

**THE DETERMINANTS OF CAREER SUCCESS IN THE
NEW ZEALAND ACCOUNTANCY PROFESSION**

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ABSTRACT

Sixty-nine experienced New Zealand Chartered Accountants (CAs), displaying varying levels of family/work involvement were interviewed about their careers. The primary finding was that those with the least family responsibilities, irrespective of gender, were the most successful career-wise.

Overall career success was enhanced by high career aspirations, long working hours and availability to clients, hard work, high technical competence and skills, networking, self-confidence, flexibility to relocate if required and large size and growth of the employing organisation. Most influential were career aspirations and a long hours/available work ethic, demonstrating the pervasiveness of the male linear career model. Career aspirations, desire for responsibility, perceived ability to handle pressure, long hours, availability to clients, networking and possibly technical skills (in cases of extended leave) were all influenced by the CA's level of family responsibilities and not just gender alone.

1. INTRODUCTION

Over the last forty years there has been a substantial increase in the participation of women in the paid workforce in New Zealand (Ministry of Social Development, 2004) and throughout the rest of the western world. However, despite New Zealand's high profile achievements for some women¹, women are underrepresented in positions of power in the workplace. Accountancy is one profession that has been increasingly feminised both in New Zealand² and abroad (Gammie et al., 2007) but it continues to exhibit gender inequities in seniority level and remuneration (Whiting & Wright, 2001; Hudson, 2007).

Based on quantitative survey data from 1998, Whiting & Wright (2001) developed a holistic framework linking three explanatory categories (Structure, Attitudes and Attributes) containing seventeen factors, to New Zealand Chartered Accountants' (hereafter CAs) career status. When the results were separated by gender, male CAs were shown to have significantly higher job status than their female counterparts, and this difference was related to their higher levels of work experience, working hours per week, perceived managerial-type personal attributes, and career aspirations, and to their lower levels of time taken out of their careers, responsibility for dependent children and discrimination. These results concur with adherence to a male linear career model (Linehan & Walsh, 2001).

However Whiting (2008, forthcoming) suggested that it was misleading to analyse career success and status by a dichotomous gender variable. Societal changes such as changes in family structure (Ministry of Social Development, 2004) mean that there is growing diversity in the way men and women share the responsibilities of family and work. Therefore, Whiting (2008, forthcoming) identified five work/family strategies used by CAs which she termed Traditional Men, Traditional Women, Family Balancers, Stepping Stone Men and Work First Women. These may be more useful categories for the analysis of career success, than gender alone.

¹ New Zealand was the first self-governing nation in the world to give women the vote in 1893, has had two female Prime Ministers and in 2006 had women in the top three public jobs (Prime Minister, Governor-General and Chief Justice) (Watson & Thomas, 2006; Adler, 2007).

² In the 1950s, women constituted approximately 2% of the professional body's members (Graham, 1960), whereas they now constitute 36% of New Zealand Institute of Chartered Accountants' 29000 members, and over the last three years more women than men have joined NZICA (New Zealand Institute of Chartered Accountants, 2007).

This qualitative study aimed to incorporate the five work/family strategies into a revision of the Whiting & Wright (2001) model for career success.

2. LITERATURE REVIEW

Based on quantitative survey data, Whiting & Wright (2001) developed a comprehensive model to explain the gendered achievement of status and salary in the New Zealand accountancy profession (Figure 1). Explanatory variables were grouped into three main groups: attributes (tertiary qualifications, ICANZ status, years of work experience, time out as a percentage of career, number of dependent children, primary caregiver status, number of working hours per week, personal attributes, career aspirations and mobility), structure (level of mentor support received) and attitudes (discrimination). The theoretical bases for these relationships are summarized briefly below. For a more comprehensive discussion, readers are referred to Whiting & Wright (2001).

Take in Figure 1

“Attributes” arguments assume that there are differences in the personal attributes and behavioural characteristics of males as a group and females as a group, and this accounts for their differential treatment. It is argued that women’s passivity, emotion, non-competitiveness (Kirkham, 1992), lower career aspirations (Judson, 1997), lower human capital (revealed in discontinuous careers due to child bearing and child rearing breaks (Jackson & Hayday, 1997)) make them less suited to and less successful in managerial and leadership roles than those of their male counterparts. Regardless of how women manage the family responsibilities, it is viewed by organisational leaders as encroaching on professional commitment (Anderson et al., 1994), which decreases employment and promotion opportunities gained through adhering to the work-centred male linear career model (Linehan & Walsh, 2001; Lewis & Cooper, 2005).

On the other hand, families can have a positive effect on males' career success, providing "personal stabilisation" (Kirchmeyer, 1998, p.678) and additional resources (Wajcman, 1998), so that their breadwinning husbands can then focus on their jobs, thereby increasing their productivity and advancement potential (Windsor & Auyeung, 2006).

In addition to attributes, Crompton (1999) argues that occupational "**structure**" plays an important role in gender inequity, as women are significantly disadvantaged as a result of the traditional patriarchal structure of modern organisations. Women have not had sufficient numbers to have any influence, and even now, the relative absence of senior women has meant that women still lack the power (Ross-Smith et al., 2004). Structural barriers to female progression originate from the male-dominated organisational culture³, sites of power and authority, mentor support (Vinnicombe & Singh, 2003), and networking (Twomey et al., 2002). In the 'old boys' network'⁴ (which is often based around male-dominated interests such as golf and rugby (Twomey et al., 2002) and occurs in family time), friends become business 'contacts' for "selling opportunities" (Grey, 1994, p. 492) (Anderson-Gough et al., 2005). The amount of client fees brought into large accounting firms can impact on promotion (Windsor & Auyeung, 2006), so to not engage in networking, reduces the chances of securing new work. In addition, linear careers have been based on the male breadwinner/female carer model.

The third category of influences described by Whiting & Wright (2001) is that of "**attitudes**"; i.e. discrimination and 'bias' of the dominant group (white males) as the cause of the differential treatment of individuals in terms of access to workplace positions and rewards. Women do report more discrimination in male-dominated firms than female-dominated firms (Gardiner & Tiggemann, 1999). Some writers argue that "gender bias is still one of the biggest issues that women face in the workplace" (Klein, 2003, p.4) whereas others propose that overt forms of bias and discrimination are no longer evident (Hull & Umansky, 1997), due to socialisation and anti-discrimination legislation (e.g. New Zealand Human Rights Act 1993) (Kelsey, 1995)).

³ A set of meanings, ideas and symbols that are shared by members of the organisation and has evolved over time (Alvesson & Billing, 1997).

⁴ Informal networks between males sharing common interests, and their socialisation with one another outside of office hours (Davidson & Burke, 1994).

Currently, less overt discrimination such as sex-role stereotypes⁵ and statistical discrimination⁶ is of concern and women of ethnic minorities may be the recipients of discrimination on two accounts (Kim, 2004). Sex-role stereotypes are frequently accompanied by attitudes of prejudice (Morrison & Von Glinow, 1990), which may lead to discriminatory practices and career impediment (Tomkiewicz & Bass, 2003). In addition, women may internalise negative stereotypes, thereby limiting themselves and turning down future opportunities for fear they will not succeed (Ilgen & Youtz, 1986).

In summary, three groups of theories (attributes, structure and attitudes) were used by Whiting & Wright (2001) to explain gender inequity in pay and organisational status in the accountancy profession. Their results showed a complex relationship among the three explanatory categories (Figure 1). A strong direct influence of attributes on job status in the New Zealand accounting profession was observed. In addition the structures of the organisation and attitudes towards women by the main organisational players had some influence, but this appeared to be less direct or possibly less important. Of all the factors examined, career aspirations and work experience (both linked to family responsibilities) had the most influence on job status, regardless of gender.

However, a number of factors suggest that the Whiting & Wright (2001) explanatory framework should be revised. These relate to the problems of categorisation and the increasing diversity in the sharing of paid and unpaid work amongst men and women.

Firstly, whilst the use of three theoretical categories has its attractions (simplicity etc), it also suffers from problems of oversimplification (Tashakkori & Teddlie, 1998) and ignorance of interactions. Some factors could be considered to belong to at least two of the categories and accordingly categorisation may be difficult (Tashakkori & Teddlie, 1998) and even unhelpful. For example, Whiting & Wright (2001) considered family responsibilities to be

⁵ Beliefs about the behaviours and attitudes that males and females should display (Terborg et al., 1977).

