the accuracy of the Quran or its sacredness. They questioned the conservative interpretations of Islam, which assume certain "unconflicted" gender roles and relations (Yip, 2005). They wondered why these interpretations paid little attention to Islam's ethical teachings and spiritual equality of women and men in its injunctions. They, therefore, interlinked their offensive and defensive strategies to their ethical interpretations and positioning as Muslim women professionals.

6.3 The authentic approach: the construction of the Muslim-professional women

The importance of the authentic approach to these women's resistance strategies and identity is again elaborated well by Jameelah. Jameelah previously explained that her parents did not approve her work-related travel. In response, she evoked her faith to resist her parents' authority as she subtly constructed her work (and travel) as a form of piety (*ebadaha*), discharging her accountability to God (rather than to her parents), therefore justifying travel, mixing and progress at work:

I am determined to travel abroad to further my career even though this would be an issue for my family...I want to convince them that I am not deviating from Islam when I travel with male colleagues...I am aiming to become a chief accountant in the coming year and later maybe the finance manager of the company...Work in Islam is considered the most important form of ebadaha, you get rewarded by God...A Muslim woman should work with ethics and passion. I am honest in my work...Because I am a Muslim...I am working to the hereafter in my mind and I try to make sure that my accountability is to God.

For Muslim women (and men) Islam is a source of spiritual satisfaction as well as informing their social norms. Knowing and understanding the teachings of Islam is, therefore, necessary for becoming pious selves (Jouili & Amir-Moazami, 2006). Indeed, as Jameelah did above, interviewees often linked their duty to gain religious knowledge to their duty to acquire secular knowledge, including at work. A number of interviewees like Qamar, Hayat, Rawd and Summer used the very popular quote by Mohammed: “seek knowledge even if you have to travel to China” as an example of the importance of knowledge in Islam (and, therefore, their ability to travel). Knowledge, therefore, is a “central element in their life’s politics and is also the focal point around which transmitted forms of authority are potentially challenged or re-established” (Jouili & Amir-Moazami, 2006, p.628). Here, education/knowledge featured as the most important justification to becoming a better Muslim mother (private space), but also a productive worker (public-space) and to contribute to society more broadly:

Islam demanded us to seek knowledge and teach our children to seek knowledge. Islam does not promote ignorance. (Hayat)

The primary role of knowledge in Islam was used by interviewees to link their faith to their professional self and to upgrade their positions in society. Rula, who previously shared her story of divorce, used the strong link in Islamic tradition between faith and knowledge, justifying her work and addressing contradictions, discrimination and seclusion that she faced, through constructing a professional identity based on her ethical and religious self:

What my divorce taught me is that you should never stop seeking knowledge or advancement under any circumstances. This is what Islam teaches us.

Interviewees' narratives used spirituality and religious knowledge to upgrade their positions in society (e.g. from a consumer, commodity, divorced women to productive, knowledgeable citizens). They provoked Islamic teachings and ethics that promoted hard-work as a form of worship that absolves sins (Jouili & Amir-Moazami, 2006). They concentrated on the ethical egalitarianism of Islam, which stresses the "spiritual and ethical dimensions of being and equality of all individuals" (Ahmed, 1992, p.6). Meanwhile, evoking the politics of piety by SWAs should not be merely understood in their strategic form as targeted only to "empower their relationship with men and the wider society...and to diminish control by dominant power structure" (Ong, 2010, p.xiii). SWAs' discourses revealed significant concerns with gaining/linking professional and religious knowledge as

well as incorporating spirituality and piety as an important dimension to their professional selves. Suzan quote below indicated how her utterances of moral piety and prayer portray a close link with her desire to express her professional identity as Muslim women, indicating how she lives and inhabits her faith and perceive it as a key component of her professional identity:

I keep arguing that God did not create us to eat, sleep or consume only. He created us to be productive...I should work and contribute to building the Muslim society...When I wake up in the morning and read the Quran, I feel so much energy that day. This spiritual dimension is very important to me and to my work.

Previous research showed how women accountants embody the professional identity through different tactics. All of those concentrated on secular, “office door” strategies, (Grey, 1998; Anderson-Gough et al., 2005; Kokot; 2015). The ways in which SWAs significantly evoked their faith indicate a need to allow more comprehensive understandings of how professional identities are interwoven with the spiritual/ethical and religious aspects of women’s identity and experiences inside and outside work.