⁶ A practice of top management whereby members belonging to a particular group of society are not employed or promoted, because, on average, this group as a whole may not be as historically stable or productive as others in society (Phelps, 1972). This is viewed as economically rational behaviour and consistent with profit maximisation.

attributes, but they could be considered as part of structural barriers, or an interaction between the two. That is, societal structure has traditionally provided men with the positions of power, and women with the jobs of childrearing and housework. The long working hours culture reinforces and upholds traditional divisions of labour at work and in the home. Schein (1993) suggests that until the traditional corporate structure is confronted, women are forced to make a career/family choice, which their male counterparts are not required to do, thereby reinforcing the status quo structure in the organisation.

The problems of categorising influences and the existence of complex sets of interactions and interdependencies are one reason why that the explanatory framework developed by Whiting & Wright (2001) needs further investigation and development. Secondly, there are indications that some institutional change is occurring (Oliver, 1992; Whiting, 2007) and a revision is timely.

Whiting & Wright (2001) utilize 1998 data and consider male and female CAs to be two relatively homogeneous groups. However the study also suggested a strong influence of family responsibilities on career status. More recent literature (see below) has identified that increased family responsibilities, regardless of gender of carer, impact on career advancement. It is therefore appropriate that a revision of the Whiting & Wright (2001) framework incorporates the five more diverse work/life strategies (Whiting, 2008, forthcoming) adopted by New Zealand male and female CAs who are in relationships. These are outlined briefly below:

1. Traditional Men (TM) - primarily work-devoted, engage in long working hours and have a supportive female spouse who assumes most family responsibilities
2. Traditional Women (TW)- primarily family-devoted, usually work part-time fitting this around the demands of the family, married to a TM
3. Family Balancers (FB) – male and female members of couples who negotiate roles and tasks so that they both maintain high levels of involvement in work and family spheres, but compromise partially on involvement/achievement in both
4. Stepping Stone Men (SSM) – usually younger men who limit workplace involvement in order to increase their involvement in family work (between TM and FB)

5. Work First Women (WFW) - primarily work-devoted, engage in long working hours. Family work is either limited (none or one child) or delegated to others (spouse/nanny/grandparents etc). Often have greater earning power than their spouses.

In terms of workplace involvement, TM and WFW display the highest levels and TW the least. TM and TW, which fit with the traditional male breadwinner/female carer model, are the most common strategic types, but Whiting (2008, forthcoming) identified healthy numbers of male and female CAs undertaking the other three strategies. They reflect changes in New Zealand's family structure (Ministry of Social Development, 2004), the rising economic contribution of women, the increasing unpaid work contribution of men (Ministry of Women's Affairs, 2001), and the focus on work-life balance by Generation X and Y (Poindexter, 2003). These are described briefly below.

Family structure in New Zealand has changed substantially over the last fifty years (Ministry of Social Development, 2004). Earlier marriages and larger families in which the father worked fulltime and the mother cared for the children fulltime, have been replaced by a variety of relationships where cohabitation without marriage, instability, delayed childbearing, childlessness, and blended families are all increasingly common. Women now constitute 47 per cent of fulltime and 72 per cent of part-time workers and most women work at least part-time for much of their adult lives (Ministry of Social Development, 2004). The male breadwinner/female part-time carer model is now the most common family model (Ministry of Social Development, 2004), although other models are increasingly evident.

Participation in paid work means that there has been a fundamental change in women's economic role in the family (Ministry of Social Development, 2004). New Zealand has seen an increase in dual career couples. Professional women such as CAs have relatively high potential earning power (Hudson, 2007) and in order to progress, such women are attempting to sustain continuous work patterns (Harvey & Buckley, 1998). International studies such as Cooper (2001) and Asthana & Campbell (2006) all report higher levels of achievement by

single or childless women compared to their married or parenting peers⁷. Successful female accountants who are mothers often state that spousal support, childcare and domestic assistance are important to their career success (Gammie & Gammie, 1995). There is some evidence of discussion, attitudinal change and renegotiation of the division of unpaid family work within New Zealand families, with fathers' share of childcare increasing (Ministry of Women's Affairs, 2001). Men with full-time professional working wives are more likely (to be forced) to take over some domestic duties (Crompton, 1999).

Taking on more domestic and childcare responsibilities can also impact on men's careers. Men in dual career relationships tend to earn significantly less than those with stay-at-home partners ('daddy penalty') (Burke, 1999). However, most men are not members of dual career couples (Whiting, 2008, forthcoming) and for many couples, there is little evidence of a shift from a traditional form of the division of domestic labour to a form where the unpaid work is shared between the spouses (Lewis, 2001). Ultimate responsibility for the domestic work usually remains with women and may be transferred onto non-household-related individuals, rather than shared with their husbands (Gregson & Lowe, 1993).

Another factor that has changed the focus on paid work for some men is the emphasis on work/life balance espoused by members of "Generation X"⁸ and "Generation Y"⁹ (Ferrers, 2001) as opposed to the work commitment values held by the now aging "Baby Boomer" generation¹⁰. Baby Boomers prefer clear lines of accountability and authority, and prefer hierarchical over flat organisational structures (Earle, 2003). There have been suggestions that many younger members of the accountancy profession are not prepared to engage in the Baby Boomer male career model and its allegiance to work (Coolidge & D'Angelo, 1994).

Given the forecasts of a shrinking workforce in New Zealand, increased awareness of the work-family conflict and the prevalence of dual income families in current society (Earle,

⁷ Some women will perceive career and family as mutually exclusive (White, 1995) and will choose to forgo, limit or defer having children and long-term partners (Wood & Newton, 2006). Female professionals, such as CAs, have the lowest fertility rate (0.75) of all occupational groups in New Zealand (Sceats, 2003).

⁸ Born between 1961 and 1980

⁹ Born between 1981 and 1994

¹⁰ Born between 1943 and 1960

2003), an emphasis on an integrated or balanced view of life¹¹ has emerged (Liddicoat, 1999). Concerns about recruitment and retention (Smithson et al., 2004) have also meant that the Big Four Accounting firms, worldwide, have initiated gender awareness policies, training and development programs and work-life balance programs (Liddicoat & Malthus, 2004)¹². However evidence to support positive effects on advancement, productivity and performance of work/life initiatives is mixed (Kossek & Oseki, 1999) and depends on successful implementation through communication (Lewis & Cooper, 2005), senior management buy-in, trust (Lewis & Cooper, 2005), and evidence that these initiatives can be used without penalty (Rogier & Padgett, 2004). It is argued that many accounting organisations still possess a corporate culture that is unsupportive of family needs (Guinn et al., 2004). Successful career progression is still strongly associated with the linear male career model (Linehan & Walsh, 2001) that demands long hours and commitment (Smithson et al., 2002).

3. RESEARCH QUESTIONS

The research aims to investigate the causes and complexities of gender inequity in career success in the accounting profession in New Zealand and to incorporate this into a revision of the Whiting & Wright (2001) model. The following questions are addressed:

1. Do accountants' differing combinations of work and family responsibilities impact on career success?¹³
- 2a. To what extent do interviews with experienced male and female accountants confirm the relationships proposed in Whiting & Wright's (2001) holistic framework?
- 2b. What is the relative importance of the factors in the explanatory framework?
- 2c. How do factors in the framework interact?
- 2d. Are there other factors that may differ by gender and impact on career status and salary that are not included in the explanatory framework?

¹¹ Views work and family experiences as mutually enriching and reinforcing and that one arena should not dominate the other.

¹² For example PricewaterhouseCoopers won the New Zealand 2001 EEO Trust Award for the "large organisation" category and was recommended for its work/life initiatives such as baby rooms, paid parental leave, flexible work practices and study assistance (Thompson, 1999).

¹³ High levels of salary and status (e.g Partner, Professor, Chief Financial Officer, Director etc).

3. Can the framework be revised to more appropriately reflect the relationship between gender, family responsibilities and career success for New Zealand Chartered Accountants?

4. RESEARCH METHOD

A full description of the sample selection, interview and analysis method, and development of work/family strategies is provided in Whiting (2008, forthcoming). In summary, sixty-nine non-retired New Zealand CAs (42 female and 27 male) were interviewed about their career histories in 2002 (Whiting, 2008 forthcoming, Appendix 1)¹⁴. Interviews averaged one hour in duration and were tape-recorded. Quantitative demographic, career and family composition data was collected from the interviewees prior to the interviews, so that the interview could concentrate on details, thoughts and feelings about the individual careers (Darlington & Scott, 2002).