7. Further discussion and conclusion

Cheryl Lehman in her 2012 seminal piece invited feminist accounting researchers to create visibilities to make us see differently, “know differently, and expand ways of knowing and thus doing” (Lehman, 2012, p.282). I hoped in this paper to respond to such a call by demonstrating the importance of considering ethical agency and politics of

authenticity to better understand professional women's subjectivities and identity construction. The paper provided an empirical analysis of how SWAs crafted their agency through religion and ethics, adopting an "internal critique" to normative traditional claims to rewrite discourses and shift meanings. It expanded the often secular post-structuralist feminist perspectives in professional and organisations studies by introducing Muslim feminists' perspectives to understand forms of professional women's resistance beyond the compliance vs. challenge thesis, explicitly linking religion and ethics to resistance and agency.

This study revealed that it is not only important for scholars to account for how actions resist norms, but also to pay attention to the "multiple ways in which one *inhibits* norms" (Mahmood, 2012, p.15, emphasis in original). Therefore, SWAs narratives cannot only be understood in terms of actions of subordination to traditional forms through the "defensive" approach, nor in terms of actions of resistance to patriarchy within the "offensive" approach. These understandings ignore discourses and desires that are not captured by these binary perspectives. They ignore how faith and piety formed significant aspects of SWA's self-formation and identity construction as professional Muslim women.

SWAs' defensive, offensive and authentic strategies, therefore, should not be understood as mutually exclusive. The "offensive" approach provided examples of resistance as SWAs' narratives provoked a direct challenge to male-dominated, clerical Islam, undermining the infallibility of religious authorities and questioning their objectivity (Yip,

2005). By shifting the power of interpretations to themselves, SWAs provided alternative egalitarian interpretations to their professional work that required mixing and demanded equal positions at work and at home. It is worth noting, however, that in this approach women did not challenge the authority of religion over their lives but questioned patriarchal interpretations of their religion. The “defensive” approach, on the other hand, might appear to counter these progressive potentials as it is based on compliance and portraying oneself carefully as a traditional Muslim woman to avoid accusation of operating outside the “limits of Sharia”. However, SWA’s acts of subversion and re-signification of tradition have on some occasions opened up tradition to change in unpredictable ways. By portraying themselves as committed and pious Muslim women, they gave themselves autonomy to contest the accuracy of conservative/traditional interpretations of their roles, subtly shifting discourses on what they are allowed or how they are allowed to operate as professional women. Therefore, their compliance/defensive strategies often incorporated elements of challenge to patriarchal structures and their offensive strategies often incorporated aspects of compliance through operating within a religious framework. Both approaches also intertwined with these women’s sense of their ethical, pious and spiritual selves. Through politics of authenticity, SWAs linked their professional work to their faith and perceived it as a necessary condition to become more pious Muslims (Jouili & Amir-Moazami, 2006). Their authentic approach was not only related to their actions of compliance or resistance, but to them living and inhabiting their faith. In the meantime, the authentic approach was also political, pragmatic and strategic and had potential to bring change. As SWAs linked

their professional jobs to Islamic ethics of hard-work, seeking knowledge and spirituality, they opened-up potentials for their access to the workplace as they portrayed a style of professional behaviour that is acceptable and commendable by Muslim men and women. They linked their faith to their “duty” to serve their society through work and to gain knowledge. They employed their religious commitment to knowledge and education as tools to contest, transform and challenge sexual division-of-labour.

Therefore, emphasising the importance of the personal and ethical to understanding agency does not necessarily imply decoupling from the political. SWAs conceptions of themselves as authentic Muslim women professionals resulted in different kinds of political commitments, at least in their narratives. This relationship between the ethical and political is not surprising, as these women’s perceptions of their ethical selves are shaped by political and historical conditions they encountered. In the “authentic” approach, for example, SWAs rejected notions that Islam is repressive and insisted on representing Islam as egalitarian, encouraging equality, work and knowledge. They attacked patriarchy that limits their professional selves with a strategy to “defend Islam and work with it” (Jouili & Amir-Moazami, 2005, p.627). Resisting from within an Islamic framework is, therefore, part of their everyday identity-construction as committed Muslim/professional women. SWAs attempted to defend the authenticity of Islam as a concern to reform Islam and make it fit for the requirements of their personal lives and experiences (Jouili & Amir-Moazami, 2006). The construction of themselves as authentic Muslim women professionals was integral to their political message. The attention to the

politics of authenticity, therefore, can adjust the post-structural perspectives of resistance, especially when we are considering Muslim majority societies. For example, unlike findings in Essers & Benschop (2009) and Essers et al., (2013) that examined Muslim women's minorities' strategies in the Netherland, where Muslim women largely reflected contemporary and secular western contexts in privatising religion to make it appropriate for their entrepreneurial identities, SWAs, operating in a Muslim majority society, called for religious and legislative reforms in State and religious institutions to challenge understandings within and about Islam, placing themselves as important actors in bringing change. Faith and piety for these women, their "inward belief" is not only an expressed through "outward belief" (Mahmood, 2012) (i.e. prayer, wearing the hijab) but also is a product of it. In other words, their faith and piety, is far from merely an intellectual and private stance, it affects how they live, work and make sense of themselves as professional women and how they would like to shape their societies. This type of subjectivity has transformative potentials as these women shift meanings and interpretations regarding "mixing" and "honour" to allow for their immediate professional requirements. This different account of subject professional formation can be useful beyond the Muslim contexts where similar kinds of practices are observed in a number of traditions, including Christianity and Judaism, but also to understanding agency and practice in professions that are not only strategies to achieve goals but also means to realise virtues that are internal to the practice of work. Therefore, while the analysis focuses on Syrian Muslim women accountants, it cuts across the divide between East and West, Muslims and non-Muslims.

Linking to the accounting literature, this study revealed some departures when considering resistance: first, SWAs approaches were feminist in nature, focused on employing religious-based strategies of “internal critique” to tradition rather than merely focusing on changing/adapting to organisational and/or professional norms as observed in western contexts (Grey, 1998; Anderson-Gough et al., 2005; Dambrin & Lambert, 2008; Kokot, 2015). SWAs narratives paid more attention to the roles of engagements at home in shaping their experiences and strategies as professionals. Addressing the “work-home conflict”, (Lightbody, 2009), albeit from a religious/cultural perspective, dominated SWAs’ narratives for change. For SWAs, it was not the “office” factor that was most challenging or motivated strategies, it was socio-economic and domestic factors interwoven with tradition and religion. Further, while in western contexts, professional women accountants often placed themselves as responsible to deal with sexism and discrimination in the workplace, emphasizing their “strength of character” rather than socializing structures within society or the firm (Kokot, 2015), SWAs, while perceived themselves agents for change, were nearly in total agreement that society, and its interpretation of Islam, is what needed to change. Their accounts did not present instances of “uncritical rhetoric of choice” that might be observed in narratives in other western contexts (Kokot, 2015, p. 82; Broadbent & Kirkham, 2008; Haynes, 2017). Such attention to departures, while considering particularities, reveal the need for feminist accounting research to pay attention to broader issues, such as the “private/home” aspects of professional women’s experiences, if we are to build a more comprehensive

understanding (Lightbody, 2009; Haynes & Fearfull, 2008). Further, SWAs significant commitment to feminist solutions also provide motivations to revisit the gender equality in the literature, as it illustrates that the conceptualisation of resistance and gender equality in the profession requires broader understandings of women's experiences globally, linking them with religion, ethics and faith and where feminists' conceptualisation take account of the role of religion and ethics in resisting inequality and discrimination. Such expansion contributes to interfaith and intercultural dialogue related to women's empowerment and a "radical internal critique" of all traditions, East or West to address race, class and gender inequalities in organizations and professions.

Therefore, while SWAs faced similar challenges to women accountants globally, the specific case of SWAs revealed how the expansion of western style accounting profession and increased global privatisation impact professional women accountants and shape their responses locally. SWAs like Hala, Rula, Jameelah, Qamar, Salma and Seeham, who worked in the private sector where the most outspoken and provided most examples of how they intensified their religion-based strategies to manage their integration into the private accounting profession. As more control and surveillance imposed on them, resulting from increased contradictions between tradition and profession, the more they intensified their resistance tactics. These dimensions to professional women's agency and resistance are not easily captured if we are to merely employ secular perspectives to understand why Muslim women seem to defend their work through assurances that they are closely operating within the "limiting" Islamic Sharia framework. However, through

paying attention to the complexity and varying forms of feminised political subjectivities and the different forms they take in local contexts, we are better able to address the dominant patriarchal and gendered nature of the accounting profession as it manifest locally. SWAs', by claiming religion and ethics as a source of identity were able to reinterpret and justify certain aspects integral to their professional work in the private sector like mixing and travel (which might jeopardise their honour and modestly), simultaneously, reducing tensions and contradictions between their religious and working selves, empowering them in the contemporary professional global context.

Finally, two clarifying points: the focus on SWAs' religion-based strategies does not mean that secular strategies are not needed to accompany religious strategies such as demands for implementing international laws and secular reforms. Indeed, SWAs acknowledged the importance of the Government in enacting equitable regulation and reform to family laws, reflecting their understanding of the intersectionalities of their repression beyond religion. Thus, in the current context of political upheaval in Syria, where people are seeking a more democratic government, the issue of women's rights needs to gain more significance in debates, be linked to socio-economic developments and to broader society's demands (Al-Malki et al., 2012).