The interviewees (average age of 44 years), worked in a range of organisations and at a range of levels, from partners in global Big Four firms down to part-time lower-level accounting practitioners. Thirteen interviewees were partners or self-employed, and the other fifty-six interviewees were employed in business, public sector and education, and non-partnership level public practice positions. Three out of the four unmarried interviewees were women, and 25% of the married women had no children compared to 8% of the married men. On average, the female CAs had fewer children (1.7) than their male counterparts (2.6). Ethnic composition was 85% European/Pakeha, 7% Asian and 4% indigenous Māori.

In addition, three Human Resource Managers at “Big Four” public practice firms were interviewed about their current stated policies and practices concerned with hiring, formal mentoring, promotion, career progression and remuneration.

¹⁴ Some purposeful bias was introduced into the selection process in order to interview the more unusual cases (career successful female CAs and part-time working male CAs) and in not interviewing “temporarily retired CAs”. As such, the sample is subject to the criticisms of a non-random sample such as generalisability, and this could be labelled a limitation of the study.

The transcribed interviews were analysed using the qualitative data-analysis package NVIVO (Richards, 1999; Anderson-Gough et al., 2005), as well as consulting notes taken during the interviewing period (Crompton, 1999). Combining this information with step-by-step coding, the sorting of text by the attributes and the matrix intersection functions of NVIVO, discussion with other experts and reference to the literature, enabled the categorisation of the interviewees by work/family strategy (Whiting, 2008 forthcoming, Appendix 1), and thereafter the identification of themes relating to career progression, and the identification of relationships between the categories and the themes.

Due to the potential for interviewer bias (Acker et al., 1991) and reduced reliability in interview research, procedures were incorporated throughout in order to meet the four criteria of trustworthiness; i.e. credibility, transferability, dependability and confirmability (Lincoln & Guba, 1985). These included such procedures as persistent engagement, deviant case analysis, reflexive journal and member checks (Tashakkori & Teddlie, 1998).

5. RESULTS

5.1 Interviews with Human Resource Managers

Both firms currently carried out annual national recruitment drives and formalised selection processes and recruited about 70 university commerce graduates nationwide each year. Selected candidates were all deemed to have “leadership potential” and both firms considered that they selected the graduate on “the person”, not gender. Gender proportions in the intake were currently about 50:50 male:female. Interviewed graduates were considered to be confident and assertive, asking questions about working hours and work-life balance. They were well-informed about firm progression, offerings from comparable firms, and future goals.

Progression within the firm involved moving from graduate to accountant to manager to senior manager to director to partner, and was contingent on merit/performance/productivity and not job hours nor years of service. However, long hours could be common during certain

periods. Part-timers needed to be assertive about limiting their hours. Firms used combinations of “star” identification, volunteering, mentoring, and counselling to place staff on good assignments, so that they could “position” themselves in the firm and demonstrate that they were “hungry” for promotion. All employees had six-monthly performance and career planning reviews.

Both firms offered staff short- or long-term overseas secondments to other firms in their global network and these were seen as a useful way of ultimately retaining the “stars” in the firm for a longer period. Upon completion of the New Zealand CA registration requirements (3-4 years), many young accountants left to travel overseas. The firms were keen to re-employ them if they returned to New Zealand. Progression to senior manager was not dependent on the acquisition of overseas experience, but for partnership it was expected. Progression was possible for those utilising flexible work regimes, but acceptability was subject to “the tone from the top”. Both firms had paid parental leave policies. However, parental leave of one year was considered excessive, and many women maintained some contact with their client portfolios and attended key meetings whilst on parental leave.

In these international firms, there is a limit to the number of partners in each branch. Both firms offered a senior training course focussed on partnership. In one firm this was available to all senior managers, and in the other it was just offered to senior employees with identified leadership potential.

Most current partners were male with a wife not in paid employment, and also often with domestic staff. Both firms had good numbers of women in senior positions, but had very few women partners and had a problem with advancement of women to partnership. There was nothing specifically stopping admission of women to partnership. However, senior employees who wanted to be partners but not at a cost to their family and lifestyle did not become partners, and the HR Managers believed that a major cultural change would be required before these people were seen as credible candidates. There was no real reason why a part-timer could not be looked at for partnership, as long as s/he was attracting work into the firm. There was a small amount of experimentation with part-time partnerships, which was slowly altering the upper echelons of the accounting firms.

5.2 Quantitative Data

A summary of a cross tabulation analysis of the quantitative data provided by the interviewees before the interviews is provided in Table 1. It illustrates different work profiles for male and female CAs.

Take in Table 1

Early in their careers, and on average, the interviewed women engaged in work devotion, acquiring academic and CA qualifications, and doing well in advancing in their employment, even better than their male counterparts. This progression was slowed by marriage and the birth of one child, and then seriously curtailed with the advent of successive children. At this point, many of the female CAs concentrated on family devotion and not career progression. They took increasing amounts of time-out of the profession and moved to part-time work. The HR Managers confirmed that this is the point at which they have serious problems with female career advancement. These women did not re-enter full-time employment until much later and never made up the lost career status. Some exceptions are seen with remarried female CAs – career status was higher for these women.

On the other hand, male CAs were work-centred. They became full-time breadwinners, left jobs for new opportunities, and progressively “moved up the ladder”. This became more prevalent as they married and became fathers. Their spouses usually took the family-centred role and left/decreased paid employment. Males only moved into part-time work as they neared retirement or as a result of redundancy.

5.3 Qualitative Interview Data

The interviewees were categorised by the work/family strategy which they followed (Whiting, 2008, forthcoming). The most common group of male CAs were TM (63%). Female CAs showed more diversity; 36% were TW and 26% WFW (see Table 2). Using the quantitative data to describe career success (status and salary), the results suggest that in general, marriage and parenting, improved men’s (TM) career status and salaries, but lowered women’s (particularly TW). But further, the level of responsibility for family

matters has a more pronounced effect on career status; i.e. the highest status is awarded to those with least involvement in family matters (TM and WFW), and status progressively decreases with increasing family responsibility (FB>SSM>TW). Although family responsibilities are often gender-related, this is not true for about a third of the interviewees (WFW, FB and SSM). Even with recognising a sample bias towards women at higher levels of career achievement, the underlying diversity in the work/family approaches of male and female CAs suggests that Whiting & Wright's (2001) analysis by gender is outdated.

Take in Table 2

In order to revise Whiting & Wright's (2001) explanatory framework, the analysis of the interview data was organised according to the three explanatory categories, Attributes, Structure and Attitudes, even though categorisation of some issues was found to be problematical.

5.3.1 Influence of Attributes

High career aspirations (including a desire for responsibility and to move into management), hard work, commitment, long working hours, self-confidence, tolerance of pressure, seeker/taker of opportunities, high level of technical and communication skills and flexibility to relocate if required, were all indicated by the interviewees to act positively on career status.

Career Aspirations

Most interviewees talked about an association between career aspirations and career success. When there were no dependent children there were no gender differences (all other things being equal), with variation in level observed across both males and females. However when becoming parents, the responsibility for children became a gendered issue and many women's (TW) career aspirations temporarily suffered as they worked to balance them with family responsibilities. However, only seventeen percent of the female interviewees actually stated that their career aspirations had changed when they had children¹⁵, and only a small number put their children first absolutely and had little or no ambition with regard to their job. This is not surprising, as female CAs are well-qualified and could command attractive

¹⁵ Note, however, the bias from non-inclusion of temporarily "retired" CAs.

remuneration in the workplace. The slightly more ambitious women talked about juggling work and family commitments, but placed lesser importance on their career aspirations and more importance on flexibility.

Yvonne – (TW) *I started working mornings, five mornings a week... I had ambitions at that stage ...I didn't want to slip back, you miss out on things had been changing so quickly and I wanted to keep my hand in ... I... always seem to be adjusting priorities at the moment in the way the family changes and your children grow. At one stage you just want to work and don't want to do anything else and then you don't want to work at all*

TM did not mention juggling of work and family and were only forced to evaluate their work focus when a crisis occurred. For example, Murray (male partners in large global public practice firm), was heavily committed to his career to the exclusion of other factors. He was, however, forced to re-evaluate this when he suddenly had sole custody of his children due to marital break-up and then his ex-spouse's death.

Murray(TM) - *work's always been number one unfortunately but now, the kids, on the weekends I spend a lot of time with them ...I tried to get an unlisted phone number to protect the children so when I am at home with them ...that's their time and I wasn't spending all my time on the phone and being focussed on work.*

WFW were also highly ambitious, but this appeared to come at the expense of relationships with spouses or children. They had a higher breakdown of relationships and less children than their male counterparts. Generally they did not have the supportive spousal network that the male CAs had, to relieve them of childcare responsibilities. They only appeared to achieve high career success with children if they had a nanny, family support (often their mothers), or rarely a part-time or non-working spouse (observed when the female CA had greater earning power). Some never found the time to have children.

Working Hours and Commitment

In competitive markets, the level of service can impact heavily on business turnover.

Geoff – *our game is an hours game effectively, time equals more money and if you worked every god given hour, you would get more money*

Forty-one per cent of all interviewees mentioned a positive relationship between working hard and career success. Both males and females engaged in the expected behaviour of working long hours (particularly in the larger city global CA firms and large corporations) in the early years of their careers, thereby “getting noticed”, “building a profile” and “becoming visible”, which tended to lead to higher career success.

Robyn (FB, previously WFW)- *things come up and if you are prepared to do them, to meet the deadline... you have to work all weekend to do it ...out of that you got promotion and better jobs.*

However at some point in their career, CAs decided on one of two courses. The first was to actively pursue promotion within their firm (TM and WFW) and therefore accept the expectations and culture of the firm (structural influences) and continue to work long hours (up to sixty hours a week or more, plus some evening and weekend work).

Glenn (TM)- *If you are a nine to fiver, the temptation would be to question your commitment, this is not a nine to five occupation ...There is an expectation of commitment ...not necessarily long hours but it is being available...For the last two weeks I have done that [60-70 hours per week] but I try not to average that...You have got to have certainly a family structure behind you that allows you to do it and that is absolutely important and fortunately I have that because my wife, her commitment was to the family and the kids and that enables me to have a primary commitment to the firm.*

For some, their working hours meant that they never had time to meet a partner or have children. For those with children, they rationalised that this did not impact on their family in the following ways: they had their holidays together, they kept most of their weekends free for them, they took work home to work on “after the children were in bed”, they deleted their own personal time, they had a supportive spouse that had “cushioned” the effect, their children “understood”, and they would reduce their hours in the future.

Interviewees (FB, SSM and TW) who were less ambitious, worked fewer hours, placed a higher emphasis on family time or work/life balance, used organisational accommodations such as flexi-time and parental leave (structural influences) more fervently than WFW and TM, were those who were adopting the second course of action, opting out of the long hour regime. This was often due to some life-changing situation such as having children (e.g.

TW), marital breakdown or death of spouse, travel overseas, illness, impending retirement or mid-life crisis. Ambitions decreased and the resultant behaviour would be changing jobs, leaving work, reducing hours of work or challenging the structure (rare). Such behaviour penalises the employee with regard to career progression, as they would be perceived to lack work commitment, or could not take up exciting opportunities that required more than fulltime commitment which are requirements for success under the male career model.

Veeni (TW) - *my parental role has hindered me in terms of going and excelling and saying let me step out and take that challenging role*

Minor deviations from the linear career model are tolerated (e.g. short parental leave and short period of part-time work) but extended use of these had a detrimental effect on career progression (Whiting, 2008, forthcoming).

Personal Characteristics

Personal characteristics that emerged as important in the interviews were self-confidence, assertiveness, desire for responsibility and management functions, desire to seek and take up opportunities, competitiveness and ability to handle pressure. These are discussed below. However, they are structural in a sense, as they are consistent with the accepted structure operating in accountancy organisations.

(a) Self-Confidence

Around 70% of all the interviewees talked about self-confidence, viewing self-confidence as an important attribute that helped the CA be assertive and proactive and consequently secure jobs and opportunities and therefore progress. Although some women perceived that men were more confident and assertive than women, in general no gender differences were observed.

Lesley (non-classified, childless) - *I think males... have got a lot more confidence in themselves, a lot more bullshit, a lot of ego, which ...is really good going out and doing cold selling... I personally cringe, because I like to know that it's not bullshit*

It was considered that self-confidence could improve, and that any past gender differences were either a myth, or disappearing with the influx of the new, more confident generation.

(b) Assertiveness and Self-Promotion

Self-confidence helped the CA with assertiveness and self-promotion. Assertiveness could assist career progression in a number of self-promoting ways such as asking for high profile projects, for extra resources so that a good job could be achieved, and for a higher salary.

Maryanne (WFW)- *I wasn't pushy enough and there was no one there to also look out for my interests...so it was quite a battle and it took a long time for me to get the director appointment ...I should have been more aggressive or believed in myself more, earlier and ...I might have been a partner by now.*

Assertiveness and self-confidence aided career progression when other important factors such as career aspirations and working hours were not being met. Again, perceived gender differences were diminishing as young CAs were more confident and assertive overall.

(c) Reluctance to move into management

A number of CAs, both men and women, mentioned that they preferred the “hands-on” number-oriented accounting work to the management-type issues and socialising that invariably accompanied more senior positions. Their reluctance to apply for those jobs therefore precluded their ability to rise in seniority.

Ken (TM)- *I wasn't going to apply. I enjoy the work, and have always been motivated by the work that I do and those roles both require a degree of garden parties and all that... I wouldn't be doing things that I enjoy doing*

(d) Reluctance to take responsibility

A number of individuals also expressed a reluctance to take on responsibility for large or risky decisions or for the welfare of staff. These are attributes usually required of senior positions, so this reluctance hinders career progression. No direct relationship with gender was observed, but there is a link between reluctance to take responsibility and career aspirations, and therefore to the assumption of family responsibilities. TW did not pursue extra responsibility at work, because, they had more than enough responsibility at home.

(e) Desire to Seek or Accept Challenges or Opportunities

A large number of the CAs talked about seeking out or accepting challenges, which was related to self-confidence, and acted positively on career progression. Challenge seekers

came to the notice of their bosses, could demonstrate their skills and network with important individuals. These all contributed to higher career status.

Mark (SSM) - *you have to make it known that you are keen if anything comes up ... I said I would do it and that led to quite a career path*

Both male and female CAs were receptive to opportunities but this often meant longer or less regular hours of work and therefore, for parents, meant relinquishing time with children. Parents who had support to do this (spouse, paid carers, parents etc) could progress, but for many TW women and a number of men who took a family-centred role or strove for a balanced lifestyle (SSM or FB), they did not seek/take these opportunities, with subsequent detrimental effects on career progression.

(f) Competitiveness

There are two aspects to competitiveness – that related to competing for business and that relating to competition within the firm for senior positions. Female CAs were less comfortable with competitive (male model) environment within the firm (see ‘Structures’) than the male CAs, but it was not clear whether this impacted on their career progression. It may be that females work to adopt male stereotypes in order to progress, and this was reflected in the following comment which related to competitiveness for business.

Maryanne - *we [males and females] definitely think differently...what I am trying to develop more is ...to be more competitive or to be more business development orientated... in order to be able to mix with the [male] peer group*

(g) Decisiveness

There was some evidence of gender differences in decisiveness. A number of women stated that men were more focussed on solutions, whereas women wanted to talk through the problem and explore the consequences before making a decision. There was no evidence however, that this impacted on career progression.

(h) Ability to Handle Perceived Pressure

Deadlines, long hours, and the push to win new and retain current business, and to be profitable, all added to the pressure of a job in accounting. A number of men and women perceived that big partnerships would bring an undue amount of stress.

Helen (FB) - *these guys [partners in global public practice firms] make big money up here but they stress out*

However the most ambitious individuals made no reference to stress or pressure of their high level positions. It could be that either the stress did not exist, or if it did, they did not feel it and instead relished the challenge, or they had mechanisms to cope with it. The results confirmed that self-reported ability to handle pressure and stress impacted on career progression. Those who perceived senior positions to be stressful, limited their career aspirations and did not desire those positions. There did not appear to be a link to gender, except when women take the traditional role of assuming all/most of the family responsibilities (TW).