Also, despite that the empirical work in this study preceded the extreme violent events in Syria, the findings are still relevant as they highlight how the Arab awakening period could motivate scholars to link women's issues to other socio-economic policies to enable

change (Karam & Afiouni, 2014). This study reveals the role of professional Syrian women in contesting long-established traditional terrains and insisting on work and inclusion. They attempted to draw alternative discourses allowing them access to work and arguing that their education and knowledge should be mobilised in private and public spaces. SWA's narratives indicate that these women have developed a feminist consciousness, critical and reflexive selves that challenge the public/private ideology through perceiving Islam differently to patriarchal interpretations. It is hoped that by highlighting these localised struggles, Syrian women will be able to build on "non-Eurocentric frameworks", where they can gain economic and legal rights within their societies. SWAs provided other ways of thinking about gender in Islam. These views will hopefully help Syria in building a more equitable, inclusive and just future.

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Table 1: Interviewees' profiles

Interviewee	Age range	Job description	Education and background	Sector
Dunya	31-40	University lecturer. Also worked 5 years in the public sector and 1 year in a private company	University degree, Damascus; (PhD abroad)	Public/private
Faten	31-40	Senior accountant: international company	University degree,	Private
Hala	41-50	Payroll coordinator: international company	University degree	Private
Hayat	31-40	Lecturer in vocational college; part-time auditor to small firm (from home)	University degree	Public/private
Hazar	21-30	Accountant in public sector bank	University degree	Public

Heba	31-40	Senior auditor: international accounting firm	University degree; studying for US CPA	Private
Jameelah	21-30	Accountant: international company	University degree	Private
Maysoon	41-50	Accountant in public sector bank	University degree	Public
Nemat	51-60	Accountant in public sector bank	University degree	Public
Qamar	31- 40	Owner of a small auditing firm	University degree; CPA. At the time of the interview she studying for US CPA (but later abandoned the process)	Private
Rehab	31-40	Accountant in public sector bank; works part-time auditor in the evening in small	University degree. Syrian CPA	Public/private

		private firm		
Rasha	21-30	Financial manager in small local manufacturing company	University degree	Private
Rawd	31-40	Finance manager of small local company	University degree	Private
Rula	41-50	Chief accountant in large public organization	University degree	Public
Salma	31-40	Accountant in small, local manufacturing company	University degree	Private
Sana	31-40	Accountant in public sector bank	University degree	Public
Seeham	31-40	Financial officer: international company	University degree	Private
Summer	31-40	Accountant in public	University degree	Public

		sector bank		
Suzan	41-50	Senior financial manager in public sector bank	University degree	Public
Taherah	31-40	Lecturer of accounting in a vocational college	University degree	Public
Yara	31-40	Treasurer at an international organization	University degree	Private

ⁱ I do not aim in my focus to undermine “secular” strategies or to overlook links between the religious and the socio-political. Rather, I am to provide rare detailed insights into the extensive use of religion as a tool for “internal critique” by Muslim women professionals.

ⁱⁱ Muslim feminists efforts at interpreting the Quran (as the key Islamic text) link back to debates emerging in at least the 12th Century in Cordoba between the *Zahirites* and *Batinism* schools of linguistic hermeneutics of the Quran. The *Zahirites* derive their name from the word in Arabic referring to “clear and apparent and phenomenal-argued for the surface meaning of words, a meaning anchored to a particular usage, circumstance, historical and religious anomaly”. For *Batinism*, “meaning in language is concealed within the words; meaning is therefore available only as the result of what we would call an inward-tending exegesis” (Said, 1975, p.6)

ⁱⁱⁱ Ahmed and Mernissi are considered to have “opened new frontiers in the scholarship of women and Islam.” They led the movement of critical interpretations and transnational perspectives (Sharify-Funk, 2008, p.12).

^{iv} Since 1963, the pan-Arab, Ba’th Party governed Syria. The Party, ostensibly, promoted socialist and secular policies.

^v For example, under the Syrian code, a wife needs permission from her husband to travel or work and her right to maintenance ceases when she works without his consent (AWE, 2009).

^{vi} The Women Economic Participation Index ranked Syria 107 out of 130 countries (AWE, 2009).

^{vii} The public sector in Syria at the time operated from 8am-2pm and it was usual for small and private Syrian firms to operate from 8am-2pm and then from 4pm-9pm.

^{viii} This included two accounting lecturers who also audited small firms accounts.

^{ix} Despite that the majority of Syrian women are employed in the public sector.

^x Interviewees insisted that it is an “Eastern” man issue as opposed to a “Muslim” man issue. They provided examples where their Christian female colleagues face similar conditions at work and at home.