Veeni (TW) - *It just became too demanding... I would be there at nine after dropping the kids off ...I would be there until three, pick the kids up, zoom home, cook tea, and then we would have tea and I would go back at seven and sometimes be there until two or three and wakeup again and do the same and it went on and on and on and I just about got burnt out in the end*

Competence/Ability/Skills

The interviews demonstrated that high competence and skills enhanced career progression. General comments indicated that female CAs had better skills, or that male and female CAs had different skills but that they were both important.

Nigel (TM) - *there are different skills that women are obviously better at like organisational skills...also with the amount of detail although that is not always the case... you get some blokes who are very good at the technical side and some of the women aren't...that's very much a generalisation and there are very much exceptions to that and the differences I think are getting less and less.*

Gender differences in skills did not account for the differences in career status. There was a perception from males about a loss of vital learning and skills when mothers took extended time-out of the workforce (which is contrary to the uninterrupted model of career progression), but this was disputed by the women.

Mobility

The interviews hinted at a relationship between mobility and career progression. Greater challenges and opportunities were generally available in the larger organisations, in the larger cities, and so movement to those cities opened up more ability to progress. Young single CAs of both gender and some TM and WFW relocated to enhance their career

progression. However, some CAs did not need to relocate as there were ample career opportunities in their present locations. Other CAs were not prepared to move for career progression because of enjoyment of their current lifestyles or for family reasons (e.g. spousal reluctance, grandparents).

Colin - *staying in [D] was... a decision we made from a family point of view ...but career wise it was probably not the right choice. Family wise it was an excellent choice.*

This did not appear to be gender-related, although traditional women were more likely to follow spouses to the detriment of their career. This is probably more attributable to their reduced career aspirations, than an issue of mobility.

Enjoyment of the New Zealand outdoor lifestyle limited some career progression; e.g. moving back to New Zealand from overseas or staying in smaller offices in smaller centres. This was not exhibited by one gender more than another.

Desire for High Remuneration

CAs of both gender used financial rewards to motivate their decisions about the type of organisation in which they would work. Although a desire to achieve high financial remuneration could be a driver for committing long hours and achieving career progression, the relationship was not compelling. Remuneration may just be a subset of career aspirations, or a perhaps a consequence of high aspirations and an enjoyment of challenges.

Nicola (unclassified, childless) - *I did enjoy the money, the salary was incredible... but at the end of the day that wasn't really what was keeping me there.*

Glenn (TM) -*It also depends on what rewards you want...a large firm like this one has ...base line expectations in terms of remuneration, which are very different to a suburban practice...they have a great life, they work 40 hours a week, they go fishing every Friday, they can play golf on Wednesdays...but they probably earn a quarter of what I earn so they pay for it.*

A number of the above attitudinal factors could not be separated from the organisational structures that required them. For example, long working hours as a demonstration of commitment was part of the traditional male organisation's requirements for career progression. The effect of structure on CAs' career success is discussed below.

5.3.2 Influence of Structure

The interviewees confirmed the rapid feminisation of the accountancy profession over their careers. Although there is still a major imbalance in the number of women in senior positions, Hamish and Mike perceived that there were equal career opportunities for men and women in accounting

Mike (TM) - *there are no salary differences ...I think nowadays there is absolutely no opportunity differences*

But Hamish (SSM) was also aware that there were “still barriers that men don’t perceive”. These are described below.

Effect of Being a Minority

Like Kanter (1977), the interviewees, in general, considered that it was harder to effect change when you were part of a minority.

Sandra (WFW) - *it has been tough... having been a woman growing up through that time. I think it will be a lot easier for women coming through the system now because there is [sic] more of them. Where there is a minority it is really hard.*

Those women had to be determined to achieve the changes that women now take for granted (e.g maternity leave, part-time work, provision of childcare etc), or alternatively they just left organisations and gravitated to more flexible environments.

Women are still in the minority in senior positions, and the new challenge is now in instigating flexibility and improvisation in the requirements of senior positions so that they are achievable by, and appeal to a wider range of CAs (e.g.TW, FB and SSM). Commitment to long working hours and on-call availability could be optional and flexible profit shares/salaries could be utilised to compensate. The interviews showed some indications of these practices operating in public sector and family businesses and some minor movements in public practice.

Glenn (TM) - *we have the grand total of one [part-time partner], a woman ...who is a tax partner and works four days a week. J is the first one who has been able to do it... and she does it very successfully... she did push for that...prior to that there wouldn't have been any way you could stay in the organisation [and] be a part time partner*

The Male Linear Career Model

The interviewees confirmed that a typical successful CA career under the male linear model would be characterised by loyalty to one firm, delegation of family and home responsibilities to a supportive spouse, uninterrupted dedication (long working hours, no time-out etc), engagement in opportunities, overseas experience, building visibility and profile throughout the CA's 20s and early 30s, upward, onward, and steady progression through a given hierarchy culminating in the achievement of senior positions in the CA's 30s, and continuing to work at that pace until late 50s, when there might be a decrease in work responsibilities in anticipation of retirement. This model was prevalent and achievable for TM and WFW. Obviously TW, FB and SSM found achievement of career status under this model much more problematic because, in particular, they were not delegating most of the family and home responsibilities to a supportive spouse.

The most ambitious and highest status interviewees were those that had not moved around jobs and had remained in the public practice CA environment. The larger global CA firms rewarded overseas accounting experience, especially if it was in one of their sister firms. Many of the CAs engaged in work overseas before returning to New Zealand.

***Bryce (TM)** - after three years you invariably went to America or the UK...that was the logical career path ...certainly the people that came back after a couple of years had a distinct step ahead than if you had stayed behind.*

As well as the long-hours culture, public practice firms had a culture of availability to clients. Making oneself available demonstrated commitment to the firm and conformed to the male career model. Part-time work generally did not.

Detection and promotion of "high-fliers", who were ripe for promotion, was occurring around the ages of 28-35 years. This coincided with the common childbearing age of professional women, and was therefore unfavourable for those assuming family responsibilities (TW, and to a lesser extent SSM and FB). Recently some older partners had been admitted but these were typically those who had built a career elsewhere in their 30s and 40s. It did not include those who had taken some time out of full-time paid employment.

Partners in global public practice firms are not optimistic that women can take up to five years out of accounting and then re-enter and build a successful career.

Murray (TM) – *it makes it more difficult, just taking the time out, because keeping up...if you took a year off or even two years, you have got to get back in there and do the learning ... makes it harder when you are trying to progress through... you lose touch with what the latest laws and legislation and everything is that is coming through.*

There were some isolated examples of women re-entering the workforce and building their career in their late 30s and 40s but it appeared dependent on the attitudes of the organisation, a desire to commit to long hours at that time, and personal ambitions. There was also the instance of a high quality female CA being given a “period of grace” (secondment to the Cayman Islands while her children were young) with a view to partnership at a slightly later date. But this woman will still require a supportive family structure to enable her to be totally available as a partner (i.e. her husband to be the fulltime caregiver) – this part of the linear career model was not changed.

Some CAs entered self-employment in order to ensure their success and balance their personal and professional life, and this could occur after a period of parental leave (e.g. Annette).

Competitive Environment

Women, in particular, found the competitive environment in hierarchical pyramidal organisations to be unappealing.

Heather (TW) – *I wouldn't work in a CA environment again; it was really competitive with long hours. There is...idolising of the partners and a ...very competitive environment where everyone is trying to get up to the top but it is a kind of pyramid structure so not everyone is going to get to the top*

Very few male CAs mentioned the competitive environment and so it appeared that in the main, they certainly accepted and maybe even enjoyed this competitive atmosphere with an emphasis on seniority and control. Males' attributes may be more aligned with the competitive culture than females, which would be no surprise, as the culture was devised by

men. Women seemed to prefer a more collegial working environment and this may disadvantage their career progression, if a very competitive culture was in action.

Organisational Type and Specialisms

Thirty-four per cent of the interviewees worked in public practice, another 20% worked in the public sector and 15% in the industrial/corporate sector. Thirty percent of the interviewed female CAs talked about the need to “fit” into the organisation. Many of these women recommended looking for a partner/boss who was more forward-thinking, collegial and sensitive and offered flexibility and trusted their employees. Sometimes these were people with children themselves. Quite a number talked about male dominated, competitive and conservative organisations, which they either, avoided, left or attempted to fit into.

In general, public sector, educational and charitable organisations, appeared to be have less overtime or school holiday work, were more flexible and family friendly and less tied to a male career model than corporations and large public practice organisations. Even though they were less financially rewarding, these organisations attracted CAs who assumed a larger share of family responsibilities. Experience of corporations was mixed, ranging from long hours, end-of-month pressures and risk of redundancy to good salaries, benefits for the employee and supportive bosses.

Public practice was seen to provide good salaries although smaller, and more provincial public practice firms paid smaller salaries and returned less in partnership share than the global Big Four. The global Big Four firms were seen to provide good training, but had a more competitive environment, greater emphasis on fees, deadlines, and performance targets, and greater time pressure than the smaller firms, which were seen as more of a lifestyle choice. Several female CAs viewed public practice as more of a “male club” with a pervasive male culture.

Within public practice there are a number of specialisms, which Khalifa (2004) argues could become gendered. Certainly there were different demands in the specialisms.

Tax/compliance work and Business Advisory Services (BAS) were more predictable, office-based and had manageable deadlines. These could be areas where involved parents could have senior level careers. Part-time partnerships in tax and the delegation of routine and time-consuming BAS work to subordinates were both mentioned as ways to manage the demands of family and work.

On the other hand, audit and consulting offered more challenges to family-involved CAs. Facets of auditing that did not make it attractive were the travel, inflexible deadlines and the irregularity in the hours due to pressures from clients. Auditing partnerships or senior positions (as they operate currently) would only be attractive to, or offered to, those without family responsibilities, that is, a single person, TM or WFW.

Emma - *look at the New Zealand audit practice, there is just not one single female partner... other practice parts of the firm do have a lot of female partners*

Interestingly, Yvonne managed to combine a senior position in auditing with part-time hours. However, she worked in a family-owned, medium-sized public practice firm, and so the management of this firm were willing to extend flexibility towards Yvonne in exchange for her expertise. In general, however, this inflexibility, inability to plan, and lack of good part-time positions pushed women (particularly TW, and also FB) out of auditing.

The less predictable, on-call nature and long hours of consulting required absolute commitment by the CA.

Mark (TM) - *I was doing consultancy work and I found I was working from 7 in the morning to 1 the following morning and all that sort of thing. All Saturdays*

Therefore, only certain individuals (e.g. TM, WFW, single CAs) were offered this opportunity and this elevated the prestige of this section of public practice. Although not usually viewed as a job that one could undertake part-time, it was possible. Mike, a semi-retired partner, was undertaking part-time consulting work with a few select clients.

Four CAs owned their own businesses, either on their own, or in partnership with (usually) one other. These CAs liked to be their own bosses and desired balance in their lives. However, the initial years in a sole practice were very demanding and this may not attract those with high levels of responsibility for children. It also appeared that TW were generally not keen on self-employment, viewing it as too risky and fraught with unachievable deadlines.

In general, if family centred CAs wanted to combine interesting careers with responsibility for children, they avoided the careers where a long hour/client commitment requirement prevailed. Instead they had stimulating careers in public sector, education, tax and business services sections of public practice, and smaller public practice and corporate organisations. However, managers could make careers in other fields possible, if some requirements were removed or dealt with flexibly and with a long-term view.

Engaging with the Organisation's Structure/ "Playing the Game"

There was a perception that, particularly in the larger organisations, politics did exist and that engagement in organisational politics and "playing the game" was required in order to climb the career ladder. This included alignment with senior staff, networking and socialising, and using other people to undertake your work. Evidence of networking assisting career progression was mixed. The strongest evidence of a helpful network was in securing a job, particularly the first job. Some of those networks were old boys'/ girls' school and personal connections through friends and family. Although the "right" school connections brought jobs more easily, they did not necessarily lead to progression. That depended on the displaying of many of the important attributes already mentioned, that impact on career status.

Socialising and networking with clients and colleagues (and ex-colleagues) contributed more to career progression through the awareness of opportunities, and knowledge about the criteria required for higher level positions.

Geoff (SSM) - *bit of a boy's club...that's how you make your networks, going out on the turps with people... I have started playing rugby again... there are guys in there who have*

got reasonable sized business and just through them getting to know me in the social environment, they have said, oh do you want to look after our tax and accounting stuff?

Female CAs did not engage in the same level of network socialising as men, and some were quite derogatory about the practice. They found the drinking culture, and the discussion revolving around male sports particularly uninteresting, and felt that they could do more useful things with their (precious) time. They were cognisant that non-socialising could count against their career progression, but in general, this did not change their attitude towards it. Some women even believed that their honesty or directness (refusal to fully assimilate into the organisational culture) had disadvantaged them in their careers.

Kim (unclassified, childless) - *I am quite outspoken... they didn't like what I had to say about the way they were doing things and so I was never going anywhere...you had to be a greaser there, the people who made it there have been real licky licky yes yes people*

Some older interviewees thought that the society in which they lived and the culture of the organisations in which they worked, meant that opportunities were offered to men and not to women. But other female CAs mentioned proactive bosses who informally mentored them and could see their potential and actively encouraged them to take up opportunities that they otherwise may not have thought possible or were not confident enough to accept.

Overall, interviewees seemed to support the notion that networking could help their career progression, by increasing their visibility, and therefore leading to opportunities. However, not all career-successful CAs were great networkers, showing that it was one of a number of factors that could assist career progression.

Mentoring

Within accounting firms, informal mentoring occurred equally for men and women (25% of the interviewees), but invariably from male mentors, due in part to a lack of senior women. In the larger global CA public practice firms, there was a move from informal mentoring to formal mentoring. Mentoring was beneficial for those who lacked self-confidence or who

did not self-promote. It helped to increase knowledge about a job, but it was unclear if it enhanced career progression, and/or in different ways for males and females.

Challenging the Structure

Some CAs challenged the expected organisational structure and were still career-successful. For example, Amanda was the first female partner in her branch of her global public practice firm, and she was the first to take maternity leave. Challengers were rare, but they could pave the way for those individuals who would follow. This was particularly relevant for women with families who also wanted to be successful in their careers and so had to work to modify the long hours – total commitment culture of many accountancy workplaces. And if viewed positively, this did not have to be problematic. Anita has been described as the partners in her public practice business as a “breath of fresh air”.

Glenn (TM) - *People who do it will be the ones who actually create the opportunity and change the perceptions ...J... became a part time partner, she is the first one and it was probably very difficult for her to negotiate her way through it with the powers that be at the time... but she has done it. And the next one... it will be easier for them...in another ten years time I suspect it will be not uncommon... But it still requires the people to sort of push the model and to find new ways of doing things.*

5.3.3 Influence of Attitudes

The third group of influences on career success are those of discrimination and bias from the dominant organisational players (men) towards women. This is argued to result in poorer treatment of females in terms of access to workplace positions and rewards.

Sexual Harassment and Overt Gender Bias in Selection Interviews, Salary and from Clients

Problems with sexual harassment of women and gender bias in selection interviews and salaries, and bias from clients against women, occurred around twenty years ago.

Hetal (TW) - *I can actually remember jobs where I went for interviews... questions that they would never ever ask these days were, are you intending to get married and have children and what would you do if you do have children?... such questions... were just standard.*

Yvonne (TW) - *I was the senior in the[audit] job and I had two junior guys helping me and found out that they were getting paid more than me. One of them, his wife had a baby and they gave him more because she had a baby...I asked about it and they explained well he has got a family now.*

Some small pockets of bias against female CAs were still observed from small town/rural clients, trades-people and some cultural groups. But in general, legislation and societal attitudinal change have diminished the aforementioned types of overt and direct sexism.

Adoption of Male Stereotypes

Some of the interviewed CAs agreed, that in the past, women needed to adopt male attributes in order to succeed.

Sandra (WFW) - *If I had adopted the same behavioural traits as they had like working really long hours every day, ...socialising over bottles of champagne, ...networking and greasing up people ...if I had done all that stuff, ... I would have [been accepted by the male partners]... If I wanted to get ahead there, I had to become like that*

Female CAs were caught in a bind. To be career successful meant the adoption of the requirements of the male culture and male management attributes. But some changes to society (attitudes to women's participation in the workforce, attitudes of men towards sharing in parenting and housework) and the organisational structure (more women, part-time partnerships, encouraging and trusting bosses, formalised mentoring, flexible work practices, increasing emphasis on communication skills etc) meant that a few other women gained meaningful careers at senior level, whilst retaining some of their "true selves".

Amanda (WFW) – *he [a client] said to me... "you are one of the people in business who is still a woman" ...I don't think you do [have to change your personality].*

Bias in Progression Opportunities

Again, there was plenty to observe twenty years ago, but much of that overt discrimination had now disappeared. However, the dominance of the male career model and the family-devotion model for women meant that structurally many women were blocked from progression. Assumptions about women's child-rearing activities and time-out of the profession, may have added gender discrimination to that blockage.

Kathryn (TW) - *I can remember A ...saying you are not going to be having any babies shortly are you?... obviously...they were thinking, in their planning, now she may not stay...when I started working the discrimination was quite blatant but now it is more subtle*

Some felt that discrimination against women had disappeared, except when it came to the higher level positions.

Arthur (TM) - *there have been a lot of changes... they have different attitudes too these guys (most of them are in their thirties)...the only problem that I could see would be whether or not she would be accepted as part of the executive group*

Quite a number of the successful female CAs felt that they had not been discriminated against in their careers. Either this was true or by participating fully in the male requirements for a career, there was no “reason” for discrimination¹⁶. Discrimination may only impact if the female CAs did not follow the male career model, or wished to change the structure and expectations of the job and the way that performance was assessed (e.g. high level part-time positions).

Current Perception of Discrimination on Basis of Gender

The evidence was not strong for current effects of overt discrimination, although there were a few suggestions that it still existed. A number of women believed that there were some particular men who discriminated but that this was not a general pattern amongst all men. Equity legislation and societal attitudinal change appear to have diminished overt discrimination. However, there may be more subtle discrimination occurring indirectly and unintentionally, because of the way the organisations are structured and the behaviour expected for career success.

6. SUMMARY AND DISCUSSION

Many of the relationships observed by Whiting & Wright (2001), with regard to differential job status and salary, were supported by the findings on career success in this study. Most importantly, high career aspirations and long working hours were universal pre-determinants for career success for CAs in organisations that operated under a strong form of the male linear career model. These factors could be considered to be both attributes and structure.

¹⁶ For example, Lucy’s husband cared for their only child, whilst she worked long hours. The four highest status women in the interviewee sample (all WFW) all worked long hours, Shirley and Victoria had no children, and Maryanne had one child for whom her husband was the primary caregiver. Amanda did have three children, but employed a full-time nanny.

The difficulty in unravelling these influences provided an impetus to revise the Whiting & Wright (2001) model in order to remove the three classifications.

In addition, some of the older gender difference literature appeared to be out-of-date. Gender differences in self-confidence, mobility and overt discrimination were not apparent. Gender was found to have little direct influence on the career level achieved. However, gender impacted on family responsibilities (in traditional and non-traditional ways) (Large & Saunders, 1995), which in turn impacted on career progression. This began to exert its influence when CAs were around thirty years of age and starting families and/or moving into senior positions (Morley et al., 2002). Therefore, the level of family responsibilities explained career success much better than gender alone, although these two factors were commonly (but not always) directly related. Incorporating the removal of gender centrality, provided the second reason to revise the Whiting & Wright (2001) model.

Take in Figure 2

The revised model is presented in Figure 2. Career success is enhanced by high career aspirations (related to perceptions of stress, managerial and responsibility requirements and remuneration), long working hours and availability to clients, hard work, high technical competence and skills, networking, self-confidence, flexibility to relocate if required and large size and growth of the employing organisation. The relationships are described in further detail below.

As indicated previously, the two most important influences on career success were high career aspirations and a work ethic of long hours, hard work and availability to clients. These are both indicative of the male career linear model for success where the individual moves in an upward, unbroken goal-oriented progression through a given hierarchy, committing to the firm and not swayed by outside influences (Pascall et al., 2000). Individuals who were ambitious in their careers, had little day-to-day family responsibilities because they had no children or delegated family work to others (childless CAs, TM and WFW mothers), and were prepared to be on-call and commit long hours to the workplace, all had an elevated chance of being offered and accepting job opportunities. This brought them to the attention

of those in power in the organisation, and provided them with a high probability of achieving high status positions. WFW could achieve as well as TM, but often had to forgo children as they did not have the support structures to maintain both family and career, which traditionally men had.

On the other hand, TW's decreased career aspirations, working hours, and availability to clients, meant that they did not meet the criteria for success under the male linear career model and therefore did not achieve high status. FBs and the younger SSM (Ferrers, 2001) had somewhat more family responsibilities and consequently they had higher career success than TW but less than TM and WFW. These findings concurred with the evidence of a "daddy penalty" when these daddies were not TM (Burke, 1999).

Career aspirations and workplace commitment were not fixed and could change over the CA's life. Events that brought about change were increasing experience, confidence and success in the workplace (Davidson & Cooper, 1992) advent, growth and departure of children, illness of CA and/or spouse and children (Vickers & Parris, 2004), marriage, marital breakdown or reconstitution (White, 1995) and impending retirement (Russell, 2001). In the past many of these life events typically impacted on women's careers, making their careers discontinuous and incremental (Pascall et al, 2000). As this was contrary to the traditional committed continuous goal-orientated career path (Burke & McKeen, 1995), it was not rewarded by high career status. Adhering to the linear career path (TM and WFW) is still the most certain route to high career status. However, with changing family structures and emerging work/family strategies, the model needs other alternatives for individuals (both male and female) wanting satisfying careers as well as family involvement (Schneer & Reitman, 2002). This is discussed later.

As well as career aspirations and long hours, desire for responsibility, perceived ability to handle pressure (Davidson & Cooper, 1992), availability to clients, networking and possibly technical skills (if there were periods of extended leave) were all influenced by the CA's level of family responsibilities.

Skills were enhanced by overseas experience which is probably a New Zealand phenomenon due to the country's size and isolated location. Male and female CAs were perceived as having complementary skills but employers believed that skills were impaired when TW took extended time-out from the profession (Jackson & Hayday, 1997). However the permanency of such a skill loss was debated by a number of women who had returned to the workforce after a longer period of leave. They acknowledged skill loss, but found that it was relatively easy to regain those skills and information. Due to these differing opinions on skill loss, this could be a fruitful area for future research.

Networking also contributed to the visibility of the CA (Anderson-Gough et al, 2005) and hence to career progression. However, it was not seen as an essential factor. A desire to network appeared to be gender-related but this could be for structural reasons. Most women appeared reluctant to spend time socialising with colleagues and (potential) clients and some found it distinctly abhorrent. However, because a number mentioned the lack of commonality in discussion topics with men (Barker & Monks, 1998), a rise in women's representation in organisations, and especially the senior levels of the firm, may make networking a more attractive option, which may in turn lead to a further increase in senior women's numbers. Increased family responsibilities also had an impact on networking – these people simply just could not spare the time to engage in “non-essential” work-related activities (Linehan, 2001).

Related to networking is mentoring. A benefit of mentoring is that it can increase self-confidence (White, 1995), which had positive effects on career progression for both men and women. Self-confident and assertive individuals were not shy about volunteering for high profile assignments and mixing with senior members of the organisations. This increased their profiles in the firm (Anderson-Gough et al, 2005) which can lead to higher career status. Assertiveness may also lead to higher salaries through a willingness to instigate negotiations (Edlin, 2003). However, less-confident CAs benefited from the encouragement and guidance of mentors, who helped to push them to undertake new opportunities. In other cases, mentoring did not have an observed influence on career success. This may be due to the universality of formal mentoring required for CA registration plus that in Big Four firms that

has emerged over the last ten years. Gender of the mentor seemed inconsequential, but that was probably due to minimal choice related to the dearth of senior women.

Flexibility to move did impact on the uptake of job opportunities and hence career status. However, relocation was not always required. There were also plenty of examples of CAs decreasing their career progression opportunities because of family or lifestyle ties and this did not differ by gender (Thomson, 2002).

The final factor in the revised model that directly impacted on the opportunities available to the CA, and hence career progression, was the size and performance of the employing organisation. Large, growing and vital organisations had more openings and a wider variety of assignments and responsibilities available to the upwardly mobile CA, regardless of gender. If desire for high remuneration was a major component of a CA's career aspirations then partnership in a large city Big Four practice would bring the most reward.

Overall, the success factors described above typically conferred success on those operating under the traditional competitive career model (structure), perpetuating the belief that work and home were separate (and traditionally gendered) spheres (Schneer & Reitman, 2002). Those who devoted long hours to the firm were recognised as the most effective and valuable members of the organisation (Lewis & Cooper, 2005).

However, some successful "concessions" at senior level were observable, and could be indicative of cultural change in some organisations where New Zealand CAs are employed. One female CA successfully moved into a high level senior position after an intermittent career. Her "time-out" did not appear to impair her skill level. Another woman's supportive, empowered and complementary team enabled her to hold a senior level position in the public sector on a part-time basis. Two senior female academics found that the working time/work-at-home flexibility of their positions had allowed them to achieve in both public and private spheres. A fifth woman's involvement in a family business allowed her to pick and choose "good" part-time work (O'Reilly & Fagan, 1998). An "encouraging and trusting boss" enabled another female CA to achieve work goals, be promoted and remain involved in her family's life. Other enhancing characteristics in the culture of organisations were flexibility,

trusting relationships, ability to be promoted regardless of use of flexible work provisions, and a non-competitive environment, without constant overtime demands. Most of these aforementioned women remained loyal to their organisations, and consequently organisational knowledge and experience were retained.

As evidenced above, the impact of family responsibilities on career progression could be ameliorated by organisational cultural change (Crompton, 1999). Cultural change based on a dual agenda (Rapoport et al., 2002)¹⁷ appears to be most prevalent in public service/government sector and educational organisations. Achieving cultural change appears to be of imminent importance to New Zealand organisations which employ CAs, because although there will undoubtedly always be individuals that will commit unilaterally to a career, for a number of reasons these may be becoming scarcer. These reasons include the increasing numbers of women in the profession, the huge change in family structures in New Zealand, the movement of men to be more involved in their families' day-to-day lives, younger people's focus on work-life balance, the increasing demands of the workplace leading to stress and burnout, and the loss of trained professionals overseas (New Zealand Institute of Chartered Accountants, 2007). If family-involved persons are not provided with conditions to enable their progression in these organisations, then the profession may find that there is a serious deficiency of practicing individuals with advanced knowledge. It may also question whether those committing to long hours are the most effective and best individuals for the job.

¹⁷ Organisations work towards integrating or harmonising work and personal life for individuals in the firm as well as improved workplace performance. To achieve both will ensure that the change is sustainable.

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TABLES

Table 1 Summary of Cross-Tabulation Analysis of Data from Interviewees

	Key Pattern Observed
1	Career status and salary for female CAs is invariably less than that for comparable male CAs. Highest career status and salary is achieved for both gender, by those who remain in public practice jobs and do not move workplaces frequently. Older female CAs who have been in many jobs are penalised with respect to status and salary. There are huge salary enhancements for male CAs who have spent the majority of their working lives in public practice.
2	Part-time work and time-out from the profession impacts on career status and salary, but more so for the female CAs. Those least likely to take time out are female CAs with no or 1 child, and male CAs with 3 or more children. Part-time status for male CAs generally comes when nearing retirement whereas for female CAs it is more likely in the 30-50 year old age group and with increasing numbers of children.
3.	For both gender, career status and salary improves if the CA's spouse does less paid work when children are young, but the effect is less dramatic for female CAs
4	Male CAs achieve higher career status than their female counterparts for all qualifications where there is comparative data. Masters and additional professional qualifications (other than CA) appear to enhance career status and salary for all CAs. Those who achieved their ACA/CA qualification through the Polytechnic are highly paid (both gender). Teaching diplomas enhance career status for female CAs (no male CAs had this qualification), but has a strongly negative effect on salary.
5	Career status and salary improves with marriage/long-term partnership for male CAs, but drops for female CAs who marry. A second marriage appears to improve career status for both gender. (Note however that there are few unmarried male CAs or male CAs in second marriages amongst the interviewees).
6	For both gender, starting work in a public practice, means that they are more likely to spend the majority of their working life there. Female CAs are more likely to stay in their initial sector of employment than male CAs.
7	The most important reason for leaving a job for both genders is the opportunities and attractions of a new job, particularly for those who have spent less time in the public practice environment. Those who spend much of their working lives in the public practice environment are also likely to leave for travel reasons. Female CAs have a higher incidence than male CAs of leaving for personal and geographical reasons and because of dissatisfaction with their current job. Male CAs who are not working primarily in public practice are more likely to be made redundant.

Table 2 Proportion of Interviewees Displaying Each Work/Family Strategy and Their Career Status (from Whiting, 2008 forthcoming)

	TW	WFW	FB	TM	SSM	Unclassified	Total
Male			1 (4%)	17 (63%)	6 (22%)	3 (11%)*	27 (100%)
Female	15 (36%)	11 (26%)	8 (19%)			8 (19%)*	42 (100%)
Average Career Status**	3.2	4.7	4.0	4.9	3.7		

* There was a higher percentage of unclassified female interviewees than male, reflecting the higher number of unmarried women in the sample and also those women who are unable to have children and who remain working.

**Career status was measured (on a subjective judgment basis) by a range from 1 to 6, with 6 being the highest.

FIGURES

Figure 1 Comprehensive Model of the Influences on Gender Differences in Salary and Organisational Status (from Whiting & Wright, 2001).

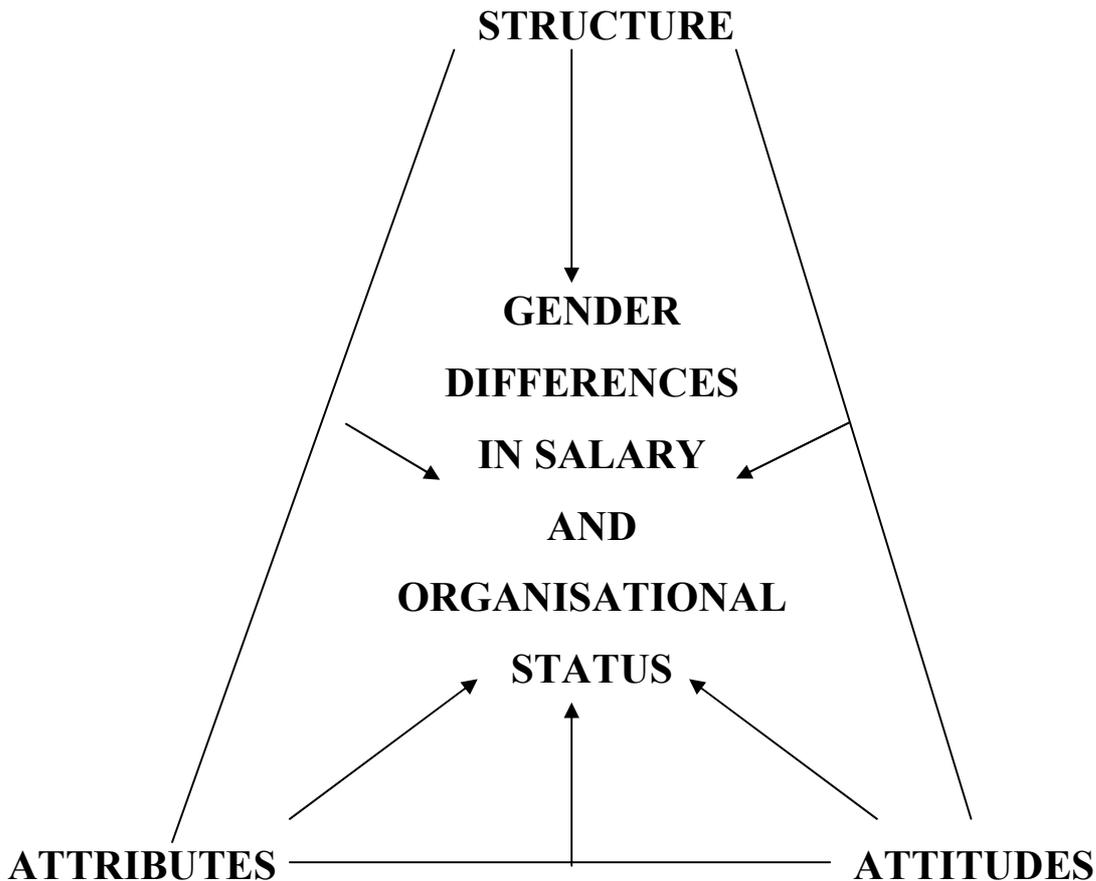


Figure 2 Revised Model - Influences on Career Success of New Zealand Chartered Accountants

